

August 4, 2014

Barcy McNeal
Secretary, Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street, 11th Floor
Columbus, Ohio 43266-0573

RE: Case Nos. 14-0415-GA-PIP and 89-8025-GA-TRF

Dear Secretary McNeal;

Pursuant to the Application filed by Southeastern Natural Gas Company (Southeastern) in Case No. 14-0415-GA-PIP, dated June 19, 2014, and the recommendations made by the PUCO Staff in its "Comments of the Staff of the Public Utilities Commission of Ohio" filed in this case, Southeastern hereby submits P.U.C.O. No. 2, Sheet 28, Fifth Revised Sheet, which replaces P.U.C.O., Sheet 28, Fourth Revised Sheet.

Thank you for your attention to this matter.

Very truly yours
SOUTHEASTERN NATURAL GAS

/s/ Kenneth N. Rosselet, Jr.

Kenneth N. Rosselet, Jr.
4100 Holiday St. N.W., Suite 201
Canton, Ohio 44718
(614) 395-0622
KNRosselet@columbus.rr.com

4. Interim Emergency and Temporary Rider for Recovery of Percentage of Income Plan Costs.

In addition to all other rates and charges applicable to the service provided under the Company's General Service and Industrial Service Rate Schedules governing the distribution and sale of gas, customers receiving service pursuant to the General Service and Industrial Service Rate Schedules shall pay an additional amount per Ccf for the recovery of Percentage of Income Plan ("PIPP") costs. The monthly PIPP charge was established in accordance with the order of the Public Utilities Commission of Ohio in Case No. 14-0414-GA-PIP. The current PIPP charge is \$0.00000 per Ccf.

Issued: August 4, 2014

Effective: September 1, 2014

Filed Under Authority of Case No. 14-0414-GA-PIP
Issued by the Public Utilities Commission of Ohio

Issued by Andrew G. Duckworth, President

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in

Case No(s). 14-0415-GA-PIP, 89-8025-GA-TRF

Summary: Tariff New PIPP Rider electronically filed by Mr. Kenneth N Rosselet on behalf of Southeastern Natural Gas Company