

November 28, 2014

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

RE: Case Nos. 14-214-GA-GCR and 89-8020-GA-TRF

Dear Ms. McCaulty;

Pike Natural Gas Company ("Pike") herein submits the following:

1. For filing in Case No. 89-8020-GA-TRF, an original copy each of its GCR tariff sheets for its Hillsboro and Waverly Divisions effective for billing purposes on December 1, 2014, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, One-Hundred and First Revised Sheet Number 32 supersedes existing One-Hundredth Revised Sheet No. 32, which is hereby withdrawn.
2. For filing in Case No. 14-214-GA-GCR, an original copy of the GCR calculations for Pike's Hillsboro and Waverly Divisions for the GCR to be effective for billing purposes December 1, 2014.

Very truly yours
PIKE NATURAL GAS COMPANY

/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

8. Gas Cost Recovery (GCR)

Applicability. To all sales customers subject to the Gas Cost Recovery (GCR) as determined in accordance with Chapter 4901:1-14, Ohio Administrative Code, (GCR Regulations).

a. Rates for natural gas consumption in accordance with PUCO Case No. 04-1338-GA-UNC

i. Hillsboro Division

1. Effective rate from December 1, 2014 through December 31, 2014
\$ 0.48324 per Ccf

ii. Waverly Division

1. Effective rate from December 1, 2014 through December 31, 2014
\$ 0.48409 per Ccf

Issued: November 28, 2014

Effective: December 1, 2014

Filed Under Authority of Case No. 14-0214-GA-GCR
Issued by the Public Utilities Commission of Ohio

Issued by Andrew G. Duckworth, President Utility Pipeline LTD

**PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION
PURCHASED GAS ADJUSTMENT
GAS COST RECOVERY RATE CALCULATION**

PARTICULARS	UNIT	AMOUNT
Expected Gas Cost (EGC)	\$/MCF	\$ 5.1470
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ 0.0007
Actual Adjustment (AA)	\$/MCF	\$ (0.3153)
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 4.8324

Gas Cost Recovery Rate Effective Dates: December 1, 2014 to December 31, 2014

EXPECTED GAS COST SUMMARY CALCULATION		
PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	\$	\$ 2,727,461
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 2,727,461
Total Annual Sales	MCF	529,912.7
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 5.1470

SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION		
PARTICULARS	UNIT	AMOUNT
Current Quarterly Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ -
Previous Quarterly Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ -
Second Previous Quarter Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ 0.0007
Third Previous Quarter Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ -
Supplier Refund & Reconciliation Adjustment (RA)	\$/MCF	\$ 0.0007

ACTUAL ADJUSTMENT SUMMARY CALCULATION		
PARTICULARS	UNIT	AMOUNT
Current Quarterly Actual Adjustment	\$/MCF	\$ (0.5824)
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.0106
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.2298
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.0267
Actual Adjustment (AA)	\$/MCF	\$ (0.3153)

THIS QUARTERLY REPORT FILED PURSUANT TO ORDER NO 76-515-GA-ORD OF
THE PUBLIC UTILITIES COMMISSION OF OHIO, DATED OCTOBER 18, 1979.

DATE FILED: November 28, 2014

BY: Andrew G. Duckworth
TITLE: President
Utility Pipeline LTD.

**PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION
PURCHASED GAS ADJUSTMENT
EXPECTED GAS COST RATE CALCULATION**

Details for the EGC Rate In Effect As of December 1, 2014
Volumes for the Twelve Month Period Ended October 30, 2014

Supplier Name	Expected Gas Cost Amount (\$)			
	Demand	Commodity	Misc.	Total
<u>Primary Gas Suppliers:</u>				
(A) Interstate Pipeline Suppliers (Sch 1-A)	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Interstate Pipeline Suppliers	\$ -	\$ -	\$ -	\$ -
(B) Synthetic (Sch 1-A)	\$ -		\$ -	\$ -
(C) Other Gas Companies (Sch 1-B)	\$ -	\$ 2,727,461	\$ -	\$ 2,727,461
(D) Ohio Producers (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(E) Self Help Arrangements (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 2,727,461	\$ -	\$ 2,727,461
<u>Utility Production</u>				
Total Utility Production (Attach Details)				\$ -
<u>Includable Propane</u>				
(A) Peak Shaving (Attach Details)				\$ -
(B) Volumetric (Attach Detail)				\$ -
Total Includable Propane				\$ -
Total Expected Gas Cost Amount				\$ 2,727,461

**PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION
PURCHASED GAS ADJUSTMENT
OTHER PRIMARY SUPPLIERS**

Details for the EGC Rate In Effect As of December 1, 2014
Volumes for the Twelve Month Period Ended October 30, 2014

Supplier Name	Unit Rate (\$/MCF)	Twelve Month Volume (MCF)	Expected Gas Cost Amount (\$)
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Other Gas Companies:

Atmos Energy Marketing	\$ 5.1470	529,912.7	\$ 2,727,461
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 2,727,461</u>

Ohio Producers

East Ohio Gas	\$ -	-	\$ -
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ -</u>

Self-Help Arrangement

	\$ -	-	\$ -
	\$ -	-	
	\$ -	-	
Total Self-Help Arrangement			<u>\$ -</u>

Special Purchases

Various Sources Price	\$ -	-	\$ -
Includes Transportation	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ -</u>

**PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION
PURCHASED GAS ADJUSTMENT
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT**

Details for the Three Months Ended June 30, 2014

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 06/30/2014	MCF	532,047.1
Total Sales: Twelve Months Ended 06/30/2014	MCF	532,047.1
Ratio Jurisdictional Sales to Total Sales	Ratio	1:1
Supplier Refunds Received During Three Month Period		\$ -
Jurisdictional Share of Refunds Received		\$ -
Reconciliation Adjustments Ordered During Quarter BA over 12 Months		\$ -
Total Jurisdictional Refund and Reconciliation Adjustment		\$ -
Interest Factor		1.0550
Refunds and Reconciliation Adjustment Including Interest		\$ -
Jurisdictional Sales for the Twelve Months Ended 06/30/2014	MCF	532,047.1
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$ -

Details of Refunds/Adjustments Received/Ordered During the Three Months Ended 06/30/2014

Particulars (Specify)	Amount (\$)
<u>Supplier Refunds Received During Quarter</u>	See Sch. II-1
	\$ -
	\$ -
Total Supplier Refunds	\$ -
<u>Reconciliation Adjustments Ordered During Quarter</u>	
	-
Total Reconciliation Adjustments Ordered	\$ -

**PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION
PURCHASED GAS ADJUSTMENT
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT
DETAILS OF SUPPLIER REFUNDS**

Details for the Three Months Ended June 30, 2014

MM-YY	Amount
Apr-14	\$ -
May-14	\$ -
Jun-14	\$ -
Total	<u>\$ -</u>

PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION
PURCHASED GAS ADJUSTMENT
ACTUAL ADJUSTMENT

Details for the Three Months Ended June 30, 2014

Particulars	Unit	Month Apr-14	Month May-14	Month Jun-14
<u>Supply Volume Per Books</u>				
Primary Supplies	Mcf	16,548.0	8,512.0	4,636.0
Local Production	Mcf	-	-	-
Special Production	Mcf	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	Mcf	-	-	-
Storage Adjustment	Mcf	-	-	-
Total Supply Volumes	Mcf	16,548.0	8,512.0	4,636.0
<u>Supply Costs Per Books</u>				
Primary Supplies	\$	\$ 84,222.83	\$ 47,172.10	\$ 23,897.39
Local Production	\$	-	-	-
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
Total Supply Costs	\$	\$ 84,222.83	\$ 47,172.10	\$ 23,897.39
<u>Sales Volumes</u>				
Jurisdictional	MCF	51,051.0	24,643.1	11,098.9
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	51,051.0	24,643.1	11,098.9
<u>Unit Book Cost of Gas</u>				
(Supply \$ / Sales MCF)	\$/MCF	\$ 1.6498	\$ 1.9142	\$ 2.1531
Less: EGC In Effect for Month	\$/MCF	\$ 6.0500	\$ 6.0960	\$ 4.8200
Difference	\$/MCF	\$ (4.4002)	\$ (4.1818)	\$ (2.6669)
Times: Jurisdictional Sales	MCF	51,051.0	24,643.1	11,098.9
Monthly Cost Difference	\$	\$ (224,635.72)	\$ (103,052.24)	\$ (29,599.31)
Other Credits	\$	\$ -	\$ -	\$ -
<u>Summary</u>				
Particulars	Unit	Amount		
Cost Difference for Three Month Period	\$	\$ (357,287.27)		
Balance Adjustment (Sch. IV)		47,418.15		
Total		\$ (309,869.12)		
Jurisdictional Sales for the Twelve Months Ended 06/30/2014	MCF	532,047.1		
Current Quarter Actual Adjustment	\$/MCF	\$ (0.5824)		

**PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION
PURCHASED GAS ADJUSTMENT
BALANCE ADJUSTMENT**

Details for the Three Months Ended June 30, 2014

Particulars	Amount
<u>Balance Adjustment for the AA</u>	
Cost: Difference between book and effective EGC as used to compute AA of the GCR in effect four quarters prior to the current effective GCR.	\$ (197,749)
Less: Dollar amount resulting from the AA of <u>\$(0.4608)</u> /Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of <u>532,047.1</u> Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ (245,167)
Balance Adjustment for the AA	<u>\$ 47,418</u>
<u>Balance Adjustment for the RA</u>	
Costs: Dollar amount of supplier and Commission ordered reconciliation adjustments as used to compute RA of the GCR in effect four quarters prior to the currently effective GCR.	\$ -
Less: Dollar amount resulting from the unit rate for supplier refunds and reconciliation adjustments of <u>(\$0.0000)</u> /Mcf as used to compute RA of the GCR in effect four quarters prior to the currently effective GCR times the jurisdictional sales of <u>532,047.1</u> Mcf for the period between the effective date of the current GCR rate and the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ -
Balance Adjustment for the RA	<u>\$ -</u>
<u>Balance Adjustment for the BA</u>	
Costs: Dollar amount of balance adjustment as used to compute BA of the GCR in effect one quarter prior to the currently effective GCR.	\$ -
Less: Dollar amount resulting from the BA of _____ /Mcf as used to compute the GCR in effect one quarter prior to the currently effective GCR times the jurisdictional sales of _____ Mcf for the period between the effective date of the current rate.	\$ -
Balance Adjustment for the BA	<u>\$ -</u>
Total Balance Adjustment	<u><u>\$ 47,418</u></u>

**PIKE NATURAL GAS COMPANY - WAVERLY DIVISION
PURCHASED GAS ADJUSTMENT
GAS COST RECOVERY RATE CALCULATION**

PARTICULARS	UNIT	AMOUNT
Expected Gas Cost (EGC)	\$/MCF	\$ 4.3910
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ (0.0007)
Actual Adjustment (AA)	\$/MCF	\$ 0.4507
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 4.8409

Gas Cost Recovery Rate Effective Dates: December 1, 2014 to December 31, 2014

EXPECTED GAS COST SUMMARY CALCULATION		
PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	\$	\$ 2,309,909
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 2,309,909
Total Annual Sales	MCF	526,055.4
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 4.3910

SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION		
PARTICULARS	UNIT	AMOUNT
Current Quarterly Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ -
Previous Quarterly Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ -
Second Previous Quarter Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ (0.0007)
Third Previous Quarter Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ -
Supplier Refund & Reconciliation Adjustment (RA)	\$/MCF	\$ (0.0007)

ACTUAL ADJUSTMENT SUMMARY CALCULATION		
PARTICULARS	UNIT	AMOUNT
Current Quarterly Actual Adjustment	\$/MCF	\$ (0.1534)
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.0505)
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.4670
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.1875
Actual Adjustment (AA)	\$/MCF	\$ 0.4507

THIS QUARTERLY REPORT FILED PURSUANT TO ORDER NO 76-515-GA-ORD OF
THE PUBLIC UTILITIES COMMISSION OF OHIO, DATED OCTOBER 18, 1979.

DATE FILED: November 28, 2014

BY: Andrew G. Duckworth
TITLE: President
Utility Pipeline LTD.

**PIKE NATURAL GAS COMPANY - WAVERLY DIVISION
PURCHASED GAS ADJUSTMENT
OTHER PRIMARY SUPPLIERS**

Details for the EGC Rate In Effect As of December 1, 2014
Volumes for the Twelve Month Period Ended October 31, 2014

Supplier Name	Unit Rate (\$/MCF)	Twelve Month Volume (MCF)	Expected Gas Cost Amount (\$)
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Other Gas Companies:

Atmos Energy Marketing	\$ 4.3910	526,055.4	\$ 2,309,909
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 2,309,909</u>

Ohio Producers

	\$ -	-	\$ -
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ -</u>

Self-Help Arrangement

	\$ -	-	\$ -
	\$ -	-	
	\$ -	-	
Total Self-Help Arrangement			<u>\$ -</u>

Special Purchases

Various Sources Price	\$ -	-	\$ -
Includes Transportation	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ -</u>

**PIKE NATURAL GAS COMPANY - WAVERLY DIVISION
PURCHASED GAS ADJUSTMENT
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT**

Details for the Three Months Ended June 30, 2014

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 06/30/2014	MCF	525,814.1
Total Sales: Twelve Months Ended 06/30/2014	MCF	525,814.1
Ratio Jurisdictional Sales to Total Sales	Ratio	1:1
Supplier Refunds Received During Three Month Period		\$ -
Jurisdictional Share of Refunds Received		<u>\$ -</u>
Reconciliation Adjustments Ordered During Quarter BA over 12 Months		\$ -
Total Jurisdictional Refund and Reconciliation Adjustment		<u>\$ -</u>
Interest Factor		1.0550
Refunds and Reconciliation Adjustment Including Interest		\$ -
Jurisdictional Sales for the Twelve Months Ended 06/30/2014	MCF	525,814.1
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	<u><u>\$ -</u></u>

Details of Refunds/Adjustments Received/Ordered During the Three Months Ended 06/30/2014

Particulars (Specify)	Amount (\$)
<u>Supplier Refunds Received During Quarter</u>	See Sch. II-1
	\$ -
	-
Total Supplier Refunds	<u><u>\$ -</u></u>
<u>Reconciliation Adjustments Ordered During Quarter</u>	
Total Reconciliation Adjustments Ordered	<u><u>\$ -</u></u>

**PIKE NATURAL GAS COMPANY - WAVERLY DIVISION
PURCHASED GAS ADJUSTMENT
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT
DETAILS OF SUPPLIER REFUNDS**

Details for the Three Months Ended June 30, 2014

MM-YY	Amount
Apr-14	\$ -
May-14	\$ -
Jun-14	\$ -
Total	\$ -

**PIKE NATURAL GAS COMPANY - WAVERLY DIVISION
PURCHASED GAS ADJUSTMENT
ACTUAL ADJUSTMENT**

Details for the Three Months Ended June 30, 2014

Particulars	Unit	Month Apr-14	Month May-14	Month Jun-14
<u>Supply Volume Per Books</u>				
Primary Supplies	Mcf	35,669.4	24,011.2	19,149.7
Local Production	Mcf	-	-	-
Special Production	Mcf	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	Mcf	-	-	-
Storage Adjustment	Mcf	-	-	-
Total Supply Volumes	Mcf	<u>35,669.4</u>	<u>24,011.2</u>	<u>19,149.7</u>

Supply Costs Per Books

Primary Supplies	\$	\$ 186,487.75	\$	\$ 156,015.25	\$	\$ 110,376.99
Local Production	\$	-	\$	-	\$	-
Take or Pay	\$	-	\$	-	\$	-
Allocated to S.C. @ 9.79%	\$	-	\$	-	\$	-
Storage Costs	\$	-	\$	-	\$	-
Storage Adjustment	\$	-	\$	-	\$	-
Total Supply Costs	\$	<u>\$ 186,487.75</u>	\$	<u>\$ 156,015.25</u>	\$	<u>\$ 110,376.99</u>

Sales Volumes

Jurisdictional	MCF	48,680.9	29,615.8	18,530.0
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	<u>48,680.9</u>	<u>29,615.8</u>	<u>18,530.0</u>

Unit Book Cost of Gas

(Supply \$ / Sales MCF)	\$/MCF	\$ 3.8308	\$	\$ 5.2680	\$	\$ 5.9567
Less: EGC In Effect for Month	\$/MCF	\$ 5.9980	\$	\$ 6.0440	\$	\$ 4.8200
Difference	\$/MCF	\$ (2.1672)	\$	\$ (0.7760)	\$	\$ 1.1367
Times: Jurisdictional Sales	MCF	48,680.9	29,615.8	18,530.0		
Monthly Cost Difference	\$	<u>\$ (105,500.29)</u>	\$	<u>\$ (22,982.65)</u>	\$	<u>\$ 21,062.39</u>

Other Credits	\$	\$ -	\$	\$ -	\$	\$ -
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Particulars	Unit	Amount
Cost Difference for Three Month Period	\$	\$ (107,420.55)
Balance Adjustment (Sch. IV)		26,770.71
Total		<u>\$ (80,649.84)</u>
Jurisdictional Sales for the Twelve Months Ended 06/30/2014	MCF	525,814.1
Current Quarter Actual Adjustment	\$/MCF	<u>\$ (0.1534)</u>

**PIKE NATURAL GAS COMPANY - WAVERLY DIVISION
PURCHASED GAS ADJUSTMENT
BALANCE ADJUSTMENT**

Details for the Three Months Ended June 30, 2014

Particulars	Amount
<u>Balance Adjustment for the AA</u>	
Cost: Difference between book and effective EGC as used to compute AA of the GCR in effect four quarters prior to the current effective GCR.	\$ (48,684)
Less: Dollar amount resulting from the AA of <u>\$(0.1435)</u> /Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of <u>525,814.1</u> Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ (75,454)
Balance Adjustment for the AA	<u>\$ 26,771</u>
<u>Balance Adjustment for the RA</u>	
Costs: Dollar amount of supplier and Commission ordered reconciliation adjustments as used to compute RA of the GCR in effect four quarters prior to the currently effective GCR.	\$ -
Less: Dollar amount resulting from the unit rate for supplier refunds and reconciliation adjustments of <u>(\$0.0000)</u> /Mcf as used to compute RA of the GCR in effect four quarters prior to the currently effective GCR times the jurisdictional sales of <u>525,814.1</u> Mcf for the period between the effective date of the current GCR rate and the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ -
Balance Adjustment for the RA	<u>\$ -</u>
<u>Balance Adjustment for the BA</u>	
Costs: Dollar amount of balance adjustment as used to compute BA of the GCR in effect one quarter prior to the currently effective GCR.	\$ -
Less: Dollar amount resulting from the BA of _____ /Mcf as used to compute the GCR in effect one quarter prior to the currently effective GCR times the jurisdictional sales of _____ Mcf for the period between the effective date of the current rate.	\$ -
Balance Adjustment for the BA	<u>\$ -</u>
Total Balance Adjustment	<u><u>\$ 26,771</u></u>

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

11/27/2014 10:36:30 AM

in

Case No(s). 14-0214-GA-GCR, 89-8020-GA-TRF

Summary: Tariff December 2014 GCR electronically filed by Mr. Kenneth N Rosselet on behalf of Pike Natural Gas Company