

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Ohio Gas Company for an Increase in Gas Distribution Rates)	Case No. 17-1139-GA-AIR
)	
In the Matter of the Application of Ohio Gas Company for Tariff Approval)	Case No. 17-1140-GA-ATA
)	
In the Matter of the Application of Ohio Gas Company for Approval of Certain Accounting Authority)	Case No. 17-1141-GA-AAM
)	

**TESTIMONY OF JOSEPH G. BOWSER IN SUPPORT OF
THE JOINT STIPULATION AND RECOMMENDATION**

Management policies, practices, and organization

Operating income

Rate base

Allocations

Rate of return

Rates and tariffs

X Other

January 29, 2018

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**DIRECT TESTIMONY OF JOSEPH G. BOWSER
ON BEHALF OF OHIO GAS COMPANY**

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**DIRECT TESTIMONY OF JOSEPH G. BOWSER
ON BEHALF OF OHIO GAS COMPANY**

1 **I. INTRODUCTION**

2 **Q1. Please state your name and business address.**

3 A1. My name is Joseph G. Bowser, 21 East State Street, 17th Floor, Columbus, Ohio
4 43215.

5 **Q2. By whom are you employed and in what position?**

6 A2. I am a Technical Specialist for McNees Wallace & Nurick LLC (“McNees”),
7 providing testimony on behalf of Ohio Gas Company.

8 **Q3. Please describe your educational background.**

9 A3. In 1976, I graduated from Clarion State College with a Bachelor of Science degree
10 in Accounting. In 1988, I graduated from Rensselaer Polytechnic Institute with a
11 Master of Science degree in Finance.

1 **Q4. Please describe your professional experience.**

2 A4. I have been employed by McNees since 2005, where I focus on assisting Industrial
3 Energy Users-Ohio (“IEU-Ohio”) members address issues that affect the price and
4 availability of utility services. As part of my responsibilities, I provide IEU-Ohio
5 members assistance as they evaluate and act upon opportunities to secure value
6 for their demand response and other capabilities in the base residual auction
7 (“BRA”) and incremental auctions conducted by PJM Interconnection, L.L.C.
8 (“PJM”) as part of the Reliability Pricing Model (“RPM”). Prior to joining McNees, I
9 worked with the Office of the Ohio Consumers’ Counsel (“OCC”) as Director of
10 Analytical Services. There I managed the analysis of financial, accounting, and
11 ratemaking issues associated with utility regulatory filings. I also spent ten years
12 at Northeast Utilities, where I held positions in the Regulatory Planning and
13 Accounting Departments, provided litigation support in regulatory hearings, and
14 assisted in the preparation of the financial/technical documents filed with state and
15 federal regulatory commissions. I began my career with the Federal Energy
16 Regulatory Commission (“FERC”), where I led and conducted audits of gas and
17 electric utilities in the Eastern and Midwestern regions of the United States. I am
18 a Certified Public Accountant (inactive) and am a member of the American Institute
19 of Certified Public Accountants and the Pennsylvania Institute of Certified Public
20 Accountants.

21 **Q5. Have you previously submitted expert testimony before the Public Utilities**
22 **Commission of Ohio (“Commission” or “PUCO”)?**

1 A5. Yes. Since 1996, I have submitted testimony as an expert in numerous cases,
2 including these proceedings. A listing of the cases I have testified in are contained
3 in Exhibit JGB-1 in my testimony in support of the application, dated May 31, 2017.

4 **II. PURPOSE OF TESTIMONY**

5 **Q6. What is the purpose of your testimony?**

6 A6. The purpose of my testimony is to summarize, sponsor, and support the Joint
7 Stipulation and Recommendation filed on January 26, 2018 (“Stipulation”) for the
8 Commission’s consideration. My testimony discusses the criteria that the
9 Commission utilizes when it considers the adoption of settlements and explains
10 how the Stipulation in these cases meets those criteria. More specifically, my
11 testimony supports the conclusion that the Stipulation:

- 12 1) Is the product of serious bargaining among capable, knowledgeable parties;
- 13 2) As a package, benefits ratepayers and the public interest; and
- 14 3) Does not violate any important regulatory principle or practice.

15 **III. SUMMARY OF THE STIPULATION AND RECOMMENDATION**

16 **Q7. Did you participate in the negotiations which led to the Stipulation being**
17 **submitted for consideration and approval by this Commission?**

18 A7. Yes. I attended the settlement meetings held at the offices of the Commission and
19 participated in other discussions, which led to the Stipulation. The parties
20 represented in those meetings were the Ohio Gas Company, the Staff of the
21 Commission (“Staff”), and the Ohio Consumers’ Counsel (“OCC”). The Stipulation
22 is attached to my testimony as Exhibit JGB-S1.

1 **Q8. Who are the Signatory Parties to the Stipulation?**

2 A8. The Signatory Parties are the Ohio Gas Company, OCC, and Staff. These parties
3 represent diverse interests including the Ohio Gas Company and its investor and
4 residential customers.

5 **Q9. Please provide an overview of the Stipulation.**

6 A9. The provisions of the attached Stipulation resolve all issues pending before the
7 Commission related to the Company's application for a rate increase. The
8 Stipulation provides for a rate increase of \$2,419,587. This amount adjusts the
9 amount requested by the Company for changes recommended by the Staff Report,
10 the resolution of issues raised by the Staff Report noted by Ohio Gas in its
11 objections, and a reduction in the revenue requirement to account for recent
12 changes in federal income tax law. I further discuss the term of the Stipulation
13 addressing the federal income tax law changes below. Schedules attached as
14 Appendix A set out the basis for the rate increase. The increase would be collected
15 through an increase in the customer charge. As a result of the rate case, several
16 current charges would be eliminated as they would be incorporated into base rates.

17 In the Application, Ohio Gas Company also sought to update the general terms
18 and conditions of service. The Staff Report recommended one modification to the
19 proposed tariff. The recommendation was to allow for one meter test without
20 charge.

21 The Stipulation proposes that the Commission authorize Ohio Gas Company to
22 file the new tariff attached as Appendix B to the Stipulation. The proposed tariff

1 incorporates the change requested by the Staff Report to the charge for meter
2 testing.

3 The Application also sought authority to make certain adjustments to the
4 depreciation reserve balances on the books of Ohio Gas Company. The
5 Stipulation provides that adjustments to the depreciation accrual reserves
6 contained in Appendix D to the Stipulation should be approved by the Commission
7 for Ohio Gas Company's use. The adjustments to the depreciation reserve have
8 no effect on the proposed rates.

9 **Q10. What concessions did Ohio Gas Company make that are recommended in**
10 **the Stipulation?**

11 A10. The Stipulation provides several concessions in addition to the reduction in the
12 revenue requirement. Most significantly, Ohio Gas Company has agreed to
13 recommend an out-of-period adjustment to account for changes in the federal
14 corporate income tax rate. The Stipulation also states, "Ohio Gas understands
15 that the Commission may order Ohio Gas to file a request to adjust rates in PUCO
16 Case No. 18-0047-AU-CO or another case. To the extent that the order would
17 permit Ohio Gas to seek to increase rates, Ohio Gas agrees to waive its
18 opportunity to request such an increase. To the extent that the order would require
19 Ohio Gas to reduce its rates, Ohio Gas agrees to make an application to effect that
20 change, but may do so under protest. Further, it is agreed and recommended that
21 the Commission find that no Party waives any legal, administrative, judicial, or
22 appellate rights to challenge any change in rates of Ohio Gas if such a change is
23 in addition to the rates set out in this Joint Stipulation and Recommendation."

1 **Q11. Please explain why the Stipulation contains a provision regarding the recent**
2 **enactment of changes in the federal corporate income tax rate.**

3 A11. When Ohio Gas Company prepared the Application and filed it on May 31, 2017,
4 it calculated rates based on the existing corporate federal income tax rate. Late in
5 2017, Congress approved a revision of the federal tax laws that included a
6 reduction of the federal corporate tax rate to 21%. This change was not anticipated
7 by Ohio Gas Company when it filed its Application or the Staff when it issued the
8 Staff Report.

9 In its objections to the Staff Report, OCC raised its concern that the proposed
10 revenue deficiency was overstated because the Staff Report did not incorporate
11 the federal income tax law changes.

12 I am aware that the Commission has opened a proceeding to consider a regulatory
13 response to the tax law changes, PUCO Case No. 18-0047-AU-COI. Because
14 Ohio Gas Company has a pending rate case, it is proposing in the Stipulation to
15 account for the change in the federal corporate income tax rate. Based upon the
16 adjusted Staff Report schedules that are attached as Appendix A of the Stipulation,
17 Ohio Gas Company has estimated that the monthly customer charge could be
18 reduced by \$1.01 to account for the change in the corporate tax rate.

19 Ohio Gas Company, the Staff, and OCC are also aware that the Commission may
20 seek to address the effect of the change in the corporate tax rate on accumulated
21 deferred income taxes or other matters that could positively or negatively affect the
22 revenue requirement. As a means of addressing the concerns of the parties that

1 the adjustment for the federal income tax law changes in this case may not capture
2 the outcome of the Commission-ordered investigation, Ohio Gas Company agreed
3 not to seek an increase in rates if the Commission issued a decision in either the
4 Commission ordered investigation or another case that would permit it to increase
5 rates. If the Commission were to order Ohio Gas Company to file an application
6 to reduce rates as a result of the recent federal income tax law changes, Ohio Gas
7 Company would do so, but has reserved the option of file under protest and retain
8 its rights for administrative and appellate review. The goal of this approach is to
9 assign the risk of a Commission decision in the Commission-ordered investigation
10 to the Company rather than its customers. OCC and the Staff agreed and support
11 this approach.

12 **IV. STANDARDS FOR CONSIDERING APPROVAL OF A STIPULATION**

13 **Q12. What are the standards that the Commission has used when considering**
14 **approval of a stipulation?**

15 A12. The Commission typically evaluates the adoption of stipulations that it is presented
16 with for consideration by applying a three-part test. The questions that the
17 Commission considers are:

- 18 1) Is the stipulation the product of serious bargaining among capable,
19 knowledgeable parties;
- 20 2) Does the stipulation, as a package, benefits ratepayers and the public
21 interest; and
- 22 3) Does the stipulation violate any important regulatory principle or practice?

1 **Q13. Does the Stipulation in this case satisfy the above criteria?**

2 A13. Yes, it does. I will explain in more detail below how the Stipulation fulfills each of
3 the three criteria.

4 **Q14. Is the Stipulation the product of serious bargaining among capable and**
5 **knowledgeable parties?**

6 A14. Yes, the Stipulation is the result of a process of negotiations involving experienced
7 counsel representing members of several stakeholder groups. The parties that
8 took part in the negotiations were capable and knowledgeable about the issues
9 raised in this case. Parties have had the opportunity to participate in discovery,
10 and the settlement process was open to all intervening parties. The settlement
11 discussions ultimately lead to the Stipulation.

12 **Q15. Please explain how the Stipulation benefits customers and the public**
13 **interest.**

14 A15. There are several benefits to the Stipulation. First, my understanding is that Ohio
15 Gas will have one of the lowest customer charges in Ohio among regulated natural
16 gas companies even after the approval of the rates proposed in this case. To that
17 end, customers benefit from the fact that the starting point for calculating the
18 revenue increase is approximately \$189,000 below Ohio Gas Company's
19 requested rate increase and reflects a lower rate of return than reflected in the rate
20 increase recommended by Staff at its upper bound.

21 Second, customers will benefit from an immediate adjustment to base rates to
22 account for changes in the corporate federal income tax rate. This adjustment to

1 the revenue increase reduces the customer charge by \$1.01 monthly. Further,
2 Ohio Gas is agreeing to forgo any increase for which it may be eligible as a result
3 of the Commission-ordered investigation in PUCO Case No. 18-0047-AU-COI.

4 The Stipulation continues the certainty and predictability in customer rates that
5 Ohio Gas Company's customers have had for the past three decades, dating back
6 to the Company's last base rate increase in 1985. The certainty and predictability
7 in rates has also been enhanced by Ohio Gas Company's excellent management
8 of its operations, which has allowed the Company to avoid the need for rate riders
9 to enhance revenues between rate cases.

10 The Stipulation also supports Ohio Gas Company's commitment to customer
11 service. Its customer service has been exemplary as demonstrated by the virtual
12 absence of customer complaints, as noted by the Staff Report. Under the
13 proposed tariff, residential and small commercial customers will continue to benefit
14 from Ohio Gas Company's policy to not impose requirements on these customers
15 to establish creditworthiness. Additionally, the Ohio Gas Company will offer to
16 customers one free meter test per year, in accordance with Staff's
17 recommendation, thereby allowing a customer to determine the meter's accuracy,
18 should that be a concern to a customer, at no cost.

19 In summary, this Stipulation advances the interests of the Company and its
20 customers.

21 **Q16. How does the rate design recommended in the Staff Report and adopted in**
22 **the Stipulation benefit customers and the public interest?**

1 A16. As I noted previously, use of a customer charge provides rate stability for both
2 customers and Ohio Gas Company. This is consistent with the demonstrated
3 interest of Ohio Gas Company's customers, a substantial portion of which have
4 elected budget billing. Clearly, those customers prefer predictable gas bills over
5 monthly bills based on volumetric rates. The use of a customer charge also
6 benefits Ohio Gas Company by providing a steady revenue stream for covering its
7 essentially fixed costs of providing distribution gas service.

8 **Q17. Does the Stipulation violate any important regulatory principle or practice?**

9 A17. No, the Stipulation does not violate any important regulatory principle or practice.
10 The terms of the Stipulation represent a compromise of the Signatory Parties to
11 the Stipulation, and none of the provisions of the Stipulation is inconsistent with or
12 violates any important Commission principle or practice. On the contrary, the
13 compromise reached in the Stipulation promotes the state policy expressed in Ohio
14 Revised Code 4929.02 of promoting the availability to consumers of adequate,
15 reliable and reasonably priced natural gas services and goods.

16 **Q18. Does this conclude your testimony?**

17 A18. Yes.

**BEFORE
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In the Matter of the Application of Ohio Gas Company for an Increase in Gas Distribution Rates)))	Case No. 17-1139-GA-AIR
In the Matter of the Application of Ohio Gas Company for Tariff Approval)))	Case No. 17-1140-GA-ATA
In the Matter of the Application of Ohio Gas Company for Approval of Certain Accounting Authority)))	Case No. 17-1141-GA-AAM

JOINT STIPULATION AND RECOMMENDATION

JANUARY 26, 2018

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Ohio)
Gas Company for an Increase in Gas) Case No. 17-1139-GA-AIR
Distribution Rates)

In the Matter of the Application of Ohio) Case No. 17-1140-GA-ATA
Gas Company for Tariff Approval)

In the Matter of the Application of Ohio)
Gas Company for Approval of Certain) Case No. 17-1141-GA-AAM
Accounting Authority)

JOINT STIPULATION AND RECOMMENDATION

I. BACKGROUND

A. Rule 4901-1-30, Ohio Administrative Code (“OAC”), provides that any two or more parties to a proceeding may enter into a written or oral stipulation concerning the issues presented in such proceeding. Pursuant to Rule 4901-1-10 (C) OAC, the Staff of the Public Utilities Commission of Ohio (“Staff”) is considered a party for the purpose of entering into a stipulation under Rule 4901-1-30 OAC.

B. The purpose of this document is to set forth the understanding of the Ohio Gas Company (“Ohio Gas”), the Office of the Ohio Consumers’ Counsel (“OCC”), and the Staff (collectively, “Parties”), and to resolve all issues raised in this proceeding.

II. GENERAL MATTERS

A. It is understood by the Parties that this Stipulation and Recommendation (“Stipulation”) is not binding upon the Commission. However, the agreement contained herein is supported by information provided herewith, is based upon the Parties’ desire

to arrive at a reasoned and reasonable result considering the law, facts and circumstances and, accordingly, should be given careful consideration by the Commission.

B. This Stipulation is submitted for purposes of this case only and should not be understood to necessarily reflect the positions which the Parties would have taken if all the issues in the proceeding would have been litigated. Like most Stipulations and Recommendations reviewed by the Commission, the willingness of the Parties to jointly sponsor this document is predicated on the reasonableness of the Stipulation taken as a whole. The fact that this document is being offered by OCC, Staff, and Ohio Gas should not be construed as necessarily indicating agreement on theory or concepts.

C. The Parties believe that this Stipulation represents a reasonable compromise of varying interests. This Stipulation is expressly conditioned upon adoption in its entirety by the Commission without material modification. Each party has a right in its sole discretion to determine whether the Commission's approval of this Stipulation constitutes a "material modification" thereof. Should the Commission reject or materially modify all or any part of this Stipulation, the Parties shall have the right, within thirty (30) days of issuance of the Commission's order, to file an application for rehearing or to terminate and withdraw from the Stipulation by filing a notice with the Commission in this proceeding, including service to all the Parties. The Parties agree that they will not oppose or argue against any other Party's application for rehearing that seeks to uphold the original unmodified Stipulation. Upon the Commission's issuance of any entry on rehearing that does not adopt the Stipulation without material modification, any party may terminate and withdraw from the Stipulation by filing a notice with the Commission within

thirty (30) days of the Commission's entry on rehearing. Upon notice of termination or withdrawal by any party, pursuant to the above provisions, the Stipulation shall immediately become null and void. In such event, this proceeding shall go forward at the procedural point at which this Stipulation was filed, and the parties will be afforded the opportunity to present evidence through witnesses, cross-examine all witnesses, present rebuttal testimony, and brief all issues which shall be decided based upon the record as if this Stipulation had never been executed. In particular, no Party will be precluded from filing testimony in support of its objections to the Staff Report filed November 22, 2017.

D. Except for enforcement purposes, neither this Stipulation nor the information and data contained herein, nor the Commission Order approving the Stipulation shall be cited as precedent in any future proceedings for or against any Signatory Party, or the Commission itself.

E. In order to resolve all the issues in this proceeding, the agreement set forth below is offered for the Commission's consideration.

III. AUTHORIZED REVENUE DETERMINATION, RATE ADJUSTMENTS, TARIFF REVISIONS, AND ACCOUNTING ADJUSTMENTS

A. The Parties agree that the schedules attached hereto as Appendix A, being revised schedules to the Staff Report of Investigation, contain the appropriate information to determine the gross revenue and the revenue increase which Ohio Gas should have the opportunity to collect as a result of this proceeding.

B. The Parties agree that a revenue increase of \$2,419,587, to be collected from customers through the non-gas cost recovery portion of Ohio Gas's total rate, is at the midpoint of the range produced by the upper and lower limits of the Staff's rate of

return recommendation in its Staff Report, as adjusted in the schedules attached as Appendix A, and is the amount of increase which should be authorized in this proceeding.¹

C. The Parties agree that the agreed to increase should be collected from customers by increasing Ohio Gas's customer charge without any increase in the usage sensitive portion of Ohio Gas's rates.

D. The Parties agree that the tariff sheet attached hereto as Appendix B is expected to permit Ohio Gas the opportunity to collect from its customers no more than the agreed to increase plus current non-gas cost revenue, is reasonable, and should be approved.

E. The Parties agree that the customer notice contained in Appendix C attached hereto is reasonable and should be approved in order to permit Ohio Gas to properly notify its customers of the rate increase agreed to herein.

F. The Parties recommend that the Commission timely approve this Stipulation in order for the rates and charges contained on the tariff sheet attached hereto (Appendix B) to become effective for all service rendered on and after March 1, 2018.

G. The Parties are aware that the Commission is seeking comments regarding changes in federal tax law that became effective on January 1, 2018 in a separate proceeding, PUCO Case No. 18-0047-AU-COI. This Stipulation is intended to address the recently enacted changes to federal corporate income taxes and represents a compromise of several issues raised by those changes. To that end, the tariff proposed in this Stipulation incorporates a reduction in the federal income tax rate from 34% to 21%. Incorporation of the lower tax rate reduces the revenue requirement increase from

¹ This agreed revenue increase of \$2,419,587 is based upon a return on equity of 9%.

\$3,048,566 to \$2,419,587. As part of the resolution of the issues related to the changes in federal tax law, Ohio Gas understands that the Commission may order Ohio Gas to file a request to adjust rates in PUCO Case No. 18-0047-AU-COI or another case. To the extent that that order would permit Ohio Gas to seek to increase rates, Ohio Gas agrees to waive its opportunity to request such an increase. To the extent that that order would require Ohio Gas to reduce its rates, Ohio Gas agrees to make an application to effect that change, but may do so under protest. Further, it is agreed and recommended that no Party waives any legal, administrative, judicial, or appellate rights to challenge or support any change in the rates of Ohio Gas if such a change is in addition to the rates set out in this Stipulation. Further, it is agreed and recommended that the Commission find that the settlement of issues related to the changes in federal income tax rates in this Stipulation is not intended to serve as a precedent or indicate the position of any Party regarding any other proceeding concerning the implementation of changes in federal income tax rates effective on January 1, 2018 and affecting a public utility other than Ohio Gas that is subject to regulation of its rates by the Commission.

H. The Parties agree that the Commission should approve the terms and conditions of service set out in Appendix B as PUCO No. 2. The effective date shall be upon approval of the Application and Stipulation and the filing of a tariff in compliance with the orders of the Commission.

I. The Parties agree that the following exhibits should be admitted into the record:

- Joint Exhibit 1: Stipulation and Recommendation

- Company Exhibit 1: The Company's Application (the application and supporting schedules) filed in this proceeding on May 31, 2017.
- Company Exhibit 2: The Testimony of Company Witness Bowser in Support of the Application filed in this proceeding on May 31, 2017.
- Company Exhibit 3: The Testimony of Company Witness Watkins in Support of the Application filed in this proceeding on May 31, 2017.
- Company Exhibit 4: The Testimony of Company Witness Berg in Support of the Application filed in this proceeding on May 31, 2017.
- Company Exhibit 5: The Company's Compliance Filing filed in this proceeding on July 17, 2017.
- Company Exhibit 6: The Company's Proof of Publication of its Application filed in this proceeding on August 29, 2017.
- Company Exhibit 7: The Company's Proof of Publication of Local Public Hearing filed in this proceeding on January 9, 2018.
- OCC Exhibit 1: OCC's Objections to the Staff Report of Investigation filed December 22, 2017.
- Staff Exhibit 1: Staff Report of Investigation filed November 22, 2017.

J. The Parties agree that no party is prohibited from filing and presenting testimony in support of this Stipulation.

K. The Parties agree that notice of Ohio Gas's rate increase application has been properly published and all the procedural requirements necessary to permit the Commission to authorize the increase agreed to herein have been satisfied.

L. The Parties agree that Ohio Gas should include the customer notice, attached as Appendix C, with the first utility bill that each customer receives after the rates approved in this proceeding are in effect.

M. The Parties agree that adjustments to depreciation accrual reserves contained in Appendix D attached hereto should be approved by the Commission for Ohio Gas's use until otherwise ordered.

Nodi V. Bair per authorization

On behalf of the Staff of the
Public Utilities Commission of Ohio

Paul P. D.

On behalf of Ohio Gas Company

[Signature]

On behalf of the Office of the
Ohio Consumers' Counsel

APPENDIX A
SUPPORTING SCHEDULES

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

EXHIBIT JGB-S1

Schedule A-1
Page 1 of 1

Reference No(s): See below

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	APPLICANT	STAFF	
				LOWER BOUND	UPPER BOUND
1	RATE BASE AS OF DATE CERTAIN	B-1	\$ 27,375,528	\$ 27,209,247	\$ 27,209,247
2					
3	OPERATING INCOME	C-2	428,640	628,154	628,154
4					
5	EARNED RATE OF RETURN (2 / 1)		1.57%	2.31%	2.31%
6					
7	RATE OF RETURN RECOMMENDED		9.00%	8.50%	9.50%
8					
9	REQUIRED OPERATING INCOME (1 x 4)		2,463,798	2,312,786	2,584,878
10					
11	OPERATING INCOME DEFICIENCY (5 - 2)		2,035,158	1,684,632	1,956,725
12					
13	GROSS REVENUE CONVERSION FACTOR	A-1.1	1.590710	1.328948	1.328948
14					
15	REVENUE DEFICIENCY (6 X 7)		3,237,346	2,238,788	2,600,385
16					
17	REVENUE INCREASE RECOMMENDED		3,237,346	2,238,788	2,600,385
18					
19	TEST YEAR ADJUSTED OPERATING REVENUES	C-1	13,204,030	13,404,196	13,404,196
20					
21	REVENUE REQUIREMENT (9 + 10)		\$ 16,441,376	\$ 15,642,984	\$ 16,004,581
22					
23	INCREASE OVER CURRENT REVENUE (9 / 10)		24.52%	16.70%	19.40%

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

EXHIBIT JGB-S1

Schedule A-1.1

Page 1 of 1

Reference No(s):

LINE NO.	DESCRIPTION	PERCENT OF INCREMENTAL GROSS REVENUES
1	GROSS REVENUE	100.0000%
2		
3	UNCOLLECTIBLES	0.0000%
4		
5	NET REVENUE (1) - (3)	100.0000%
6		
7	OHIO GROSS RECEIPTS TAX	4.7500%
8		
9	INCOME BEFORE FEDERAL INCOME TAXES (5) - (7)	95.2500%
10		
11	FEDERAL INCOME TAXES (9) x 21%	20.0025%
12		
13	OPERATING INCOME PERCENTAGE (9) - (11)	75.2475%
14		
15	GROSS REVENUE CONVERSION FACTOR (1) / (13)	1.328948

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
JURISDICTIONAL RATE BASE SUMMARY
AS OF DECEMBER 31, 2016

EXHIBIT JGB-S1

Reference No(s): See below

Schedule B-1
Page 1 of 1

LINE NO.	RATE BASE COMPONENT	SUPPORTING STAFF SCHEDULE REFERENCE	APPLICANT	STAFF
1	PLANT IN SERVICE	B-2	\$ 87,960,627	\$ 87,764,343
2				
3	RESERVE FOR ACCUMULATED DEPRECIATION	B-3	(55,918,091)	(55,901,277)
4				
5	NET PLANT IN SERVICE (1 + 3)		32,042,536	31,863,066
6				
7	CONSTRUCTION WORK IN PROGRESS 75% COMPLETE	B-4	-	-
8				
9	WORKING CAPITAL ALLOWANCE	B-5	979,015	992,205
10				
11	CONTRIBUTIONS IN AID OF CONSTRUCTION	B-6	-	
12				
13	OTHER RATE BASE ITEMS	B-6	(5,646,023)	(5,646,024)
14				
15	JURISDICTIONAL RATE BASE (5) THRU (13)		\$ 27,375,528	\$ 27,209,247

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
ALLOWANCE FOR WORKING CAPITAL
AS OF DECEMBER 31, 2016

EXHIBIT JGB-S1

Reference No(s): See Below

Schedule B-5
Page 1 of 1

LINE NO.	ACCT NO. (A)	WORKING CAPITAL COMPONENT (B)	SCHEDULE REFERENCE NO. (C)	ADJUSTED JURISDICTIONAL (D)	ADJUSTED JURISDICTIONAL (E)
1		CASH COMPONENT			
2		TOTAL OPERATING AND MAINTENANCE EXPENSES	C2	8,046,714	
3					
4		CASH COMPONENT (2)/8			1,005,839
5					
6		1/4 OF OPERATING TAXES			
7		TAXES OTHER THAN INCOME TAXES	C2	2,001,097	
8		INCOME TAXES	C2	156,959	
9		TOTAL		<u>2,158,056</u>	
10					
11		1/4 OF OPERATING TAXES			(539,514)
12					
13		M&S - PIPE AND FITTINGS	Applicant B5.1		487,005
14		PIP CUST A/R 12 MO OLD	Applicant B5.1		(3,176)
15		DEFERRED BAD DEBT EXPENSE	Applicant B5.1		42,051
16		TOTAL ALLOWANCE FOR WORKING CAPITAL			<u><u>992,205</u></u>

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
JURISDICTIONAL PROFORMA INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

EXHIBIT JGB-S1

Reference No(s): Schedule C-2

Schedule C-1
Page 1 of 1

LINE NO.	DESCRIPTION (A)	ADJUSTED REVENUE & EXPENSES (B)	PROPOSED INCREASE (C)	PROFORMA REVENUES & EXPENSES (D = B + C)
1	OPERATING REVENUES	\$ 13,404,196	\$ 3,237,346	\$ 16,641,542
2				
3	OPERATING EXPENSES:			
4	OPERATION AND MAINTENANCE	8,046,714	-	8,046,714
5	DEPRECIATION EXPENSE	2,571,272	-	2,571,272
6	TAXES OTHER THAN INCOME TAXES	2,001,097	153,774	2,154,871
7	OPERATING EXPENSES BEFORE INCOME TAXES	<u>12,619,083</u>	<u>153,774</u>	<u>12,772,857</u>
8				
9	INCOME TAXES	156,959	647,550	804,509
10				
11	TOTAL OPERATING EXPENSES	<u>12,776,042</u>	<u>801,324</u>	<u>13,577,366</u>
12				
13	NET OPERATING INCOME	<u>\$ 628,154</u>	<u>\$ 2,436,022</u>	<u>\$ 3,064,176</u>
14				
15	RATE BASE	<u>\$ 27,209,247</u>		<u>\$ 27,209,247</u>
16				
17	RATE OF RETURN	<u>2.31%</u>		<u>11.26%</u>

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
ADJUSTED TEST YEAR OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

EXHIBIT JGB-S1

Schedule C-2
Page 1 of 1

Reference No(s): Applicant's Schedule C-2.1 and Staff's Schedule C-3

LINE NO.	DESCRIPTION (A)	UNADJUSTED TOTAL COMPANY (B)	UNADJUSTED JURISDICTIONAL (C)	ADJUSTMENTS (D)	ADJUSTED REVENUE & EXPENSES (E)
1	TOTAL OPERATING REVENUES	\$ 16,861,700	\$ 13,204,030	\$ 200,166	\$ 13,404,196
2					
3	OPERATING EXPENSES:				
4					
5	OPERATIONS AND MAINTENANCE	8,926,360	8,005,581	41,133	8,046,714
6	TOTAL OPERATIONS AND MAINTENANCE	8,926,360	8,005,581	41,133	8,046,714
7					
8	DEPRECIATION EXPENSE	2,961,600	2,561,069	10,203	2,571,272
9	TAXES OTHER THAN INCOME TAXES	2,415,780	2,011,320	(10,223)	2,001,097
10	INCOME TAXES	853,820	123,558	33,401	156,959
11	TOTAL OPERATING EXPENSES	15,157,560	12,775,390	74,514	12,776,042
12					
13	NET OPERATING INCOME	\$ 1,704,140	\$ 428,640	\$ 125,652	\$ 628,154

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

EXHIBIT JGB-S1

Schedule C-3
Page 1 of 1

Reference No(s): See Below

LINE NO.	SCHEDULE REFERENCE	TITLE OF ADJUSTMENT	AMOUNT
1		OPERATING REVENUE ADJUSTMENTS	
2			
3	C-3.1	COMMERCIAL CEP	\$ 200,166
4			
5		TOTAL REVENUE ADJUSTMENTS	<u>\$ 200,166</u>
6			
7		OPERATING EXPENSE ADJUSTMENTS	
8			
9	C-3.2	LABOR ADJUSTMENT	\$ 13,311
10	C-3.3	EMPLOYEE BENEFITS ADJUSTMENT	47,987
11	C-3.4	SOCIAL/SERVICE CLUB DUES	(1,429)
12	C-3.5	ADVERTISING EXPENSE	(2,335)
13	C-3.6	RATE CASE EXPENSE	(16,400)
14			
15		TOTAL OPERATIONS AND MAINTENANCE	<u>\$ 41,133</u>
16			
17	C-3.7	DEPRECIATION EXPENSE	10,203
18	C-3.8	TAXES OTHER THAN INCOME TAXES	(10,223)
19	C-4	FEDERAL INCOME TAXES	35,544
20			
21		TOTAL EXPENSE ADJUSTMENTS	<u>\$ 76,657</u>

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
LABOR ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

EXHIBIT JGB-S1

Schedule C-3.2
Page 1 of 1

Reference No(s): See below

LINE NO.	PURPOSE & DESCRIPTION	AMOUNT
1	To annualize direct labor expense	
2		
3	Direct Wages (a)	\$ 4,764,878
4		
5	Overtime Ratio (b) 2.62%	<u>\$ 124,840</u>
6		
7	Direct Wages + Overtime	\$ 4,889,717
8		
9	Bonuse Pay (c)	\$ 91,114
10	Includes Health Waiver, Service Award, Executive Bonus, Discretionary Bonus	
11	Other Wages (d)	<u>\$ 183,207</u>
12	Includes Need Allowance, On Call Wages, Auto Allowance	
13	Total Other Wages	<u>\$ 274,321</u>
14		
15	Total Direct Wages	<u><u>\$ 5,164,039</u></u>
16		
17	Jurisdictional Allocation (e) 90.73%	<u>\$ 4,685,332</u>
18		
19	O&M Wages (f) 82.08%	\$ 3,845,721
20		
21	Test Year O&M Labor	<u>\$ 3,832,410</u>
22		
23	Adjustment	<u><u>\$ 13,311</u></u>

- (a) Derived from Staff Data Request 40
- (b) Derived from Applicant's Schedule C-9.1, 3 Year Union O&M Percentage Average 2014 - 2016
- (c) Derived from Staff Data Request 30
- (d) Derived from Staff Data Request 19
- (e) Derived from DR 7 and C-7 Allocations
- (f) Derived from Staff Data Request 59

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
PROPERTY TAXES ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

EXHIBIT JGB-S1

Schedule C-3.8b

Page 1 of 1

Reference No(s): See below

LINE NO.	PURPOSE & DESCRIPTION	AMOUNT
1	To calculate property taxes	
2		
3	Real Property	(a) \$ 4,217,766
4		
5	Real Property Assessment Valuation Percentage	(b) <u>6.93%</u>
6		
7	Assessed Value	292,291
8		
9	Tax Rate Per \$1,000	(c) <u>66.584</u>
10		
11	Real Property Taxes	<u>\$ 19,462</u>
12		
13	Personal Property	(a) \$ 96,508,717
14		
15	Personal Property Assessment Valuation Percentage	(c) <u>11.53%</u>
16		
17	Assessed Value	11,130,204
18		
19	Personal Property Tax Rate Per \$1,000	(c) <u>82.499</u>
20		
21	Personal Property Taxes	<u>\$ 918,228</u>
22		
23	Total Property Taxes	<u><u>937,689</u></u>
24		
25	Test Year Property Taxes Expense	(d) 86.70%
26		
27	Property Taxes Adjustment	(e) <u>\$ 812,977</u>
28		
29	Allocation Percentage	<u>\$ 796,946</u>
30		
31	Jurisdictional Amount	<u><u>16,031</u></u>

- (a) Staff Schedule B-2.1
- (b) Derived from Staff's Schedule B-2.1 and DR 44
- (c) Derived from Staff Data Request 44
- (d) Applicant's Schedule C-2.1
- (e) Line 23 minus Line 25

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
ADJUSTED JURISDICTIONAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

EXHIBIT JGB-S1

Schedule C-4
Page 1 of 1

Reference No(s): Staff's Schedules C-1 and C-3

LINE NO.	ACCT NO.	ACCOUNT TITLE	AT CURRENT RATES			AT PROPOSED RATES	
			JURISDICTIONAL UNADJUSTED (C)	SCHEDULE C-3 ADJUSTMENTS (D)	ADJUSTED (E)	PROFORMA ADJUSTMENTS (F)	PROFORMA (G)
1		OPERATING INCOME	\$ 428,640	\$ 123,509	\$ 552,149		
2		FEDERAL INCOME TAX	197,420	35,544	232,964		
3		OPERATING INCOME BEFORE FIT (1) + (2)	626,060	159,053	785,113	3,083,572	3,868,685
4		RECONCILING ITEMS:					
5		INTEREST CHARGES - CUSTOMER DEPOSITS	(17,860)	-	(17,860)	-	(17,860)
6		DONATIONS	(19,830)	-	(19,830)	-	(19,830)
7							
8		TAX DEPRECIATION	(1,577,563)	-	(1,577,563)	-	(1,577,563)
9		BOOK DEPRECIATION	2,707,686	10,203	2,717,889	-	2,717,889
10		EXCESS OF TAX OVER BOOK (8) + (9)	1,130,123	10,203	1,140,326	-	1,140,326
11							
12		OTHER RECONCILING ITEMS:					
13		PROPERTY TAX	-	-	-	-	-
14		EXCISE TAX	-	-	-	-	-
15		GIS DEFERRED EXPENSE	(495,248)	-	(495,248)	-	(495,248)
16		ACCRUED VACATION PAY	-	-	-	-	-
17		PENSION EXPENSE	345,408	-	345,408	-	345,408
18		OPEB	-	-	-	-	-
19		TOTAL OTHER RECONCILING ITEMS (12) Thru (18)	(149,840)	-	(149,840)	-	(149,840)
20							
21		TAXABLE INCOME (3) + (5) + (6) + (10) + (19)	1,568,653	169,256	1,737,909	3,083,572	4,821,481
22							
23		FEDERAL INCOME TAX PAYABLE @ Tax Rate	329,417	35,544	364,961	647,550	1,012,511
24							
25		DEFERRED INCOME TAXES:					
26		EXCESS OF TAX OVER BOOK (10) x Tax Rate	(237,326)	(2,143)	(239,468)	-	(239,468)
27		OTHER RECONCILING ITEMS (19) x Tax Rate	31,466	-	31,466	-	31,466
28		TOTAL DEFERRED TAXES	(205,859)	(2,143)	(208,002)	-	(208,002)
29							
30		TOTAL FEDERAL INCOME TAXES	123,558	33,401	156,959	647,550	804,509

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
TYPICAL BILL COMPARISON

EXHIBIT JGB-S1

Schedule E-5
Page 1 of 1

LINE NO.	MCF PER MONTH	BASE RATES ONLY				BASE RATES AND CEP GAS COST			
		CURRENT BILL	PROPOSED BILL	\$ INCREASE	% INCREASE	CURRENT BILL	PROPOSED BILL	\$ INCREASE	% INCREASE
1	-	5.45	9.53	4.08	74.86%	5.45	9.53	4.08	74.86%
2	1	7.12	11.20	4.08	57.30%	13.39	17.47	4.08	30.47%
3	5	13.80	17.88	4.08	29.57%	45.14	49.22	4.08	9.04%
4	7	17.13	21.21	4.08	23.82%	61.00	65.08	4.08	6.69%
5	10	22.14	26.22	4.08	18.43%	84.82	88.90	4.08	4.81%
6	20	38.83	42.91	4.08	10.51%	164.19	168.27	4.08	2.48%
7	50	88.91	92.99	4.08	4.59%	402.30	406.38	4.08	1.01%
8	100	172.37	176.45	4.08	2.37%	799.15	803.23	4.08	0.51%
9	200	339.29	343.37	4.08	1.20%	1,592.84	1,596.92	4.08	0.26%
10	1,000	1,674.65	1,678.73	4.08	0.24%	7,942.41	7,946.49	4.08	0.05%
11	1,010	1,685.12	1,689.20	4.08	0.24%	8,015.56	8,019.64	4.08	0.05%
12	1,020	1,695.59	1,699.67	4.08	0.24%	8,088.70	8,092.78	4.08	0.05%
13	1,030	1,706.07	1,710.15	4.08	0.24%	8,161.86	8,165.94	4.08	0.05%
14	1,040	1,716.54	1,720.62	4.08	0.24%	8,235.01	8,239.09	4.08	0.05%
15	1,050	1,727.01	1,731.09	4.08	0.24%	8,308.16	8,312.24	4.08	0.05%
16	1,060	1,737.48	1,741.56	4.08	0.23%	8,381.30	8,385.38	4.08	0.05%
17	1,070	1,747.95	1,752.03	4.08	0.23%	8,454.45	8,458.53	4.08	0.05%

APPENDIX B

PUCO No. 2

P.U.C.O. No. 2
Tariff for Gas Service**INDEX**

	Sheet Number	Effective Date
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Bryan, Ohio

OHIO GAS COMPANY

P.U.C.O. No. 2
Tariff for Gas Service

	Sheet Number	Effective Date
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OHIO GAS COMPANY

P.U.C.O. No. 2
Tariff for Gas Service

	Sheet Number	Effective Date
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DEFINITIONS

- A. "Applicant" means any person who requests or applies with the Company for gas service.
- B. "Btu" means British thermal unit.
- C. "Business Day" means, for purposes of initiation or installation of service, a day when a gas or natural gas company performs regularly scheduled installation and, for all other purposes, a day when the Company observes regularly scheduled customer service office hours.
- D. "Ccf" means one hundred (100) cubic feet measured at a pressure of fourteen and six tenths (14.6) pounds per square inch with correction for super compressibility and at a temperature of sixty degrees (60°) Fahrenheit.
- E. "Commission" means the Public Utilities Commission of Ohio.
- F. "Company" means Ohio Gas Company.
- G. "Consumer" means any person who receives service from the Company.
- H. "Customer" means any person who has an agreement, by contract and/or tariff, with the Company to receive service or any person who requests or applies for service from the Company.
- I. "Fraudulent Practice" means an intentional misrepresentation or concealment of a material fact that the Company relies on to its detriment. Fraudulent practice does not include tampering or unauthorized reconnection of gas service.
- J. "Gas Service" means the provision of natural gas by the Company to an Applicant, Customer, or Consumer pursuant to this tariff.
- K. "General Service Rate terms and conditions" means Sheet Nos. 3 through 9 of this tariff.
- L. "Month" means a calendar month or the period of approximately one month in length based on the Customer's billing cycle as established by the Company.

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P.U.C.O. No. 2
Tariff for Gas Service

- M. "Non-Residential Customer" means a customer receiving Non-Residential Service.
- N. "Non-Residential Service" means gas service provided to any location where the use is primarily of a business, professional, institutional, or occupational nature.
- O. "Past Due" means any utility bill balance that is not paid by the bill due date.
- P. "Percentage of Income Payment Plan" ("PIPP") means the income-based payment plan for low-income, residential customers served by the Company.
- Q. "Person" includes an individual, corporation, company, co-partnership, association, or joint venture.
- R. "Postmark" means a mark, including a date, stamped or imprinted, on a piece of mail which serves to record the date of its mailing, which in no event shall be earlier than the date on which the item is actually deposited in the mail. For electronic mail, postmark means the date the electronic mail was transmitted.
- S. "Residential Customer" means a customer receiving Residential Service.
- T. "Residential Service" means gas service provided to any location where the use is primarily of a domestic nature.
- U. "Small Commercial Customer" means a commercial customer which is not a mercantile customer under division (L) of Section 4929.01, Revised Code.
- V. "Tampering" means to interfere with, damage, or bypass the Company's meter, gas line, or gas facilities with the intent to impede the correct registration of a meter or the proper functions of a gas line or gas facilities so far as to reduce the amount of utility service that is registered on or reported by the meter. Tampering includes the unauthorized reconnection of the Company's meters, gas lines, or gas facilities that have been disconnected by the Company.

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SERVICE RULES AND REGULATIONS

APPLICATION FOR SERVICE

All applications for service shall be made through the Company or its authorized agents. When no installation of piping is required, the Customer shall notify the Company at least seventy-two (72) hours in advance when requesting a new gas service account. When a gas service line installation is required, the Customer shall notify the Company at least twenty (20) Business Days in advance.

ESTABLISHMENT AND REESTABLISHMENT OF CREDIT

The Company may require Applicants for service and existing Customers to establish or reestablish their creditworthiness. Establishing credit and reestablishing credit are subject to the Company's written policies and procedures, which will be made available to Applicants and Customers upon request and in instances where the Company requires an Applicant or Customer to establish or reestablish creditworthiness.

CUSTOMERS INDEBTED TO COMPANY

Service will not be supplied to any premises, if at the time of application for service, the Applicant is indebted to the Company for service previously supplied at the same or other premises, until payment of such indebtedness or other arrangement satisfactory to the Company shall have been made.

TURNING ON GAS – ONLY COMPANY MAY TURN ON GAS

The Customer, after properly applying for service, shall notify the Company when the Customer desires service to be established. Only the Company may establish the initial flow of gas through the meter. Neither the Customer, the Customer's agent, the Customer's employee, nor any other person that is not an authorized agent of the Company shall turn on the gas at the curb or meter stop. A contractor hired by the Customer to repair or modify the Customer's piping facilities or appliances may reestablish the flow of gas to the Customer's house lines, downstream of the meter, by operating the Customer's fuel line stop, after completing such repairs or modifications.

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RESALE PROHIBITED

No Customer shall supply or sell, or allow to be supplied or sold, gas delivered to the Customer by the Company to another entity except as authorized by the Company.

CONTINUITY OF SERVICE

The Company will furnish necessary and adequate service and facilities in compliance with Section 4905.22, Revised Code. The Company shall make reasonable provision to supply gas in sufficient quantity and at adequate uniform pressure, but does not guarantee constant supply or adequate or uniform pressure. The Company's ability to provide adequate supplies of gas is subject to the Company receiving timely and accurate information. The Company shall not be liable for damages for failure to supply gas or for interruptions in service, and shall be relieved of its obligation to serve and may discontinue or modify service if such failure or interruption is due to acts of God or the public enemy, military action, wars, insurrections, riots, civil disturbances, vandalism, strikes, fires, floods, washouts, explosions, acts or orders of any civil, judicial or military authorities, and without limitation by the foregoing, accidents or contingencies where construction or other work near the Company's pipes or other facilities requires the Company to shut off the flow of gas through the Company's pipes or other facilities, or other causes beyond the control of the Company.

SERVICE NOT TO BE DISTURBED

No Customer shall attach, or allow to be attached, or use, or allow to be used, any appliance which may result in the injection of air, water, or other foreign matter into the Company's lines and, without prior approval from the Company, no Customer shall attach, or allow to be attached, or use, or allow to be used, any appliance that interferes with continuous service to other Customers.

SERVICE NOT TRANSFERRABLE

No person may commence the use of gas until after applying with the Company. In the event of violation of this provision, in addition to other rights of the Company, such person shall be liable for all gas consumed in the premises from the date such person occupied the premises. Any successor in interest to a Customer, including without limitation, heirs, executors, administrators, assignees, trustees, guardians, receivers, and conservators, shall be deemed to be a person who must submit an application for

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service, provided that successors in interest whose rights arise from death or incompetence of the Customer shall have thirty (30) days in which to apply for service.

CHANGE OF ADDRESS OF CUSTOMER

When the Customer changes his address, he should give notice to the Company prior to the date of change. The Customer is responsible for all service supplied to the vacated premises until such notice has been received and the Company has had a reasonable time, but not less than three (3) Business Days, to discontinue service.

TEMPORARY SERVICE

The Company, in its sole discretion, may agree to provide temporary service. If the Company agrees to provide temporary service, in addition to regular payments for gas used, the Customer shall pay the cost for all material, labor, and all other necessary cost incurred by the Company in supplying gas service to the Customer at his request for any temporary purpose or use. Temporary service shall not be considered to be initial operation of Residential Service or Non-Residential Service for purposes of compliance with Rule 4901:1-13-05(A)(3), Ohio Administrative Code.

CUSTOMER’S REQUEST TO DISCONTINUE SERVICE

Residential Service. With respect to gas service to a residence, the Customer shall notify the Company before vacating the premises where gas is used or before discontinuing the use of gas. The Customer shall be liable for all charges for gas consumed on such premises until the Company receives the Customer’s request to discontinue service and has a reasonable opportunity to discontinue service. If after receiving notice from the Customer, the Company is denied access to the Customer’s premises to discontinue service, the Customer will remain financially responsible for the gas service consumed up until the date the Customer vacates the premises, unless the Customer is the individual who denied the Company access to disconnect service or the Customer continues to reside at the premises in which case the Customer will remain financially responsible for gas consumed at the premises until the Company is provided access to discontinue service. The Company may require the Customer to affirm in writing the date the Customer vacates the premises and if a written affirmation is required, the Customer will remain liable for all gas consumed on premises until such written affirmation is provided.

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If a Customer, who is a property owner or the agent of a property owner, requests disconnection of service and the Company through reasonable efforts has determined that there are remaining residential tenants at the premises, the Company is required to notify tenants of the disconnection of service. This notification will be mailed to such tenants or posted in a conspicuous place at the premises at least ten (10) Business Days prior to the scheduled date for disconnection of service. The property owner, or the agent of the property owner, shall continue to be liable for all gas consumed during the ten (10) Business Day notice period. This notice provision shall not preclude the Company from taking appropriate actions where safety or tampering issues are raised.

Non-Residential Service. Non-Residential Customers shall notify the Company before vacating the premises where gas is used or before discontinuing the use of gas. The Customer shall be liable for all charges for gas consumed on such premises until the Company receives the Customer's request to discontinue service and has a reasonable opportunity to discontinue service. If after receiving notice from the Customer, the Company is denied access to the Customer's premises to discontinue service, the Customer will remain financially responsible for the utility service consumed until the Company is provided access to the premises to discontinue service.

COMPANY'S RIGHT TO DENY OR DISCONTINUE SERVICE

Residential Service. The Company shall have the right to deny or discontinue service to any Residential Customer in accordance with Rule 4901:1-18-03, Ohio Administrative Code.

Non-Residential Service. The Company shall have the right to deny or discontinue service to any Non-Residential Customer in accordance with Rule 4901:1-13-08(C), Ohio Administrative Code.

DISCONNECTION PROCEDURE

The Company will use the following procedure when disconnecting gas service to the Customer.

1. The Company may immediately disconnect Customers without prior notice when necessary for safety reasons.
2. The Company may immediately disconnect a Customer without prior notice in instances where either of the following occurs:

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- (a) the meter, metering equipment, or associated property was damaged, interfered with, displaced, bypassed, or otherwise tampered with by a Customer, Consumer, or other person, or (b) a person not authorized by the Company has reconnected service.
3. The Company may disconnect customers for a fraudulent practice after notice in accordance with Rule 4901:1-13-09(C), Ohio Administrative Code.
 4. Disconnections for a fraudulent practice and delinquent bill disconnections will not occur on a Company holiday or weekend.
 5. No delinquent bill disconnections may be made after 12:30 p.m. on Thursday, Friday or the day preceding a Company holiday.
 6. The Company will provide the appropriate County Welfare Department with a listing of those Customers whose utility service has been disconnected for delinquent bills within 24 hours of such action. The Company will provide appropriate procedures to ensure a personal contact prior to disconnection or that same day notice is given to the appropriate County Welfare department.
 7. If a third party has been authorized in writing by the Customer to receive notice of pending disconnection of the Customer's service, the Company will provide a notice of the pending disconnection to that party. Such notification by the Company will be given by forwarding a copy of the "final notice" to the designated third party.
 8. If the Company plans to disconnect the Residential Service of a Customer for the nonpayment of his/her bill, and that Customer resides in an Ohio county in which the Department of Job and Family Services has provided the Company with a written request for notification of Residential Service disconnection prior to the disconnection, then the Company will provide, during the period of the fifteenth of November to the fifteenth of April, the appropriate county Department of Job and Family Services with a listing of those Customers whose service will be disconnected for nonpayment.

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- 9. Those Company employees actually performing the disconnect shall be authorized to accept payment in lieu of disconnection. That employee, however, will not be authorized to make any extended payment arrangements.

- 10. The Company will not disconnect service to a Residential Customer for a period of thirty (30) calendar days in instances where the Company has received certification in accordance with Rule 4901:1-18-06(C)(2), Ohio Administrative Code, that disconnection of service would be especially dangerous to the health of any Consumer who is a permanent resident of the premises or when the disconnection or service would make operation of necessary medical or life-supporting equipment impossible or impractical. Pursuant to Rule 4901:1-18-06(C)(3)(h), Ohio Administrative Code, a Consumer may renew the medical certification two additional times (thirty (30) calendar days each) by providing additional medical certificates to the Company so long as the total medical certification period does not exceed ninety (90) calendar days per household in any twelve (12) month period. To avoid disconnection following the medical certification period, the Customer shall enter into an extended payment plan prior to the end of the medical certification period. The Company may refuse to accept a medical certification if there is an outstanding balance for a returned check on the Customer's account if that outstanding balance is not paid.

REINSTITUTION OF SERVICE FOLLOWING DISCONNECTION

Following disconnection of service, the Company will reinstitute service to a Residential Customer in accordance with Rule 4901:1-18-07, Ohio Administrative Code, and will reinstitute service to a Non-Residential Customer in accordance with Rule 4901:1-13-08(E), Ohio Administrative Code. Reinstitution of service is also subject to the Company's Reconnection Charge (Sheet No. 5).

INFORMATION RELATIVE TO SERVICE

Information relative to the service that will be supplied at a given location should be obtained from the Company in writing. The Company will not be responsible for mistakes of any kind resulting from information given orally or over the telephone.

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BILLING AND METERING RULES AND REGULATIONS

BILLING PERIODS

Bills ordinarily are rendered regularly at monthly intervals, but may on occasion be rendered more or less frequently. Non-receipt of a bill or bills by the Customer does not release or diminish the obligation of the Customer with respect to payment any bill.

BILL DUE DATE

A bill is due within fifteen (15) days of its postmark and becomes delinquent if not paid within such fifteen (15) days. Each delinquent bill is subject to the Company's Late Payment Charge (Sheet No. 5).

INSUFFICIENT FUNDS

In the event the Customer supplies the Company with a check or other instrument for which the Customer does not have sufficient funds to permit Company to obtain cash in exchange for such check or instrument, the Customer will be subject to the Company's Bad Check Charge (Sheet No. 5) for each occurrence.

METER READING

Except where otherwise agreed to by the Company and the Customer, the Company will make reasonable attempts to obtain an actual meter reading by Company personnel or agents every other month. If the Company is unable to obtain an actual meter reading, it will render a bill based on estimated usage at the premises. "Actual meter reading" shall mean reading of an indoor or outdoor meter by an authorized agent or employee of the Company or through electronic or other means acceptable to the Commission. The Company will obtain an actual meter reading at the initiation and/or the termination of service if the meter has not been read within the immediately preceding seventy (70) days and access to the meter is provided, or at the request of the Customer if the meter has been read within the preceding seventy (70) days. If the Customer has refused the Company access to its meter or other property, or if the Company has been unable to obtain an actual meter reading at least once within any twelve (12) month period, the Company may terminate service in accordance with these Rules and Regulations. The Company may obtain a court order to gain access to its meter or other property.

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If consumption is billed pursuant to an Applicant requesting the Company to provide services on a non-metered basis, and the Company in its sole discretion agrees to provide service on a non-metered basis, such non-metered service shall be billed on an estimated basis.

QUANTITY OF GAS DELIVERED BY METER

Gas will be measured by a meter installed by the Company, which shall be and remain the property of the Company. Consumption shall be determined on the basis of the meter registration and bills shall reflect the consumption so registered provided that the Company may estimate the consumption in some months as set forth in these Rules and Regulations. Any mistake in reading the registration, however, shall not affect the liability for gas consumed as determined by a corrected meter reading.

Without prejudice to its providing metered service, where warranted, the Company may provide service on a non-metered basis, using for billing purposes the approximate average consumption of such appliance at the rate applicable in the area. When the meter is not read, the Company may estimate the quantity of gas consumed and render a bill for such quantity.

METERS READING CORRECTLY, METER TESTING, REPLACEMENT OF METERS READING INCORRECTLY

A meter registering between three percent (3%) fast and three percent (3%) slow shall be deemed for all purposes to be registering correctly.

The Company will test a meter’s accuracy upon the Customer’s request, and if the Customer wishes in the Customer’s presence, with a tested and sealed meter-prover within thirty (30) Business Days of the Customer’s request. If the meter is found to be registering correctly, the Customer will be subject to the Meter Test Charge (Sheet No. 5).

A meter registering incorrectly will be replaced by the Company at its own expense.

BACK BILLING

During any period that incorrect registration can be established, the meter readings and bills based thereon shall be adjusted by the Company on the basis of all available

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information concerning the use of gas by the Customer. Any such back billing will be done in accordance with these Rules and Regulations, Section 4933.28, Revised Code, and Rule 4901:1-13-04, Ohio Administrative Code.

CUSTOMER WITH MORE THAN ONE METER

A Customer may be supplied through more than one meter. Each meter will be considered a separate account.

DELINQUENT BALANCE TRANSFER

The Company shall have the right to transfer a delinquent commercial or industrial account balance, regardless of the service address, to another commercial or industrial account in the name of or owned by the same customer or owner of that business or establishment.

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MISCELLANEOUS CHARGES

RECONNECTION CHARGE

Where the Company reconnects or reestablishes gas service to the same Customer at the same premises during regular business hours (business hours are 8:00 a.m. to 4:30 p.m., Monday through Friday, except holidays), a charge of forty dollars (\$40.00) shall be assessed. If said service is provided at a time other than regular business hours, a charge of fifty dollars (\$50.00) shall be assessed.

FIELD COLLECTION CHARGE

The Company may assess a Field Collection Charge of fifteen dollars (\$15.00) for each account in the following circumstances:

- An employee is dispatched to a Customer's premises to disconnect service due to nonpayment and the Customer pays the delinquent bill to avoid disconnection; or
- An employee is dispatched to a Customer's premises to accept payment in lieu of disconnection.

BAD CHECK CHARGE

In the event a Customer supplies the Company with a check or other instrument for which the customer does not have sufficient funds to permit the Company to obtain cash in exchange for such check or instrument, an additional charge of twenty dollars (\$20.00) shall be added to the billed amount.

LATE PAYMENT CHARGE

A one-time five percent (5%) Late Payment Charge calculated on the current bill amount will be assessed to each bill not paid in full by the due date indicated on the Customer's bill.

TIE-IN CHARGE

If a tie-in is required to restore service to the same Customer who had his/her service line cut and plugged as a result of repeated detection of unauthorized use of service or

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denial of access, the Customer will be assessed the Company's actual cost to reconnect service. Unauthorized use of service includes, but is not limited to:

1. Detection by the Company of a meter having been turned on after the Company disconnected service for nonpayment;
2. Detection by the Company of a meter or curb valve having been turned on after the Company disconnected service for nonpayment;
3. Detection by the Company of bypassing meter inlet and outlet connections after the removal of a meter; or
4. Repeated denial of access to the Customer's meter.

THEFT OF SERVICE/TAMPERING INVESTIGATION CHARGE

Whenever the gas service meter, metering equipment, or associated property is damaged, interfered with, displaced, bypassed or otherwise tampered with by a Customer, Consumer, or other Person, or when a Person not authorized by the Company has reconnected service, and the Company investigator has been dispatched to investigate the matter prior to disconnection, the Customer shall pay to the Company the Company's actual costs related to the investigation. If the Customer's service was disconnected as a result of any of the foregoing, the Customer must pay the Theft of Service/Tampering Investigation Charge prior to the Company's reconnection of service in addition to other required reconnection charges. The Theft of Service/Tampering Investigation Charge will only be levied in those circumstances where the Company has reasonable proof of the Customer's fraudulent or damaging practice. Reasonable proof includes, but is not limited to: an admission by the Customer; documentation evidencing the fraudulent or damaging practice; or personal observation by Company personnel or representatives of the Company.

METER TEST CHARGE

If a meter is tested at the request of a Customer and the test result demonstrates the meter was operating within accepted tolerances, a charge of forty dollars (\$40.00) shall be assessed to the Customer. However, for the first such meter test in any twelve-month period, the Company will not assess the Meter Test Charge to the Customer. In addition, there will be no charge for the meter testing if the meter was not operating within accepted tolerances.

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METER RELOCATION CHARGE

When changes in a building or property, or arrangements therein, render the meter inaccessible or exposed to hazards, or if the Customer requests the Company to relocate its meter, the Customer shall bear the Company's actual cost necessary to relocate the meter and other Company property.

EXCESS FLOW VALVE CHARGE

When a Customer requests that the Company install an excess flow valve ("EFV") on a service line, not exceeding 1,000 standard cubic feet per hour ("SCFH") that is otherwise not required to be installed by the Company, the Company will install the EFV at cost to the Customer and on a mutually agreeable date upon the Customer executing an agreement with the Company agreeing to pay for the costs of such installation. The Customer is required to pay a deposit of fifty percent (50%) of the estimated cost of installation of an EFV at the time of executing an agreement for the installation. The balance of the actual cost of installation must be paid by the Customer upon completion of all work related to the installation. If the balance is not paid within sixty (60) days, it will be included on the Customer's next gas bill and subject to the Company's penalties and disconnection procedures for non-payment of a Customer's gas bill.

The Company is not required to install an EFV if one or more of the following conditions is present:

- The service line does not operate at a pressure of 10 PSIG or greater throughout the year;
- The Company has prior experience with contaminants in the gas stream that could interfere with the EFV's operation;
- The EFV could interfere with necessary operation or maintenance activities; or
- An EFV meeting applicable performance standards is not commercially available.

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SERVICE QUALITY RULES AND REGULATIONS

HEATING CONTENT OF GAS

Pursuant to Section 4933.06, Revised Code, and except as otherwise provided in arrangements approved under Section 4905.31, Revised Code, gas delivered to Customers shall have a heating value of not less than nine hundred (900) Btu per cubic foot when measured in the laboratory by direct heat release or by chemical composition, according to the procedures of the American Society for Testing and Materials or other recognized analytical methods in effect on the effective date of this section. The gas delivered by the Company to Customers may have a heating value that exceeds nine hundred (900) Btu per cubic foot.

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PHYSICAL PROPERTY RULES AND REGULATIONS

METER FURNISHED BY COMPANY

The Company will furnish each Customer with a meter of such size and type as the Company may determine will adequately serve the Customer's requirements and such meter shall be and remain the property of the Company and the Company shall have the right to replace it as the Company may deem necessary.

METER LOCATION

The Company shall determine the location of the meter. When changes in a building or arrangements therein render the meter inaccessible or exposed to hazards, the Customer shall grant the Company access to premises to relocate the Company's meter and any other property of the Company to a location that is accessible and free from hazards and the Customer shall bear the Company's actual cost necessary to relocate the meter and other Company property.

ONLY COMPANY CAN CONNECT METER

The owner of the premises or Customer shall not permit anyone who is not an authorized agent of the Company to connect or disconnect the Company's meters, regulators, gauges, or other property or in any way alter or interfere with the Company's meters, regulators, gauges, or other property.

ACCESS TO PREMISES

The Company and its authorized employees shall have free access at all reasonable times to all of the premises in which gas supplied by the Company is used or is to be used. Upon request, an employee shall identify him or herself, provide Company photo identification, and state the reason for the visit.

RIGHT-OF-WAY

Customers, without reimbursement, will make or procure conveyance to the Company of right-of-way satisfactory to the Company across the property owned or controlled by the Customer for the Company's distribution mains, extensions thereof, or appurtenances necessary or incidental to the supplying of service to the Customer.

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CUSTOMER’S RESPONSIBILITY FOR PIPES AND APPLIANCES

The Customer shall own and maintain the house piping from the outlet of the meter to gas burning appliances. The Company shall have no obligation to install, maintain, or repair said piping. The Customer shall also own and maintain all gas-burning appliances. The Company shall have no obligation to install, maintain, or repair appliances.

STANDARDS FOR CUSTOMER’S PROPERTY

The Customer's house lines, fittings, valve connections and appliance venting shall be installed with materials and workmanship which meet or exceed all requirements established by law, regulation, building codes, or otherwise. Prior to initial establishment of service, the gas piping downstream of the meter must be inspected, either by a local building code authority or other appropriate governmental entity, by a person specifically authorized by such authority or entity to conduct such inspections, or by the Company if no such authority, entity, or person conducts such inspections. In addition, prior to the establishment or reestablishment of gas service, the gas piping downstream of the meter must be tested by the Company, or its representative, in accordance with Rule 4901:1-13-05(A)(3), Ohio Administrative Code, to determine that no leaks exist.

NO RESPONSIBILITY FOR MATERIAL OR WORKMANSHIP

The Company is not responsible for maintenance of, or any imperfect material or defective or faulty workmanship in, the house lines, fittings, valve connections, equipment, or appliances and is not responsible for any loss or damage arising from inadequate or improper maintenance or from imperfect material or defective or faulty workmanship.

PRESSURE REGULATORS

Where service is provided from intermediate or medium pressure distribution lines, the Company shall furnish the necessary regulator or regulators, which regulator or regulators shall remain the property of the Company. If it becomes necessary to construct, operate, and maintain a heater on the inlet side of the high pressure regulator to maintain satisfactory operation of the regulator or regulators, the gas used in such heater shall be at the cost of the Customer and shall be taken from the outlet side of the meter serving the Customer.

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CUSTOMER SHALL NOT TAMPER WITH COMPANY EQUIPMENT OR PROPERTY

The Customer shall not tamper with the Company's equipment or property. If any meter or regulator, or the pipes, fittings, connections, or other Company property used in supplying gas to such meter or regulator, is tampered with by a Customer, his agent or employee, or otherwise, the Company may remove such meter or regulator and may permanently discontinue the supply of gas to such Customer. At the Company's option, the Company may reconnect gas supply to the Customer if the Customer satisfies the requirements for reconnection of gas following disconnection for tampering or other fraudulent activities as set forth in these Rules and Regulations.

EXTENSIONS OF GAS DISTRIBUTION MAINS

The Company will extend its distribution mains for the furnishing of gas on any dedicated street or highway without imposing a specific charge on the Consumer for such extension so long as at least one Consumer on an average of each 100 feet of pipe in the street or highway in which the extension is to be run shall first agree to take a supply of gas at the applicable rate, which measurement shall be taken from the end of the nearest distribution main with adequate capacity. Where application for service is made and when providing such service would require an extension of a main in excess of an average of 100 feet for each Applicant for service, the Company may enter into an extension agreement with the Applicant or Applicants providing for a deposit with the Company of a sum deemed adequate by the Company to cover the cost to be incurred by it for that portion of the extension in excess of the average of 100 feet for each Applicant to be served. The agreement covering the main extension must be signed by the owner of the premises to be served. Moreover, if the Applicant elects the monthly payment option in the main extension agreement, as more fully described below, said agreement shall require the Applicant to inform the prospective and subsequent owners at the premises of the monthly payment terms and conditions. The Applicant and the Company must agree on the meter location and the point of delivery of gas before any piping is laid or installed on the premises to be served.

When an extension of the Company's main to serve an Applicant amounts to more than 100 feet per Customer, the Company shall offer an Applicant who is an end-use Customer the option of making the required payment in the form of: (a) a one-time deposit; or (b) a monthly payment. An Applicant who is not an end-use Customer shall not be eligible for the monthly payment option. If the Company determines, in its sole judgment, that the nature of a main extension is such that it puts the Company at undue

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risk of recovery, the Company may require different arrangements as a condition of such main extension. The required payment(s) shall be determined as follows:

1. The one-time deposit shall equal the estimated construction cost, net of the applicable entitlement extension footage for each permanent Customer initially connected to the main extension.

2. Where the Applicant has elected the monthly payment option, said monthly payment shall be billed to the Applicant or subsequent Customers at the same premises for the shorter of a period of five (5) years or until the cost of the main extension is included in the rates and charges for service and shall be considered part of the utility bill subject to disconnection of service for nonpayment. The monthly payment shall equal that amount needed to compensate the Company for the embedded cost of service associated with the main extension. Such cost of service shall include operation and maintenance expenses, including taxes, depreciation, and return on rate base reflected in the current rates on the construction cost, net of the applicable entitlement extension footage. The monthly payment amount shall be determined by an economic feasibility study based on recovery of the embedded cost of service of the main extension and related facilities. The Company shall retain for the duration of the payment period the economic feasibility study setting forth the embedded cost of service and provide it to the Customer(s) upon request.

Where a one-time deposit is received by the Company pursuant to a main extension agreement, said deposit shall be subject to refund within a period of ten (10) years from the date of the main extension agreement if additional Customers tap into the main extension paid for by such Customer(s). The amount of refund shall equal the difference between the amount deposited and the amount that would have been required to be deposited had the additional Customer agreed to take supply of gas from the Company under its applicable rates at the time the main extension agreement was entered into. In no event shall the amount of a refund of a one-time main extension deposit exceed the amount deposited. No refund of a one-time main extension deposit shall be made after ten (10) years from the date of the main extension agreement and such deposit shall, over such period, become the property of the Company. One-time main extension deposits shall bear no interest. No reimbursement applies to the further extensions or lateral extensions of the main.

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Where the Applicant has elected the monthly payment option, the Company shall credit such monthly payment commencing when each additional Customer connects to the main extension. Such credit shall be the embedded cost of service associated with the 100-foot entitlement of each additional Customer using the methodology consistent to the original monthly payment calculation. In no case shall the monthly credit for additional Customers exceed the initial monthly payment. No reimbursement applies to the further extensions or lateral extensions of the main.

The Company shall not be required to make any extension of it is mains during the months of December, January, February, and March of any year.

EXTENSIONS OF SERVICE LINES

The Company shall not be required to lay service lines across paved streets or highways or lay any service lines during the months of December, January, February and March of any year.

The Company may enter into a service line extension agreement with the Applicant or Applicants providing for the recovery of such amount, as the Company deems adequate to install that portion of the service line required to furnish gas service to the Applicant. The Applicant shall be responsible for the entire cost of any service line required to furnish gas service on the Applicant’s premises. All service lines shall remain the property of the Company and the Company shall have the right of access to said service lines for repairs, maintenance, leak surveys, replacement, and other reasonable purposes.

The Company shall have the option of offering the Customer one of two methods of payment for service line extensions: (a) a lump sum payment; or (b) a monthly payment. The monthly payment option shall be for up to three (3) years. Where the Customer has agreed to the monthly payment offered by the Company, the monthly payment shall be billed to the Applicant for a period of up to three (3) years and shall be considered part of the utility bill subject to disconnection of service for nonpayment. The agreement covering the service line extension must be signed by the owner of the premises to be served. If the Applicant has agreed to the monthly payment option offered by the Company, the agreement shall require the Applicant to be responsible for the balance due upon transfer of ownership of the premises.

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In addition to the cost of the service line, the Company may require the Applicant to provide a deposit with the Company of the Applicant's share of a main extension if the Company determines:

1. The service line requested by the Applicant is to be connected to a main extension that the Company installed that was the subject of a main extension agreement with a current Consumer or its successor;
2. The Applicant previously refused to enter into a main extension agreement related to the main extension to which the service line will be attached; and
3. The Applicant's request for a service line is received by the Company within ten (10) years of the completion of the main extension to which the Applicant is seeking to connect a service line.

The Applicant's deposit shall be the amount that the Applicant would have deposited with the Company for the main extension if the Applicant had agreed to a main extension agreement at the time the Applicant previously refused to enter into the main extension agreement. The Company and Applicant shall comply with all terms and conditions otherwise applicable to an extension of a gas distribution main, except that the period that the deposit is subject to refund shall extend to a date no later than the date applicable to the first deposit the Company received related to the main extension.

REMOVAL OF PROPERTY NO LONGER IN SERVICE

In instances in which the Company's pipes or other property are no longer in service, the Company shall have the right, but not the obligation, to enter the property of non-Customers to remove the Company's non-operational pipes or other property located on the non-Customer's property.

SPECIAL SERVICE

If a municipality (unless otherwise provided for in a franchise agreement) or other public authority, that possesses the requisite authority, requires the Company to relocate its pipes or other property in a right-of-way, that municipality or public authority shall be responsible for the Company's actual costs in relocating such pipes or other property.

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If a municipality (unless otherwise provided for in a franchise agreement) or other public authority, that possesses the requisite authority, requires the Company to construct its pipes or other property in a manner that differs from the Company's common practices, that municipality or public authority shall be responsible for the incremental costs, if any, incurred by the Company as a result of the specially required installation.

In all other circumstances, if an entity requests the Company to relocate any of its pipes or other property or construct its pipes or other property in a manner that differs from the Company's common practices, the Company may, in its sole discretion, agree to relocate its pipes or other property or alter its common construction practice(s) on the condition that the entity agrees to pay the Company's actual costs associated with the relocation or alteration of practices.

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GENERAL

TARIFF DISCLOSURE

A full and complete copy of the Company's current tariff covering rates and charges for service and terms and conditions of service are available at the Public Utilities Commission of Ohio's website at www.puco.ohio.gov. The Company's applicable tariffed rules and regulations are also available to Customers upon request and will be provided within five (5) Business Days. Paper copies of any items requested shall be provided at cost.

RIGHT TO MODIFY

The Company reserves the right to modify, alter, or amend these Rules and Regulations and to make such further and other rules and regulations as experience may suggest and as the Company may deem necessary or convenient in the conduct of its business.

COMPANY'S TARIFFS SUBJECT TO COMMISSION RULES, ORDERS, AND REVISED CODE

These Rules and Regulations are subject to and include as part thereof all orders, rules and regulations applicable to the Company from time to time issued or established by the Public Utilities Commission of Ohio and to the laws contained in the Revised Code.

CURTAILMENT OF GAS SERVICE AND ENFORCEMENT OF CURTAILMENT

Customers of the Company may have their natural gas service curtailed during periods when inadequate supplies of natural gas exist to meet their total demands. Curtailment of Customers shall take place in the following order, with residential requirements being the last to be subjected to curtailment:

1. Industrial requirements for boiler fuel use of more than 500 Ccf per day;
2. All remaining industrial requirements in excess of plant protection and all commercial and public authority buildings on a pro-rata basis, with a 30% curtailment limit on the commercial and public authority buildings;

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3. Commercial and public authority requirements in excess of plant protection;
4. Residential requirements.

A Customer of the Company which is subject to curtailment by the Company may have its service terminated in the event the Customer fails to restrict its gas consumption to authorized amounts. In such situations, the Company shall provide the Customer and the Public Utilities Commission of Ohio written notification of its intention to terminate gas service two (2) Business Days prior to terminating service. Any termination of service carried out pursuant to this provision shall continue until the Customer is entitled to gas under the curtailment plan specified herein. Any Customer receiving notice of termination of gas service may request the Public Utilities Commission of Ohio to stay the termination provided just cause can be shown as to why the termination should not be permitted.

In addition to termination of service, a Customer which exceeds its authorized gas usage may be required to compensate the Company for the Customer's proportionate share of the additional costs, if any, the Company incurs as a result of the Customer's conduct. As utilized herein, the additional costs recoverable from overrun Customers shall include the cost of any additional gas purchases caused by the overrun and the cost of any penalty which is actually assessed to the Company by its supplier because of the overrun.

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GENERAL SERVICE

To any residential, commercial or industrial customer for general service, manufacturing, processing and/or building heating and/or cooling at any one location subject to any governmental restrictions which may affect the Company's ability to provide new or additional gas service. Service under this rate schedule is subject to the Rules and Regulations in this tariff (Sheet Nos. 3 to 8)

DISTRIBUTION RATE

The distribution rate under this schedule includes the base rates and rider rates provided or referenced below.

BASE RATE

Customer Charge	\$9.08 per month
For the first 10,000 Ccf used per month	\$0.15443 per Ccf
For all Ccf used over 10,000 Ccf per month	\$0.09518 per Ccf

RIDERS

Service under this rate schedule is subject to the following riders: Gross Receipts Excise Tax Rider (Sheet No. 11); Percentage of Income Payment Plan Rider (Sheet No. 12); and Uncollectible Expense Rider (Sheet No. 13).

RECOVERY OF INCLUDABLE COST OF GAS SUPPLIES

Pursuant to Chapter 4901:1-14, Ohio Administrative Code, and by the terms of this tariff, the total rate charges under this schedule consists of the distribution rate plus the appropriate gas cost recovery rate specified in the Uniform Purchased Gas Adjustment Rider (Sheet No. 14).

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TRANSPORTATION SERVICE**DEFINITIONS**

In addition to the definitions contained in Sheet No. 2, the following terms shall have the meanings indicated below for purposes of Transportation Service (Sheet No. 10), and any defined term contained in these definitions supersedes a definition provided in the definitions contained in Sheet No. 2:

- A. "Ccf" means one hundred (100) cubic feet measured at a pressure of fourteen and six tenths (14.6) pounds per square inch with correction for super compressibility and at a temperature of sixty degrees (60°) Fahrenheit.
- B. "Customer" means an individual, governmental or corporate entity taking transportation service hereunder where the gas is delivered to the Company for the Customer using gas supply allocation, upstream capacity allocation, allocation of responsibility for existing gas supply and related services previously used by the Company to provide bundled or transportation service to the Customer and billing methods developed for such purpose.
- C. "Customer Group" means two or more Customers who combine their gas requirements and purchase gas from a designated pool or program or supplier(s) where the gas is delivered to the Company for the Customer Group using gas supply allocation, upstream capacity allocation, allocation of responsibility for existing gas supply, and related services previously used by the Company to provide bundled or transportation service to any or all members of the Customer Group and billing methods developed for such purpose.
- D. "Delivery Point" means the location at which the Customer first delivers its gas to the Company.
- E. "Firm Service" means the quality of service provided under the terms and conditions of the schedule with the Company providing service absent a *force majeure* condition.
- F. "Gas" means the gas that is redelivered to Customer's meter at the Redelivery Point, and made available to the Company under this schedule.

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- G. "Imbalance" means the daily difference between the quantity delivered by the Customer to the Company at the Delivery Point and the quantity consumed by the Customer as measured at the Redelivery Point. It is understood that the quantity received by the Company at the Delivery Point must exceed the quantity measured at the Redelivery Point by the Company's unaccounted-for gas ("UFG"). An imbalance exists when actual receipts adjusted for unaccounted-for gas are either greater or less than actual deliveries. The term "day" or "daily" shall have the same meaning as established by the supplier that makes Customer's gas available to the Company at the Delivery Point.
- H. "Index" means the monthly value determined based upon the published price for the Texas, Oklahoma region reported in the table "Prices of Spot Gas Delivered to Panhandle Eastern Pipe Line Company" ("PEPLC") in the first issue of "Inside F.E.R.C.'s Gas Market Report" for the month in which deliveries are made. In the event this publication ceases to exist as a convenient reference, the value shall be determined based upon accepted industry practice as applied to the determination of prices for first of the month spot purchases from the same region and delivered to PEPLC.
- I. "Interruptible Service" means the quality of service provided under the terms and conditions of this schedule with the Company providing service only when available each day based upon the reasonable judgment of the Company. Whenever the Company decides it is desirable for operational, gas supply, capacity, safety, or economic considerations, the Company may discontinue service under this schedule provided that the Company shall attempt to provide verbal notice of such discontinuation. The Company's failure to provide notice under this schedule and its failure to provide notice prior to discontinuance of service shall not give rise to any claim, cause of action, or right in the Customer.
- J. "Month" means calendar month or the period of approximately one month in length based on the Customer's billing cycle as established by the Company.
- K. "Nomination" means the quantity of gas which the Customer will have delivered to the Delivery Point for redelivery by the Company for the relevant period. It is understood that the ultimate nomination each month must take into account the Company's allowance for UFG and any similar reductions made by other transporters.

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- L. "Primary Firm" means the delivery of natural gas by a Customer or Customer Group to a Delivery Point between the Company and the interstate pipeline supplying such natural gas, under a firm transportation agreement that specifies the Company as the primary receipt and Delivery Point.
- M. "Redelivery Point" means the location where gas is metered for delivery to the Customer's premises for billing purposes. In the case of a Customer Group, the Redelivery Point shall be the billing meter for each member of the Customer Group.
- N. "Single Location" means a facility located on contiguous property separated only by a roadway, railway, or waterway.
- O. "Transportation Service First Block Rate" means the volumetric rate stated in the Transportation Service rate schedule that applies to the first 10,000 Ccf of gas supplied under this rate schedule.

APPLICABILITY

Transportation service pursuant to this schedule consists of delivery of Customer- or Customer Group-owned or supplied gas volumes injected by or on behalf of the Customer or Customer Group into the Company's facilities for redelivery by the Company. The Company provides no assurance of continued delivery of gas in the event of interruption of the Customer's or Customer Group's supply. Subject to capacity constraints, transportation service under this schedule is available to the Company's Customers and Customer Groups who: (1) enter into a transportation service agreement; (2) have purchased or otherwise arranged for a supply of natural gas of acceptable quality on a Primary Firm basis; (3) have made arrangements to establish metering or other monitoring equipment which may be reasonably necessary to permit the Company to satisfy the Customer's service needs as well as the needs of the Company's other customers; and (4) use in excess of fifty thousand (50,000) Ccf per year. For purposes of the fourth requirement, if the Customer has multiple meters at a Single Location, the usage across all meters located on the Single Location may be totaled to satisfy the fifty thousand (50,000) Ccf requirement. The Customer or Customer Group must qualify for transportation service under the P.U.C.O. Gas Transportation Program Guidelines, must have requested that the Company transport such gas, and have provided for the delivery of such gas to a point on the Company's existing system which is acceptable to the Company for redelivery at a point on the Company's system which is acceptable to Company. The Company reserves the right

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to decline requests to provide service and discontinue service whenever rendering such service would be detrimental to the operation of its system. Notwithstanding this tariff offering, the Company may continue to enter into transportation service arrangements pursuant to Section 4905.31, Revised Code, when, in its judgment, the circumstances warrant a specific arrangement to address the nature of the service to be provided. Nothing in this schedule shall be understood to indicate that the Company shall not provide transportation service in accordance with ordinances enacted by municipalities provided such ordinances are accepted by the Company. The different types of transportation service are as follows:

Firm Service. The Company shall allocate and reserve pipeline capacity of the Company's facilities on behalf of the Customer for redelivery of the Customer's supply for consumption by the Customer.

Interruptible Service. The Company shall accept the Customer's supply for redelivery to the Customer based on the expected or actual available capacity of the Company's facilities. Interruptible capacity shall be determined after considering all capacity commitments relative to firm transportation.

TERM

Customers that elect to request transportation service will be required to execute a written service agreement prior to the commencement of any service. Unless otherwise agreed, service agreements shall provide for a primary term of three (3) years, continuing thereafter on a year-to-year basis, subject to cancellation by the Company or the Customer on 180 days' written notice or as otherwise agreed by the Company.

CAPACITY

Where the Company has agreed to provide the Customer with Firm Service requested by the Customer, service agreements shall specify the Company's pipeline capacity allocated to and reserved on behalf of the Customer for redelivery of the Customer's supply, recognizing the Company's UFG. The Company's obligation to accept the Customer's supply for redelivery for the Customer's consumption of all volumes in excess of the Customer's firm capacity shall be best efforts.

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UNACCOUNTED-FOR GAS (“UFG”)

Unless otherwise agreed, the Customer shall have the right to retain, pursuant to this schedule, 100% of the gas delivered to the Company, less the average system-wide UFG percentage.

TRANSPORTATION RATES

The rates and charges for transportation services will be as follows:

Base Rates. Firm and interruptible service base rates shall not exceed the amounts specified below as adjusted to reflect the effect of all riders and other applicable charges. For Customers electing transportation service on and after December 31, 1996, the base rates may be adjusted by the Company to permit the Company to recover the Customer’s or the Customer Group’s appropriate share of unavoidable gas supply-related costs incurred by the Company to meet the requirements of the Customer or the Customer Group as those requirements would otherwise exist but for the election. The Company shall attempt to reduce and eliminate such unavoidable costs provided that such efforts do not place its other customers at an economic or service disadvantage. Base rates, at the Redelivery Point, for service before adjustment for unavoidable gas supply-related costs and applicable riders are as follows:

Customer Charge:	\$9.08 per Redelivery Point per month
For the first 10,000 Ccf per month	\$0.15443 per Ccf per month
For all Ccf over 10,000 per month	\$0.09518 per Ccf per month

Riders. The base rates shall be subject to the following riders: Gross Receipts Excise Tax Rider (Sheet No. 11); Percentage of Income Payment Plan Rider (Sheet No. 12); and Uncollectible Expense Rider (Sheet No. 13). Service under this rate schedule is also subject to the Rules and Regulations in this tariff (Sheet Nos. 3 to 8).

IMBALANCES

The Customer’s daily gas consumption at the Redelivery Point shall equal the daily volume of gas the Customer delivers to the Company at the Delivery Point (subject to the adjustment for unaccounted-for gas) plus or minus five percent (5%). For each Ccf of positive or negative imbalance in excess of five percent (5%) each day (excess

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imbalance), and unless otherwise agreed, the Customer shall pay to the Company an imbalance fee as follows:

- A. If a negative excess imbalance exists, the Customer shall be obligated to pay to the Company a sum (in addition to all other charges specified herein) equal to the higher of: (1) the total amount of the negative imbalance multiplied by the Transportation Service First Block Rate and its successors on file and approved by the Commission, including the applicable charge for the cost of purchased gas, or (2) the highest penalty amount incurred by the Company as a result of or in connection with such imbalance pursuant to an interstate pipeline tariff multiplied by the imbalance quantity. This additional charge does not entitle the Customer to rely upon the Company to secure a supply of gas or provide standby or partial service but merely represents a means for eliminating the imbalance condition to the extent the Company has gas available to it without imposing additional cost on other Customers.

- B. If a positive excess imbalance (actual daily volume of the Customer's gas delivered to the Company for redelivery to the Customer adjusted for unaccounted-for gas more than five percent (5%) greater than actual gas consumption), the Company shall eliminate the imbalance by purchasing the excess imbalance according to the following schedule:

Percentage Imbalance Level	Sales Price
0-5	No Sale
> 5-10	.9 x index
> 10-20	.7 x index
> 20	.5 x index

TITLE TO GAS

Any Customer taking transportation service pursuant to this schedule warrants that it has title to the gas delivered to the Company free and clear of all claims and covenants and agrees to indemnify and hold harmless the Company from all suits, actions, debts,

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accounts, damages, costs, losses, and expenses arising from or attributable to the adverse claims of any and all other persons or parties to such gas.

BEST EFFORTS MONTHLY BALANCING SERVICE

Monthly balancing service may be selected by the Customer and shall be a required service when the Customer causes a positive or negative excess imbalance to exist. Balancing service does not relieve the Customer of the responsibility to avoid an imbalance condition. Unless otherwise agreed, monthly balancing service is a "best efforts" service which involves the Company's use of storage capacity and capabilities to hold, on a best efforts basis, excess daily deliveries of the Customer's gas for use by the Customer to meet balancing requirements. Additionally, the ability of the Company to use such storage capacity and capabilities to provide monthly balancing services on a best efforts basis is dependent on the performance of third parties and not subject to the Company's control.

The rate for best efforts monthly balancing service shall be \$0.00381 per Ccf transported per month. Payment of the applicable charges for monthly balancing service will permit the Customer to balance consumption with deliveries on a monthly basis provided that the Customer's monthly imbalance shall not exceed five percent (5%) of the Customer's consumption for the same month. In the event that the monthly imbalance is in excess of five percent (5%), the Customer shall eliminate the excess imbalance in the subsequent month. For each Ccf of positive or negative imbalance in excess of five percent (5%) each month (excess imbalance), the Customer shall pay to the Company an imbalance fee as follows:

- A. If a negative excess imbalance exists, the Customer shall be obligated to pay to the Company a sum (in addition to all other charges specified herein) equal to the higher of: (1) the total amount of the negative imbalance multiplied by the rates and charges in the Transportation Service First Block Rate and its successors on file and approved by the Commission, including the applicable charge for the cost of purchased gas, or (2) the highest penalty amount incurred by the Company as a result of or in connection with such imbalance pursuant to an interstate pipeline tariff multiplied by the imbalance quantity. This additional charge does not entitle the Customer to rely upon the Company to secure a supply of gas or provide standby or partial service but merely represents a means of eliminating the imbalance condition to the

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extent the Company has gas available to it without imposing additional cost on other Customers.

- B. If a positive excess imbalance (actual monthly volume of the Customer's gas delivered to the Company for redelivery to the Customer adjusted for unaccounted-for gas more than five percent (5%) greater than actual gas consumption) is not eliminated in the month following its creation, the Company shall eliminate the imbalance by purchasing the excess imbalance according to the following schedule:

Percentage Imbalance Level	Sales Price
> 0-5	No Sale
> 5-10	.9 x index
> 10-20	.7 x index
> 20	.5 x index

In addition to the other rates and charges specified herein, the Customer shall reimburse the Company for all costs incurred by the Company, including penalties or overrun charges payable to pipelines, as a result of variations in the amount of gas consumed by the Customer at the Redelivery Point and the amount of gas the Customer delivers to the Company at the Delivery Point. In addition to the charges specified herein, the Company shall have the right (as stated in the General Terms and Conditions specified below) to terminate service as a result of the Customer's failure to satisfy the Customer's balancing obligations. Nothing in this schedule shall be understood to limit the Company's right to terminate transportation service under this schedule as a result of the Customer's failure to satisfy the Customer's balancing obligations.

RECORD KEEPING AND METER READING

The Customer shall provide the Company such daily meter reading information that the Company shall reasonably request for purposes of administering the Customer's transportation service. It is understood that the Company shall be entitled to rely upon the Customer's records and meter readings for all such purposes.

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QUALITY

The gas made available to the Company by the Customer for redelivery shall be of a quality equal to or better than the quality specifications contained in the tariffs or contracts governing the Company's purchase of gas from its interstate pipeline or other suppliers. It is understood that the Company shall have no obligation to accept volumes made available by the Customer in the event gas does not meet these quality specifications.

GENERAL TERMS AND CONDITIONS

- A. Services provided under this schedule are subject to all Federal, State of Ohio and local laws and to the orders, rules and regulations of any federal, State or local agencies having jurisdiction thereof.
- B. The Company shall invoice the Customer on a monthly basis and all invoices shall be due and payable within fifteen (15) days of the date the invoice is postmarked. All invoices not paid by the due date are subject to the Company's Late Payment Charge (Sheet No. 5). In the event the Customer supplies the Company with a check or other instrument which is supported by insufficient funds, the Customer shall also be assessed the Company's Bad Check Charge (Sheet No. 5).
- C. The Company, at its sole election, may terminate service under this schedule in the event the Customer fails to cause its gas supply to be made available to the Company at the Delivery Point to match the gas supply consumed at the Redelivery Point. The imbalance charges specified herein shall not be construed as the Company's exclusive remedy in the event that the Customer fails to fulfill its balancing obligations. In addition, nothing herein shall preclude the Company from waiving an imbalance rate or charge provided the Customer has undertaken reasonable efforts to eliminate the imbalance condition, the frequency and magnitude of the imbalance condition does not, in the Company's judgment, indicate the Customer is utilizing the imbalance to obtain an economic advantage related to the cost of gas or transportation and related services or the imbalance condition does not disadvantage other customers or the Company.
- D. No waiver by the Company or the Customer of one or more defaults by the other of the provisions of service under this schedule shall be construed as a waiver of any other or further defaults, whether of a like or of a different character.

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- E. The Company does not hereby assume the risk of and shall not be responsible for any injury or damage that occurs as a result of the failure of a Customer's gas supply to reach the Delivery Point or as a result of acts of God, *force majeure* events, emergencies, riots, strikes, insurrections or the acts of third parties, regulators or government that prevent the Company from providing transportation service to the Customer.
- F. The Company may offer transportation service at rates that are downwardly flexible from the base rates and best efforts balancing service rate specified above. The rates may be flexed downward to a rate or charge that recovers all variable costs of service and provides some contribution to the Company's fixed costs of providing service. Reduced rates may be determined based on competitive services available to the Customer, the quality (firm or interruptible) of service, the Company's need to achieve load preservation, or the economic recovery of costs incurred by the Company and shall be subject to: (1) the requirements of Section 4905.31, Revised Code, as such requirements may apply based on the determinations of the Commission; or (2) the requirements of Article XVIII, Section 5 of the Ohio Constitution and the lawful acts of units of local government.

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GROSS RECEIPTS EXCISE TAX RIDER

The Gross Receipts Excise Tax Rider is applicable to all charges billed by the Company under this tariff.

All bills shall be adjusted for the Ohio gross receipts tax at a rate of 4.9869%.

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PERCENTAGE OF INCOME PAYMENT PLAN (“PIPP”) RIDER

In addition to all other rates and charges applicable to service provided under the General Service rate schedule (Sheet No. 9) or the Transportation Service rate schedule (Sheet No. 10), Customers receiving service pursuant to said rates shall pay an additional amount per Ccf. The monthly charge may be revised in accordance with the Commission’s Order in Case No. 87-244-GE-UNC. The current recovery of PIPP arrearages is \$0.00041 per Ccf billed.

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UNCOLLECTIBLE EXPENSE RIDER

Applicable to all volumes served under the General Service (Sheet No. 9) and Transportation Service (Sheet No. 10) rate schedules. An additional charge shall be applied to all volumes for service rendered to recover costs associated with uncollectible accounts arising from those Customers responsible for paying the Uncollectible Expense Rider. The Company shall file an application with the Public Utilities Commission of Ohio requesting approval to change the rate if the Company determines that an adjustment of more than plus or minus ten percent (10%) is needed to adjust for prior period over- or under-collections. The current Uncollectible Expense Rider rate is \$0.00038 per Ccf.

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UNIFORM PURCHASED GAS ADJUSTMENT RIDER

The Company incorporates by reference Chapter 4901:1-14, Ohio Administrative Code, regarding Uniform Purchased Gas Adjustment Clauses.

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APPENDIX C

CUSTOMER NOTICE

IMPORTANT NOTICE

Based upon an application submitted May 31, 2017, and an investigation conducted by The Public Utilities Commission of Ohio, Ohio Gas Company has received authority to increase its rates and charges. The increase reflects increases in expenses which Ohio Gas Company has incurred to provide gas service.

The new rates shall be effective for all service rendered on or after _____. The effect of the increase will cause your monthly gas bill to increase by no more than \$_____.

The Commission also authorized Ohio Gas Company to file a new tariff. The tariff contains revisions to existing terms and conditions of service and new provisions. The tariff may be accessed on the Ohio Gas Company website at www.ohiogas.com or the website of the Public Utilities Commission of Ohio at puco.ohio.gov.

If you should have any questions regarding this notice, please contact Ohio Gas Company, 200 West High Street, Bryan, Ohio, (419) 636-1117. Questions may also be directed to The Public Utilities Commission of Ohio, 180 East Broad Street, Columbus, Ohio 43266-0573 or by calling 800-686-7826 or to the Office of the Ohio Consumers' Counsel at 1-866-898-7622.

Ohio Gas Company

APPENDIX D

ADJUSTMENTS TO TRANSFER JURISDICTIONAL ADJUSTED RESERVE

ACCT NO.	ACCOUNT TITLE	DESCRIPTION	STAFF'S Jurisdiction Transfer IN/(OUT) Adjustment	Total Company Adjustment
(A)	(B)	(C)	(D)	
369	Measure & Regulating Station Equipment		\$ 20,608	23,304
374.1	Land		(1,187)	(1,351)
380	Services		78,997	89,333
381	Meters		176,803	199,944
383	House Regulators		216,706	245,059
390	Structures & Improvements		64,978	73,010
391.1	Office Furniture & Equipment		(91,082)	(102,999)
391.2	Computer Equipment		(412,930)	(466,956)
394	Tools, Shop & Garage Equipment		(52,827)	(59,270)
395	Laboratory Equipment		(66)	(74)
			Total Adjustment \$ -	-

CERTIFICATE OF SERVICE

In accordance with Rule 4901-1-05, Ohio Administrative Code, the PUCO's e-filing system will electronically serve notice of the filing of this document upon the following parties. In addition, I hereby certify that a service copy of the foregoing *Joint Stipulation and Recommendation*, was sent by, or on behalf of, the undersigned counsel for Ohio Gas to the following parties of record on January 26, 2018, *via* electronic transmission.

/s/ Frank P. Darr

Frank P. Darr

Kevin F. Moore (Reg. No. 0089228)
(Counsel of Record)
Assistant Consumers' Counsel
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CONSUMERS' COUNSEL**

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**ON BEHALF OF THE STAFF OF THE PUBLIC
UTILITIES COMMISSION OF OHIO**

Sarah Parrot
Patricia Schabo
Legal Department
Public Utilities Commission of Ohio
180 East Broad Street, 12th Floor
Columbus, OH 43215
sarah.parrot@puc.state.oh.us
Patricia.schabo@puc.state.oh.us

ATTORNEY EXAMINERS

CERTIFICATE OF SERVICE

In accordance with Rule 4901-1-05, Ohio Administrative Code, the PUCO's e-filing system will electronically serve notice of the filing of this document upon the following parties. In addition, I hereby certify that a service copy of the foregoing *Testimony of Joseph G. Bowser in Support of the Joint Stipulation*, as sent by, or on behalf of, the undersigned counsel for Ohio Gas to the following parties of record this 29th day of January, 2018, *via* electronic transmission.

/s/ Frank P. Darr

Frank P. Darr

Kevin F. Moore (Reg. No. 0089228)
(Counsel of Record)
Assistant Consumers' Counsel
Office of the Ohio Consumers' Counsel
65 East State Street, 7th Floor
Columbus, OH 43215-4203
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**ON BEHALF OF THE OFFICE OF THE OHIO
CONSUMERS' COUNSEL**

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**ON BEHALF OF THE STAFF OF THE PUBLIC
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ATTORNEY EXAMINERS

This foregoing document was electronically filed with the Public Utilities

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1/29/2018 9:01:59 AM

in

Case No(s). 17-1139-GA-AIR, 17-1140-GA-ATA, 17-1141-GA-AAM

Summary: Testimony Testimony of Joseph G. Bowser in Support of the Joint Stipulation and Recommendation electronically filed by Mr. Frank P Darr on behalf of Ohio Gas Company