

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Suburban)
Natural Gas Company for an Increase in Gas) Case No. 18-1205-GA-AIR
Distribution Rates)

In the Matter of the Application of Suburban) Case No. 18-1206-GA-ATA
Natural Gas Company for Tariff Approval)

In the Matter of the Application of Suburban)
Natural Gas Company for Approval of Certain) Case No. 18-1207-GA-AAM
Accounting Authority)

**APPLICATION OF SUBURBAN NATURAL GAS COMPANY
FOR AN INCREASE IN RATES AND CHARGES,
FOR TARIFF APPROVAL, AND FOR APPROVAL OF
CERTAIN ACCOUNTING AUTHORITY**

Company Name and Address: Suburban Natural Gas Company
2626 Lewis Center Road
Lewis Center, Ohio 43035

Company Contact for Rate Case Matters: Andrew J. Sonderman
President and Chief Operating Officer
Suburban Natural Gas Company
2626 Lewis Center Road
Lewis Center, Ohio 43035
Telephone: 740.548.2450
asonderman@sngco.com

Attorneys for Applicant: Kimberly W. Bojko (0069402)
(Counsel of Record)
Shana Ortiz See (0077419)
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Bojko@carpenterlipps.com
See@carpenterlipps.com

Test Year: 12 months ending February 28, 2019

Date Certain: February 28, 2019

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Suburban)
Natural Gas Company for an Increase in Gas) Case No. 18-1205-GA-AIR
Distribution Rates)
In the Matter of the Application of Suburban) Case No. 18-1206-GA-ATA
Natural Gas Company for Tariff Approval)
In the Matter of the Application of Suburban)
Natural Gas Company for Approval of Certain) Case No. 18-1207-GA-AAM
Accounting Authority)

**APPLICATION OF SUBURBAN NATURAL GAS COMPANY
FOR AN INCREASE IN RATES AND CHARGES,
FOR TARIFF APPROVAL, AND FOR APPROVAL OF
CERTAIN ACCOUNTING AUTHORITY**

Suburban Natural Gas Company (Suburban or the Company), in accordance with R.C. 4909.18 and 4909.05, respectfully requests that the Commission grant Suburban authority to increase its rates for gas distribution service, authorize changes to existing charges, authorize new charges, approve the requested tariff changes, approve certain accounting authority, and grant any other necessary and proper relief as described below. In support of this Application, Suburban states as follows:

1. Suburban is an Ohio corporation engaged in the business of providing natural gas to 17,381 customers in central and northeast Ohio. It is a public utility as defined by R.C. 4905.02 and 4905.03.
2. This Application is made pursuant to R.C. 4909.18, 4905.06, 4905.13, and related sections of the Ohio Revised Code.

3. This Application seeks authorization of an increase in rates, approval of certain accounting authority, authorization of changes to certain existing charges, authorization of certain new charges, and a revision and approval of tariffs applicable to the provision of service within the territory where Suburban operates.

4. In this Application, Suburban's entire service area will be affected by the application for an increase in rates and charges, which includes Lucas, Wood, Henry, Marion, and Delaware Counties.

5. Suburban requests that the rates established in this proceeding be effective for the first billing cycle after any Commission order authorizing an increase in rates and approving the tariff revisions.

6. A notice of intent to file an application for increase in rates was served on the Commission and the mayors and other legislative authorities of each municipality affected by this Application on July 31, 2018, in accordance with R.C. 4909.43(B) and in compliance with the Commission's standard filing requirements set forth in Ohio Adm. Code 4901-7-01.

7. Suburban submits its proposed public notice for newspaper publication as Schedule S-3.

8. Suburban's application is based on a test period consisting of a twelve-month period beginning March 1, 2018 and ending February 28, 2019, and a date certain for property valuation of February 28, 2019.

9. Current rates produce an operating income deficiency of \$2,528,341. As permitted by R.C. 4909.15, Suburban requests an increase in revenue of \$3,365,439. See Schedule A-1.

10. Suburban proposes to bill and collect the increase in revenue through an increase in the monthly customer charge. The monthly customer charge would increase by \$13.06 for a residential customer. See Schedules E-1 and E-3.1.

11. Suburban is filing this Application to recognize in its rate base its substantial investment in pipelines, meters, and other jurisdictional assets that has occurred since its last rate case, and to generate sufficient revenue for Suburban to pay its operating expenses, service its debt, and provide an adequate rate of return on its property used and useful in the rendition of natural gas service to its customers. Suburban's current base rates, as authorized by the Commission in Case No. 07-0689-GA-AIR, are based on a test period beginning August 1, 2006, and ending July 31, 2007, and a date certain of December 31, 2006. Since that test period, the property used and useful in the rendition of natural gas service to the customers affected by this Application has materially increased, as have many of the expenses associated with providing that service. As a result, the current rates are projected to provide a -2.51 percent rate of return for the test period. This is below the 8.97 percent rate of return found reasonable for Suburban in its last rate case proceeding. Suburban submits that a return of 7.26 percent is fair and reasonable.

12. In accordance with R.C. 4909.18, Ohio Adm. Code 4901-7-1, Appendix A, Suburban has included the following information:

- a. Schedules A-1 through A-2;
- b. Schedules B-1 through B-6;
- c. Schedules C-1 through C-3;
- d. Schedules D-1 through D-4;
- e. Schedules E-1 through E-5 (excluding E-3.2); and
- f. Schedule S-3.

13. In addition to the requested increase in rates, Suburban is seeking to update its general service tariff. Suburban seeks authorization for a set of general service tariff provisions that addresses more completely the common interactions between Suburban and its customers based on Suburban's existing operating procedures and the Commission's rules. Suburban's proposed tariff changes are substantial. Given this, Suburban requests that the Commission authorize the filing of a new tariff, PUCO No. 4. See Schedules E-1 and E-2.1.

14. In revising the general service tariff provisions, Suburban seeks authorization for new miscellaneous charges, as well as increases in the amounts of existing miscellaneous charges. The charges that Suburban seeks to establish or change in this application are as follows:

Reason for Charge	New or Existing	Current Rate	Proposed Rate
Reconnection Charge	Existing	\$20.00	\$36.00
Meter Testing (if the meter is found to be accurate within a range of +/- three (3) percent)	Existing	\$35.00	\$40.00 (SGS rate customer) \$100.00 (LGS or LGTS customer)
Tie-ins for Service Disconnected for Unauthorized Use	New	Not applicable	\$300.00, or actual cost, whichever is less
Theft of Service Investigations	New	Not applicable	\$125.00, in addition to any required reconnection charges
Meter Relocation	New	Not applicable	Actual cost of relocation
Meter Uprate	New	Not applicable	Incremental cost of uprated meter, plus cost of any necessary equipment, to include excess flow valve
Excess Valve Flow Installation	New	Not applicable	Actual cost of installation

15. Suburban also seeks authorization to adjust its rate base to account for various adjustments and accounting modifications. Additionally, Suburban seeks authority to make adjustments for recently enacted changes in federal tax law resulting from the Tax Cuts and Jobs Act of 2017.

16. In accordance with Ohio Adm. Code 4901-7-01, Appendix A, Suburban will file all prepared direct testimony in support of this Application within 14 days of this filing.

WHEREFORE, Suburban requests that the Commission:

1. Accept this Application for filing;
2. Find that the Application and supporting Schedules comply with Ohio law and Commission rules;
3. Approve the notice attached as Schedule S-3;
4. Find that the current rates and charges for natural gas distribution service are unjust, unreasonable, and insufficient to yield reasonable compensation to Suburban for the service rendered;
5. Find that the rates, charges, and other provisions of the proposed schedules included in Schedule E-1 are just and reasonable and approve the same;
6. Approve any changes in Suburban's accounting methods that may be necessary to implement the Commission's approval of this Application;
7. Fix a date on which the rates, charges, and other provisions of this Application apply to natural gas service provided by Suburban; and

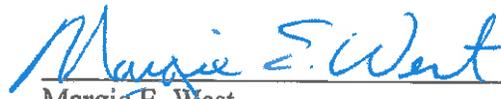
8. Grant any other necessary approvals and relief.

Respectfully submitted,

Suburban Natural Gas Company



Andrew J. Sonderman
President and Chief Operating Officer



Margie E. West
Treasurer

Dated: August 31, 2018

CERTIFICATE OF SERVICE

I hereby certify that a true and accurate copy of the foregoing was served upon all parties of record and the following individuals via electronic mail or hand delivery on August 31, 2018.

/s/ Kimberly W. Bojko _____
Kimberly W. Bojko

Robert Eubanks
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christopher.healey@occ.ohio.gov

VERIFICATION

STATE OF OHIO)
DELAWARE COUNTY) SS:

Andrew J. Sonderman and Margie E. West, being duly sworn, attest that they are, respectively, President and Treasurer of Suburban Natural Gas Company and that the facts and statements in the foregoing Application to Increase Rates in Case No. 18-1205-GA-AIR are true and correct to the best of their information.



Andrew J. Sonderman
President and Chief Operating Officer
Suburban Natural Gas Company



Margie E. West
Treasurer
Suburban Natural Gas Company

Sworn to before me and subscribed in my presence by Andrew J. Sonderman and Margie E. West this 27th Day of August, 2018.



Notary Public
Cathy A. Mulkey
Notary Public, State of Ohio
My Commission Expires September 18, 2021

**Suburban Natural Gas Company
Case No. 18-1205-GA-AIR**

Test Year: March 1, 2018 to February 28, 2019

Date Certain: February 28, 2019

Section A

- A-1 Overall Financial Summary**
- A-2 Computation of Gross Revenue Conversion Factor**

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original__Updated__Revised
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE A-1
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Description	Supporting Schedule Reference	Jurisdiction Proposed Test Year
1	Rate Base as of Date Certain	B-1	\$25,877,578
2	Current Operating Income	C-1	\$-649,180
3	Earned Rate of Return: Line (2) / Line (1)	(n/a)	-2.51%
4	Requested Rate of Return	D-1	7.26%
5	Required Operating income: Line (1) x (4)	(n/a)	\$1,879,161
6	Operating Income Deficiency: Line (5) - Line (2)	(n/a)	\$2,528,341
7	Gross Revenue Conversion Factor	A-2	1.331086
8	Revenue Deficiency: Line (6) x Line (7)	(n/a)	\$3,365,439
9	Revenue Increase Recommended	E-4	\$3,365,439
10	Test Year Adjusted Operating Revenues	C-1	\$17,949,119
11	Revenue Requirements: Line (9) + Line (10)	(n/a)	\$21,314,558
12	Increase Over Current Revenue: Line (9) / Line (10)	(n/a)	18.75%

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE A-2
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Description	Percent of Incremental Gross Revenues
1	Operating Revenues	100.00%
2	Uncollectibles	0.00%
3	Net Revenue: Line (1) - Line (2)	100.00%
4	PUCO Maintenance Assessment	0.132%
5	Consumers' Counsel Assessment	0.021%
6	Ohio Gross Receipts Tax	4.75%
7	Income Before Federal Income Taxes: Line (3) - Line (4-6)	95.10%
8	Federal Income Taxes: Line (7) x 21%	19.97%
9	Operating Income Percentage: Line (7) - Line (8)	75.13%
10	Gross Revenue Conversion Factor: Line (1) / Line (9)	1.331086

**Suburban Natural Gas Company
Case No. 18-1205-GA-AIR**

Test Year: March 1, 2018 to February 28, 2019

Date Certain: February 28, 2019

Section B

- B-1 Jurisdictional Rate Base Summary**
- B-2 Plant in Service Summary by Major Property Groupings**
 - B-2.1 Plant in Service by Accounts and Subaccounts**
 - B-2.2 Adjustments to Plant in Service**
 - B-2.3 Gross Additions, Retirements, and Transfers**
 - B-2.4 Lease Property**
 - B-2.5 Property Excluded from Rate Base**
- B-3 Reserve for Accumulated Depreciation**
 - B-3.1 Adjustments to the Reserve for Accumulated Depreciation**
 - B-3.2 Depreciation Accrual Rates and Jurisdictional Reserve Balances by Account**
 - B-3.3 Depreciation Reserve Accruals, Retirements, and Transfers**
 - B-3.4 Depreciation Reserve and Expense for Lease Property**
- B-5 Allowance for Working Capital**
 - B-5.1 Miscellaneous Working Capital Items**
- B-6 Other Rate Base Items Summary**
 - B-6.1 Adjustments to Other Rate Base Items**
 - B-6.2 Contributions in Aid of Construction by Accounts and Subaccounts**

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
JURISDICTIONAL RATE BASE SUMMARY
AS OF FEBRUARY 28, 2019

Data: __ Actual "X" Estimated
Type of Filing: "X" Original __Updated__Revised
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE B-1
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Rate Base Component	Supporting Schedule Reference	Company Proposed Amount
1	Plant in service	B-2	\$39,744,253
2	Reserve for accumulated depreciation	B-3	(9,656,236)
3	Net plant in service (1 + 2)		30,088,017
4	Construction work in progress	B-4	0
5	Working capital allowance	B-5	356,118
6	Contributions in aid of Construction	B-6	0
7	Other Rate Base Items:		0
8	Deferred Income - Budget Billings	B-6	(703,306)
9	Deferred Income Taxes	B-6	(3,863,251)
10	Jurisdictional rate base (3) thru (9)		\$25,877,578

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
PLANT IN SERVICE SUMMARY BY MAJOR PROPERTY GROUPINGS
AS OF FEBRUARY 28, 2019

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1

SCHEDULE B-2
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Major Property Groupings	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	Intangible	\$0	100%	\$0	\$0	\$0
2	Production	0	100%	0	0	0
3	Transmission	0	100%	0	0	0
4	Distribution	36,529,946	100%	36,529,946	727,227	37,257,173
5	General	2,487,080	100%	2,487,080	0	2,487,080
6	Common	0	100%	0	0	0
7	Completed Construction Not Classified	0	100%	0	0	0
8	Other (Specify)	0	100%	0	0	0
9	TOTAL	\$39,017,026		\$39,017,026	\$727,227	\$39,744,253

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF FEBRUARY 28, 2019

INTANGIBLE PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2

SCHEDULE B-2.1
PAGE 1 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		INTANGIBLE PLANT					
2		(none)					
3							
4		Total Intangible Plant					

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF FEBRUARY 28, 2019

PRODUCTION PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2

SCHEDULE B-2.1
PAGE 2 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		PRODUCTION PLANT					
2		(none)					
3							
4		Total Production Plant					

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF FEBRUARY 28, 2019

TRANSMISSION PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2

SCHEDULE B-2.1
PAGE 3 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		TRANSMISSION PLANT					
2		(none)					
3							
4		Total Transmission Plant					

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF FEBRUARY 28, 2019

DISTRIBUTION PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2

SCHEDULE B-2.1
PAGE 4 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		DISTRIBUTION PLANT					
2	374	Land and Land Rights	\$94,791	100%	\$94,791	\$0	\$94,791
3	375	Structures & Improvements	0	100%	0	0	0
4	376	Mains	28,445,896	100%	28,445,896	727,227	29,173,123
5	378	M & R Station Equipment - General	560,569	100%	560,569	0	560,569
6	380	Services	4,279,774	100%	4,279,774	0	4,279,774
7	381	Meters	2,588,127	100%	2,588,127	0	2,588,127
8	382	Meter Installations	0	100%	0	0	0
9	383	House Regulators	560,789	100%	560,789	0	560,789
10	387	Other Equipment	0	100%	0	0	0
11							
12		Total Distribution Plant	\$36,529,946		\$36,529,946	\$727,227	\$37,257,173

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF FEBRUARY 28, 2019

GENERAL PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original __Updated__Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2

SCHEDULE B-2.1
PAGE 5 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		GENERAL PLANT					
2	389	Land and Land Rights	\$0	100%	\$0	\$0	\$0
3	390	Structures & Improvements	188,871	100%	188,871	0	188,871
4	391	Office Furniture & Equipment	218,419	100%	218,419	0	218,419
5	391	Electronic Data Processing Equipment	0	100%	0	0	0
6	392	Transportation Equipment	1,230,308	100%	1,230,308	0	1,230,308
7	393	Stores Equipment	0	100%	0	0	0
8	394	Tools, Shop, & Garage Equipment	294,795	100%	294,795	0	294,795
9	396	Power Operated Equipment	316,711	100%	316,711	0	316,711
10	397	Communication Equipment	30,450	100%	30,450	0	30,450
11	399	Other Tangible Property	207,526	100%	207,526	0	207,526
12							
13		Total General Plant	\$2,487,080		\$2,487,080		\$2,487,080

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
ADJUSTMENTS TO PLANT IN SERVICE
AS OF FEBRUARY 28, 2019

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.4

SCHEDULE B-2.2
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title</u>					
1	376	Mains (1)	241,283	100%	241,283
2	376	Mains (2)	485,944	100%	485,944
3					
4		Total Plant Adjustment	<u>\$727,227</u>		<u>\$727,227</u>

Description and Purpose of Adjustment

- (1) Book Cost of Village of Grand Rapids Capital Lease as listed on B-2.4
- (2) Book Value of Haskins Capital Lease as listed on B-2.4

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM DECEMBER 31, 2006 TO FEBRUARY 28, 2019

INTANGIBLE PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): WPB-2.3

SCHEDULE B-2.3
PAGE 1 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation of Transfers	
1		INTANGIBLE PLANT						
2		(none)						
3								
4		Total Intangible Plant						

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM DECEMBER 31, 2006 TO FEBRUARY 28, 2019

PRODUCTION PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): WPB-2.3

SCHEDULE B-2.3
PAGE 2 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation of Transfers	
1		PRODUCTION PLANT						
2		(none)						
3								
4		Total Production Plant						

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM DECEMBER 31, 2006 TO FEBRUARY 28, 2019

TRANSMISSION PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): WPB-2.3

SCHEDULE B-2.3
PAGE 3 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation of Transfers	
1		TRANSMISSION PLANT						
2		(none)						
3								
4		Total Transmission Plant						

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM DECEMBER 31, 2006 TO FEBRUARY 28, 2019

DISTRIBUTION PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original __Updated__ Revised
WORK PAPER REFERENCE NO(S): WPB-2.3

SCHEDULE B-2.3
PAGE 4 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Other Accts. Involved	Ending Balance
						Amount	Explanation of Transfers		
1		DISTRIBUTION PLANT							
2	374	Land and Land Rights	\$94,791	\$0					\$94,791
3	375	Structures & Improvements	0	0					0
4	376	Mains	8,193,921	21,421,733	(1,797,933)	628,175	Transfer orig cost of cap lease to mains upon purchase	101.1	28,445,896
5	378	M & R Station Equipment - General	398,926	161,643					560,569
6	380	Services	3,673,611	650,262	(44,099)				4,279,774
7	881	Meters	1,756,631	1,250,116	(418,620)				2,588,127
8	382	Meter Installations	0	0					0
9	383	House Regulators	361,706	211,063	(11,980)				560,789
10	387	Other Equipment	0						0
11									
12		Total Distribution Plant	\$14,479,586	\$23,694,817	(\$2,272,632)	\$628,175			\$36,529,946

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM DECEMBER 31, 2006 TO FEBRUARY 28, 2019

GENERAL PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): WPB-2.3

SCHEDULE B-2.3
PAGE 5 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation of Transfers	
1		GENERAL PLANT						
2	389	Land and Land Rights	\$0	\$0	\$0	\$0		\$0
3	390	Structures & Improvements	38,716	150,155	0	0		188,871
4	391	Office Furniture & Equipment	99,482	168,121	(49,184)	0		218,419
5	391	Electronic Data Processing Equipment	0	0	0	0		0
6	392	Transportation Equipment	542,931	1,499,215	(811,838)	0		1,230,308
7	393	Stores Equipment	0	0	0	0		0
8	394	Tools, Shop, & Garage Equipment	66,520	230,275	(2,000)	0		294,795
9	396	Power Operated Equipment	110,168	341,716	(135,173)	0		316,711
10	397	Communication Equipment	25,086	30,450	(25,086)	0		30,450
11	399	Other Tangible Property	196,659	183,242	(172,375)	0		207,526
12								
13		Total General Plant	\$1,079,562	\$2,603,174	(\$1,195,656)	\$0		\$2,487,080

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
LEASE PROPERTY
AS OF FEBRUARY 28, 2019

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S) :SCHEDULE B-2.2

SCHEDULE B-2.4
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Ident. or Ref. Number	Description of Type and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization	Included In Rate Base (Yes/No)
1	Leased Distribution Systems	Village of Grand Rapids	n/a	n/a	241,283	Capitalized at inception of lease	Yes
2	Leased Distribution Systems	Village of Haskins	n/a	n/a	485,944	Capitalized at inception of lease	Yes
3							
4	Total				\$727,227		

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN RATE AREA ALLOCATION)
AS OF FEBRUARY 28, 2019

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S) : NONE

SCHEDULE B-2.5
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Description of Excluded Property	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Test Year Revenue and Expenses			Reason for Exclusion
							Amount	Acct. No.	Description	

Not Applicable

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF FEBRUARY 28, 2019

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-3.1, SCHEDULE-B-3.3

SCHEDULE B-3
PAGE 1 OF 6
WITNESS RESPONSIBLE: N. Clement

Line No.	Major Property Groupings	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	Intangible	\$0	100%	\$0	\$0	\$0
2	Production	0	100%	0	0	0
3	Transmission	0	100%	0	0	0
4	Distribution	(7,263,765)	100%	(7,263,765)	(727,227)	(7,990,992)
5	General	(1,665,244)	100%	(1,665,244)	0	(1,665,244)
6	Common	0	100%	0	0	0
7	Completed Construction Not Classified	0	100%	0	0	0
8	Other (Specify)	0	100%	0	0	0
9	TOTAL	(\$8,929,009)		(\$8,929,009)	(\$727,227)	(\$9,656,236)

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF FEBRUARY 28, 2019

INTANGIBLE PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-3.1, SCHEDULE-B-3.3

SCHEDULE B-3
PAGE 2 OF 6
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances			Adjusted Jurisdiction
				Total Company	Allocation %	Allocated Total Adjustments	
1		INTANGIBLE PLANT					
2		(none)					
3							
4		Total Intangible Plant					

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF FEBRUARY 28, 2019

PRODUCTION PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-3.1, SCHEDULE-B-3.3

SCHEDULE B-3
PAGE 3 OF 6
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances				
				Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		PRODUCTION PLANT						
2		(none)						
3								
4		Total Production Plant						

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF FEBRUARY 28, 2019

TRANSMISSION PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-3.1, SCHEDULE-B-3.3

SCHEDULE B-3
PAGE 4 OF 6
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances			Adjusted Jurisdiction
				Total Company	Allocation %	Allocated Total Adjustments	
1		TRANSMISSION PLANT					
2		(none)					
3							
4		Total Transmission Plant					

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF FEBRUARY 28, 2019

DISTRIBUTION PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-3.1, SCHEDULE-B-3.3

SCHEDULE B-3
PAGE 5 OF 6
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances				
				Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		DISTRIBUTION PLANT						
2	374	Land and Land Rights	\$94,791	\$0	100%	\$0	\$0	\$0
3	375	Structures & Improvements	0	0	100%	0	0	0
4	376	Mains	28,445,896	(3,751,762)	100%	(3,751,762)	(727,227)	(4,478,989)
5	378	M & R Station Equipment - General	560,569	(284,684)	100%	(284,684)	0	(284,684)
6	380	Services	4,279,774	(2,477,857)	100%	(2,477,857)	0	(2,477,857)
7	381	Meters	2,588,127	(480,426)	100%	(480,426)	0	(480,426)
8	382	Meter Installations	0	0	100%	0	0	0
9	383	House Regulators	560,789	(269,036)	100%	(269,036)	0	(269,036)
10	387	Other Equipment	0	0	100%	0	0	0
11								
12		Total Distribution Plant	\$36,529,946	(\$7,263,765)		(\$7,263,765)	(\$727,227)	(\$7,990,992)

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF FEBRUARY 28, 2019

GENERAL PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-3.1, SCHEDULE-B-3.3

SCHEDULE B-3
PAGE 6 OF 6
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances			Adjusted Jurisdiction
				Total Company	Allocation %	Allocated Total Adjustments	
1		GENERAL PLANT					
2	389	Land and Land Rights	\$0	\$0	100%	\$0	0
3	390	Structures & Improvements	188,871	(31,248)	100%	(31,248)	0
4	391	Office Furniture & Equipment	218,419	(187,882)	100%	(187,882)	0
5	392	Transportation Equipment	1,230,308	(929,871)	100%	(929,871)	0
6	393	Store Equipment	0	0	100%	0	0
7	394	Tools, Shop, & Garage Equipment	294,795	(125,575)	100%	(125,575)	0
8	396	Power Operated Equipment	316,711	(197,657)	100%	(197,657)	0
9	397	Communication Equipment	30,450	(14,237)	100%	(14,237)	0
10	399	Other Tangible Property	207,526	(178,774)	100%	(178,774)	0
11							
12		Total General Plant	\$2,487,080	(\$1,665,244)		(\$1,665,244)	\$0

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
ADJUSTMENTS TO THE RESERVE FOR ACCUMULATED DEPRECIATION
AS OF FEBRUARY 28, 2019

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-3.4

SCHEDULE B-3.1
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title</u>					
1	376 Mains (1)		(241,283)	100%	(241,283)
2	376 Mains (2)		(485,944)	100%	(485,944)
3					
4	Total Reserve Adjustment		(\$727,227)		(\$727,227)

Description and purpose of Adjustment

- (1) Accumulated Depreciation of Village of Grand Rapids Capital Lease as listed on B-3.4
- (2) Accumulated Depreciation of Haskins Capital Lease as listed on B-3.4

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF FEBRUARY 28, 2019

INTANGIBLE PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): WPB-3.2

SCHEDULE B-3.2
PAGE 1 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calc. Depr. Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Reserve Balance					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
1		INTANGIBLE PLANT							
2		(none)							
3									
4		Total Intangible Plant							

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF FEBRUARY 28, 2019

PRODUCTION PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): WPB-3.2

SCHEDULE B-3.2
PAGE 2 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calc. Depr. Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
			Plant Investment (D)	Reserve Balance (E)					
1		PRODUCTION PLANT							
2		(none)							
3									
4		Total Production Plant							

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF FEBRUARY 28,2019

TRANSMISSION PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): WPB-3.2

SCHEDULE B-3.2
PAGE 3 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calc. Depr. Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Reserve Balance					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
1		TRANSMISSION PLANT							
2		(none)							
3									
4		Total Transmission Plant							

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF FEBRUARY 28, 2019

DISTRIBUTION PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): WPB-3.2

SCHEDULE B-3.2
PAGE 4 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calc. Depr. Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Reserve Balance					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
1		DISTRIBUTION PLANT							
2	374	Land and Land Rights	\$94,791	\$0	0.00%	\$0	0%	n/a	n/a
3	375	Structures & Improvements	0	0	3.33%	0	0%	n/a	n/a
4	376	Mains	29,173,123	(4,478,989)	2.33%	679,734	-5%	45	n/a
5	378	M & R Station Equipment -General	560,569	(284,684)	3.67%	20,573	-10%	30	n/a
6	380	Services	4,279,774	(2,477,857)	3.33%	142,516	-50%	45	n/a
7	881	Meters	2,588,127	(480,426)	2.70%	69,879	0%	37	n/a
8	382	Meter Installations	0	0	0.00%	0	0%	n/a	n/a
9	383	House Regulators	560,789	(269,036)	3.33%	18,674	0%	30	n/a
10	387	Other Equipment	0	0	0.00%	0	0%	n/a	n/a
11									
12		Total Distribution Plant	\$37,257,173	(\$7,990,992)		\$931,377			

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF FEBRUARY 28, 2019

GENERAL PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): WPB-3.2

SCHEDULE B-3.2
PAGE 5 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calc. Depr. Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Reserve Balance					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
1		GENERAL PLANT							
2	389	Land and Land Rights	\$0	\$0	0.00%	\$0	0%	n/a	n/a
3	390	Structures & Improvements	188,871	(31,248)	3.33%	6,289	0%	30	n/a
4	391	Office Furniture & Equipment	218,419	(187,882)	5.00%	10,921	0%	20	n/a
5	392	Transportation Equipment	1,230,308	(929,871)	13.57%	166,953	5%	7	n/a
6	393	Store Equipment	0	0	0.00%	0	0%	n/a	n/a
7	394	Tools, Shop, & Garage Equipment	294,795	(125,575)	5.00%	14,740	0%	20	n/a
8	396	Power Operated Equipment	316,711	(197,657)	7.73%	24,482	15%	11	n/a
9	397	Communication Equipment	30,450	(14,237)	6.67%	2,031	0%	15	n/a
10	399	Other Tangible Property	207,526	(178,774)	10.00%	20,753	0%	10	n/a
11									
12		Total General Plant	\$2,487,080	(\$1,665,244)		\$246,168			

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS, AND TRANSFERS
FROM DECEMBER 31, 2006 TO FEBRUARY 28, 2019

DISTRIBUTION PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): WPB-3.3

SCHEDULE B-3.3
PAGE 4 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications		Ending Balance
								Amount	Explanation of Transfers	
1		DISTRIBUTION PLANT								
2	374	Land and Land Rights	\$0	\$0	\$0	\$0	\$0			\$0
3	375	Structures & Improvements	0	0	0	0	0			0
4	376	Mains	1,720,543	3,231,969	0	(1,823,244)	622,494	Transfer cap lease a/d to mains a/d upon purchase	101.1	3,751,762
5	378	M & R Station Equipment - General	69,053	215,631	0	0	0			284,684
6	380	Services	929,582	1,592,374	0	(8,588)	(35,511)	Transfer cap lease a/d to mains a/d upon purchase	101.1	2,477,857
7	381	Meters	198,667	700,378	0	(426,439)	7,820	Transfer cap lease a/d to mains a/d upon purchase	101.1	480,426
8	382	Meter Installations	0	0	0	0	0			0
9	383	House Regulators	92,637	188,379	0	(11,980)	0			269,036
10	387	Other Equipment	0	0	0	0	0			0
11										
12		Total Distribution Plant	\$3,010,482	\$5,928,731	\$0	(\$2,270,251)	\$0	\$594,803		\$7,263,765

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS, AND TRANSFERS
FROM DECEMBER 31, 2006 TO FEBRUARY 28, 2019

GENERAL PLANT

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): WPB-3.3

SCHEDULE B-3.3
PAGE 5 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications		Ending Balance
								Amount	Explanation of Transfers	
1		GENERAL PLANT								
2	389	Land and Land Rights	\$0	\$0	\$0	\$0		\$0		\$0
3	390	Structures & Improvements	(24,450)	55,698	0	0		0		31,248
4	391	Office Furniture & Equipment	56,737	176,492	0	(45,347)		0		187,882
6	392	Transportation Equipment	293,123	1,365,944	82,642	(811,838)		0		929,871
7	393	Store Equipment	0	0	0	0		0		0
8	394	Tools, Shop, & Garage Equipment	25,806	100,031	1,738	(2,000)		0		125,575
9	396	Power Operated Equipment	67,843	174,247	66,620	(111,053)		0		197,657
10	397	Communication Equipment	10,617	28,706	0	(25,086)		0		14,237
11	399	Other Tangible Property	49,235	301,714	200	(172,375)		0		178,774
12										
13		Total General Plant	\$478,911	\$2,202,832	\$151,200	(\$1,167,699)	\$0	\$0		\$1,665,244

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
DEPRECIATION RESERVE AND EXPENSE FOR LEASE PROPERTY
AS OF FEBRUARY 28, 2019

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): SCHEDULE B-3.1

SCHEDULE B-3.4
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Ident. or Ref. No.	Acct. No.	Account Title	Dollar Value of Plant Investment	Accumulated Depreciation/ Amort. Reserve	Accrual Rate/ Amortization Period	Depreciation Expense/ Amort. Expense	Explain Method of Depreciation/Amortization	Included in Rate Base? (Yes/No)
1		Leased Distribution Systems	241,283	241,283	2.33%	0	Fully depreciated	Yes
2		Leased Distribution Systems	485,944	485,944	2.33%	0	Fully depreciated	Yes
3								
4		Total	\$727,227	\$727,227		\$0		

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
ALLOWANCE FOR WORKING CAPITAL
AS OF FEBRUARY 28, 2019

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): WPB-5, WPB-5.1

SCHEDULE B-5
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Working Paper Reference No.	Total Company	Allocation %	Jurisdiction
1	Cash Element of Working Capital	1/8 of jurisdictional operating expense less jurisdictional purchased gas expense	WPB-5	\$743,401	100.00%	\$743,401
2						
3						
4	Operating taxes	1/4 of operating taxes	WPB-5	(142,493)	100.00%	(142,493)
5	Customer deposits	13 month average customer deposits	WPB-5.1	(333,715)	100.00%	(333,715)
6	Interest on Customers' Deposits	13 month average of interest on customers' deposits	WPB-5.1	309	100.00%	309
7						
8	Materials and Supplies	13 month average of materials and supplies	WPB-5.1	316,069	100.00%	316,069
9						
10	Deferred Bad Debt	13 month average deferred bad debt	WPB-5.1	(52,909)	100.00%	(52,909)
11	Deferred PIPP	13 month average deferred PIPP	WPB-5.1	(174,545)	100.00%	(174,545)
12	Total Working Capital Allowance			\$356,118		\$356,118

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
MISCELLANEOUS WORKING CAPITAL ITEMS
AS OF FEBRUARY 28, 2019

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___Updated___Revised
WORK PAPER REFERENCE NO(S): WPB-5.1

SCHEDULE B-5.1
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Description	13 Month Average for Test Year			Date Certain Balance		
		Total Company (1)	Allocation % (2)	Jurisdiction (3)	Total Company (4)	Allocation % (5)	Jurisdiction (6)
1	Customers' Deposits	(\$333,715)	100%	(\$333,715)	(\$336,396)	100%	(\$336,396)
2	Interest on Customers' Deposits	309	100%	309	309	100%	309
3							
4	Plant Materials & Operating Supplies - Total	316,069	100%	316,069	294,992	100%	294,992
5							
6	Deferred Bad Debt	(52,909)	100%	(52,909)	28,007	100%	28,007
7	Deferred PIPP	(174,545)	100%	(174,545)	(97,417)	100%	(97,417)

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
OTHER RATE BASE ITEMS SUMMARY
AS OF FEBRUARY 28, 2019

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): WPB-6

SCHEDULE B-6
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustment (4)	Adjusted Jurisdiction (S)
1	253	Deferred Income - Budget Billings (a)	(\$703,306)	100%	(\$703,306)	\$0	(\$703,306)
2							
3		<u>Deferred Income Taxes (b)</u>					
4	165	Deferred Tax Asset	261,900	100.00%	261,900	0	261,900
5	186	Deferred Tax Liability	(4,493,743)	100.00%	(4,493,743)	0	(4,800,263)
6	254	Excess Accum Deferred Income Tax	(1,296,102)	100.00%	(1,296,102)	0	(1,296,102)
7		Removal of Gas Plant Acquisition Adj	1,971,214	100.00%	1,971,214	0	<u>1,971,214</u>
		Total Deferred Income Taxes					(3,863,251)

- (a) 13 month average
- (b) General Ledger Balance

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
ADJUSTMENTS TO OTHER RATE BASE ITEMS
AS OF FEBRUARY 28, 2019

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-6.1
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
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None

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
CONTRIBUTIONS IN AID OF CONSTRUCTION BY ACCOUNTS AND SUBACCOUNTS
AS OF FEBRUARY 28, 2019

Data: ___ Actual "X" Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-6.2
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
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None

**Suburban Natural Gas Company
Case No. 18-1205-GA-AIR**

Test Year: March 1, 2018 to February 28, 2019

Date Certain: February 28, 2019

Section C

- C-1 Jurisdictional Proforma Income Statement**
- C-2 Adjusted Test Year Operating Income**
- C-2.1 Operating Revenue and Expenses by Accounts-Jurisdictional Allocation**
- C-3 Summary of Jurisdictional Adjustments to Operating Income**
- C-3.1 Purchased Gas Expense and Associated Revenues**
- C-3.2 Rider Revenue and Expenses**
- C-3.3 Interest on Customer Deposits**
- C-3.4 Rate Case Expenses**
- C-3.5 Charitable Contributions Adjustment**
- C-3.6 Adjustment for Social and Service Club Expenses**
- C-3.7 Adjustment for Payroll Expense**
- C-3.8 Adjustment for Property Tax Expense**
- C-3.9 Adjustment for Professional Fees**
- C-3.10 Depreciation Expense Adjustment**
- C-3.11 Federal Income Tax Adjustment**

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
JURISDICTIONAL PROFORMA INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __Updated __Revised
WORK PAPER REFERENCE NO(S): Schedule C-2

SCHEDULE C-1
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Description	Adjusted Revenue & Expenses	Proposed Increase	Proforma Revenue & Expenses
1	Operating Revenues	\$17,949,119	\$3,365,439	\$21,314,558
2	Operating Expenses:			
3	Operations & Maintenance	16,850,783	0	16,850,783
4	Depreciation	1,177,545	0	1,177,545
5	Taxes-Other	891,113	165,007	1,056,120
6	Operating Expenses Before Income Taxes	18,919,441	165,007	19,084,449
7	Income Taxes	(321,143)	672,091	350,948
8	Total Operating Expenses	18,598,299	837,098	19,435,397
9	Net Operating Income (Loss)	(\$649,180)	\$2,528,341	\$1,879,161
10	Rate Base	\$25,877,578		\$25,877,578
11	Rate of Return	-2.51%		7.26%

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
ADJUSTED TEST YEAR OPERATING INCOME
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): Schedule C-2.1

SCHEDULE C-2
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
1	OPERATING REVENUES			
2	Base Revenues	\$19,910,880	(\$1,961,761)	\$17,949,119
3	Total Operating Revenues	19,910,880	(1,961,761)	17,949,119
4				
5	OPERATING EXPENSES			
6	Purchased Gas	11,481,648	(578,076)	10,903,572
7	Other Operation and Maintenance	6,287,283	(340,072)	5,947,211
8	Total Operation and Maintenance	17,768,931	(918,148)	16,850,783
9				
10	Depreciation	987,201	190,344	1,177,545
11	Taxes Other Than Income Taxes	1,624,953	(\$733,840)	891,113
12	Income Taxes	(216,118)	(105,025)	(321,143)
13	Total Operating Expenses	20,164,967	(1,566,668)	18,598,299
14				
15	Net Operating Income (Loss)	(\$254,087)	(\$395,093)	(\$649,180)

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __Updated __Revised
WORK PAPER REFERENCE NO(S): WPC-2.1

SCHEDULE C-2.1
PAGE 1 OF 2
WITNESS RESPONSIBLE: N. Clement

Line No.	Account No.	Account Title	Unadjusted Total Utility (1)	Allocation % (2)	Unadjusted Jurisdiction (3)	Allocation Code/Description (4)
1		OPERATING REVENUES				
2	400	Sales - General	\$19,910,880	100%	\$19,910,880	100% Jurisdictional
3		Total Operating Revenues	<u>19,910,880</u>		<u>19,910,880</u>	
4						
5		OPERATING EXPENSES				
6	799	Natural Gas Purchases	10,672,659	100%	10,672,659	100% Jurisdictional
7	805.1	Purchased Gas Cost Adjustment	808,989	100%	808,989	100% Jurisdictional
8	870	Oper and Supv and Eng	349,634	100%	349,634	100% Jurisdictional
9	878	Meter and House Reg Exp	772,875	100%	772,875	100% Jurisdictional
10	879	Customer Install Exp	245,288	100%	245,288	100% Jurisdictional
11	901	Supervision	101,114	100%	101,114	100% Jurisdictional
12	902	Meter Reading Exp	187,473	100%	187,473	100% Jurisdictional
13	903	Customer Records and Collection Exp	170	100%	170	100% Jurisdictional
14	904	Uncollectible, PIPP, IRP Accts	277,386	100%	277,386	100% Jurisdictional
15	913	Advertising Exp	10,002	100%	10,002	100% Jurisdictional
16	920	Admin and Gen Salaries	1,676,349	100%	1,676,349	100% Jurisdictional
17	921	Office Supplies and Other Exp	214,934	100%	214,934	100% Jurisdictional
18	923	Outside Services Employed	614,719	100%	614,719	100% Jurisdictional
19	924	Property Insurance	141,443	100%	141,443	100% Jurisdictional
20	926	Employee Pensions and Benefits	696,337	100%	696,337	100% Jurisdictional
21	930.2	Misc General Exp	563,183	100%	563,183	100% Jurisdictional
22	931	Rents	436,376	100%	436,376	100% Jurisdictional
23		Total Operating Expenses	<u>\$17,768,931</u>		<u>\$17,768,931</u>	

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __Updated __Revised
WORK PAPER REFERENCE NO(S): WPC-2.1

SCHEDULE C-2.1
PAGE 2 OF 2
WITNESS RESPONSIBLE: N. Clement

Line No.	Account No.	Account Title	Unadjusted Total Utility (1)	Allocation % (2)	Unadjusted Jurisdiction (3)	Allocation Code/Description (4)
1		OPERATING TAXES				
2	408	Real Estate Taxes	\$371,597	100%	\$371,597	100% Jurisdictional
3	408	Gross Receipts Tax	955,152	100%	955,152	100% Jurisdictional
4	408	Payroll Taxes	194,862	100%	194,862	100% Jurisdictional
5	408	Other Taxes	103,342	100%	103,342	100% Jurisdictional
6		Total Other Taxes	<u>1,624,953</u>		<u>1,624,953</u>	
7						
8		DEPRECIATION EXPENSE				
9	403	Depreciation Expense	987,201	100%	987,201	100% Jurisdictional
10		Total Depreciation	<u>987,201</u>	100%	<u>987,201</u>	
11						
12		FEDERAL INCOME TAXES				
13	940	Federal Income Tax Expense	(216,118)	100%	(216,118)	Based upon 21% effective tax rate
14		Total Federal Income Taxes	<u>(216,118)</u>	100%	<u>(216,118)</u>	
15		Total Operating Expenses	<u>20,164,967</u>	100%	<u>20,164,967</u>	
16						
17		Operating Income (Loss)	<u>(\$254,087)</u>		<u>(\$254,087)</u>	

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S):: Schedule C-3.1 - C-3.11

SCHEDULE C-3
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Title of Account	Revenue and Gas Cost C-3.1	Rider Revenue C-3.2	Interest on Customer Deposits C-3.3	Rate Case Expenses C-3.4	Charitable Contributions C-3.5	Social Club Dues C-3.6	Payroll Expenses C-3.7	Property Taxes C-3.8	Professional Fees C-3.9	Depreciation Expense C-3.10	Federal Income Tax C-3.11	Total Schedule C-3
1	OPERATING REVENUES												
2	Revenues	(\$615,164)	(\$1,346,597)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,961,761)
3	Total Revenue Adjustments	(615,164)	(1,346,597)	0	0	0	0	0	0	0	0	0	(1,961,761)
4													
5	OPERATING EXPENSES												
6	Purchased Gas Cost	(578,076)	0	0	0	0	0	0	0	0	0	0	(578,076)
7	Other Operation and												
8	Maintenance	0	(306,503)	3,536	(30,226)	(23,163)	(18,710)	236,477	0	(201,483)	0	0	(340,072)
9	Total O&M Adjustments	(578,076)	(306,503)	3,536	(30,226)	(23,163)	(18,710)	236,477	0	(201,483)	0	0	(918,148)
10													
11	Depreciation	0	0	0	0	0	0	0	0	0	190,344	0	190,344
12	Taxes Other Than Income	0	(1,040,094)	0	0	0	0	0	306,254	0	0	0	(733,840)
13	Income Taxes	0	0	0	0	0	0	0	0	0	0	(105,025)	(105,025)
14	Total Operating Expense												
15	Adjustments	(578,076)	(1,346,597)	3,536	(30,226)	(23,163)	(18,710)	236,477	306,254	(201,483)	190,344	(105,025)	(1,566,668)
16	Net Operating Income (Loss)	(\$37,088)	\$0	(\$3,536)	\$30,226	\$23,163	\$18,710	(\$236,477)	(\$306,254)	\$201,483	(\$190,344)	\$105,025	(\$395,093)

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
PURCHASED GAS EXPENSE AND ASSOCIATED REVENUES
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): Schedule E-4, WPC-3.1

SCHEDULE C-3.1
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Purpose and Description	Amount
1	To reflect adjustments to operating revenues to reclassify and annualize base and gas	
2	cost recovery revenue	
3		
4	Jurisdictional MCF Sales (General Service)	1,913,881
5	Gas Cost Rate	5.6971
6	Adjusted Gas Cost	\$10,903,572
7	Jurisdictional Gas Cost	11,481,648
8	Adjustment to Revenues and purchased gas	<u>(578,076)</u>
9		
10	Schedule E-4 jurisdictional base rate revenues at current rates	7,045,547
11	Jurisdictional base rate revenues	7,082,635
12	Adjustment to revenues	<u>(37,088)</u>
13		
14	Operating Revenues	(615,164)
15		
16	Operating Expenses	<u>(578,076)</u>
17		
18	Total Adjustment (Effect on Income)	<u><u>(\$37,088)</u></u>

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
RIDER REVENUE AND EXPENSES
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): WPC-3.2

SCHEDULE C-3.2
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Purpose and Description	Amount
1	To remove rider revenue and expenses	
2		
3	Rider Revenue	
4	Gross Receipts Tax	\$955,152
5	MCF Tax	84,942
6	Uncollectible Expense Rider	11,895
7	PIPP Rider	280,177
8	IRP Rider	14,431
9	EEP Rider	<u>0</u>
10		
11	Operating Revenues	1,346,597
12		
13	Operating Expenses	<u>1,346,597</u>
14		
15	Total Adjustment (Effect on Income)	0
16		
17	Jurisdictional Allocation Percentage	<u>100.00%</u>
18		
19	Jurisdictional Amount (Effect on Income)	<u><u>\$0</u></u>

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
INTEREST ON CUSTOMER DEPOSITS
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): WPC-3.3

SCHEDULE C-3.3
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Purpose and Description	Amount
1	To reclassify interest associated with customer deposits to operating expenses	
2		
3		
4		
5	Test year customer deposit interest	\$3,536
6	Customer deposit interest in operating expenses	<u>0</u>
7		\$3,536
8		
9	Operating Revenues	0
10		
11	Operating Expenses	<u>3,536</u>
12		
13	Total Adjustment (Effect on Income)	(3,536)
14		
15	Jurisdictional Allocation Percentage	<u>100.00%</u>
16		
17	Jurisdictional Amount (Effect on Income)	<u><u>(\$3,536)</u></u>

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
RATE CASE EXPENSES
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): WPC-3.4

SCHEDULE C-3.4
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Purpose and Description	Amount
1	To adjust Outside Services for the estimated rate case expense.	
2		
3	Rate Case Expense to be Amortized	\$265,000
4		
5	Amortization Period	<u>3</u>
6		
7	Amount to Be Expensed per Year	88,333
8		
9	Amount Included in Test Year Expenses	118,559
10		
11	Total Adjustment (Effect on Income)	30,226
12		
13	Jurisdictional Allocation Percentage	<u>100%</u>
14		
15	Jurisdictional Amount (Effect on Income)	<u><u>\$30,226</u></u>

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
CHARITABLE CONTRIBUTIONS ADJUSTMENT
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): WPC-3.5

SCHEDULE C-3.5
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Purpose and Description	Amount
1	To adjust for charitable contributions	
2		
3	Total Charitable Contributions	<u>\$23,163</u>
4		
5	Jurisdictional Allocation Percentage	<u>100%</u>
6		
7	Jurisdictional Amount (Effect on Income)	<u><u>\$23,163</u></u>

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
ADJUSTMENT FOR SOCIAL AND SERVICE CLUB EXPENSES
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): WPC-3.6

SCHEDULE C-3.6
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Purpose and Description	Amount
1	To adjust for social and service club dues	
2		
3	Total Social and Service Club Dues	<u>\$18,710</u>
4		
5	Jurisdictional Allocation Percentage	<u>100%</u>
6		
7	Jurisdictional Amount (Effect on Income)	<u><u>\$18,710</u></u>

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
ADJUSTMENT FOR PAYROLL EXPENSE
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): WPC-3.7

SCHEDULE C-3.7
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Purpose and Description	Amount
1	To adjust for payroll expenses	
2		
3	Increase in payroll expenses	<u>\$236,477</u>
4		
5	Jurisdictional Allocation Percentage	<u>100%</u>
6		
7	Jurisdictional Amount (Effect on Income)	<u><u>(\$236,477)</u></u>

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
ADJUSTMENT FOR PROPERTY TAX EXPENSE
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): WPC-3.8

SCHEDULE C-3.8
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Purpose and Description	Amount
1	To adjust for property taxes	
2		
3	Increase in property taxes	<u>\$306,254</u>
4		
5	Jurisdictional Allocation Percentage	<u>100%</u>
6		
7	Jurisdictional Amount (Effect on Income)	<u><u>(\$306,254)</u></u>

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
ADJUSTMENT FOR PROFESSIONAL FEES
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): WPC-3.9

SCHEDULE C-3.9
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Purpose and Description	Amount
1	To adjust for professional fees	
2		
3	Decrease in professional fees	<u>\$201,483</u>
4		
5	Jurisdictional Allocation Percentage	<u>100%</u>
6		
7	Jurisdictional Amount (Effect on Income)	<u><u>\$201,483</u></u>

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
DEPRECIATION EXPENSE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): Schedule B-3.2

SCHEDULE C-3.10
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Purpose and Description	Amount
1	To adjust depreciation expense to actual	
2		
3	Jursidctional Depreciation Schedule B-3.2	\$1,177,545
4	Test Year Jurisdictional Depreciation	987,201
5		<u>\$190,344</u>
6	Operating Revenues	0
7		
8	Operating Expenses	<u>\$190,344</u>
9		
10	Total Adjustment (Effect on Income)	<u><u>(\$190,344)</u></u>

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
FEDERAL INCOME TAX ADJUSTMENT
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE C-3.11
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Purpose and Description	Amount
1	To reflect computed federal income tax liability (benefit) on adjusted revenue at 21% tax rate	
2		
3	Adjustments to Operating Revenue	(1,961,761)
4		
5	Adjustments to Operating Expenses	<u>(1,461,644)</u>
6		
7	Total Adjustment (Effect on Income)	(500,117)
8		
9	Adjustment to Tax Expense at 21% tax rate	105,025
10		
11	Jurisdictional Allocation Percentage	<u>100%</u>
12		
13	Jurisdictional Amount (Effect on Income)	<u><u>\$105,025</u></u>

**Suburban Natural Gas Company
Case No. 18-1205-GA-AIR**

Test Year: March 1, 2018 to February 28, 2019

Date Certain: February 28, 2019

Section D

- D-1 Rate of Return Summary**
- D-1.1 Common Equity**
- D-2 Embedded Cost of Short-Term Debt**
- D-3 Embedded Cost of Long-Term Debt**
- D-4 Embedded Cost of Preferred Stock**

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
RATE OF RETURN SUMMARY

Date of Capital Structure: February 28, 2019
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE D-1
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Class of Capital	Reference	Amount	% of Total	(%) Cost	Weighted Cost (%)
1	Long-Term Debt	D-3	\$17,707,439	52.25%	4.53%	2.37%
2	Preferred Stock	D-4	0	0.00%	0.00%	0.00%
3	Common Equity	D-1.1	16,181,399	47.75%	10.25%	4.89%
4	Total Capital		<u>\$33,888,838</u>	100%		<u>7.26%</u>

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
COMMON EQUITY

Date of Capital Structure: February 28, 2019
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): WPD-1.1

SCHEDULE D-1.1
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Class of Capital	Common Stock Dollar Amount	Paid in Capital Dollar Amount	Retained Earnings Dollar Amount	Total Common Equity Dollar Amount
1	Common Equity	\$60,000	\$7,740,192	\$8,381,207	\$16,181,399

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
EMBEDDED COST OF SHORT-TERM DEBT

Date of Short-Term Debt: February 28, 2019
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): WPD-2

SCHEDULE D-2
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Issue (A)	Amount Outstanding (B)	Interest Rate (C)	Interest Requirement (D)
1	Line of Credit (1)	<u>\$72,637</u>	4.331%	<u>\$3,146</u>
2				
3	Totals	<u><u>\$72,637</u></u>		<u><u>\$3,146</u></u>
4				
5	Cost of Short Term Debt			<u><u>4.331%</u></u>

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
EMBEDDED COST OF PREFERRED STOCK

Date of Preferred Stock: N/A
Type of Filing: "X" Original __Updated __Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE D-4
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line	Type
No.	Type

Not Applicable

**Suburban Natural Gas Company
Case No. 18-1205-GA-AIR**

Test Year: March 1, 2018 to February 28, 2019

Date Certain: February 28, 2019

Section E

- E-1 Clean Copy of Proposed Tariff Schedules**
- E-2 Clean Copy of Current Tariff Schedules**
- E-2.1 Scored and Redlined Copy of Current Tariff Schedules showing all Proposed Changes**
- E-3 Narrative Rationale for Tariff Changes**
- E-3.1 Customer Charge Rationale**
- E-4 Proposed Class and Schedule Revenue Summary**
- E-5 Typical Bill Comparison**

Suburban Natural Gas Company

Case No. 18-1205-GA-AIR

Schedule E-1

Proposed Tariff Schedules

August 31, 2018

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

INDEX

	SHEET NUMBER	EFFECTIVE DATE
SECTION I (Index)		
Index	1	_____, 2019
SECTION II (Definitions)		
Definitions	2	_____, 2019
SECTION III (Rules and Regulations)		
Service		
Application for Service	3	_____, 2019
Establishment and Reestablishment of Credit	3	_____, 2019
Turning on Gas-Company Only	3	_____, 2019
Resale Prohibited	3	_____, 2019
Continuity of Service	3	_____, 2019
Service Not To Be Disturbed	3	_____, 2019
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SECTION II DEFINITIONS

- A. Abbreviations:
- Btu -British thermal unit
 - Ccf -One hundred cubic feet
 - Dth -One Dekatherm or 1,000,000 Btu
 - FERC -Federal Energy Regulatory Commission
 - GCR -Gas Cost Recovery
 - Mcf -One Thousand cubic feet
 - OAC -Ohio Administrative Code
 - OCC -Ohio Consumers' Counsel
 - ORC -Ohio Revised Code
 - PSIG -Pounds per square inch gauge
 - PUCO -Public Utilities Commission of Ohio
- B. "Applicant" means any person who requests or applies with the Company for gas service.
- C. "Btu/Btu Adjustment" The normal range of heating value will not be less than 950 Btu per cubic foot of gas. Cubic feet shall be converted to therm equivalent for billing, by application of a fraction, the numerator of which shall be the weighted average Btu content of natural gas entering the Company's system for the days representing the days in the billing cycle for the Customer and the denominator of which shall be 1,000. The calculation of the Btu Adjustment shall be set out on the Customer's bill.
- D. "Business Day" means, for purposes of initiation or installation of gas service, a day when a natural gas company performs regularly scheduled installation and, for all other purposes, a day when the Company observes regularly scheduled customer service office hours.
- E. "Company" means Suburban Natural Gas Company.
- F. "Consumer" means any person who receives service from the Company.

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- G. “Customer” means any legal entity or natural person who has an agreement, by contract and/or tariff, with the Company to receive service or anyone who requests or applies for service from the Company.
- H. “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 with a service line, meter or unauthorized reconnection of gas service.
- I. “Gas Service” means the provision of natural gas by the Company to an Applicant, Customer or Consumer pursuant to this tariff.
- J. “Large General Service Customer” means a non-residential customer receiving gas under Rate LGS, (Large General Service).
- K. “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.
- L. “Non-Residential Customer” means a customer receiving Non-Residential Service.
- M. “Non-Residential Service” means gas service provided to any location where the use is primarily of a business, professional, institutional or occupational nature.
- N. “Past Due” means any utility bill balance that is not paid by the due date stated on the bill.
- O. “Percentage of Income Payment Plan” (“PIPP”) means the income-based payment plan for low-income, residential customer served by the Company.
- P. “Person” means any individual or legal entity, including a corporation, limited liability company, partnership, association or joint venture.
- Q. “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.

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- R. “Residential Customer” means a residential customer receiving gas service under Rate SGS (Small General Service) or Rate LGS (Large General Service).
- S. “Small Commercial Customer” means a commercial customer receiving gas service under Rate SGS (Small General Service).
- T. “SCFH” – Standard Cubic Feet per Hour
- U. “Tampering” means to interfere with, damage, or bypass the Company’s meter 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 or bypass of the Company’s meters, gas lines or gas facilities that have been disconnected by the company for the purpose of theft of gas service.

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SECTION III SERVICE

Application for Service

Applications for service may be submitted in person at the Company's local offices at 211 Front Street in Cygnet, Ohio and 2626 Lewis Center Road in Lewis Center, Ohio between the hours of 8:00 a.m. and 4:30 p.m. Applications may also be submitted online at our website, www.sngco.com, or you may request an application by telephone to be emailed to you. When no installation of piping is required, the Applicant 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 Applicant 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 in compliance with OAC 4901:1-17. The Company's policies for establishing credit and reestablishing credit, as set forth below, can also be found in "Suburban Natural Gas Company Customers' Rights and Responsibilities" which is available at <http://sngco.com/wp-content/uploads/Suburban-Natural-Gas-Bill-of-Rights.pdf>. A hard copy will be made available to Applicants and Customers upon request.

When the Applicant signs up for new natural gas service, the Company will verify the Applicant's credit. New Customers must meet one or more of the following criteria to establish credit with the Company:

- The Customer is the owner of the property to be served, or other real property in Suburban's service territory and has demonstrated financial responsibility with regard to the ownership of the property (such as good credit history with a mortgage company, clear deed to property, etc.) or meets the legally-accepted practices to verify credit.

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- The Customer demonstrates financial responsibility through a variety of information, including, but not limited to, the name of his/her employer, place of employment, position, length of service, letters of reference and names of credit cards.
- The Customer has had a prior account with Suburban for the same class of service within the past two years and, in the prior year of service, did not have a late bill more than twice and did not have service disconnected for nonpayment, fraud or tampering.
- The Customer can provide a creditworthy guarantor who will pay up to 60-days of service if he/she fails to pay his/her bill.

If the Applicant does not meet any of these criteria, the Applicant may be required to pay a deposit to establish credit with us. The deposit is security that the final bill will be paid and cannot be used to pay current or delinquent bills. The Company may not charge the Applicant a deposit of more than 130 percent of the Applicant's estimated average monthly bill for regulated services. The deposit may be increased or lowered after three consecutive billing periods if the deposit the Applicant paid differs by 20 percent or more of the amount that would have been required based on the actual usage, while taking into account possible seasonal changes in the Applicant's usage.

Deposits to Reestablish creditworthiness may be required if the Customer's account meets one of the following criteria:

- The Customer had the service disconnected due to nonpayment of past due bills, a fraudulent act, tampering, or unauthorized reconnection.

The Customer has not made full payment or payment arrangements for any given bill containing a previous balance for regulated services provided by the Company.

If the Company keeps the Customer's deposit for more than six months, the Company will pay 3 percent interest on the deposit. After 12 months, the Company will review the Customer's account and determine if the deposit should be returned. A deposit will be returned if it meets the following criteria:

- The Customer has paid his/her bills for service for twelve consecutive months without having had service disconnected for nonpayment.

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- The Customer has not had more than two occasions on which his/her bill was not paid by the due date.
- The Customer is not then delinquent in the payment of his/her bills.

If the Customer's service with the Company is terminated, either by the Customer's request or by disconnection for nonpayment, Suburban will apply the deposit plus any interest accrued to the final bill. The Customer will receive a refund of your deposit for any amount that exceeds the amount owed in the final bill.

Turning on Gas—Company Only

After properly applying for service, the Customer 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 or reestablish the flow after the meter valve or curb valve has been closed. The Customer, the Customer's agent, the Customer's employee or any other person that is not an authorized employee of the Company shall not turn on the gas at the curb valve or the meter valve. 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 after completing such repairs or modifications, only by operating a gas line stop if one has been installed downstream of the Company's meter.

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 ORC Section 4905.22. 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

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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 pipelines 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 use 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 Person shall attach or use any appliance which will increase or decrease the pressure in the Company's lines intermittently to such extent as to interfere with continuous service to other customers.

Service Not Transferable

No person may commence the use of gas until submitting and receiving approval of an Application for gas service by the Company. In the event of violation of this provision, and in addition to any 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 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 Customer Address

When the Customer changes address, the Customer should give notice to the Company prior to the date of change. The Customer is responsible for all gas supplied to the vacated premises

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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 at the Customer's request for any temporary purpose or use. Temporary service shall not be considered for purposes of compliance with OAC 4901:1-13-05(A)(3).

Customer Request to Discontinue Service

Residential Service. A Customer receiving Residential Service shall notify the Company before vacating the premises where gas is supplied or before discontinuing the use of gas. Customer shall be liable for all charges for gas supplied to such premises until the Company receives 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, Customer will remain financially responsible for gas supplied up until the date Customer vacates the premises, unless Customer is the individual who denied the Company access to disconnect service or Customer continues to reside at the premises until the Company is provided access to discontinue service. The Company may require the Customer to affirm in writing the date on which Customer vacates the premises and if a written affirmation is required, Customer will remain liable for all gas supplied on the premises until such written affirmation is provided. 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 in compliance with OAC 4901-18-08. The property owner, or property owner's agent, 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 action where safety or tampering issues arise.

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Non-Residential Service.

Non-Residential Customers shall notify the Company before vacating the premises where gas is supplied 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 Right to Deny or Discontinue Service

Residential Service. The Company shall have the right to deny or discontinue service to any Residential Customer for any of the reasons identified in OAC 4901:1-18-03.

Non-Residential Service. The Company shall have the right to deny or discontinue service to any Non-Residential Customer for any of the reasons identified in OAC 4901:1-13-08(C).

Disconnection Procedure

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

1. If a bill is delinquent, the Company may disconnect Customers. The Company will send a 14-day notice before disconnecting service. This 14-day notice may appear on the Customer's bill. To prevent disconnection, the Customer must pay the amount owed by the disconnection date listed on the notice.
2. The Company may immediately disconnect Customers without prior notice when necessary for safety reasons.
3. 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, measurement equipment or associated property was damaged, tampered 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.
4. The Company may disconnect customers for a fraudulent practice after notice in accordance with OAC 4901:1-13-09(C).
 5. Disconnection for a fraudulent practice and delinquent bill disconnections will not occur on a Company holiday or weekend.
 6. No delinquent bill disconnections may be made after 12:30 p.m. on Friday or the day preceding a Company holiday or weekend.
 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 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.
 9. Those Company employees who actually perform the disconnection shall be authorized to accept payment in lieu of disconnection, but will not be authorized to make any extended payment arrangements.

The Company will not disconnect a Residential Service Customer for a period of thirty (30) calendar days in instances where the Company has received certification in accordance with OAC 4901:1-18-06(C)(2) and (3) 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 OAC 4901:1-18(C)(3)(h), a Consumer may

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renew the medical certification two additional times of thirty (30) calendar days duration 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 until that outstanding balance is paid.

Reinstitution of Service Following Disconnection

Following disconnection of service, the Company will restore service to a Residential Customer according to OAC 4901:1-18-07, and will restore service to a Non-Residential Customer according to OAC 4901:1-13-08(E). Restoration of service is also subject to the Company's Reconnection Charge (Sheet No. 10).

Information Relative to Service

Information about the service that will be supplied to 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, whether in person or by telephone.

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BILLING AND METERING RULES AND REGULATIONS

Billing Periods

Bills shall be rendered regularly at monthly intervals. Non-receipt of bills by Customer does not release or diminish the obligation of Customer with respect to payment.

Bill Format and Billing Procedure; Bill Due Date

The Company's bill format and billing procedure shall comply with the applicable provisions of OAC 4901:1-3-11. Customer's bill is due and payable within fourteen (14) days of the postmarked date on the bill. Any remittance received at any office of the Company bearing U.S. Postal Service cancellation date corresponding with or previous to the last date of the payment period will be accepted by the Company as paid when due. Any electronic payment received before midnight on the last date of the payment period will be accepted as paid when due. Each past due bill will be subject to the Company's late payment charge set (Sheet No. 10).

Dishonored, Check, and ACH Return Charge

In the event that 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, the Customer shall be subject to the Company's Insufficient Funds Charge (Sheet No. 10).

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 employees or agents at monthly intervals. If the Company is unable to obtain an actual meter reading, it will render a bill based on estimated usage at the premises. Non-receipt of bills by Customer does not release or diminish the obligation of Customer with respect to payment.

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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 at no charge. If the Customer has refused access to the Company to read the meter, 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.

The Company will prepare a final bill. The former Customer is responsible for all service supplied to the premises until the Company is notified and the Company has a reasonable time of not less than three (3) business days after notification has been received by Company.

If a new Applicant for service or former Customer does not request a meter read as provided here, transfer of uninterrupted service to the new Applicant for service will be permitted, provided that the Applicant properly applies for service and meets all of the Company's requirements for initiation of service. Commencement of service to a new tenant or owner who has properly applied for service and meets the Company's requirements for said service shall not be delayed or denied by Company for said service because of non-payment of a final bill by the former tenant or owner.

Quantity of Gas Delivered by Meter

- (a) Gas will be measured by a meter installed by the Company, which shall be and remain the property of the Company. Subject to certain exceptions enumerated below, consumption shall be determined on the basis of the meter registration and bills shall reflect the consumption so registered. Any mistake in reading the registration, however, shall not affect the liability for gas supplied as determined by a corrected reading of the registration.

- (b) 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.

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(c) **BTU Adjustment.** Unless otherwise agreed, when Company receives Customer's gas from an interstate pipeline on a dekatherm basis, Company will make a heat content adjustment in accordance with the procedures set forth below in order to deliver to Customer volumes of gas, in Mcfs, equal in heat content to the gas delivered to Company for the account of Customer. The monthly heating value of gas measured and calculated by the pipeline which delivers Customer's gas to Company will be used each billing month to establish the heating value of the gas delivered by the Company to the Customer.

Measurement at Point(s) of Receipt with an Interstate Pipeline. When Company receives Customer's gas at a point(s) of receipt with an interstate pipeline, all measurement shall be performed in accordance with the terms of Company's agreement with the interstate pipeline and shall be conclusive for purposes of this tariff.

- (d) A meter registering between three percent (3%) fast and three percent (3%) slow shall be deemed for all purposes to be registering correctly. A meter registering incorrectly shall be placed by the Company at its expense.
- (e) 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 information concerning the use of gas by the Customer or Consumer. If as a result of such adjustment overpayments or underpayments are shown to have occurred, the Company shall reimburse the Customer in the amount of such overpayment as required in OAC 4901:1-13-04(D)(5). Subject to the requirements of ORC Section 4933.28 and OAC 4901:1-13-04(G)(3) the Customer shall pay the Company the amount of such underpayments. The Company shall continue to supply gas to the Customer, and the Customer shall continue the amounts billed pending the adjustment.
- (f) The Company shall test the meter with a tested and sealed meter prover, at the request of the Customer. If the customer desires, the Customer or Customer's representative may be present. The test will be conducted within thirty (30) days of the request. A written explanation of the test results will be provided within ten (10) Business Days after the test. If the meter is found to be registering accurately as defined in subparagraph (d), Customer

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shall pay the Meter Test Charge (Sheet No. 10).

Payment Arrangements and Responsibility

The Company shall notify a customer whose account is delinquent that such customer may make application to the Company for an extended payment arrangement. In addition to the extended payment plans available under OAC 4901:1-18-04, the Company also offers several options for extended payment. The Company's options for extended payment arrangements are set forth in "Suburban Natural Gas Company Customers' Rights and Responsibilities" which is available at <http://sngco.com/wp-content/uploads/Suburban-Natural-Gas-Bill-of-Rights.pdf>. A hard copy will be made available to Customers upon request.

Budget Payment Plan

Any Customer that uses gas for space heating purposes may request to be billed on a budget basis. The Company's Budget Payment Plan is set forth in "Suburban Natural Gas Company Customers' Rights and Responsibilities," which is available at <http://sngco.com/wp-content/uploads/Suburban-Natural-Gas-Bill-of-Rights.pdf>. A hard copy will be made available to Applicants and Customers upon request.

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PHYSICAL PROPERTY

Service Lines

The term “service line” designates the complete line or connection between the Company’s distribution main up to and including the meter connection. It consists of two distinct parts: (a) the Service Line Connection, and (b) the Customer Service Line.

- a. Service Line Connection.** This consists of the distribution main, necessary pipe and appurtenances extending from that connection to the curb valve. It shall be installed by the Company or its representative, without cost to the customer and it remains the property of the Company.

- b. Customer Service Line.** This consists of the pipe from the outlet of the curb valve to and including the meter connection. The Company shall have the right to prescribe the size, location and termination points of the Customer Service Line.
 - i.** Until such time as the Company maintains, repairs or replaces a Customer Service Line installed on or before September 24, 2009, it shall remain the property of the Customer. Thereafter, such Customer Service Lines shall be and remain the property of the Company.

 - ii.** Customer Service Lines that were installed after September 24, 2009 until [effective date of tariff approved in Case No. 18-1205-GA-AIR] and inspected and approved by the Company shall be treated as contributed property by the Company.

 - iii.** The Company assumes financial responsibility for all Customer Service Lines installed, repaired or replaced after [effective date of tariff approved in Case No. 18-1205-GA-AIR] and all such Customer Service Lines shall be and remain the property of the Company.

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- iv.** Except as otherwise limited in the preceding subsections (i-iii), in service agreements or rate schedules, the Company will install up to 250 feet of curb-to-meter service line of up to two-inch (2”) diameter for Residential and Small Commercial properties without cost to the property owner. A charge will be assessed for the actual cost for the initial installation for any length over the 250 feet, but the Company will maintain the entire curb-to-meter service and equipment, including risers, meters and service regulators on Customer’s side of the point of delivery (outlet of the meter), without cost to the Customer. Only the Company’s agents are authorized to connect the Company’s service to the customer’s service.
- v.** The customer’s gas service line shall be as short as practicable, but not limited to a specific length. The proposed size, length, and direction of the gas service pipe and proposed meter location shall be subject to the Company’s approval.
- vi.** No connection or work of any kind shall be done on a gas main or the Company’s piping by anyone who is not an authorized representative of the Company, except that the customer’s agent may, at the Company’s option, be designated as an authorized representative of the Company upon request.
- vii.** When repairs on, or replacement of, the service piping or equipment, including the meter, is required, such work will be done at the Company’s expense. When relocation, modifications, or additions to service piping or equipment, including the meter or service tap is required by the customer, such work shall be done by the Company and the Company’s actual cost to perform such relocation shall be borne by the customer. The cost of the inspections and test of the customer’s piping installed by the customer or the customer’s agent will be borne by the customer.
- c. Excess Flow Valves.** The Company will install an excess flow valve on a service line that is not new or entirely replaced and located at a single family residence.

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At the customer's request, the Company will install an excess flow valve on a service line that, as of April 14, 2017, is not new or entirely replaced and located at any one of the following:

- i.** Branched service lines to a single family residence installed concurrently with the primary single family residence service line;
- ii.** Branched service line to a single family residence installed off a previously installed single family residence service line that does not contain an excess flow valve;
- iii.** Multi-family installation, including but not limited to duplexes, triplexes, and other small multi-family buildings with known customer loads at time of service installation up to, but not exceeding 1,000 SCFH per service; and
- iv.** Single, small commercial customer served by a single service line with a known customer load at time of service installation of up to, but not exceeding, 1,000 SCFH per service.

Any Customer requesting installation of an excess flow valve or installation of an updated replacement excess flow valve shall be solely responsible for the actual costs of the installation and is required to pay a deposit of fifty percent of the estimated cost of installation prior to the commencement of 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. Company is not required to install an excess flow valve if one or more of the following conditions is present:

- a. The service line does not operate at a pressure of 10 psig or greater throughout the year;
- b. Company has prior experience with contaminants in the gas stream that could interfere with the excess flow valve's operation or cause loss of service to a customer;

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- c. The excess flow valve could interfere with necessary maintenance and operation activities; or,
- d. An excess flow valve meeting applicable performance standards is not commercially available.

Meter Furnished

The Company will furnish, at Company's expense, each Residential Customer with a meter of such size and type as the Company may determine will adequately serve the Customer's typical domestic requirements and such meter shall remain the property of the Company, retaining the right to replace such meter as it deems necessary. The meter will be provided at Company's expense. The Company shall require commercial and industrial customers to reimburse the Company for its costs in providing and installing meters subject to the Company's right to waive such charge for competitive or economic development purposes. Such commercial and industrial meters shall be and remain the property of the Company and the Company shall have the right to replace them as the Company deems necessary.

Meter Location

The Company shall determine the location of the meter.

Only Company Can Connect Meter

Only Company's employee or authorized representative shall connect or disconnect the Company's meters, regulators or gauges or in any way alter or interfere with Company's meters, regulators or gauges.

Right of Way

The Customer shall make or procure conveyance to the Company of right-of-way satisfactory to, the Company owned or controlled by the Customer for the Company's distribution mains, extensions thereof, or appurtenances necessary or incidental to supply to the Customer without reimbursement.

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Customer Responsibility for Pipes and Appliances

The customer shall be solely responsible for the safekeeping of Customer Service Lines installed on Customer's premises. Customer shall be liable for damages sustained by the Company or any person due to the failure by the Customer or Customer's agent to give reasonable advance notice to the Company of such changes in the customer's installation, or for any cost of repairs required due to the negligence or misuse of Company's Customer Service Lines, Meters and appurtenant equipment.

As the Company's facilities used in supplying service to the customer have a limited capacity, the customer must give reasonable advance notice to the Company and obtain the Company's consent before making any material changes or increases in the customers' installation. After receipt of such notice, the Company will give its written approval of the proposed change or increase, or it will inform the customer of the prerequisites to receipt of service for such change or increase.

The cost of the inspections and test of the customer's piping installed by the customer or the customer's agent will be borne by the customer.

Standards for Customer's Property

Customer's house piping, fittings, valve connections and appliance venting shall be installed with materials and workmanship which meets or exceeds all requirements established by law, regulation, building codes, or otherwise. Prior to initial establishment of service, 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 re-establishment of gas service, the gas piping downstream of the meter must be tested by the Company or its authorized representative, in accordance with OAC 4901:1-13-05(A)(3), to determine that no leaks exist. Customer shall bear the expense of any test required before the re-establishment of gas service.

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No Responsibility for Material or Workmanship

Company is not responsible for any loss or damage arising from inadequate or imperfect material or defective or faulty workmanship in house piping, valve fittings, gas-burning appliances or equipment downstream of the meter set.

Pressure Regulators

Where service is provided from intermediate or medium pressure distribution lines, the Company shall furnish the necessary regulator or regulators upstream of the inlet to the meter, which regulator or regulators shall remain the property of the Company.

Access to Premises

Company and its authorized employees shall have free access at all reasonable times to the premises in which gas supplied by the Company is used or to be used. Customer has the right to request, and the Company's authorized employee must provide upon request, his/her identity, appropriate company photo identification, and state the reason for the visit.

Customer Shall Not Tamper With Company Equipment or Property

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 supplying gas to such meter or regulator is tampered with by a Customer, his agent, employee or otherwise, the Company may remove such meter and/or regulator and may permanently discontinue gas service to such Customer. At Company's option it may reconnect gas supply to the Customer provided 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.

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Extension of Gas Distribution Mains

The Company will extend its distribution mains on any dedicated street or highway without cost up to but not more than a distance of one hundred (100) feet for each Applicant so long as at least one Consumer on an average of each 100 feet of main in the street or highway in which the extension is to be installed 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. Upon application for a Residential Service extension of main in excess of one hundred (100) feet for each Applicant, the Company may enter into a line extension agreement providing for a deposit with the Company of a sum deemed adequate by the Company to recover the cost to be incurred for that portion of the extension in excess of the footages which the Company will install without cost to the Applicant(s). The deposit shall be determined by multiplying the excess footage as determined above by the average cost per foot to the Company of a similar size distribution main installed subject to refund on the basis of the cost per foot deposited multiplied by one hundred (100) for each additional Applicant who becomes a bona fide Customer connected to the extension but not to laterals therefrom or to further extension thereof. The agreement covering the main extension must be signed by the owner or owners of the premises to be served. The Applicant and the Company must agree on meter location and point of delivery of gas before any pipe is laid or installed on the premises to be served.

If the Company determines in its sole judgment that the nature of a main extension is such that it puts the Company at undue risk of recovery, the Company may require different arrangements as a condition of such main extension.

Where a deposit is received by the Company pursuant to a main extension agreement, said deposit shall be subject to refund within a period of seven (7) 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. In no event shall the amount of the refund of a main extension deposit exceed the amount deposited. No refund of a main extension deposit shall be made after seven (7) years from the date of the main extension agreement and such deposit shall, over such period,

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become the property of the Company. Main extension deposits shall bear no interest. No reimbursement applies to the further extensions or lateral extensions of the main.

Where a main extension is requested for commercial or industrial purposes and all or part of such main extension is not deemed economically justified at the Company's expense based on a cost-benefit study, the Company shall require the Applicant(s) to enter into a line extension agreement and deposit with the Company the estimated cost of that portion of the main extension which is not deemed economically justified at the Company's expense, based on such study. This deposit will be refunded annually, based upon the incremental volumes delivered directly from the main extension which are over and above those volumes used to determine the portion of the main extension to be installed at Company expense. The refund shall be determined by multiplying such incremental volumes by the applicable base rate. No refund shall be paid after the expiration of seven (7) years from the date of the agreement. In no event shall the amount of the refund of a main extension deposit exceed the amount deposited.

Where a main extension is requested in order to provide service availability to plats of lots or real estate subdivisions and such main extension is not justified at Company's expense based on a cost-benefit analysis, the owner or developers of such plats of lots or real estate subdivisions may enter into a line extension agreement and deposit with the Company the estimated cost of that portion of the main extension which is not justified at Company's expense. This deposit will be refunded at the average cost of one hundred (100) feet for each bona fide Customer connected to the extension but not to laterals therefrom or to further extensions thereof. No refunds shall be paid after the expiration of seven (7) years from the date of the agreement. In no event shall the amount of the refund of a main extension deposit exceed the amount deposited.

All main extensions shall be the property of the Company.

The Company shall have no obligation to make any main extensions in the months of December, January, February or March.

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Service Line Extensions

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

Removal of Property No Longer In Service

The Company shall have the right but not the obligation to enter the property of non-operational pipes or appurtenant non-operational facilities located on a non-Customer's property.

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SECTION IV RATES AND CHARGES

Small General Service (Rate SGS)

Applicability:

Applicable to Residential and Small Commercial customers with annual usage less than 300 Mcf.

Customer Service Charge:

\$41.86 per meter, per monthly invoice regardless of usage.

Riders:

Service under this rate schedule is subject to the following Riders:

- Gross Receipts Excise Tax Rider (Sheet No. 9, Page 7)
- Percentage of Income Payment Plan Rider (Sheet No. 9, Page 5)
- Uncollectible Expense Rider (Sheet No. 9, Page 1)
- Energy Efficiency Program Rider (Sheet No. 9, Page 3)
- Ohio Mcf Tax Rider (Sheet No. 9, Page 4)
- Infrastructure Replacement Program Rider (Sheet No. 9, Page 2)

Recovery of Includable Cost of Gas Supplies

All gas delivered is subject to the Gas Cost Recovery (GCR) rate per Mcf applied to the Customer's monthly deliveries. The final GCR rates shall be determined under the provisions of the Uniform Purchased Gas Adjustment set forth in OAC 4901:1-14 and any subsequent revisions(s) thereof, and by the lawful orders of the Public Utilities Commission of Ohio (Sheet No. 9, Page 6).

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Miscellaneous Charges

Customers served under this Rate Schedule are subject to the Miscellaneous Charges set forth in Sheet No. 10 as follows: Reconnection charge; Dishonored Check and ACH Return Charge; Field Collection Charge; Late Payment Charge, Tie-in Charge; Theft of Service/Tampering; Investigation Charge; Meter Test Charge; Meter Relocation Charge; Residential Meter Uprate Charge; Excess Flow Valve Charge.

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Large General Service (Rate LGS)

Applicability:

Applicable to Customers with annual usage 300 Mcf or more.

Usage Charge:

For all Mcf delivered per month: \$2.25885314 per Mcf

Customer Service Charge:

\$175.00 per meter, per monthly invoice regardless of usage.

Riders:

Service under this rate schedule is subject to the following Riders:

- Gross Receipts Excise Tax Rider (Sheet No. 9, Page 7)
- Percentage of Income Payment Plan Rider (Sheet No. 9, Page 5)
- Uncollectible Expense Rider (Sheet No. 9, Page 1)
- Ohio Mcf Tax Rider (Sheet No. 9, Page 4)
- Infrastructure Replacement Program Rider (Sheet No. 9, Page 2)

Recovery of Includable Cost of Gas Supplies

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Large General Transportation Service (Rate LGTS)

Applicability:

Available to any commercial or industrial end-use Customer who would qualify for retail sales service under Rate LGS. On any day, Company shall deliver Customer's authorized daily volume of gas on a firm basis with no planned interruption.

Customer's authorized daily volume is subject to interruption when necessary due to Operational Flow Orders, Operational Matching Orders, force majeure conditions, or where service to Small General Service customers is threatened or when necessary for maintenance or repair of Company's facilities. The authorized daily volume to be transported shall be specified in a service agreement as well as any maximum volumes to be transported by the Company under this rate schedule. The company shall be under no obligation to accept or deliver gas for transportation except as set forth in the service agreement and this tariff.

Nominating, Scheduling and Monitoring

General:

- a. Except for events solely within Company's control, the obligation to monitor, control, adjust and maintain a concurrent balance between receipts and deliveries of transportation gas under this rate schedule shall rest with Customer or its designated agent on Customer's behalf. Company assumes no responsibility to monitor or adjust Customer's receipts or deliveries.
- b. All notices or other communications from Customer or its designated agent on Customer's behalf to Company pursuant to the requirements of this section shall be submitted to an e-mail address furnished by the Company, or to Company's facsimile number. If Customer lacks access to e-mail or facsimile machine, notices shall be by telephone with written confirmation by mail. The date and time of all such notices or other communications from Customer to Company under this section shall be deemed to

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be the date and time those notices or communications are received by Company, unless otherwise specified.

Nominations:

- a. A Customer or its agent seeking to nominate quantities under any applicable service agreement shall furnish to Company, or its specified asset manager, for each service agreement:
 - i. A scheduled daily receipt quantity to be delivered by or on behalf of the Customer at the applicable receipt point(s) on Company's system and
 - ii. A scheduled daily delivery quantity to be delivered to Customer at its meter. Retainage shall be included in the scheduled daily receipt quantity.

Customer's scheduled daily receipt quantity of gas measured in Mcf for delivery to the Company each day at the applicable receipt points on Company's system are referred to as Customer's "daily nominations". For purposes of this section "daily usage" means the gas in Mcf that a Customer uses, as measured by Customer's meter. The difference between the daily receipt quantity (adjusted for retainage) and daily usage is the Customer's "imbalance".

- b. Unless otherwise agreed in a service agreement, daily nominations by Customer or its agent for gas scheduled to flow on the first day of a month shall be submitted to Company no later than four (4) hours prior to the time Company is required to submit nominations to the applicable interstate or intrastate pipelines. Daily nominations by Customer or its agent for gas scheduled to flow on other than the first day of a month shall be submitted to Company no later than two (2) hours prior to the time the Company is required to submit nominations to applicable pipelines.
- c. Subject to the conditions specified below, Customer or its agent may make intra-day changes in its daily nomination which shall be effective only to the extent that changes are permissible under the regulations of the applicable interstate or intrastate pipelines and communicated to Company in a manner which allows Company, exercising

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reasonable efforts with due regard to other duties of Company personnel, to arrange such changes with the applicable interstate or intrastate pipelines. Customer or its agent may make such intra-day changes only if the following requirements and conditions are satisfied:

- i.** all applicable receipt and delivery points are equipped with real-time electronic measuring devices unless waived by Company in its sole discretion;
 - ii.** if Company does not control the receipt or delivery points, actual flows consistent with the requested nominations are confirmed;
 - iii.** Customer's receipts or deliveries during any eight (8) hour period may not exceed forty percent (40%) of Customer's authorized daily volume; and during any twenty-four (24) hour period receipts or deliveries do not exceed the applicable maximum hourly limitations, if any, specified in the service agreement;
 - iv.** Customer's revised nominations during a day shall under no circumstances fall below the confirmed quantities for that day up to the effective time of the revised nominations; and
 - v.** No intra-day changes may be made on a Saturday, Sunday or legal holiday.
- d.** Customer or its agent shall cause the operator of each point of receipt and, if applicable, each point of delivery designated in any nomination or change in nomination submitted by Customer or its agent to confirm all such nominations or changes in nominations before implementation by Company, by e-mail or facsimile notice (or telephonic notice with mail confirmation only if Customer lacks access to e-mail or facsimile).
- e.** Company shall make available Customer's imbalance status or information from which Customer or its agent can determine its imbalance status. Such updates by Company shall be based on the data available to Company at that time, and shall constitute notice to

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Effective: XX/XX/XXXX

In accordance with the Public Utilities Commission of Ohio Opinion and Order

Order Dated: XX/XX/XXXX

Case No. XX-XXX-XXX

Issued by Andrew J. Sonderman, President

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
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Customer for purposes of the application of the imbalance charges set forth in this rate schedule. Buyer shall eliminate imbalances in its account as soon as possible but in no event later than the last day of the month in which such notice is received.

Confirmation and Scheduling by Company:

No gas shall flow under any nomination until Company has confirmed, to the extent required, the nomination, awarded capacity, and scheduled the applicable quantities.

Net Monthly Bill:

Computed in accordance with following charges:

Transportation Charge: Not to exceed the Large General Service Usage Charge and Customer Service Charge then in effect, less all related gas costs. This rate shall be in addition to any applicable customer service charge, riders, and miscellaneous charges. The minimum Transportation Charge shall cover the variable costs of service, plus make a contribution to total Company fixed costs. Unless otherwise agreed by the Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder. In addition, Customers are also subject to the Demand Charge and other charges described herein, including imbalance charges.

Demand Charge: Twenty-Five Cents (\$.25) per Mcf per month for all volumes delivered through the Customer's meter.

Riders:

Service under this rate schedule is subject to the following Riders:

Gross Receipts Excise Tax Rider (Sheet No. 9, Page 7)
Percentage of Income Payment Plan Rider (Sheet No. 9, Page 5)
Uncollectible Expense Rider (Sheet No. 9, Page 1)

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Ohio Mcf Tax Rider (Sheet No. 9, Page 4) except “flex” Customers.
Infrastructure Replacement Rider (Sheet No. 9, Page 2)

Unauthorized Volumes:

In the event Customer fails to interrupt deliveries under this rate schedule when and as requested by the Company or causes the Company to incur additional charges from its pipeline suppliers, such deliveries will be designated unauthorized volumes. All unauthorized volumes shall be billed at a rate or rates equal to the total of any and all rates, charges or penalties incurred by Company as a result of such unauthorized volumes in addition to the charges set forth under the Net Monthly Bill provision of this tariff.

Imbalances:

- a) In the months when Customer’s cumulative daily receipts, less retainage, are less than Customer’s cumulative usage, the Company shall sell gas associated with this negative imbalance to Customer at the total current month’s invoices weighted average costs of gas (WACOG) times one hundred twenty percent (120%). The WACOG would include cost of gas, firm transportation charges, commodity and demand charges and, if applicable, asset management payments.
- b) In the months when Customer’s cumulative delivery receipts, less retainage, are greater than Customer’s cumulative usage, the Company shall purchase the excess volumes associated with this positive imbalance, at a rate determined by the total current month’s invoices weighted average cost of gas (WACOG) times eighty percent (80%). In such case, the WACOG includes only the volumetric cost of gas.
- c) In addition, if in any month the Company incurs a storage overrun or excess storage injection penalty from an applicable interstate or intrastate pipeline in that month, Customer is subject to its pro rata share of that penalty. All

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imbalance charges shall be applied to Customer's next monthly bill.

- d) As an alternative to the monthly reconciliation procedure set forth in the preceding paragraphs of this Section, the Company and Customer may enter into a mutual agreement for the balancing of receipts and deliveries.
- e) Deliveries or receipts in violations of Nominations by Customer shall be charged or credited as a monthly imbalance hereunder.

Terms and Conditions:

Customer warrants that it has title to all gas tendered to Company for transportation and delivery on Company's system to Customer's delivery point(s). Customer shall enter into a written service agreement with Company which shall set forth specific arrangements as to volumes to be transported and the rate to be charged, as well as any other circumstances relating to the individual customer. Customer shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates, or permits to enable the gas to be transported hereunder to be delivered to the Company's system.

Daily Metering:

All Customers with an average estimated or actual monthly usage greater than 1,000 Mcf must install a daily metering device. Any other Customer may install a daily metering device at its option. A daily metering device shall be equipped with an electronic measurement or automatic meter reading device and associated telemetering equipment., Customer shall be responsible for the cost of the daily metering device, which shall be installed and maintained by and remain the property of the Company. Absent such a metering device, Customer will be billed a *pro rata* share of any fines or penalties which are demonstrated by the Company to be attributable to Customer.

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(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

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Operational Flow Orders:

Customers without daily metering devices are subject to Company's issuance of operational flow orders (OFO) which will direct Customers to adjust scheduled volumes to match their estimated usage. An OFO may include the scheduling of supply quantities in excess of daily nominations when operating conditions exceed design criteria. Failure to comply with an OFO will result in the billing of the following charges to the OFO shortfall which is defined as the difference between the daily OFO volume and actual usage:

- a. The payment of a gas cost equal to the highest incremental cost paid by Company on the date of the non-compliance;
- b. One month's upstream pipeline transporter demand charges on the OFO shortfall, except in instances where OFOs require scheduling of volumes in excess of daily nominations. This charge shall not be imposed more frequently than once in any thirty day period; and
- c. The payment of all other charges incurred by Company on the date of the OFO shortfall. If Customer complies with an OFO it shall not be subject to any penalty or additional cost.

Operational Matching Orders:

Customers with daily metering devices are subject to Company's issuance of operational matching orders (OMO) which will direct Customers to adjust usage to match volumes flowing on upstream pipelines. Failure to comply with an OMO will result in the billing of the following charges to the OMO excess which is defined as the difference between the actual daily usage and the daily nominations actually received:

- a. The payment of a gas cost equal to the highest incremental cost paid by Company on the date of non-compliance;
- b. One month's upstream pipeline demand charges on the OMO shortfall, except in instances where OMOs require scheduling of volumes in excess of daily

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nominations. This charge shall not be imposed more frequently than once in any thirty-day period; and

- c. The payment of all other charges incurred by Company on the date of the OMO shortfall. If Customer complies with an OMO it shall not be subject to any penalty or additional cost.

Rules and Regulations Apply:

The supply of, and billing for service and all conditions applicable thereto, are subject to the Company's Service, Metering and Billing Regulations.

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Effective: XX/XX/XXXX

In accordance with the Public Utilities Commission of Ohio Opinion and Order

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Issued by Andrew J. Sonderman, President

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Tariff for Natural Gas Service

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RIDERS

Uncollectible Expense Rider

Applicability:

To all customers.

Description:

A credit of \$0.03117388 per Mcf shall be applied to all volumes for service rendered to 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 (10) percent is needed to adjust for prior period over or under-collections.

This rider is updated annually, including reconciliation for any over- or under-collections. The Uncollectible Expense Rider may also include customer refunds if the Commission or the Supreme Court of Ohio determines, as a result of the Commission's biennial audit of the rider, that Suburban's Uncollectible Expense Rider was unlawful or unreasonable or included imprudent amounts.

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In accordance with the Public Utilities Commission of Ohio Opinion and Order

Order Dated: XX/XX/XXXX

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Infrastructure Replacement Program Rider

Applicability:

Applicable to Customers served under all rate schedules.

Description:

An additional charge per month per account, regardless of gas consumed, to recover costs associated with Suburban's customer notification and education and the repair or replacement of service lines as specified in the Company's IRP Plan filed with the PUCO. This Rider shall be calculated annually pursuant to a notice filed no later than May 31 of each year based on nine months of actual data and three months of estimated data for the reporting year. The filing shall be updated no later than August 31 of the same year to reflect the use of actual reporting year data. Such adjustments to the Rider will become effective with bills rendered on November 1 of each year.

Rate:

\$0.18 per Month

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Energy Efficiency Program Rider

Applicability:

Applicable to all Customers served under Rate SGS.

Description:

An additional charge to fund the costs associated with the implementation of cost-effective weatherization measures made available to high usage residential Percentage of Income Plan Program (PIPP) Customers served under the Small General Service Rate Schedule.

Rate:

A charge of \$0.3653 per month to be applied to GS rate schedule accounts.

This Rider is subject to reconciliation, including, but not limited to, increases or refunds based upon the results of audits ordered by the Commission in accordance with the _____, 2018 Opinion and Order in Case No. 18-376-GA-RDR.

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Ohio Mcf Tax Rider

Applicability:

Applicable to Customers served under all rate schedules.

Description:

Ohio Excise Tax established pursuant to ORC Section 5727.811 for collection on all Mcf of natural gas distributed by Natural Gas Companies unless exempt.

Rate:

All bills shall be adjusted to recover the Ohio Excise Tax as follows:

First 100 Mcf per account per month	\$.1593 per Mcf
Next 1900 Mcf per account per month	\$.0877 per Mcf
Over 2000 Mcf per account per month	\$.0411 per Mcf

The bills of "Flex" customers, defined as industrial or commercial end users served under Rate LGTS, will be adjusted to provide for recovery of this tax at a rate of \$0.02 per Mcf on all volumes delivered, with a corresponding reduction made to the flex Customer's Usage Charge under Rate LGTS.

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PIP Plan Tariff Base Rate Rider (“PIPP”)

Applicability:

To sales of all customers.

Description:

A PIP Plan base rate rider credit of \$0.0442843 per Mcf will apply to all tariff volumes of applicable customers.

This rider is updated annually, including reconciliation for any over- or under-collections. The PIPP Rider may also include customer refunds if the Commission or the Supreme Court of Ohio determines, as a result of the Commission's biennial audit of the rider, that Suburban's PIPP Rider was unlawful or unreasonable or included imprudent amounts.

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Uniform Purchased Gas Adjustment Rider

Applicability:

Applicable to Customers served under Rate SGS and Rate LGS.

Description:

The monthly Gas Cost Recovery Charge shall be the product of the volume of all gas consumed and the GCR Rate.

The Gas Cost Recovery Rate is determined pursuant to the requirements of OAC Chapter 4901:1-14, the Uniform Purchased Gas Adjustment.

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Gross Receipts Tax Rider

Applicability:

To all customers.

Description:

The amount due on all bills shall be adjusted for the Ohio gross receipts excise tax at the rate of 4.9810%.

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Effective: XX/XX/XXXX

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Miscellaneous Charges

The following charges shall apply to Customers under all Rate Schedules:

Reconnection Charge:

If a Customer Service Line is reconnected after disconnection, a charge of \$36.00 shall apply.

Dishonored Check and ACH Return Charge:

For each instance when a check is dishonored by Customer's Bank, or Company incurs ACH return costs due to insufficient funds, a charge of \$30.00 shall apply.

Field Collection Charge:

If an employee of Company has been dispatched to terminate service for non-payment and a Customer pays the bill to avoid disconnection, a \$10.00 charge shall set.

Late Payment Charge:

If payment is not received by the Company (whether by check, ACH payment or credit card) on or before the specified payment date, which shall be fourteen (14) days after the mailing date of the bill, a one-time additional charge of five percent (5%) of the amount of the bill shall be due and payable in addition to the billed amount. This provision does not apply to unpaid account balances of customers enrolled in payment plans pursuant to OAC 4911:1-18-04.

Tie-in Charge:

If a tie-in is required to restore service to a Customer who had Customer's service line cut and plugged as a result of repeated detection of unauthorized use of service, a charge of up to \$300 or actual cost, whichever is less, shall be assessed. Unauthorized use of service includes:

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1. Detection by Company of metered usage after meter has been shut off by Company;
2. Detection by Company that meter and curb valve have been turned on after shut off for non-payment; or
3. Detection by Company of a bypass of meter inlet and outlet connections after shut-off or removal of meter.

Theft of Service/Tampering Investigation Charge

Whenever the gas 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 Company has reconnected service, and Company dispatches an employee or authorized representative to investigate the matter prior to disconnection, the Customer shall pay a Theft of Service Investigation Fee of One Hundred Twenty-Five Dollars (\$125.00) prior to reconnection of service in addition to other required reconnection charges. The Theft of Service Investigation Fee shall only be levied when the Company has reasonable evidence of the Customer's fraudulent or damaging practice. Reasonable evidence includes but is not limited to:

1. Admission by the Customer or another Consumer or Person at or adjacent to the service address;
2. Photographic or documentary evidence of the fraudulent practice or tampering;
3. Personal observation by Company employee or authorized representative.

Meter Test Charge

If a meter is tested at the request of a Customer and said test result demonstrates the meter was operating within a tolerance of plus or minus three percent (3%), the following charge will be assessed:

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- 1. Rate SGS Customer: \$40.00
- 2. Rate LGS or LGTS Customer: \$100.00

If the meter tested was not operating within a tolerance of plus or minus three percent (3%), there shall be no charge for the test or removal of the meter.

Meter Relocation Charge

When modifications on the property or adjacent thereto, any structure on the property or its contents render the meter inaccessible or otherwise exposed to hazards, the Company shall require the relocation of the meter setting together with any portion of the Customer Service Line necessary to accomplish such relocation, at Customer’s sole expense.

Residential Meter Uprate Charge

If a Residential Customer’s usage exceeds the rated capacity of a standard residential meter, the Customer shall be responsible for the incremental cost of an uprated meter and any necessary equipment upgrades expressly including the incremental cost of an uprated excess flow valve.

Excess Flow Valve Charge

If an eligible Customer, as defined by 49 CFD 192.383, requests the installation of an excess flow valve on the Service Line, the requesting eligible customer shall pay Company’s actual cost of an installing an excess flow valve.

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GENERAL INFORMATION

Minimum Gas Service Standards

The Company shall comply with the minimum gas service standards for natural gas companies set forth in OAC 4901:1-13, a copy of which may be viewed on the Public Utilities Commission of Ohio's Web site at www.puco.ohio.gov, or obtained from the PUCO upon request. Where the PUCO has granted the Company a waiver from any provision of the minimum gas service standards, the Company shall comply with the terms of any Order granting such waiver. The rules and regulations in this tariff are subject to, and include as part thereof, all rules and regulations applicable to the Company from time to time issued or established by the PUCO under its emergency powers.

Right to Modify

The Company reserves the right to modify, alter or amend the foregoing 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. Said new or amended rules and regulations are to become effective, and will be added to the Company's tariff only upon submission to and approval by the PUCO. All Customers will come under the standards for gas pipeline and appliance venting on Customer's premises.

Tariff Subject to Commission Rules, Orders and Ohio Revised Code

These Rules and Regulations Governing the Distribution and Sale of Natural Gas are subject to and include as part hereof all orders, rules and regulations applicable to the Company as issued or established from time to time by the Public Utilities Commission of Ohio under its emergency powers.

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Effective: XX/XX/XXXX

In accordance with the Public Utilities Commission of Ohio Opinion and Order

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Issued by Andrew J. Sonderman, President

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(Cancels P.U.C.O. No. 3)

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

Curtailment of Gas Service and Enforcement of Curtailment

The following classifications set forth the rules of the Company governing the curtailment of gas service to various classes of customers in the event of a gas shortage. The Company may curtail or discontinue gas service in accordance with this classification without incurring liability for any subsequent loss or damages that its customers may sustain through such curtailment or discontinuation.

- a. Class A Customers** shall include any service account where the use of natural gas is for space heating of a permanent residence or for use by a governmental agency or public service organization that provides emergency or life support services. Human needs customers shall include permanent residences, hospitals, nursing homes, residential correctional institutions, motels and hotels. In the event of a shortage of gas, Class A customers shall have preference over Class B and Class C Customers.
- b. Class B Customers** shall include any service account where the use is in schools, churches, and similar institutions, federal, state, county, municipal and public buildings, theaters, stores, restaurants, bakeries, and all types of commercial establishments. In the event of a shortage of gas, Class B customers shall have preference over Class C customers.
- c. Class C Customers** shall include service accounts using gas in industrial or manufacturing facilities, including gas used for space heating by such customers, and customers using gas for the generation of power. Gas service to customers under this classification shall be subject to discontinuance or curtailment at any time, temporarily or permanently, in whole or in part, to protect or conserve the supply of gas for Class A and Class B Customers.

Effect of Commission Approval

Approval of the above tariff language by the Public Utilities Commission of Ohio does not constitute a determination by the Commission that the limitation of liability imposed by the Company should be upheld in a court of law. Approval by the Commission merely

Issued: XX/XX/XXXX

Effective: XX/XX/XXXX

In accordance with the Public Utilities Commission of Ohio Opinion and Order

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Case No. XX-XXX-XXX

Issued by Andrew J. Sonderman, President

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

recognizes that since it is a Court's responsibility to adjudicate negligence and consequent damage claims, it is also the court's responsibility to determine the validity of the exculpatory clause.

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Case No. XX-XXX-XXX

Issued by Andrew J. Sonderman, President

Suburban Natural Gas Company

Case No. 18-1205-GA-AIR

Schedule E-2

Current Tariff Schedules

August 31, 2018

SUBURBAN NATURAL GAS COMPANY
(FORMERLY THE SUBURBAN FUEL GAS, INC.)

P.U.C.O. NO. 3

NATURAL GAS SERVICE TARIFF

GOVERNING THE APPLICATION FOR

AND

SALE OF NATURAL GAS

INCLUDING

RATES, RULES, AND REGULATIONS

RECEIVED

SEP 6 1991

TARIFF DIVISION
PUBLIC UTILITIES COMMISSION OF OHIO

Suburban Natural Gas Company
Cygnet, Ohio

SECTION A
Original Sheet No. 1

P.U.C.O. No. 3

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P.U.C.O. No. 3

ISSUED: September 6, 1991 EFFECTIVE: September 6, 1991

Filed pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 90-1825-GA-COI, dated September 5, 1991

ISSUED BY DAVID L. PEMBERTON, PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION A
Original Sheet No. 2

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ISSUED: September 6, 1991 EFFECTIVE: September 6, 1991

Filed pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 90-1825-GA-COI, dated September 5, 1991

ISSUED BY DAVID L. PEMBERTON, PRESIDENT

P.U.C.O. No. 3

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

SECTION 1- SERVICE

1. **Application for Service.** All applications for service shall be made through the local office of the Company or its authorized agents on a form provided by the Company and approved by the Public Utilities Commission of Ohio.
2. **Turning on Gas.** Regarding establishment of service, the Company shall comply with Rule 4901:1-13-05 of the Ohio Administrative Code. The customer, after making proper application for service, shall notify the Company when he or she desires service to be established. In no case shall the customer, customer's agent, or customer's employee turn on the gas at the curb, or meter cock. Gas shall be turned on, upon the date specified, by an authorized agent of the Company. If the Company finds itself unable to establish the service on the date specified, it shall so notify the customer as much in advance as possible (but not less than two days (2) before the date requested by the customer), and a new date shall be established by mutual agreement and shall be adhered to.
3. **Service not Transferable.** No person may commence the use of gas until after making application therefore and requesting the Company to turn on the service in accordance with paragraphs (1) and (2) above. 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 premise. 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 make application for service, provided that successors in interest whose rights arise from death or incompetence of the customer shall have thirty (30) days in which to make application.

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Suburban Natural Gas Company
Cygnet, Ohio

SECTION I
Original Sheet No. 2

4. **Continuity of Service.** The Company will furnish necessary and adequate service and facilities in compliance with Section 4905.22 of the Ohio 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 shall not be liable in 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 order of any civil, judicial or military authorities, and without limitation by the foregoing, accidents, contingencies or other causes beyond the control of the Company.

The Company shall not discontinue service to any customer, nor cause any deviation from adequate, uniform pressure at the point of delivery to any customer, without give such customer at least forty-eight (48) hours notice of the intention to do so. Such notice shall be positive, preferably by word of mouth delivered either personally or telephonically. In provable emergencies, however caused, when time does not permit of giving such notice in advance of a discontinuance of service or a change in pressure caused by circumstances beyond the control of the Company, prompt notice shall be given to all customers affected advising them that service is off and of the time at which service or pressure is expected to be restored.

In the event there has been an interruption of service to any premises, however caused, the Company shall, before restoring such service, ascertain and assure itself that all precautions have been taken to prevent accidents that might be caused in or around any customer's premises by the discharge of gas into or around such premises. Without limitation, this shall be accomplished by inspections of such premises by competent Company personnel who shall turn off all appliance valves and block all thermostatic controls, or, when access to the

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premises cannot be obtained, shall turn off service at the curb cock.

Without incurring an liability therefore, the Company may also suspend service for such periods as may be reasonable necessary in order to make repairs to or changes in its plant, transmission or distribution systems or other property, provided that the Company shall keep a record of any interruption of service affecting its entire system or a major division thereof, including a statement of time, duration and cause of interruption. It will also notify each customer affected by the interruption in advance of the contemplated work, and approximately how long the interruption will last.

5. **Service not to be Disturbed.** No customer shall attach or use 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 use any appliance which will increase or decrease the pressure in the Company's lines intermittently to such extent as to interfere with continuous service to other customers.
6. **No Customer Shall Sell to Another.** The customer shall not supply or sell gas for use in any location other than that specified in the application for service.
7. **Access to Premises.** Neither the Company or its agents or employees shall have any inherent rights to enter into nor upon the premises of a customer without the express permission of such customer except in cases of provable emergency. Any agent or employee seeking entrance into or upon the premises of a customer shall upon request identify himself/herself, provide company photo identification and state the reason for the visit. No customer shall be obligated to afford entrance or access to his premises except during normal business hours (considered to be from 9:00 a.m. to 5:00 p.m., Monday through Saturday inclusive) and then

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Suburban Natural Gas Company
Cygnet, Ohio

SECTION I
Revised Sheet No. 4

only to such parts of the premises as may be the location of Company-owned property.

8. **Customer's Responsibility.** Customer assumes all responsibility for property owned by the customer on customer's side of the point of delivery, generally the outlet side of the curb cock, as well as for the installation of appliances used in connection therewith, and will save Company harmless from and against all claims for injury or damage to persons or property occasioned by or in any way resulting from the customer's use thereof of the property and installed appliances on customer's side of the point of delivery, which are within the control of the customer.
9. **Right-of-Way.** Customer, without reimbursement, will make or procure conveyance to Company of right-of-way satisfactory to it across the property owned or controlled by customer for Company's distribution mains, extensions thereof, or appurtenances necessary or incidental to the supplying of service to customer.
10. **Charges and Payments for Temporary Service.** In addition to regular payments for gas used, the customer shall pay the cost for all material, labor, and all other necessary expense incurred by the Company in supply gas service to the customer at his request for any temporary purpose or use. The Company may, at its option, require that any customer for temporary service shall deposit with the Company, a sum equal to the Company's estimate of the cost to be incurred by it, as above.

After the service has been discontinued and all actual costs determined, any sum deposited by the customer in excess of actual cost shall be refunded to him or, if the costs exceeded the Company's estimate, the customer shall be liable for payment of the excess. It is provided further that if the Company shall elect to leave in place any or all of the facilities provided, constructed, or installed to render such temporary service, a proportional amount of the customer's deposit shall be returned to him or he shall only be charged for the facilities not retained, a proportional share of the total cost.

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11. **Customer Indebted to Company.** Service will not be supplied to any premises, if at the time of application for service, the applicant is indebted to 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. The Company shall follow the reconnection procedures established by Ohio Administrative Code, Section 4901:1-18, and any subsequent amendments thereto, which section is incorporated herein by reference.

12. **Credit and Deposits.** The Company may require a customer to satisfactorily secure an account in accordance with the provisions of Ohio Revised Code, Section 4933.17 and Ohio Administrative Code, Rule 4901:1-7 or for commercial customers, Ohio Administrative Code, Rule 4901:1-13-08. In the event such security is required, the procedures with respect thereto shall be in accordance with Ohio Revised Code, Section 4933.17 and Ohio Administrative Code, Rule 4901:1-17 or Rule 4901:1-13-08, as applicable, and any subsequent amendments thereto, which sections are incorporated by reference herein. Copies of the statute and rule shall be made available for inspection upon the request or inquiry of any customer or applicant for service.

13. **Right to Discontinue Service.** The Company shall have the right to discontinue service for any of the following reasons or purposes:
 - (a) Refusing access.
 - (b) Nonpayment of bills for gas when bills are due.
 - (c) Failure to furnish or maintain a required security deposit in accordance with Ohio Administrative Code, Rules 4901:1-13 and 4901:1-17.
 - (d) Violation of any of these rules and regulations.

The Company shall have the right to discontinue service, and disconnect and remove from the premises of any

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Suburban Natural Gas Company
Cygnet, Ohio

SECTION I
Original Sheet No. 6

customer, the meter and any other property belonging to the Company for any of the following reasons or purposes:

- (a) Non-use of gas.
- (b) Fraudulent representation or practice.
- (c) Whenever deemed necessary by the Company for safety reasons.

With respect to residential customers, the Company shall follow the termination procedures in compliance with Ohio Administrative Code, Section 4901:1-18, and any subsequent amendments thereto, which section is incorporated herein by reference. Copies of the rule shall be made available for inspection upon the request or inquiry of any customer or applicant for service.

14. **Change of Customer's Address.** When customer changes his address, he should give notice of his intent to do so to Company prior to the date of change. Customer is responsible for all service supplied to the former premises until such notice has been received and Company has had a reasonable time of two (2) regular Company business days to discontinue service.
15. **Information Relative to Service.** Information relative to the service that will be supplied at a given location should be obtained from Company. Company will not be responsible for mistakes of any kind resulting from information given orally or over the telephone. A full and complete copy of the Company's tariff covering rates and charges for service and terms and conditions of service is available for public inspection at the Company's business office during normal business hours. The Company shall comply with the tariff disclosure requirements established by the Public Utilities Commission of Ohio and set forth in Section 4901:1-1-03 of the Ohio Administrative Code, as amended from time to time.

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Suburban Natural Gas Company
Cygnet, Ohio

SECTION I
Original Sheet No. 7

16. **Change in Tenancy or Ownership.** At such time as the Company is notified of a change of tenancy or ownership, whether such notice is given by the customer or otherwise, the Company shall make a final meter reading, prepare and mail a final bill. Former customer is responsible for all service supplied to the premises until such notice has been received and Company has had a reasonable time to make a final meter reading. Reasonable time is defined as being two (2) regular Company business days.

Transfer of uninterrupted service to a new tenant or owner will be permitted, upon request of either the former customer or the new occupant, providing the new tenant or owner properly applies for service and satisfactorily meets all Company requirements of an Applicant for Service.

Commencement of service to a new tenant or owner shall not be delayed or denied by Company to such new tenant or owner, who has properly applied for service and has satisfied all proper Company requirements for said service, because of nonpayment of final bill by former tenant or owner.

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Suburban Natural Gas Company
Cygnet, Ohio

SECTION II
Second Revised Sheet No. 1

SECTION II — METERING AND BILLING

17. **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, Subject to certain exceptions, enumerated below, consumption shall be determined on the basis of the meter registration and bills shall reflect the consumption so registered. Any mistake in reading the registration, however, shall not affect the liability for gas consumed as determined by a corrected reading of the registration.

When the meter is not read the Company may estimate the quantity of gas consumed and render a bill for such quantity.

All meters shall be tested at such intervals and using such methods as may be prescribed from time to time by the Public Utilities Commission of Ohio. The meter shall be removed from the customer's premises for such test and a substitute meter, newly tested, shall be installed in its place. After the meter has been tested and before it is returned to service at the same or a different location, it shall be adjusted to be accurate within three percent (3%) plus or minus.

The Company shall also test the meter at any time, at the request of the customer, in accordance with Ohio Revised Code Section 4933.09 and using the method prescribed by Rule 4901:1-13-04 of the Ohio Administrative Code. Such test shall be performed in the presence of the customer or customer representative if requested. The test will be performed with a certified and sealed meter prover.

A meter registering between three percent (3%) fast and three percent (3%) slow shall be deemed for all purposes to be registering correctly and resealed. The date of the testing will be stamped on the meter. If the meter is tested at the customer's request and found to be registering correctly, Customer shall pay the Meter Test Charge contained in SECTION V, Third Revised Sheet No. 2. In accordance with Rule 4901:1-13-04 of the Ohio Administrative Code, Customer will be informed at the time the test is requested that the Meter Test Charge may be applicable.

During any period that incorrect registration can be established, the meter readings and bills based thereon shall be adjusted by the Company to the satisfaction of the customer on the basis of all available information concerning the use of gas by the customer. If,

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Suburban Natural Gas Company
Cygnet, Ohio

SECTION II
Third Revised Sheet No. 2

as the result of such adjustment, overpayments are shown to have occurred, the Company shall reimburse the customer in the amount of such overpayments. The Company shall continue to supply gas to the customer and the customer shall pay the amounts billed, pending the adjustment.

18. **Backbilling.** The Company's policy on backbilling shall comply with Rule 4901:1-1304 of the Administrative Code and Section 4933.28 of the Ohio Revised Code.
19. **Billing Periods.** Bills shall be rendered regularly at monthly intervals. Non-receipt of bills by customer does not release or diminish the obligation of customer with respect to payment thereof.

Meters are ordinarily read at monthly intervals but may be read more or less frequently at Company's option; however, each meter will be read at least once in a twelve (12) month period.

20. **Payment of Bills.** Bills shall be paid by the customer at any office of the Company during its regular office hours or to any one of the Company's authorized collecting agents during the regular office hours of such agent. Any remittance received by mail at any office of the Company bearing U.S. Postal Office cancellation date corresponding with or previous to the last date for the net payment will be accepted by the Company as within the net payment period.
21. **Removal of Service by Company.** At the option of the Company, the Company shall have the right to shut off the gas and to remove its property from the customer's premises and the Company shall have the further right, independent of, or concurrent with, the right to shut off, to demand immediate payment for all gas theretofore, delivered to the customer and not paid for, which amount shall become due and payable immediately upon such demand, when the customer vacates the

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premises, become bankrupt or a receiver, trustee, guardian, or conservator is appointed for the assets of the customer, or the customer makes assignment for the benefit of creditors. For residential customers, such rights shall be subject to the requirements of Rules 4901:1-18 and 4901:1-13 of the Ohio Administrative Code. For small commercial customers, such rights shall be subject to the requirements of Rule 4901:1-13-08 of the Ohio Administrative Code

22. **Bill Format and Billing Procedure.** The Company's policy on bill format and billing procedure shall comply with Rule 4901:1-13-11 of the Ohio Administrative Code and Ohio Revised Code, Section 4905.30 as amended from time to time.

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SECTION III – PHYSICAL PROPERTY

23. **Service Lines.** The general term “service pipe” or “service line” is commonly used to designate the complete line or connection from the Company main up to and including the meter connection. It consists of two distinct parts, (a) the service line connection, and (b) the customer service line.

(a) Service Line Connection

The service line connection consists of the connection at the main, necessary pipe and appurtenances to extend to the property line or the curb cock location, curb cock, and curb box. This connection shall be made by the Company, or its representative, without cost to the customer and it remains the property of the Company.

(b) Customer Service Line

The customer service line consists of the pipe from the outlet of the curb cock to and including the meter connection. For all service lines installed prior to September 24, 2009, the customer shall own the customer service line. On and after September 24, 2009, the customer shall be responsible for the original installation of the service line and the Company shall take ownership of the same upon inspection and acceptance by the Company and the same shall be treated as contributed property by the Company. The Company shall, at its expense, be responsible for all customer service line maintenance, repair and replacements. The Company shall have the right to determine the size, location, and termination points of the customer’s service line. The customer shall be responsible for the incremental costs for any maintenance, repair or replacement of service lines greater than ninety feet (90’) in length or one inch (1”) in diameter or which have any other extraordinary installation characteristics. All service lines installed, maintained, repaired or replaced after September 24, 2009 will be and remain the property of the Company.

24. **Meter Furnished.** 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. The Company shall require commercial and industrial customers to reimburse the Company for its costs in providing and installing meters for such customers; provided however, Suburban may waive such charge for competitive or

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economic development purposes. Such meters shall be and remain the property of the Company and the Company shall have the right to replace them as the Company deems necessary.

25. **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 Company may require the customer, at the customer's expense, to relocate the meter setting together with any portion of the customer's service line necessary to accomplish such relocation.
26. **Only Company Can Connect Meter.** The owner or customer shall not permit anyone who is not an authorized agent of the Company to connect or disconnect the Company's meters, regulators, or gauges or in any way alter or interfere with the Company's meters, regulators, or gauges.
27. **House Piping.** 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.
28. **Appliances.** The customer shall own and maintain all gas-burning appliances. The Company shall have no obligation to install, maintain, or repair appliances.
29. **Standards for Customer's Property.** The customer's service line, house lines, fittings, valve connections, and appliance venting shall be installed with materials and workmanship which meet the reasonable requirements of the Company and shall be subject to inspection or test by the Company. The Company shall have no obligation to establish service until after such inspection and test demonstrate compliance with such requirements of the Company with respect to the facilities in place at the time of the test.

The first inspection or test at any premises, including service lines and house lines, shall be without charge. Except in the case of service lines repaired or replaced by the Company, in the case of leak, error, patent defect, or other unsatisfactory condition resulting in the disapproval of the line by the Company, the necessary correction shall be made at the customer's expense and then the lines will be inspected and tested again by the Company. Except in the case of service lines repaired or replaced by the Company, each additional inspection and test, when required after correction, shall be subject to a charge covering the cost thereof.

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Suburban Natural Gas Company
Cygnet, Ohio

SECTION III
Second Revised Sheet No. 3

- 30. Discontinuance of Supply on Notice of Defect in Customer's Property.** If the customer's service line, other gas lines, fittings, valves, connections, gas appliances, or equipment on a customer's premises are defective or in such condition as to constitute a hazard, the Company, upon notice to it of such defect or condition, discontinue the supply of gas to such appliances or equipment or to such service line or such other gas lines until such defect or condition has been rectified by the Company in the case of service lines, or by the customer in all other cases in compliance with the reasonable requirements of the Company.
- 31. No Responsibility for Material or Workmanship.** The Company is not responsible for maintenance of, or any imperfect material or defective or faulty workmanship in any new customer's service line until it is inspected and accepted by the Company, or any for 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 in the same, unless work was performed by the Company's employees, and the Company received payment for such work performed.

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Suburban Natural Gas Company
Cygnet, Ohio

SECTION III
First Revised Sheet No. 4

- 32. **Inspection of Altered Piping.** It shall be the duty of the customer to notify the Company promptly of any additions, changes, alterations, remodeling, or reconstruction affecting gas piping on the customer's premises.

- 33. **Extension of Distribution Mains.** The Company will extend its distribution mains (not to exceed two inches in diameter) on any dedicated street or highway without cost, up to but not more than, a distance of one hundred (100) feet for each Applicant. Upon application for a domestic service extension of main in excess of one hundred (100) feet for each Applicant, the Company may enter into a line extension agreement 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 footages which the Company will construct without cost to the Applicant. The amount of deposit shall be determined by multiplying the excess footage as hereinabove determined by the average cost per foot to the Company of a similar size distribution main installed during the preceding calendar year. The sum so deposited shall be subject to refund on the basis of the cost per foot deposited multiplied by one hundred (100) for each additional Applicant who becomes a bona fide customer connected to the extension but not to laterals therefrom or to further extensions thereof. No refunds shall be paid after the expiration of ten (10) years from the date of the agreement.

Where a main extension is necessary to provide service availability to plots of lots or real estate subdivisions and such main extension is not deemed justified at the Company's expense, the owners or promoters of such plots of lots or real estate subdivisions may enter into a line extension agreement and deposit with the Company the estimated cost of that portion of the main extension which

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Suburban Natural Gas Company
Cygnet, Ohio

SECTION III
Original Sheet No. 5

is not deemed justified at the Company's expense. This deposit will be refunded at the average cost of one hundred (100) feet for each bona fide customer connected to the extension but not to laterals therefrom or to further extensions thereof. No refunds shall be paid after the expiration of ten (10) years from the date of the agreement.

Where a main extension is requested for commercial or industrial purposes and all or part of such main extension is not deemed economically justified at the Company's expense, based on a cost-benefit study, the Company shall require the Applicant or Applicants to enter into a line extension agreement and deposit with the Company the estimated cost of that portion of the main extension which is not deemed economically justified at the Company's expense, based on such study. This deposit will be refunded annually, based upon the incremental volumes sold directly from the main extension which are over and above those volumes used to determine the portion of the main extension to be done at the Company's expense. The refund shall be determined by multiplying such incremental volumes by the applicable base rates. No refunds shall be paid after the expiration of ten (10) years from the date of the agreement.

In no case shall the total of refunds exceed the amount deposited for the extension. Deposits will not draw interest. All extensions shall be the property of the Company.

The Company shall have no obligation to make any extensions during the months of December, January, February, or March.

Where a main extension is deemed economically justified at the Company's expense, no deposit need be required.

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SECTION IV - GENERAL

34. **Minimum Gas Service Standards.** The Company shall comply with the minimum gas service standards for natural gas companies as set forth in Chapter 4901:1-13 of the Ohio Administrative Code, a copy of which may be viewed on the Public Utilities Commission of Ohio's Web site at www.puco.ohio.gov, or obtained from the Public Utilities Commission of Ohio upon request. Where the Public Utilities Commission of Ohio has granted a waiver to Suburban Natural Gas Company for any provision of the minimum gas service standards, the Company shall comply with the terms of any Order granting such waiver. The rules and regulations in this tariff 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 under its emergency powers.
35. The Company reserves the right to modify, alter or amend the foregoing 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. Said new or amended rules and regulations are to become effective, and will be added to the Company's tariff, only after submission to and approval by the Public Utilities Commission of Ohio. All customers will come under the standards for gas pipings and appliance venting on customer's premises.
36. All of the foregoing rules and regulations shall apply to living units located in mobile home parks or similar installations. This shall apply particularly with regard to those sections of the rules and regulations dealing with, and setting standards for, piping within such living units and the venting of all appliances in which gas is used or burned.
37. The Company is subject to, and shall adhere in all respects to, the "Rules and Regulations for the Operation and Safety of Gas Pipe Lines in the State of Ohio" as published and issued by the Public Utilities Commission of Ohio and designated as Administrative Order No. 200. A copy of this publication shall be kept on file in each office of the Company, open to inspection by any interested customer.
38. These rules and regulations shall not apply during periods of shortage in the supply of natural gas available to the Company, to the extent that compliance by the Company with such rules and regulations is precluded by the shortage in

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Suburban Natural Gas Company
Cygnet, Ohio

SECTION IV
Original Sheet No. 2

supply. During periods of shortage of supply to the Company, restrictions on new service and curtailment of existing service shall be governed by such other rule of general or specific applicability as may be approved by the Public Utilities Commission of Ohio.

39. Approval of the above tariff language by the Public Utilities Commission of Ohio does not constitute a determination by the Commission that the limitation of liability imposed by the Company should be upheld in a court of law. Approval by the Commission merely recognizes that since it is a court's responsibility to adjudicate negligence and consequent damage claims, it is also the court's responsibility to determine the validity of the exculpatory clause.

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Suburban Natural Gas Company
Cygnet, Ohio

Section V
Eightieth Revised Sheet No. 1

SECTION V – RATES

GENERAL SERVICE TARIFF SCHEDULE

Applicability:

Applicable to small general service and large general service sales volumes beginning in November 2017 through October 2018.

Small General Service Rate (applicable to customers with annual usage less than 300 Mcf):

All Mcf per meter, per month, \$1.41996333 per Mcf.

A Customer Charge of \$19.30 per meter, per month, regardless of usage.

Large General Service Rate (applicable to customers with annual usage of 300 Mcf or more):

All Mcf per meter per month, \$2.30910463 per Mcf.

A Customer Charge of \$79.59 per meter, per month, regardless of usage.

Gas Cost Recovery:

All gas consumed is subject to the Gas Cost Recovery (GCR) per Mcf applied to the customer's monthly consumption. The final GCR rates shall be determined under the provisions of the uniform purchased gas adjustment as set forth in Ohio Administrative Code Chapter 4901:1-14 and any subsequent revisions thereof, and by the lawful orders of the Public Utilities Commission of Ohio.

Gross Receipts Tax Rider:

The amount due on all bills shall be adjusted for the Ohio gross receipts excise tax at the rate of 4.9810%.

MCF Tax Rider:

The amount on all bills shall be adjusted for the Ohio Excise (Mcf) tax as follows:

First 100 Mcf per account per month	\$.1593 per Mcf
Next 1900 Mcf per account per month	\$.0877 per Mcf
Over 2000 Mcf per account per month	\$.0411 per Mcf

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Cygnet, Ohio

SECTION V
Third Revised Sheet No. 2

Miscellaneous Charges:

The following charges shall apply to all classes of customers:

(a) Reconnection Charge. If a service is reconnected after disconnection, a charge of twenty dollars (\$20.00) shall be assessed.

(b) Dishonored Check Charge. Whenever a customer pays a bill by check and the check is returned to Company by the customer's financial institution for lack of sufficient funds in the customer's account, there may be a dishonored check charge assessed for each check returned. Such customer shall be charged thirty dollars (\$30.00) for processing the dishonored check.

(c) Late Payment Charge. If a bill payment is not received by the Company offices or by the Company's authorized agent on or before the specified payment date, which shall be fourteen (14) days after the mailing of the bill, a one-time additional amount of five percent (5%) of the amount of the bill will become due and payable as part of the customer's total obligation. This provision is not applicable to: (1) unpaid account balances existing prior to the effective date of this rule and regulation; or (2) unpaid account balances of customers enrolled in payment plans pursuant to Ohio Administrative Code, Section 4901:1-18-04.

(d) Meter Test Charge. When a meter is tested at the customer's request and the results of the test demonstrate that the meter is accurate within a tolerance of plus or minus three percent (3%), the Company will assess a meter test charge of thirty-five dollars (\$35.00) to recover the cost of the removal and meter test, in accordance with Ohio Revised Code Section 4933.09. If the meter tested is not found to be accurate, there shall be no charge for the removal and test.

ISSUED: December 16, 2015

EFFECTIVE: December 16, 2015

Filed pursuant to the Finding and Order of the
Public Utilities Commission of Ohio in Case No.
15-1401-GA-ATA, dated December 16, 2015

ISSUED BY ANDREW J. SONDERMAN, PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION V
Eighth Revised Sheet No. 2A
Cancels
Seventh Revised Sheet No. 2A

UNCOLLECTABLE EXPENSE RIDER

APPLICABLE:

To all customers.

UNCOLLECTABLE EXPENSE RIDER:

A charge of \$0.00363985 per Mcf shall be applied to all volumes for service rendered to those customers responsible for paying the Uncollectible Expense Rider. Suburban 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 (10) percent is needed to adjust for prior period over or under-collections.

Issued: July 28, 2017

EFFECTIVE: July 28, 2017

Filed pursuant to an Entry of the Public Utilities Commission of Ohio in
Case No. 07-689-GA-AIR, dated March 19, 2008; and the
Finding and Order in Case No. 17-316-GA-UEX, dated July 26, 2017

ISSUED BY ANDREW J. SONDERMAN, PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION V
Ninth Revised Sheet No. 2B
Cancels and Supersedes
Eighth Revised Sheet No. 2B

INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

APPLICABILITY:

Applicable to all customers.

DESCRIPTION:

An additional charge per month per account, regardless of gas consumed, to recover costs associated with Suburban's customer notification and education and the repair or replacement of service lines as specified in the Company's IRP Plan filed with the Public Utilities Commission of Ohio. This Rider shall be calculated annually pursuant to a Notice filed no later than May 31 of each year based on nine months of actual data and three months of estimated data for the reporting year. The filing shall be updated by no later than August 31 of the same year to reflect the use of actual reporting year data. Such adjustments to the Rider will become effective with bills rendered on November 1 of each year.

RATE:

\$0.11 per Month

ISSUED: November 1, 2017

EFFECTIVE: November 1, 2017

Filed pursuant to the Finding and Order of the Public Utilities
Commission of Ohio in Case No. 17-1371-GA-RDR dated November 1, 2017

ISSUED BY ANDREW J. SONDERMAN, PRESIDENT

Suburban Natural Gas Company
Cvrgnet, Ohio

Section V
Forty-Second Revised Sheet No. 3

ENERGY EFFICIENCY PROGRAM RIDER

APPLICABILITY:

Applicable to all Small General Service Customers.

DESCRIPTION:

An additional charge to fund the costs associated with the implementation of cost-effective weatherization measures made available to high usage residential Percentage of Income Plan Program (PIPP) customers served under the General Service (GS) Rate Schedule.

RATE:

A charge of \$0.00 per month to be applied to GS rate schedule accounts.

Issued: November 10, 2017

Effective: November 10, 2017

Filed pursuant to the Opinion and Order of the
Public Utilities Commission of Ohio in
Case No. 17-594-GA-ALT, dated November 1, 2017

ISSUED BY ANDREW J. SONDERMAN, PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION V
First Revised Sheet No. 4

[Reserved]

ISSUED: April 17, 2008

EFFECTIVE: April 17, 2008

Filed pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 07-689-GA-AIR, dated March 19, 2008

ISSUED BY DAVID L. PEMBERTON JR., PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION V
Fortieth Revised Sheet No. 5

[Reserved]

ISSUED: April 17, 2008

EFFECTIVE: April 17, 2008

Filed pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 07-689-GA-AIR, dated March 19, 2008

ISSUED BY DAVID L. PEMBERTON JR., PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION V
Sixth Revised Sheet No. 6
Cancels and Supersedes
Fifth Revised Sheet No. 6

**GAS SERVICE
INTERIM, EMERGENCY, AND TEMPORARY
PIP PLAN TARIFF SCHEDULE RIDER**

APPLICABLE:

To sales of all customers.

PIP PLAN TARIFF BASE RATE RIDER:

A PIP Plan base rate rider charge of \$0.1307724 per Mcf will apply to all tariff volumes of applicable customers.

Issued: July 21, 2017

EFFECTIVE: July 11, 2017

Filed pursuant to the Opinion and Order
of The Public Utilities Commission of Ohio in
Case No. 08-947-GA-ABN, dated June 29, 2011,
and under authority of Case No. 17-416-GA-PIP

ISSUED BY ANDREW J. SONDERMAN, PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION V
Original Sheet No. 7

SMALL GENERAL SERVICE TEMPORARY BASE RATE REVENUE RIDER

Applicability:

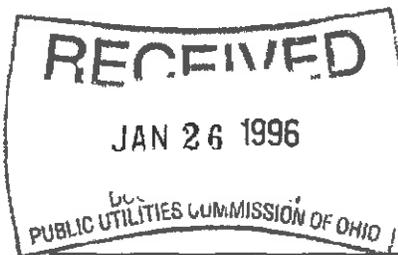
Applicable to all Small General Service sales volumes and volumes delivered under the Small General Transportation Service schedule.

Temporary Base Rate Revenue Rider Rate:

A temporary base rate revenue rider rate will be determined as described in the Joint Stipulation and Recommendation in Case No. 94-987-GA-AIR and will apply to all bills rendered on and after Unit 1, January, 1996 until Unit 1, January, 1997.

A temporary base rate revenue rider rate will be determined as described in the Joint Stipulation and Recommendation in Case No. 94-987-GA-AIR and will apply to all bills rendered on and after Unit 1, January, 1997 until Unit 1, January, 1998.

A reconciliation will be calculated for the period December, 1991 through December, 1997 and a temporary base rate revenue rider rate will be determined as described in the Joint Stipulation and Recommendation in Case No. 94-987-GA-AIR and will apply to all bills rendered during the billing month of March, 1998.



ISSUED: January 26, 1996 EFFECTIVE: January 26, 1996

Filed pursuant to the Order of the Public Utilities
Commission of Ohio in Case Nos. 93-1569-GA-SLF, 94-938-GA-ATR,
and 94-939-GA-ATA dated January 18, 1996

ISSUED BY DAVID L. PEMBERTON, PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION V
Original Sheet No. 8

GENERAL SERVICE TEMPORARY BASE RATE REVENUE RIDER

Applicability:

Applicable to all General Service sales volumes and all volumes delivered under the General Transportation Service schedule for customers listed on Appendix A to this Section.

Temporary Base Rate Revenue Rider Rate:

A temporary base rate revenue rider rate will be determined as described in the Joint Stipulation and Recommendation in Case No. 94-987-GA-AIR and will apply to all bills rendered on and after Unit 1, January, 1996 until Unit 1, January, 1997.

A temporary base rate revenue rider rate will be determined as described in the Joint Stipulation and Recommendation in Case No. 94-987-GA-AIR and will apply to all bills rendered on and after Unit 1, January, 1997 until Unit 1, January, 1998.

A reconciliation will be calculated for the period December, 1991 through December, 1997 and a temporary base rate revenue rider rate will be determined as described in the Joint Stipulation and Recommendation in Case No. 94-987-GA-AIR and will apply to all bills rendered during the billing month of March, 1998.



ISSUED: January 26, 1996 EFFECTIVE: January 26, 1996

Filed pursuant to the Order of the Public Utilities Commission of Ohio in Case Nos. 93-1569-GA-SLF, 94-938-GA-ATR, and 94-939-GA-ATA dated January 18, 1996

ISSUED BY DAVID L. PEMBERTON, PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION VI
First Revised Sheet No. 1

SECTION VI - GAS TRANSPORTATION SERVICE

DEFINITIONS

"Company" means Suburban Natural Gas Company.

"Customer" means any customer taking transportation service hereunder.

"Mcf" means one thousand cubic feet of gas as measured by industry standards.

"Authorized Daily Volume" means the volume of gas on any day that the Company agrees to deliver to Customer with no planned interruption of that volume.

"Customer's Facilities" means the Customer's property, factories, and buildings where natural gas is being consumed.

"Human Needs Customer" means a Customer whose facilities are used for residential dwelling on either a permanent or temporary basis; commercial customers of a residential nature; other customers whose service locations are places of the kind where the element of human welfare is the predominant factor; and civil and governmental customers whose facilities are required in the performance of protecting and preserving the public health, safety and welfare. Such facilities shall include, but are not limited to: houses; apartment buildings; correctional institutions; hospitals; primary and secondary schools; nursing homes; and charitable institutions.

"Retainage" means the Company's actual average system-wide unaccounted for gas percentage as determined from time to time by the Company.



ISSUED: January 1, 1994 EFFECTIVE: January 1, 1994

Filed pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 93-1577-GA-ATA, dated December 23, 1993

ISSUED BY DAVID L. PEMBERTON, PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION VI
Second Revised Sheet No. 2

INTERRUPTIBLE TRANSPORTATION SERVICE

Applicability:

Available only under a special arrangement contract with the Company to be filed with and approved by the Public Utilities Commission of Ohio pursuant to O.R.C. §4905.31. Such contract shall set forth the terms, conditions, rates and charges for such service

ISSUED: May 10, 2011

EFFECTIVE: May 10, 2011

Filed pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 11-87-GA-ATA, dated May 4, 2011

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION VI
Second Revised Sheet No. 3

[RESERVED]

ISSUED: May 10, 2011

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Filed pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
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Suburban Natural Gas Company
Cygnet, Ohio

SECTION VI
Second Revised Sheet No. 4

[RESERVED]

ISSUED: May 10, 2011

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of the Public Utilities Commission of Ohio in
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ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION VI
Second Revised Sheet No. 5

[RESERVED]

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of the Public Utilities Commission of Ohio in
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ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

Suburban Natural Gas Company, Case No. 18-1205-GA-AIR, et al. Schedule E-2

SECTION VI

Second Revised Sheet No. 6

[RESERVED]

ISSUED: May 10, 2011

EFFECTIVE: May 10, 2011

**Filed pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 11-87-GA-ATA, dated May 4, 2011**

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

FIRM TRANSPORTATION SERVICE

Applicability:

Available to any commercial or industrial end-use Customer provided that service can be rendered within the limits of Company's operating conditions and facilities. On any day, Company shall deliver Customer's authorized daily volume of gas on a firm basis, with no planned interruption.

However, Customer's authorized daily volume is interruptible when such interruption is necessary due to Operational Flow Orders, Operational Matching Orders, force majeure conditions, or where service to General Service customers is threatened or when necessary for maintenance or repair of Company's facilities. The authorized daily volume of gas to be transported shall be specified in a written service agreement as well as any maximum and minimum volumes to be transported by the Company for deliveries under this tariff. The Company shall be under no obligation to accept or deliver gas for transportation except as set forth in said agreement and this tariff.

Nominating, scheduling, and monitoring:

General:

(a) Except for events solely within Company's control, the obligation to monitor, control, adjust and maintain a concurrent balance between receipts and deliveries of transportation gas under this tariff shall rest with Customer or its designated agent on such Customer's behalf. By the provisions of this section or the other sections of this tariff, Company assumes no responsibility to monitor or adjust Customer's receipts or deliveries.

(b) All notices or other communications from Customer or its designated agent on such Customer's behalf to Company pursuant to the requirements of this section shall be submitted through Company's facsimile machine or to an email address supplied by the Company from time to time. Should Customer not have email access or a facsimile machine, notices or other communications shall be by telephone with written confirmation by mail. The date and time of all such notices or other communications from Customer to Company under this section shall be deemed to be the date and time those notices or communications are received by Company, unless otherwise specified.

Issued: May 10, 2011

Effective: May 10, 2011

Filed Pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 11-87-GA-ATA, dated May 4, 2011

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

Nominations:

(a) A Customer or its agent seeking to nominate quantities under any applicable service agreement shall furnish to Company, for each such service agreement (i) a scheduled daily receipt quantity to be delivered by or on behalf of the Customer at the applicable receipt point(s) on Company's system and (ii) a scheduled daily delivery quantity to be delivered to the Customer at Customer's meter. Retainage shall be included in the scheduled daily receipt quantity. Customer's or its agent's scheduled daily receipt quantity of gas measured in one thousand cubic feet (Mcf) that the Customer or its agent schedules to be delivered to the Company each day at the applicable receipt point(s) on the Company's system are referred to as Customer's "daily nominations". For purposes of this Section "daily usage" means the gas in Mcf that the Customer uses, as measured by Customer's meter. The difference between the daily receipt quantity, adjusted for retainage, and daily usage is the Customer's imbalance.

(b) Unless otherwise agreed in a service agreement, daily nominations by Customer or its agent for gas scheduled to flow on the first day of a month shall be submitted to Company no later than four (4) hours prior to the time Company is required to submit nominations to the applicable interstate or intrastate pipelines. Daily nominations by Customer or its agent for gas scheduled to flow on other than the first day of a month shall be submitted to Company no later than two (2) hours prior to the time the Company is required to submit nominations to applicable pipelines.

(c) Subject to the conditions specified below, Customer or its agent may make intra-day changes in its daily nomination which shall be effective but only to the extent that changes are permissible under the regulations of the applicable interstate or intrastate pipelines and communicated to Company in a manner which allows Company, exercising reasonable efforts with due regard to other duties of Company personnel, to arrange such changes with the applicable interstate or intrastate pipelines. Customer or its agent may make such intra-day changes only if the following requirements and conditions are satisfied:

- (i) all applicable receipt and delivery points are equipped with real time electronic measuring devices unless waived by the Company in its sole discretion;
- (ii) if Company does not control the receipt or delivery points, actual flows consistent with the requested nominations are confirmed;

Issued: May 10, 2011

Effective: May 10, 2011

Filed Pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 11-87-GA-ATA, dated May 4, 2011

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

(iii) Customer's receipts or deliveries (A) during any eight (8) hour period may not exceed 40 percent of Customer's authorized daily volume, and (B) during any twenty-four (24) hour period do not exceed Customer's authorized daily volume, provided that all deliveries do not exceed the applicable maximum hourly limitations, if any, specified in the service agreement;

(iv) Customer's revised nominations during a day shall under no circumstances fall below the confirmed quantities for that day up to the effective time of the revised nominations; and

(v) no intra-day changes may be made on Saturdays, Sundays, or legal holidays.

(d) Customer or its agent shall cause the operator of each point of receipt and, if applicable, each point of delivery designated in any nomination or change in nomination submitted by Customer or its agent to confirm all such nominations or changes in nominations, before implementation by Company, by facsimile notice or to an email address supplied by the Company from time to time, unless Customer does not have an email address or a facsimile machine, in which event notices or other communications shall be by telephone with written confirmation by mail.

(e) Company shall make available to Customer or its agent Customer's imbalance status or information from which Customer can determine its imbalance status. Such updates by Company shall be based upon the data available to Company at that time, and shall constitute notice to Customer for purposes of the application of the imbalance charges set forth in this tariff. Buyer shall eliminate imbalances in its account as soon as possible but in no event later than the last day of the month in which such notice is received.

Confirmation and Scheduling by Company:

No gas shall flow under any nomination until Company has confirmed, to the extent required, the nomination, awarded capacity, and scheduled the applicable quantities.

Issued: May 10, 2011

Effective: May 10, 2011

Filed Pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 11-87-GA-ATA, dated May 4, 2011

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

Section VI
Second Revised Sheet No. 10

Net Monthly Bill:

Computed In accordance with following charges:

Administrative Charge: Two Hundred fifty dollars (\$250).

Transportation Charge: Not to exceed the General Service rate then in effect, less all related gas costs. This rate shall be in addition to any applicable monthly customer charge and late payment charge. The minimum rate shall cover the variable costs of service, plus make a contribution to total Company fixed costs. Unless otherwise agreed by the Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder. In addition, Customers are also subject to the Demand Charge and other charges described herein, including imbalance charges.

Imbalances:

- (a) In the months when Customer's cumulative daily receipts, less retainage, are less than Customer's cumulative usage, the Company shall sell gas associated with this negative imbalance to Customer at the Company's Asset Manager's current month's invoices weighted average costs of gas (WACOG) times one hundred twenty percent (120%). The WACOG would include cost of gas, firm transportation charges, commodity and demand charges and, if applicable, asset management payments.
- (b) In the months when Customer's cumulative delivery receipts, less retainage, are greater than Customer's cumulative usage, the Company shall purchase the excess volumes associated with this positive imbalance, at a rate determined by the Asset Manager's current month's invoices weighted average cost of gas (WACOG) times eighty percent (80%). In such case, the WACOG includes only the volumetric cost of gas.
- (c) In addition, if in any month the Company incurs a storage overrun or excess storage injection penalty from an applicable interstate or intrastate pipeline in that month, Customer is subject to its pro rata share of that penalty. All imbalance charges shall be applied to Customer's next monthly bill.
- (d) As an alternative to the monthly reconciliation procedure set forth in the proceeding paragraphs of this Section, the Company and Customer may enter into a special arrangement for the balancing of receipts and deliveries subject to the approval of the Public Utilities Commission of Ohio pursuant to Ohio Revised Code Section 4905.31.
- (e) Excess daily deliveries or receipts in violation of subsection (c)(iii) of Section VI, Nominations shall be charged or credited as a monthly imbalance hereunder.

Issued: November 10, 2017

Effective: November 10, 2017

Filed Pursuant to the Opinion and Order
of the Public Utilities Commission in
Case No. 17-594-GA-ALT, dated November 1, 2017

ISSUED BY ANDREW J. SONDERMAN, PRESIDENT

Demand Charge:

In addition to other applicable charges set forth herein, Customer shall be subject to a Demand Charge of twenty-five cents (\$.25) per Mcf per month for all volumes delivered through the Customer's meter.

Unauthorized Volumes:

In the event Customer fails to interrupt deliveries under this tariff when and as requested by the Company or causes the Company to incur additional charges from its pipeline suppliers, such deliveries will be designated unauthorized volumes. All unauthorized volumes shall be billed at a rate or rates equal to the total of any and all rates, charges or penalties incurred by Company as a result of such unauthorized volumes in addition to the charges set forth under the Net Monthly Bill provision of this tariff.

Issued: May 10, 2011

Effective: May 10, 2011

Filed Pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 11-87-GA-ATA, dated May 4, 2011

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

Terms and Conditions:

The Customer shall enter into a written service agreement with the Company. Such agreement shall set forth specific arrangements as to volumes to be transported and the rate to be charged, as well as any other circumstances relating to the individual customer. The Customer shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates, or permits to enable the gas to be transported hereunder to be delivered to the Company's system.

Daily Metering:

All customers with an average estimated or actual monthly usage greater than 1000 Mcf must install a daily metering device. All other customers have the option of installing a daily metering device. The daily metering device shall be equipped with an electronic measurement or automatic meter reading device and associated telemetering equipment. The Customer shall be responsible for the cost of such a meter, which shall be installed and maintained by and remain the property of the Company. Absent such a metering device, the Customer will be billed a *pro rata* share of any fines or penalties which are demonstrated by the Company to be attributable to the Customer.

Operational Flow Orders:

Customers without daily metering devices are subject to Company's issuance of operational flow orders (OFO) which will direct Customers to adjust scheduled volumes to match their estimated usage. An OFO may include the scheduling of supply quantities in excess of daily nominations when operating conditions exceed design criteria. Failure to comply with an OFO will result in the billing of the following charges to the OFO shortfall which is defined as the difference between the daily OFO volume and actual usage:

- (a) The payment of a gas cost equal to the highest incremental cost paid by Company on the date of non-compliance;
- (b) One month's pipeline demand charges on the OFO shortfall, except in instances where OFOs require scheduling of volumes in excess of daily nominations. This charge shall not be imposed more frequently than once in any thirty day period; and
- (c) The payment of all other charges incurred by Company on the date of the OFO shortfall. If a customer complies with an OFO it shall not be subject to any penalty or additional cost.

Issued: May 10, 2011

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Filed Pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 11-87-GA-ATA, dated May 4, 2011

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

Operational Matching Orders

Customers with daily metering devices are subject to Company's issuance of operational matching orders (OMO) which will direct Customers to adjust usage to match volumes flowing on pipelines. Failure to comply with an OMO will result in the billing of the following charges to the OMO excess which is to be defined as the difference between the actual daily usage and the daily nominations actually received:

- (a) The payment of a gas cost equal to the highest incremental cost paid by Company on the date of non-compliance;
- (b) One month's pipeline demand charges on the OMO shortfall, except in instances where OMOs require scheduling of volumes in excess of daily contracted quantities. This charge shall not be imposed more frequently than once in any thirty-day period; and
- (c) The payment of all other charges incurred by Company on the date of the OMO shortfall. If a Customer complies with an OMO it shall not be subject to any penalty or additional cost.

Service Regulations:

The supplying of, and billing for, service and all conditions applicable thereto, are subject to the Company's Service Regulations.

Issued: May 10, 2011

Effective: May 10, 2011

Filed Pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 11-87-GA-ATA, dated May 4, 2011

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

Suburban Natural Gas Company

Case No. 18-1205-GA-AIR

Schedule E-2.1

**Scored and Redlined Copies of
Current Tariff Schedules**

August 31, 2018

SUBURBAN NATURAL GAS COMPANY
(FORMERLY THE SUBURBAN FUEL GAS, INC.)

P.U.C.O. NO. 3

NATURAL GAS SERVICE

GOVERNING THE OPERATION FOR

OF NATURAL GAS

INCLUDING

RATES, RULES, AND REGULATIONS

Proposed To Be Deleted

RECEIVED
SEP 6 1991
TARIFF DIVISION
PUBLIC UTILITIES COMMISSION OF OHIO

P.U.C.O. No. 3

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P.U.C.O. No. 3

ISSUED: September 6, 1991 EFFECTIVE: September 6, 1991

Filed pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 90-1825-GA-COI, dated September 5, 1991

ISSUED BY DAVID L. PEMBERTON, PRESIDENT

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ISSUED: September 6, 1991 EFFECTIVE: September 6, 1991

Filed pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
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ISSUED BY DAVID L. PEMBERTON, PRESIDENT

P.U.C.O. No. 3

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

SECTION 1- SERVICE

1. **Application for Service.** All applications for service shall be made through the local office of the Company or its authorized agents on a form provided by the Company and approved by the Public Utilities Commission of Ohio.
2. **Turning on Gas.** Regarding establishment of service, a customer shall comply with Rule 4901:1-13-05 of the Ohio Administrative Code. A customer, after making proper application for service, shall notify the Company of the date when service is to be established. In no case shall the customer's agent, or customer's employee turn on the gas at the curb, or meter. Service shall be turned on, upon the date specified, by an authorized agent of the Company. If the Company finds itself unable to establish the service on the date requested, it shall so notify the customer as much in advance as possible (but not less than two days (2) before the date requested by the customer), and a new date shall be established by mutual agreement and shall be adhered to.
3. **Service not Transferable.** A person may commence the use of gas until after making application therefor and requesting the Company to turn on the service in accordance with paragraphs (1) and (2) above. In the event of violation of this provision, in addition to the rights of the Company, such person shall be liable for all gas consumed from the date such person occupied the premise. Any successor in interest of a customer, including without limitation, heirs, executors, administrators, executors, trustees, guardians, receivers, and conservators, shall be deemed to be a person who must make application for service, provided that successors in interest whose rights arise from death or incompetence of the customer shall have the right to make application in the manner and at the place in which to make application.

ISSUED: April 17, 2008

EFFECTIVE: April 17, 2008

Filed pursuant to the Opinion and Order of the
Public Utilities Commission of Ohio
in Case No. 07-0689-GA-AIR, dated March 19, 2008

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

4. **Continuity of Service.** The Company will furnish necessary and adequate service and facilities in compliance with Section 4905.22 of the Ohio 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 shall not be liable in damages for failure to supply gas or for interruptions in service, and shall be relieved of its obligation to supply gas if it may discontinue or modify service, if such discontinuance or interruption is due to acts of God or public enemy, military action, wars, insurrections, riots, civil disturbances, vandalism, strikes, fires, washouts, explosions, acts or order of any judicial or military authorities, and without fault or negligence by the foregoing, accidents, contingencies or other causes beyond the control of the Company.

The Company shall not discontinue service to any customer, nor cause any deviation from adequate, uniform pressure at the point of delivery to the customer, without giving such customer at least for (48) hours notice of the intention to do so. Notice shall be positive, preferably by word of mouth delivered either personally or telephonically. In the emergencies, however caused, when time does not permit of giving such notice in advance of a discontinuance of service or a change in pressure caused by circumstances beyond the control of the Company, prompt notice shall be given to all customers affected advising that service is off and of the time at which service is expected to be restored.

In the event there has been an interruption of service to any customer, however caused, the Company shall, before resuming such service, ascertain and assure itself that precautions have been taken to prevent accidents that may be caused in or around any customer's premises by the discharge of gas into or around such premises. Without limitation, this shall be accomplished by inspections of such premises by competent Company personnel who shall turn off all appliance valves and block all thermostatic controls, or, when access to the

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premises cannot be obtained, shall turn off service at the curb cock.

Without incurring an liability therefore, the Company may also suspend service for such periods as may be reasonable necessary in order to make repairs to or changes in its plant, transmission or distribution systems or other property, provided that the Company shall keep a record of any interruption of service affecting its entire system or a major division thereof, including a statement of time, duration and cause of interruption. It will also notify each customer affected by the interruption in advance of the work, and approximately how long the interruption will last.

5. **Service not to be Disturbed.** No customer shall attach any appliance which may result in the injection of air, water, or other foreign matter to the Company's lines and, without prior approval from the Company, no customer shall attach or use any appliance which will increase or decrease the flow of gas through the Company's lines intermittently to such extent as to interfere with continuous service to other customers.
6. **No Customer Shall Sell to Another.** No customer shall not supply or sell gas for use in any location other than that specifically designated for service.
7. **Access to Premises.** Neither the Company nor its agents or employees shall have any inherent rights to enter into non-emergency premises of a customer without the express permission of such customer. In cases of provable emergency. Any agent or employee seeking entrance onto the premises of a customer shall upon request identify himself/herself to the customer, present company photo identification and state the reason for the visit. No customer shall be obligated to afford entrance or access to his premises except during normal business hours (considered to be from 9:00 a.m. to 5:00 p.m., Monday through Saturday) and then

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only to such parts of the premises as may be the location of Company-owned property.

8. **Customer's Responsibility.** Customer assumes all responsibility for property owned by the customer on customer's side of the point of delivery, generally the outlet side of the curb cock, as well as for the installation of appliances used in connection therewith, and will save Company harmless from and against all claims for injury or damage to persons or property occasioned by or in any way resulting from the customer's use thereof of the property and installed appliances on customer's side of the point of delivery, which are within the control of the customer.

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

10. **Charges and Payments for Temporary Service.** In addition to regular payments for gas used, the customer shall pay the cost for all material, labor, and all other necessary expense incurred by the Company in supply gas service to the customer at his request for any temporary purpose or use. The Company may, at its option, require that any customer for temporary service shall deposit with the Company, a sum equal to the Company's estimate of the cost to be incurred by it, as above.

After the service has been discontinued and all actual costs determined, any sum deposited by the customer in excess of actual cost shall be refunded to him or, if the costs exceeded the Company's estimate, the customer shall be liable for payment of the excess.

It is provided further that if the Company shall elect to leave in place any or all of the facilities provided, constructed, or installed to render such temporary service, a proportional amount of the customer's deposit shall be returned to him or he shall only be charged for the facilities not retained, a proportional share of the total cost.

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- 11. Customer Indebted to Company.** Service will not be supplied to any premises, if at the time of application for service, the applicant is indebted to 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. The Company shall follow the reconnection procedures established by Ohio Administrative Code, Section 4901:1-18, and any subsequent amendments thereto, which section is incorporated herein by reference.
- 12. Credit and Deposits.** The Company may require a customer to satisfactorily secure an account in accordance with the provisions of Ohio Revised Code, Section 4933.17 and Ohio Administrative Code, Rule 4901:1-7 or for residential customers, Ohio Administrative Code, Rule 4901:1-13-08. In the event such security is required, the procedures with respect thereto shall be in accordance with Ohio Administrative Code, Section 4933.17 and Ohio Administrative Code, Rule 4901:1-13-08, as applicable, and any subsequent amendments thereto. Such provisions are incorporated by reference herein. Copies of the statute and rule shall be available for inspection upon the request or inquiry of any customer or prospective customer for service.
- 13. Right to Discontinue Service.** The Company shall have the right to discontinue service for any of the following reasons:
- (a) Refusing access.
 - (b) Nonpayment of bills when bills are due.
 - (c) Failure to furnish and maintain a required security deposit in accordance with Ohio Administrative Code, Rules 4901:1-13 and 4901:1-17.
 - (d) Violation of these rules and regulations.

The Company shall have the right to discontinue service, and disconnect and remove service from premises of any

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customer, the meter and any other property belonging to the Company for any of the following reasons or purposes:

- (a) Non-use of gas.
- (b) Fraudulent representation or practice.
- (c) Whenever deemed necessary by the Company for safety reasons.

With respect to residential customers, any shall follow the termination procedures in accordance with Ohio Administrative Code, Section 4901:1-1-03, and any subsequent amendments thereto, which section is incorporated herein by reference. Copies of the rules are made available for inspection upon the request of any customer or applicant for service.

14. Change of Customer's Address. If a customer changes his address, he should give notice of his intent to do so to the Company prior to the change. Customer is responsible for all gas supplied to the former premises until such notice has been received and Company has had a reasonable period of two (2) regular Company business days to discontinue service.
15. Information Relative to Service. Information relative to the service shall be supplied at a given location should be obtained from Company. Company will not be responsible for mistakes of any kind resulting from information given orally or over the telephone. A full and correct copy of the Company's tariff covering rates and conditions for service and terms and conditions of service shall be available for public inspection at the Company's business office during normal business hours. Company shall comply with the tariff disclosure requirements established by the Public Utilities Commission of Ohio and set forth in Section 4901:1-1-03 of the Ohio Administrative Code, as amended from time to time.

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16. **Change in Tenancy or Ownership.** At such time as the Company is notified of a change of tenancy or ownership, whether such notice is given by the customer or otherwise, the Company shall make a final meter reading, prepare and mail a final bill. Former customer is responsible for all service supplied to the premises until such notice has been received and Company has had a reasonable time to make a final meter reading. Reasonable time is defined as being two (2) regular Company business days.

Transfer of uninterrupted service to a new tenant or owner will be permitted, upon request of either the former customer or the new occupant, provided the new tenant or owner properly applies for service and satisfactorily meets all Company requirements. Applicant for Service.

Commencement of service to a new tenant or owner shall not be delayed or denied by the Company if such new tenant or owner, who has properly applied for service and has satisfied all proper requirements for said service, because of the receipt of final bill by former tenant or owner.

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SECTION II — METERING AND BILLING

17. **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, Subject to certain exceptions, enumerated below, consumption shall be determined on the basis of the meter registration and bills shall reflect the consumption so registered. Any mistake in reading the registration, however, shall not affect the liability for gas consumed as determined by a corrected reading of the registration.

When the meter is not read the Company may estimate the quantity of gas consumed and render a bill for such quantity.

All meters shall be tested at such intervals and using such methods as may be prescribed from time to time by the Public Utilities Commission of Ohio. The meter shall be removed from the customer's premises for such test and a substitute meter, newly tested, shall be installed in its place. After the meter has been tested and before it is returned to service at the same or a different location, it shall be adjusted to be accurate within three percent (3%) plus or minus.

The Company shall also test the meter at any time, at the request of the customer, in accordance with Ohio Revised Code Section 4933.09 and using the method prescribed by Rule 4901:1-13-04 of the Ohio Administrative Code. Such test shall be performed in the presence of the customer or customer representative if requested. The test will be performed with a certified and sealed meter prover.

A meter registering between three percent (3%) fast and three percent (3%) slow shall be deemed for all purposes to be registering correctly and resealed. The date of the testing will be stamped on the meter. If the meter is tested at the customer's request and found to be registering correctly, Customer shall pay the Meter Test Charge contained in SECTION IV, Third Revised Sheet No. 2. In accordance with Rule 4901:1-13-04 of the Ohio Administrative Code, Customer will be informed at the time the test is requested that the Meter Test Charge may be applicable.

During any period that incorrect registration can be established, the meter readings and bills based thereon shall be adjusted by the Company to the satisfaction of the customer on the basis of all available information concerning the use of gas by the customer. If,

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as the result of such adjustment, overpayments are shown to have occurred, the Company shall reimburse the customer in the amount of such overpayments. The Company shall continue to supply gas to the customer and the customer shall pay the amounts billed, pending the adjustment.

18. Backbilling. The Company's policy on backbilling shall comply with Rule 4901:1-1304 of the Administrative Code and Section 4933.28 of the Ohio Revised Code.

19. Billing Periods. Bills shall be rendered regularly at monthly intervals. Non-receipt of bills by customer does not release or diminish the obligation of customer with respect to payment thereof.

Meters are ordinarily read at monthly intervals but may be read more or less frequently at Company's option; however, each meter will be read at least once in a twelve (12) month period.

20. Payment of Bills. Bills shall be paid by the customer at any office of the Company during its regular office hours or to any one of the Company's authorized collecting agents during the regular office hours of such agent. Any remittance received by mail at any office of the Company bearing U.S. Postal Office cancellation date corresponding with or previous to the last date for the net payment will be accepted by the Company as within the net payment period.

21. Removal of Service by Company. At the option of the Company, the Company shall have the right to shut off the gas and to remove its property from the customer's premises and the Company shall have the further right, independent of, or concurrent with, the right to shut off, to demand immediate payment for all gas theretofore, delivered to the customer and not paid for, which amount shall become due and payable immediately upon such demand, when the customer vacates the

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premises, become bankrupt or a receiver, trustee, guardian, or conservator is appointed for the assets of the customer, or the customer makes assignment for the benefit of creditors. For residential customers, such rights shall be subject to the requirements of Rules 4901:1-18 and 4901:1-13 of the Ohio Administrative Code. For small commercial customers, such rights shall be subject to the requirements of Rule 4901:1-13-08 of the Ohio Administrative Code

22. **Bill Format and Billing Procedure.** The Company's policy on bill format and billing procedure shall comply with Rule 4901:1-13-11 of the Ohio Administrative Code and Ohio Revised Code, Section 4905.30 as amended from time to time

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SECTION III – PHYSICAL PROPERTY

23. **Service Lines.** The general term “service pipe” or “service line” is commonly used to designate the complete line or connection from the Company main up to and including the meter connection. It consists of two distinct parts, (a) the service line connection, and (b) the customer service line.

(a) Service Line Connection

The service line connection consists of the connection at the meter outlet of the necessary pipe and appurtenances to extend to the property line, including the curb cock location, curb cock, and curb box. This connection shall be made by the Company, or its representative, without charge to the customer and it remains the property of the Company.

(b) Customer Service Line

The customer service line consists of the pipe from the meter outlet of the curb cock to and including the meter connection. For all service lines installed prior to September 24, 2009, the customer shall own the customer service line. On and after September 24, 2009, the customer shall be responsible for the original installation of the service line and the Company shall take over ownership of the same upon inspection and acceptance by the Company. The same shall be treated as contributed property to the Company. The Company shall, at its expense, be responsible for customer service line maintenance, repair and replacement. The Company shall have the right to determine the location, and termination points of the customer's service line. The customer shall be responsible for the incremental costs for maintenance, repair or replacement of service lines greater than 90 feet (90') in length or one inch (1") in diameter or with any other extraordinary installation characteristics. All service lines installed, maintained, repaired or replaced after September 24, 2009 will be and remain the property of the Company.

24. **Meters furnished.** 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. The Company shall require commercial and industrial customers to reimburse the Company for its costs in providing and installing meters for such customers; provided however, Suburban may waive such charge for competitive or

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economic development purposes. Such meters shall be and remain the property of the Company and the Company shall have the right to replace them as the Company deems necessary.

25. **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 Company may require the customer, at the customer's expense, to relocate the meter setting together with any portion of the customer's service line necessary to accomplish such relocation.
26. **Only Company Can Connect Meter.** The owner or customer permit anyone who is not an authorized agent of the Company to connect the Company's meters, regulators, or gauges or in any way alter the same with the Company's meters, regulators, or gauges.
27. **House Piping.** The customer shall own and maintain the piping from the outlet of the meter to gas-burning appliances. The Company has no obligation to install, maintain, or repair said piping.
28. **Appliances.** The customer shall own and maintain all gas-burning appliances. The Company shall have no obligation to install, maintain, or repair appliances.
29. **Standards for Customer's Property.** The customer's service line, house lines, fittings, valve connections, and piping shall be installed with materials and workmanship which meet the requirements of the Company and shall be subject to inspection or test by the Company. The Company shall have no obligation to establish service until the inspection and test demonstrate compliance with such requirements of the Company in respect to the facilities in place at the time of the test.

The first inspection at any premises, including service lines and house lines, shall be without charge except in the case of service lines repaired or replaced by the Company. In the case of leak, error, patent defect, or other unsatisfactory condition resulting in the disapproval of the line by the Company, the necessary correction shall be made at the customer's expense and then the lines will be inspected and tested again by the Company. Except in the case of service lines repaired or replaced by the Company, each subsequent inspection and test, when required after correction, shall be subject to a charge covering the cost thereof.

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30. **Discontinuance of Supply on Notice of Defect in Customer's Property.** If the customer's service line, other gas lines, fittings, valves, connections, gas appliances, or equipment on a customer's premises are defective or in such condition as to constitute a hazard, the Company, upon notice to it of such defect or condition, discontinue the supply of gas to such appliances or equipment or to such service line or such other gas lines until such defect or condition has been rectified by the Company in the case of service lines, or by the customer in all other cases in compliance with the reasonable requirements of the Company.
31. **No Responsibility for Material or Workmanship.** The Company is responsible for maintenance of, or any imperfect material or defective or faulty workmanship in any new customer's service line until it is inspected and accepted by the customer, or any for house lines, fittings, valve connections, equipment, or appliances. The Company is not responsible for any loss or damage arising from inadequate or improper maintenance or from imperfect material or defective or faulty workmanship, unless work was performed by the Company's employees, and the customer has received payment for such work performed.

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- 32. **Inspection of Altered Piping.** It shall be the duty of the customer to notify the Company promptly of any additions, changes, alterations, remodeling, or reconstruction affecting gas piping on the customer's premises.
- 33. **Extension of Distribution Mains.** The Company will extend its distribution mains (not to exceed two inches in diameter) on any dedicated street or highway at cost, up to but not more than, a distance of one hundred (100) feet for each Applicant. Upon application for domestic service extension of main in excess of one hundred (100) feet for each Applicant, the Company may enter into a line extension agreement providing for a deposit on 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 footages which the Company will construct without cost to the Applicant. The amount of deposit shall be determined by multiplying the excess footage as hereinabove determined by the cost per foot to the Company of a similar size distribution main installed during the preceding calendar year. The sum so deposited shall be subject to refund on the basis of the cost per foot deposited multiplied by one hundred (100) for each additional Applicant who becomes a bona fide customer connected to the extension but not to laterals therefrom or to further extensions hereof. No refunds shall be paid after the expiration of ten (10) years from the date of the agreement.

Where a line extension is necessary to provide service available to plots of lots or real estate subdivisions and such extension is not deemed justified at the Company's expense, the owners or promoters of such plots of lots or real estate subdivisions may enter into a line extension agreement and deposit with the Company the cost of that portion of the main extension which

REC
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TARIFF DIVISION
Public Utilities Commission of Ohio

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is not deemed justified at the Company's expense. This deposit will be refunded at the average cost of one hundred (100) feet for each bona fide customer connected to the extension but not to laterals therefrom or to further extensions thereof. No refunds shall be paid after the expiration of ten (10) years from the date of the agreement.

Where a main extension is requested for residential or industrial purposes and all or part of such extension is not deemed economically justified at the Company's expense, based on a cost-benefit study, the Company shall require the Applicant or Applicants to enter into a line extension agreement and deposit with the Company the estimated cost of that portion of the extension which is not deemed economically justified at the Company's expense, based on such study. The deposit will be refunded annually, based upon the incremental volumes sold directly from the main extension which are over and above those volumes used to determine the portion of the main extension to be done at the Company's expense. The refund shall be determined by applying such incremental volumes by the applicable rates. No refunds shall be paid after the expiration of ten (10) years from the date of the agreement.

In no case shall the total of refunds exceed the amount deposited for the extension. Deposits will not draw interest. Extensions shall be the property of the Company.

The Company shall have no obligation to make any extensions during the months of December, January, February, or March.

When a main extension is deemed economically justified at the Company's expense, no deposit need be required.

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SECTION IV - GENERAL

34. Minimum Gas Service Standards. The Company shall comply with the minimum gas service standards for natural gas companies as set forth in Chapter 4901:1-13 of the Ohio Administrative Code, a copy of which may be viewed on the Public Utilities Commission of Ohio's Web site at www.puco.ohio.gov, or obtained from the Public Utilities Commission of Ohio upon request. Where the Public Utilities Commission of Ohio has granted a waiver to Suburban Natural Gas Company for any provision of the minimum gas service standards, the Company shall comply with the terms of any order granting such waiver. The rules and regulations in this tariff are subject to, as part thereof, all orders, rules, and regulations applicable to the Company as to time issued or established by the Public Utilities Commission of Ohio, emergency powers.
35. The Company reserves the right to modify, alter or amend the foregoing rules and regulations and to make such further and other rules and regulations as experience may suggest and as the Company may deem necessary and prudent in the conduct of its business. Said new or amended rules and regulations shall become effective, and will be added to the Company's tariff, only after notice to and approval by the Public Utilities Commission of Ohio. All customer gas services come under the standards for gas pipings and appliance venting on customer premises.
36. All of the foregoing rules and regulations shall apply to living units located in mobile home parks or similar installations, shall apply particularly with regard to those sections of the rules and regulations relating to, and setting standards for, piping within such living units and the venting of gas appliances in which gas is used or burned.
37. The Company is required to adhere in all respects to, the "Rules and Regulations for the Operation and Maintenance of Gas Pipe Lines in the State of Ohio" as published and issued by the Public Utilities Commission of Ohio and designated as Administrative Order No. 1000. A copy of this publication shall be kept on file in each office of the Company for inspection by any interested customer.
38. The rules and regulations shall not apply during periods of shortage in the supply of natural gas available to the Company, to the extent that compliance by the Company with such rules and regulations is precluded by the shortage in

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supply. During periods of shortage of supply to the Company, restrictions on new service and curtailment of existing service shall be governed by such other rule of general or specific applicability as may be approved by the Public Utilities Commission of Ohio.

39. Approval of the above tariff language by the Public Utilities Commission of Ohio does not constitute a determination by the Commission that the imposition of liability imposed by the Company should stand in a court of law. Approval by the Commission merely recognizes that since it is a court's responsibility to adjudicate negligence and consequent claims, it is also the court's responsibility to determine the validity of the exculpatory clause.

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SECTION V – RATES

GENERAL SERVICE TARIFF SCHEDULE

Applicability:

Applicable to small general service and large general service sales volumes beginning in November 2017 through October 2018.

Small General Service Rate (applicable to customers with annual usage less than 10 Mcf):
All Mcf per meter, per month, \$1.41996333 per Mcf.
A Customer Charge of \$19.30 per meter, per month, regardless of usage.

Large General Service Rate (applicable to customers with annual usage 10 Mcf or more):
All Mcf per meter per month, \$2.30910463 per Mcf.
A Customer Charge of \$79.59 per meter, per month, regardless of usage.

Gas Cost Recovery:

All gas consumed is subject to the Gas Cost Recovery (GCR) per Mcf applied to the customer's monthly consumption. The GCR shall be determined under the provisions of the uniform purchased gas adjustment clause as set forth in Ohio Administrative Code Chapter 4901:1-14 and any amendments thereof, and by the lawful orders of the Public Utilities Commission of the State of Ohio.

Gross Receipts Tax Rider:

The amount due on all gas sales shall be adjusted for the Ohio gross receipts excise tax at the rate of 4.9810%.

MCF Tax Rider:

The amount due shall be adjusted for the Ohio Excise (Mcf) tax as follows:

First 200 Mcf per account per month	\$.1593 per Mcf
Next 1900 Mcf per account per month	\$.0877 per Mcf
Over 2000 Mcf per account per month	\$.0411 per Mcf

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Case No. 17-594-GA-ALT, dated November 1, 2017

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Miscellaneous Charges:

The following charges shall apply to all classes of customers:

(a) Reconnection Charge. If a service is reconnected after disconnection, a charge of twenty dollars (\$20.00) shall be assessed.

(b) Dishonored Check Charge. Whenever a customer pays a bill by check and the check is returned to Company by the customer's financial institution for lack of sufficient funds in the customer's account, there shall be a dishonored check charge assessed for each check returned. Such customer shall be charged thirty dollars (\$30.00) for processing the dishonored check.

(c) Late Payment Charge. If a bill payment is not received by the Company offices or by the Company's authorized agent on or before the specified payment date, which shall be fourteen (14) days after the mailing of the bill, a one-time additional amount of five percent (5%) of the amount of the bill will become due and payable as part of the customer's total obligation. This provision is not applicable to: (1) unpaid account balances existing prior to the effective date of this rule and regulation; or (2) unpaid account balances of customers enrolled in payment plans pursuant to Ohio Administrative Code, Section 4901:1-18-04.

(d) Meter Test Charge. When a meter is tested at the customer's request and the results of the test demonstrate that the meter is accurate within a tolerance of plus or minus three percent (3%), the Company will assess a meter test charge of thirty-five dollars (\$35.00) to recover the cost of the removal and meter test, in accordance with Ohio Revised Code Section 4933.09. If the meter tested is not found to be accurate, there shall be no charge for the removal and test.

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Suburban Natural Gas Company
Cygnet, Ohio

SECTION V
Eighth Revised Sheet No. 2A
Cancels
Seventh Revised Sheet No. 2A

UNCOLLECTABLE EXPENSE RIDER

APPLICABLE:

To all customers.

UNCOLLECTABLE EXPENSE RIDER:

A charge of \$0.00363985 per Mcf shall be applied to all gas service rendered to those customers responsible for paying the Uncollectible Expense Rider. Suburban shall file an application with the Public Utilities Commission of Ohio upon which the approval to change the rate if the Company determines that an adjustment of more or less than ten (10) percent is needed to adjust for prior period over or under-collected.

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ISSUED BY ANDREW J. SONDERMAN, PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION V
Ninth Revised Sheet No. 2B
Cancels and Supersedes
Eighth Revised Sheet No. 2B

INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

APPLICABILITY:

Applicable to all customers.

DESCRIPTION:

An additional charge per month per account, regardless of gas coverage, to cover costs associated with Suburban's customer notification and repair or replacement of service lines as specified in the Company's rate of service filed with the Public Utilities Commission of Ohio. This Rider shall be Commissionally pursuant to a Notice filed no later than May 31 of each year based on three months of actual data and three months of estimated data for the reporting year. Such adjustments to the Rider will become effective on each bill rendered on November 1 of each year.

RATE:

\$0.11 per Month

ISSUED: November 1, 2017

EFFECTIVE: November 1, 2017

Filed pursuant to the Finding and Order of the Public Utilities
Commission of Ohio in Case No. 17-1371-GA-RDR dated November 1, 2017

ISSUED BY ANDREW J. SONDERMAN, PRESIDENT

ENERGY EFFICIENCY PROGRAM RIDER

APPLICABILITY:

Applicable to all Small General Service Customers.

DESCRIPTION:

An additional charge to fund the costs associated with the implementation of cost-effective weatherization measures made available to high effective Annual Percentage of Income Plan Program (PIPP) customers served under Income Plan Service (GS) Rate Schedule.

RATE:

A charge of \$0.00 per month to be applied to all GS schedule accounts.

Proposed To Be Deleted

Issued: November 10, 2017

Effective: November 10, 2017

Filed pursuant to the Opinion and Order of the
Public Utilities Commission of Ohio in
Case No. 17-594-GA-ALT, dated November 1, 2017

ISSUED BY ANDREW J. SONDERMAN, PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION V
First Revised Sheet No. 4

[Reserved]

Proposed To Be Deleted

ISSUED: April 17, 2008

EFFECTIVE: April 17, 2008

Filed pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 07-689-GA-AIR, dated March 19, 2008

ISSUED BY DAVID L. PEMBERTON JR., PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION V
Fortieth Revised Sheet No. 5

[Reserved]

Proposed To Be Deleted

ISSUED: April 17, 2008

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Filed pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 07-689-GA-AIR, dated March 19, 2008

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Suburban Natural Gas Company
Cygnet, Ohio

SECTION V
Sixth Revised Sheet No. 6
Cancels and Supersedes
Fifth Revised Sheet No. 6

**GAS SERVICE
INTERIM, EMERGENCY, AND TEMPORARY
PIP PLAN TARIFF SCHEDULE RIDER**

APPLICABLE:

To sales of all customers.

PIP PLAN TARIFF BASE RATE RIDER:

A PIP Plan base rate rider charge of \$0.1307724 per applicable customer. A PIP Plan apply to all tariff volumes of applicable customers.

Proposed To Be Deleted

Issued: July 21, 2017

EFFECTIVE: July 11, 2017

Filed pursuant to the Opinion and Order
of The Public Utilities Commission of Ohio in
Case No. 08-947-GA-ABN, dated June 29, 2011,
and under authority of Case No. 17-416-GA-PIP

ISSUED BY ANDREW J. SONDERMAN, PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION V
Original Sheet No. 7

SMALL GENERAL SERVICE TEMPORARY BASE RATE REVENUE RIDER

Applicability:

Applicable to all Small General Service sales volumes and volumes delivered under the Small General Transportation Service schedule.

Temporary Base Rate Revenue Rider Rate:

A temporary base rate revenue rider rate will be determined as described in the Joint Stipulation and Recommendation in Case No. 94-987-GA-AIR and will apply to all bills rendered on and after Unit 1, January, 1996 until Unit 1, January, 1997.

A temporary base rate revenue rider rate will be determined as described in the Joint Stipulation and Recommendation in Case No. 94-987-GA-AIR and will apply to all bills rendered on and after Unit 1, January, 1997 until Unit 1, January, 1998.

A reconciliation will be performed for the period December, 1991 through December, 1997. A temporary base rate revenue rider rate will be determined as described in the Joint Stipulation and Recommendation in Case No. 94-987-GA-AIR and will apply to all bills rendered during the billing month of March, 1998.



ISSUED: January 26, 1996 EFFECTIVE: January 26, 1996
Filed pursuant to the Order of the Public Utilities
Commission of Ohio in Case Nos. 93-1569-GA-SLF, 94-938-GA-ATR,
and 94-939-GA-ATA dated January 18, 1996

ISSUED BY DAVID L. PEMBERTON, PRESIDENT

GENERAL SERVICE TEMPORARY BASE RATE REVENUE RIDER

Applicability:

Applicable to all General Service sales volumes and all volumes delivered under the General Transportation Service schedule for customers listed on Appendix A to this rider.

Temporary Base Rate Revenue Rider Rate:

A temporary base rate revenue rider rate will be determined as described in the Joint Stipulation and Recommendation in Case No. 94-987-GA-AIR and will apply to all bills rendered on and after Unit 1, January, 1996 until Unit 1, January, 1997.

A temporary base rate revenue rider rate will be determined as described in the Joint Stipulation and Recommendation in Case No. 94-987-GA-AIR and will apply to all bills rendered on and after Unit 1, January, 1997 until Unit 1, January, 1998.

A reconciliation will be performed for the period December, 1991 through December, 1997. A temporary base rate revenue rider rate will be determined as described in the Joint Stipulation and Recommendation in Case No. 94-987-GA-AIR and will apply to all bills rendered during the billing month of March, 1998.



ISSUED: January 26, 1996

EFFECTIVE: January 26, 1996

Filed pursuant to the Order of the Public Utilities Commission of Ohio in Case Nos. 93-1569-GA-SLF, 94-938-GA-ATR, and 94-939-GA-ATA dated January 18, 1996

ISSUED BY DAVID L. PEMBERTON, PRESIDENT

SECTION VI - GAS TRANSPORTATION SERVICE

DEFINITIONS

"Company" means Suburban Natural Gas Company.

"Customer" means any customer taking transportation service hereunder.

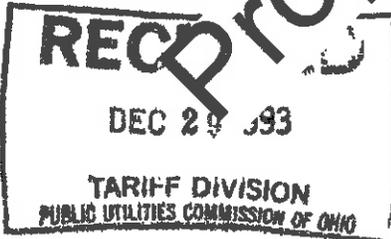
"Mcf" means one thousand cubic feet of gas measured by industry standards.

"Authorized Daily Volume" means the volume of gas to be delivered any day that the Company agrees to deliver to Customer which no planned interruption of that volume.

"Customer's Facilities" means the Customer's premises, property, factories, and buildings where natural gas is being consumed.

"Human Needs Customer" means a Customer whose facilities are used for residential dwelling on a permanent or temporary basis; commercial customers whose facilities are of a residential nature; other customers whose service locations are places of the kind where the element of human welfare is the predominant factor; and civil and governmental customers whose facilities are required in the performance of protecting and preserving the public health, safety and welfare. Facilities shall include, but are not limited to: houses, apartment buildings; correctional institutions; hospitals; and secondary schools; nursing homes; and charitable institutions.

"Retainage" means the Company's actual average system-wide unaccounted for gas percentage as determined from time to time by the Company.



ISSUED: January 1, 1994 EFFECTIVE: January 1, 1994

Filed pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 93-1577-GA-ATA, dated December 23, 1993

ISSUED BY DAVID L. PEMBERTON, PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION VI
Second Revised Sheet No. 2

INTERRUPTIBLE TRANSPORTATION SERVICE

Applicability:

Available only under a special arrangement contract with the Company to be filed with and approved by the Public Utilities Commission of Ohio pursuant to P.U.C. §4905.31. Such contract shall set forth the terms, conditions, rates and charges for such service

Proposed To Be Deleted

ISSUED: May 10, 2011

EFFECTIVE: May 10, 2011

Filed pursuant to the Opinion and Order
of the Public Utilities Commission of Ohio in
Case No. 11-87-GA-ATA, dated May 4, 2011

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

Suburban Natural Gas Company
Cygnet, Ohio

SECTION VI
Second Revised Sheet No. 3

[RESERVED]

Proposed To Be Deleted

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Case No. 11-87-GA-ATA, dated May 4, 2011

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Suburban Natural Gas Company
Cygnet, Ohio

SECTION VI
Second Revised Sheet No. 4

[RESERVED]

Proposed To Be Deleted

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Suburban Natural Gas Company
Cygnet, Ohio

SECTION VI
Second Revised Sheet No. 5

[RESERVED]

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Case No. 11-87-GA-ATA, dated May 4, 2011

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

[RESERVED]

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Case No. 11-87-GA-ATA, dated May 4, 2011

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

FIRM TRANSPORTATION SERVICE

Applicability:

Available to any commercial or industrial end-use Customer provided that service can be rendered within the limits of Company's operating conditions and facilities. On any day, Company shall deliver Customer's authorized daily volume of gas on a firm basis, with no planned interruption.

However, Customer's authorized daily volume is interruptible when such interruption is necessary due to Operational Flow Orders, Operating Orders, force majeure conditions, or where service to General Customers is threatened or when necessary for maintenance or repair of facilities. The authorized daily volume of gas to be transported shall be specified in a written service agreement as well as any maximum firm volumes to be transported by the Company for deliveries under this tariff. The Company shall be under no obligation to accept or deliver gas for transportation except as set forth in said agreement and this tariff.

Nominating, scheduling, and monitoring:

General:

(a) Except for events solely within Company's control, the obligation to monitor, control, adjust and maintain an accurate concurrent balance between receipts and deliveries of transportation under this tariff shall rest with Customer or its designated agent on such agent's behalf. By the provisions of this section or the other sections of this tariff, Company assumes no responsibility to monitor or adjust Customer's deliveries.

(b) All notices or communications from Customer or its designated agent on such agent's behalf to Company pursuant to the requirements of this section shall be submitted through Company's facsimile machine or to an email address supplied by the Company from time to time. Should Customer not have access to a facsimile machine, notices or other communications shall be submitted in accordance with written confirmation by mail. The date and time of all such notices or other communications from Customer to Company under this section shall be deemed to be the date and time those notices or communications are received by Company, unless otherwise specified.

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Case No. 11-87-GA-ATA, dated May 4, 2011

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

Nominations:

(a) A Customer or its agent seeking to nominate quantities under any applicable service agreement shall furnish to Company, for each such service agreement (i) a scheduled daily receipt quantity to be delivered by or on behalf of the Customer at the applicable receipt point(s) on Company's system and (ii) a scheduled daily delivery quantity to be delivered to the Customer at Customer's meter. Retainage shall be included in the scheduled daily receipt quantity. Customer's or its agent's scheduled daily receipt quantity of gas measured in one thousand cubic feet (Mcf) that the Customer or its agent schedules to be delivered to the Company each day at applicable receipt point(s) on the Company's system are referred to as "daily nominations". For purposes of this Section "daily usage" means the Mcf that the Customer uses, as measured by Customer's meter. The difference between the daily receipt quantity, adjusted for retainage, and daily usage is Customer's imbalance.

(b) Unless otherwise agreed in a service agreement, daily nominations by Customer or its agent for gas scheduled to flow on the first day of a month shall be submitted to Company no later than four (4) hours prior to the time the Company is required to submit nominations to the applicable interstate or intrastate pipelines. Daily nominations by Customer or its agent for gas scheduled to flow on any day other than the first day of a month shall be submitted to Company no later than four (4) hours prior to the time the Company is required to submit nominations to the applicable pipelines.

(c) Subject to the conditions set forth below, Customer or its agent may make intra-day changes in its daily nominations. Such changes shall be effective but only to the extent that changes are permissible under the regulations of the applicable interstate or intrastate pipelines and communication facilities. Customer or its agent shall communicate such changes to Company in a manner which allows Company, exercising reasonable care, to give due regard to other duties of Company personnel, to arrange such changes with the applicable interstate or intrastate pipelines. Customer or its agent may make intra-day changes only if the following requirements and conditions are met:

- (i) applicable receipt and delivery points are equipped with real time electronic measuring devices unless waived by the Company in its sole discretion;
- (ii) if Company does not control the receipt or delivery points, actual flows consistent with the requested nominations are confirmed;

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ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

(iii) Customer's receipts or deliveries (A) during any eight (8) hour period may not exceed 40 percent of Customer's authorized daily volume, and (B) during any twenty-four (24) hour period do not exceed Customer's authorized daily volume, provided that all deliveries do not exceed the applicable maximum hourly limitations, if any, specified in the service agreement;

(iv) Customer's revised nominations during a day shall under no circumstances fall below the confirmed quantities for that day up to the effective time of the revised nominations; and

(v) no intra-day changes may be made on Saturdays, Sundays, or holidays.

(d) Customer or its agent shall cause the operator of each meter to accept and, if applicable, each point of delivery designated in any nomination to be in nomination submitted by Customer or its agent to confirm all such nominations, changes in nominations, before implementation by Company, by facsimile or to an email address supplied by the Company from time to time. If Customer does not have an email address or a facsimile machine, in which case all such confirmations or other communications shall be by telephone with written confirmation.

(e) Company shall make available to Customer, its agent Customer's imbalance status or information from which Customer may determine its imbalance status. Such updates by Company shall be based on data available to Company at that time, and shall constitute notice to Customer for purposes of the application of the imbalance charges set forth in this tariff. Customer shall eliminate imbalances in its account as soon as possible but in no event later than the last day of the month in which such notice is received.

Confirmation and Capacity by Company:

No gas shall flow under any nomination until Company has confirmed, to the extent required, the nomination is within awarded capacity, and scheduled the applicable quantities.

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ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

Net Monthly Bill:

Computed in accordance with following charges:

Administrative Charge: Two Hundred fifty dollars (\$250).

Transportation Charge: Not to exceed the General Service rate then in effect, less all related gas costs. This rate shall be in addition to any applicable monthly customer charge and late payment charge. The minimum rate shall cover the variable costs of service, plus make a contribution to total Company fixed costs. Unless otherwise agreed by the Company and Customer, Customer shall pay the maximum rate Admin volumes delivered hereunder. In addition, Customers are also subject to the charge and other charges described herein, including imbalance charges. Transpr

Imbalances:

- (a) In the months when Customer's cumulative daily receipts, less retainage, are less than Customer's cumulative usage, the Company shall sell gas assets cumulative negative imbalance to Customer at the Company's Asset Manager's current month's invoices weighted average costs of gas (WACOG) times one hundred twenty percent (120%). The WACOG would include cost of gas, firm transportation charges and demand charges and, if applicable, asset management payments. If applicable
- (b) In the months when Customer's cumulative daily receipts, less retainage, are greater than Customer's cumulative usage, the Company shall purchase the excess volumes associated with this positive imbalance, at a rate by the Asset Manager's current month's invoices weighted average cost of gas times eighty percent (80%). In such case, the WACOG includes only the volume of gas.
- (c) In addition, if in any month, if a customer incurs a storage overrun or excess storage injection penalty from an applicable interstate or intrastate pipeline in that month, Customer is subject to its pro rata share of that penalty. All imbalance charges shall be applied to Customer's next monthly bill.
- (d) As an alternative to the monthly reconciliation procedure set forth in the preceding paragraphs of this section, the Company and Customer may enter into a special arrangement for the balance of receipts and deliveries subject to the approval of the Public Utilities Commission, Ohio pursuant to Ohio Revised Code Section 4905.31.
- (e) Excessively deliveries or receipts in violation of subsection (c)(iii) of Section VI, Nominations shall be charged or credited as a monthly imbalance hereunder.

Demand Charge:

In addition to other applicable charges set forth herein, Customer shall be subject to a Demand Charge of twenty-five cents (\$.25) per Mcf per month for all volumes delivered through the Customer's meter.

Unauthorized Volumes:

In the event Customer fails to interrupt deliveries under this tariff when and as requested by the Company or causes the Company to incur additional charges from its pipeline suppliers, such deliveries will be designated unauthorized volumes. All unauthorized volumes shall be billed at a rate or rates in addition to the total of any and all rates, charges or penalties incurred by Customer as a result of such unauthorized volumes in addition to the charges set forth in the Net Monthly Bill provision of this tariff.

Proposed To Be Deleted

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ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

Terms and Conditions:

The Customer shall enter into a written service agreement with the Company. Such agreement shall set forth specific arrangements as to volumes to be transported and the rate to be charged, as well as any other circumstances relating to the individual customer. The Customer shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates, or permits to enable the gas to be transported hereunder to be delivered to the Company's system.

Daily Metering:

All customers with an average estimated or actual monthly usage than 1000 Mcf must install a daily metering device. All other customers shall have the option of installing a daily metering device. The daily metering devices shall all be equipped with an electronic measurement or automatic metering device and associated telemetering equipment. The Customer shall be responsible for the cost of such a meter, which shall be installed and maintained, and remain the property of the Company. Absent such a metering device, the Customer will be billed a *pro rata* share of any fines or penalties demonstrated by the Company to be attributable to the Customer.

Operational Flow Orders:

Customers without daily metering devices shall be subject to Company's issuance of operational flow orders (OFO) which require Customers to adjust scheduled volumes to match their estimates. An OFO may include the scheduling of supply quantities in excess of design criteria. Failure to comply with an OFO when operating conditions exceed design criteria. Failure to comply with an OFO will result in the billing of the following charges for an OFO shortfall which is defined as the difference between the daily OFO and actual usage:

- (a) The payment of a penalty cost equal to the highest incremental cost paid by Company on the day of non-compliance;
- (b) One day pipeline demand charges on the OFO shortfall, except in instances where OFOs require scheduling of volumes in excess of daily nominal demand. This charge shall not be imposed more frequently than once in any month; and
- (c) Payment of all other charges incurred by Company on the date of the OFO shortfall. If a customer complies with an OFO it shall not be subject to any penalty or additional cost.

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Operational Matching Orders

Customers with daily metering devices are subject to Company's issuance of operational matching orders (OMO) which will direct Customers to adjust usage to match volumes flowing on pipelines. Failure to comply with an OMO will result in the billing of the following charges to the OMO excess which is to be defined as the difference between the actual daily usage and the daily nominations actually received:

- (a) The payment of a gas cost equal to the highest incremental cost paid by Company on the date of non-compliance;
- (b) One month's pipeline demand charges on the OMO shortfall except in instances where OMOs require scheduling of volumes in excess of any contracted quantities. This charge shall not be imposed more frequently than once in any thirty-day period; and
- (c) The payment of all other charges incurred by Company on the date of the OMO shortfall. If a Customer complies with the OMO, the Customer shall not be subject to any penalty or additional cost.

Service Regulations:

The supplying of, and billing for, all conditions applicable thereto, are subject to the Company's Service Regulations.

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of the Public Utilities Commission of Ohio in
Case No. 11-87-GA-ATA, dated May 4, 2011

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT

P.U.C.O. NO. 4
 (Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF NATURAL GAS

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In accordance with the Public Utilities Commission of Ohio Opinion and Order

Order Dated: XX/XX/XXXX

Case No. XX-XXX-XXX

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P.U.C.O. NO. 4
 (Cancels P.U.C.O. No. 3)
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RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS

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P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

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Order Dated: XX/XX/XXXX

Case No. XX-XXX-XXX

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P.U.C.O. NO. 4
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**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
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Tariff for Natural Gas Service

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS

SECTION II DEFINITIONS

A. Abbreviations:

- Btu -British thermal unit
- Ccf -One hundred cubic feet
- Dth -One Dekatherm or 1,000,000 Btu
- FERC -Federal Energy Regulatory Commission
- GCR -Gas Cost Recovery
- Mcf -One Thousand cubic feet
- OAC -Ohio Administrative Code
- OCC -Ohio Consumers' Counsel
- ORC -Ohio Revised Code
- PSIG -Pounds per square inch gauge
- PUCO -Public Utilities Commission of Ohio

B. "Applicant" means any person who requests or applies with the Company for gas service.

C. "Btu/Btu Adjustment" The normal range of heating value will not be less than 950 Btu per cubic foot of gas. Cubic feet shall be converted to therm equivalent for billing, by application of a fraction, the numerator of which shall be the weighted average Btu content of natural gas entering the Company's system for the days representing the days in the billing cycle for the Customer and the denominator of which shall be 1,000. The calculation of the Btu Adjustment shall be set out on the Customer's bill.

D. "Business Day" means, for purposes of initiation or installation of gas service, a day when a natural gas company performs regularly scheduled installation and, for all other purposes, a day when the Company observes regularly scheduled customer service office hours.

E. "Company" means Suburban Natural Gas Company.

F. "Consumer" means any person who receives service from the Company.

Issued: XX/XX/XXXX

Effective: XX/XX/XXXX

In accordance with the Public Utilities Commission of Ohio Opinion and Order

Order Dated: XX/XX/XXXX

Case No. XX-XXX-XXX

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P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

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- G. “Customer” means any legal entity or natural person who has an agreement, by contract and/or tariff, with the Company to receive service or anyone who requests or applies for service from the Company.
- H. “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 with a service line, meter or unauthorized reconnection of gas service.
- I. “Gas Service” means the provision of natural gas by the Company to an Applicant, Customer or Consumer pursuant to this tariff.
- J. “Large General Service Customer” means a non-residential customer receiving gas under Rate LGS, (Large General Service).
- K. “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.
- L. “Non-Residential Customer” means a customer receiving Non-Residential Service.
- M. “Non-Residential Service” means gas service provided to any location where the use is primarily of a business, professional, institutional or occupational nature.
- N. “Past Due” means any utility bill balance that is not paid by the due date stated on the bill.
- O. “Percentage of Income Payment Plan” (“PIPP”) means the income-based payment plan for low-income, residential customer served by the Company.
- P. “Person” means any individual or legal entity, including a corporation, limited liability company, partnership, association or joint venture.
- Q. “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.

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- R. "Residential Customer" means a residential customer receiving gas service under Rate SGS (Small General Service) or Rate LGS (Large General Service).
- S. "Small Commercial Customer" means a commercial customer receiving gas service under Rate SGS (Small General Service).
- T. "SCFH" – Standard Cubic Feet per Hour
- U. "Tampering" means to interfere with, damage, or bypass the Company's meter 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 or bypass of the Company's meters, gas lines or gas facilities that have been disconnected by the company for the purpose of theft of gas service.

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SECTION III SERVICE

Application for Service

Applications for service may be submitted in person at the Company's local offices at 211 Front Street in Cygnet, Ohio and 2626 Lewis Center Road in Lewis Center, Ohio between the hours of 8:00 a.m. and 4:30 p.m. Applications may also be submitted online at our website, www.sngco.com, or you may request an application by telephone to be emailed to you. When no installation of piping is required, the Applicant 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 Applicant 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 in compliance with OAC 4901:1-17. The Company's policies for establishing credit and reestablishing credit, as set forth below, can also be found in "Suburban Natural Gas Company Customers' Rights and Responsibilities" which is available at <http://sngco.com/wp-content/uploads/Suburban-Natural-Gas-Bill-of-Rights.pdf>. A hard copy will be made available to Applicants and Customers upon request.

When the Applicant signs up for new natural gas service, the Company will verify the Applicant's credit. New Customers must meet one or more of the following criteria to establish credit with the Company:

- The Customer is the owner of the property to be served, or other real property in Suburban's service territory and has demonstrated financial responsibility with regard to the ownership of the property (such as good credit history with a mortgage company, clear deed to property, etc.) or meets the legally-accepted practices to verify credit.

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- The Customer demonstrates financial responsibility through a variety of information, including, but not limited to, the name of his/her employer, place of employment, position, length of service, letters of reference and names of credit cards.
- The Customer has had a prior account with Suburban for the same class of service within the past two years and, in the prior year of service, did not have a late bill more than twice and did not have service disconnected for nonpayment, fraud or tampering.
- The Customer can provide a creditworthy guarantor who will pay up to 60-days of service if he/she fails to pay his/her bill.

If the Applicant does not meet any of these criteria, the Applicant may be required to pay a deposit to establish credit with us. The deposit is security that the final bill will be paid and cannot be used to pay current or delinquent bills. The Company may not charge the Applicant a deposit of more than 130 percent of the Applicant's estimated average monthly bill for regulated services. The deposit may be increased or lowered after three consecutive billing periods if the deposit the Applicant paid differs by 20 percent or more of the amount that would have been required based on the actual usage, while taking into account possible seasonal changes in the Applicant's usage.

Deposits to Reestablish creditworthiness may be required if the Customer's account meets one of the following criteria:

- The Customer had the service disconnected due to nonpayment of past due bills, a fraudulent act, tampering, or unauthorized reconnection.

The Customer has not made full payment or payment arrangements for any given bill containing a previous balance for regulated services provided by the Company.

If the Company keeps the Customer's deposit for more than six months, the Company will pay 3 percent interest on the deposit. After 12 months, the Company will review the Customer's account and determine if the deposit should be returned. A deposit will be returned if it meets the following criteria:

- The Customer has paid his/her bills for service for twelve consecutive months without having had service disconnected for nonpayment.

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- The Customer has not had more than two occasions on which his/her bill was not paid by the due date.
- The Customer is not then delinquent in the payment of his/her bills.

If the Customer's service with the Company is terminated, either by the Customer's request or by disconnection for nonpayment, Suburban will apply the deposit plus any interest accrued to the final bill. The Customer will receive a refund of your deposit for any amount that exceeds the amount owed in the final bill.

Turning on Gas—Company Only

After properly applying for service, the Customer 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 or reestablish the flow after the meter valve or curb valve has been closed. The Customer, the Customer's agent, the Customer's employee or any other person that is not an authorized employee of the Company shall not turn on the gas at the curb valve or the meter valve. 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 after completing such repairs or modifications, only by operating a gas line stop if one has been installed downstream of the Company's meter.

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 ORC Section 4905.22. 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

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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 pipelines 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 use 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 Person shall attach or use any appliance which will increase or decrease the pressure in the Company's lines intermittently to such extent as to interfere with continuous service to other customers.

Service Not Transferable

No person may commence the use of gas until submitting and receiving approval of an Application for gas service by the Company. In the event of violation of this provision, and in addition to any 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 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 Customer Address

When the Customer changes address, the Customer should give notice to the Company prior to the date of change. The Customer is responsible for all gas supplied to the vacated premises

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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 at the Customer's request for any temporary purpose or use. Temporary service shall not be considered for purposes of compliance with OAC 4901:1-13-05(A)(3).

Customer Request to Discontinue Service

Residential Service. A Customer receiving Residential Service shall notify the Company before vacating the premises where gas is supplied or before discontinuing the use of gas. Customer shall be liable for all charges for gas supplied to such premises until the Company receives 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, Customer will remain financially responsible for gas supplied up until the date Customer vacates the premises, unless Customer is the individual who denied the Company access to disconnect service or Customer continues to reside at the premises until the Company is provided access to discontinue service. The Company may require the Customer to affirm in writing the date on which Customer vacates the premises and if a written affirmation is required, Customer will remain liable for all gas supplied on the premises until such written affirmation is provided. 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 in compliance with OAC 4901-18-08. The property owner, or property owner's agent, 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 action where safety or tampering issues arise.

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Non-Residential Service.

Non-Residential Customers shall notify the Company before vacating the premises where gas is supplied 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 Right to Deny or Discontinue Service

Residential Service. The Company shall have the right to deny or discontinue service to any Residential Customer for any of the reasons identified in OAC 4901:1-18-03.

Non-Residential Service. The Company shall have the right to deny or discontinue service to any Non-Residential Customer for any of the reasons identified in OAC 4901:1-13-08(C).

Disconnection Procedure

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

1. If a bill is delinquent, the Company may disconnect Customers. The Company will send a 14-day notice before disconnecting service. This 14-day notice may appear on the Customer's bill. To prevent disconnection, the Customer must pay the amount owed by the disconnection date listed on the notice.
2. The Company may immediately disconnect Customers without prior notice when necessary for safety reasons.
3. 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, measurement equipment or associated property was damaged, tampered 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.
4. The Company may disconnect customers for a fraudulent practice after notice in accordance with OAC 4901:1-13-09(C).
5. Disconnection for a fraudulent practice and delinquent bill disconnections will not occur on a Company holiday or weekend.
6. No delinquent bill disconnections may be made after 12:30 p.m. on Friday or the day preceding a Company holiday or weekend.
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 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.
9. Those Company employees who actually perform the disconnection shall be authorized to accept payment in lieu of disconnection, but will not be authorized to make any extended payment arrangements.

The Company will not disconnect a Residential Service Customer for a period of thirty (30) calendar days in instances where the Company has received certification in accordance with OAC 4901:1-18-06(C)(2) and (3) 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 OAC 4901:1-18(C)(3)(h), a Consumer may

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renew the medical certification two additional times of thirty (30) calendar days duration 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 until that outstanding balance is paid.

Reinstitution of Service Following Disconnection

Following disconnection of service, the Company will restore service to a Residential Customer according to OAC 4901:1-18-07, and will restore service to a Non-Residential Customer according to OAC 4901:1-13-08(E). Restoration of service is also subject to the Company's Reconnection Charge (Sheet No. 10).

Information Relative to Service

Information about the service that will be supplied to 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, whether in person or by telephone.

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BILLING AND METERING RULES AND REGULATIONS

Billing Periods

Bills shall be rendered regularly at monthly intervals. Non-receipt of bills by Customer does not release or diminish the obligation of Customer with respect to payment.

Bill Format and Billing Procedure; Bill Due Date

The Company's bill format and billing procedure shall comply with the applicable provisions of OAC 4901:1-3-11. Customer's bill is due and payable within fourteen (14) days of the postmarked date on the bill. Any remittance received at any office of the Company bearing U.S. Postal Service cancellation date corresponding with or previous to the last date of the payment period will be accepted by the Company as paid when due. Any electronic payment received before midnight on the last date of the payment period will be accepted as paid when due. Each past due bill will be subject to the Company's late payment charge set (Sheet No. 10).

Dishonored, Check, and ACH Return Charge

In the event that 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, the Customer shall be subject to the Company's Insufficient Funds Charge (Sheet No. 10).

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 employees or agents at monthly intervals. If the Company is unable to obtain an actual meter reading, it will render a bill based on estimated usage at the premises. Non-receipt of bills by Customer does not release or diminish the obligation of Customer with respect to payment.

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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 at no charge. If the Customer has refused access to the Company to read the meter, 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.

The Company will prepare a final bill. The former Customer is responsible for all service supplied to the premises until the Company is notified and the Company has a reasonable time of not less than three (3) business days after notification has been received by Company.

If a new Applicant for service or former Customer does not request a meter read as provided here, transfer of uninterrupted service to the new Applicant for service will be permitted, provided that the Applicant properly applies for service and meets all of the Company's requirements for initiation of service. Commencement of service to a new tenant or owner who has properly applied for service and meets the Company's requirements for said service shall not be delayed or denied by Company for said service because of non-payment of a final bill by the former tenant or owner.

Quantity of Gas Delivered by Meter

- (a) Gas will be measured by a meter installed by the Company, which shall be and remain the property of the Company. Subject to certain exceptions enumerated below, consumption shall be determined on the basis of the meter registration and bills shall reflect the consumption so registered. Any mistake in reading the registration, however, shall not affect the liability for gas supplied as determined by a corrected reading of the registration.
- (b) 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.

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(c) BTU Adjustment. Unless otherwise agreed, when Company receives Customer's gas from an interstate pipeline on a dekatherm basis, Company will make a heat content adjustment in accordance with the procedures set forth below in order to deliver to Customer volumes of gas, in Mcfs, equal in heat content to the gas delivered to Company for the account of Customer. The monthly heating value of gas measured and calculated by the pipeline which delivers Customer's gas to Company will be used each billing month to establish the heating value of the gas delivered by the Company to the Customer.

Measurement at Point(s) of Receipt with an Interstate Pipeline. When Company receives Customer's gas at a point(s) of receipt with an interstate pipeline, all measurement shall be performed in accordance with the terms of Company's agreement with the interstate pipeline and shall be conclusive for purposes of this tariff.

(d) A meter registering between three percent (3%) fast and three percent (3%) slow shall be deemed for all purposes to be registering correctly. A meter registering incorrectly shall be placed by the Company at its expense.

(e) 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 information concerning the use of gas by the Customer or Consumer. If as a result of such adjustment overpayments or underpayments are shown to have occurred, the Company shall reimburse the Customer in the amount of such overpayment as required in OAC 4901:1-13-04(D)(5). Subject to the requirements of ORC Section 4933.28 and OAC 4901:1-13-04(G)(3) the Customer shall pay the Company the amount of such underpayments. The Company shall continue to supply gas to the Customer, and the Customer shall continue the amounts billed pending the adjustment.

(f) The Company shall test the meter with a tested and sealed meter prover, at the request of the Customer. If the customer desires, the Customer or Customer's representative may be present. The test will be conducted within thirty (30) days of the request. A written explanation of the test results will be provided within ten (10) Business Days after the test. If the meter is found to be registering accurately as defined in subparagraph (d), Customer

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shall pay the Meter Test Charge (Sheet No. 10).

Payment Arrangements and Responsibility

The Company shall notify a customer whose account is delinquent that such customer may make application to the Company for an extended payment arrangement. In addition to the extended payment plans available under OAC 4901:1-18-04, the Company also offers several options for extended payment. The Company's options for extended payment arrangements are set forth in "Suburban Natural Gas Company Customers' Rights and Responsibilities" which is available at <http://sngco.com/wp-content/uploads/Suburban-Natural-Gas-Bill-of-Rights.pdf>. A hard copy will be made available to Customers upon request.

Budget Payment Plan

Any Customer that uses gas for space heating purposes may request to be billed on a budget basis. The Company's Budget Payment Plan is set forth in "Suburban Natural Gas Company Customers' Rights and Responsibilities," which is available at <http://sngco.com/wp-content/uploads/Suburban-Natural-Gas-Bill-of-Rights.pdf>. A hard copy will be made available to Applicants and Customers upon request.

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PHYSICAL PROPERTY

Service Lines

The term "service line" designates the complete line or connection between the Company's distribution main up to and including the meter connection. It consists of two distinct parts: (a) the Service Line Connection, and (b) the Customer Service Line.

- a. **Service Line Connection.** This consists of the distribution main, necessary pipe and appurtenances extending from that connection to the curb valve. It shall be installed by the Company or its representative, without cost to the customer and it remains the property of the Company.

- b. **Customer Service Line.** This consists of the pipe from the outlet of the curb valve to and including the meter connection. The Company shall have the right to prescribe the size, location and termination points of the Customer Service Line.
 - i. **Until such time as the Company maintains, repairs or replaces a Customer Service Line installed on or before September 24, 2009, it shall remain the property of the Customer. Thereafter, such Customer Service Lines shall be and remain the property of the Company.**

 - ii. **Customer Service Lines that were installed after September 24, 2009 until [effective date of tariff approved in Case No. 18-1205-GA-AIR] and inspected and approved by the Company shall be treated as contributed property by the Company.**

 - iii. **The Company assumes financial responsibility for all Customer Service Lines installed, repaired or replaced after [effective date of tariff approved in Case No. 18-1205-GA-AIR] and all such Customer Service Lines shall be and remain the property of the Company.**

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- iv. Except as otherwise limited in the preceding subsections (i-iii), in service agreements or rate schedules, the Company will install up to 250 feet of curb-to-meter service line of up to two-inch (2") diameter for Residential and Small Commercial properties without cost to the property owner. A charge will be assessed for the actual cost for the initial installation for any length over the 250 feet, but the Company will maintain the entire curb-to-meter service and equipment, including risers, meters and service regulators on Customer's side of the point of delivery (outlet of the meter), without cost to the Customer. Only the Company's agents are authorized to connect the Company's service to the customer's service.
- v. The customer's gas service line shall be as short as practicable, but not limited to a specific length. The proposed size, length, and direction of the gas service pipe and proposed meter location shall be subject to the Company's approval.
- vi. No connection or work of any kind shall be done on a gas main or the Company's piping by anyone who is not an authorized representative of the Company, except that the customer's agent may, at the Company's option, be designated as an authorized representative of the Company upon request.
- vii. When repairs on, or replacement of, the service piping or equipment, including the meter, is required, such work will be done at the Company's expense. When relocation, modifications, or additions to service piping or equipment, including the meter or service tap is required by the customer, such work shall be done by the Company and the Company's actual cost to perform such relocation shall be borne by the customer. The cost of the inspections and test of the customer's piping installed by the customer or the customer's agent will be borne by the customer.
- c. Excess Flow Valves. The Company will install an excess flow valve on a service line that is not new or entirely replaced and located at a single family residence.

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At the customer's request, the Company will install an excess flow valve on a service line that, as of April 14, 2017, is not new or entirely replaced and located at any one of the following:

- i. Branched service lines to a single family residence installed concurrently with the primary single family residence service line;
- ii. Branched service line to a single family residence installed off a previously installed single family residence service line that does not contain an excess flow valve;
- iii. Multi-family installation, including but not limited to duplexes, triplexes, and other small multi-family buildings with known customer loads at time of service installation up to, but not exceeding 1,000 SCFH per service; and
- iv. Single, small commercial customer served by a single service line with a known customer load at time of service installation of up to, but not exceeding, 1,000 SCFH per service.

Any Customer requesting installation of an excess flow valve or installation of an updated replacement excess flow valve shall be solely responsible for the actual costs of the installation and is required to pay a deposit of fifty percent of the estimated cost of installation prior to the commencement of 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. Company is not required to install an excess flow valve if one or more of the following conditions is present:

- a. The service line does not operate at a pressure of 10 psig or greater throughout the year;
- b. Company has prior experience with contaminants in the gas stream that could interfere with the excess flow valve's operation or cause loss of service to a customer;

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- c. The excess flow valve could interfere with necessary maintenance and operation activities; or,
- d. An excess flow valve meeting applicable performance standards is not commercially available.

Meter Furnished

The Company will furnish, at Company's expense, each Residential Customer with a meter of such size and type as the Company may determine will adequately serve the Customer's typical domestic requirements and such meter shall remain the property of the Company, retaining the right to replace such meter as it deems necessary. The meter will be provided at Company's expense. The Company shall require commercial and industrial customers to reimburse the Company for its costs in providing and installing meters subject to the Company's right to waive such charge for competitive or economic development purposes. Such commercial and industrial meters shall be and remain the property of the Company and the Company shall have the right to replace them as the Company deems necessary.

Meter Location

The Company shall determine the location of the meter.

Only Company Can Connect Meter

Only Company's employee or authorized representative shall connect or disconnect the Company's meters, regulators or gauges or in any way alter or interfere with Company's meters, regulators or gauges.

Right of Way

The Customer shall make or procure conveyance to the Company of right-of-way satisfactory to, the Company owned or controlled by the Customer for the Company's distribution mains, extensions thereof, or appurtenances necessary or incidental to supply to the Customer without reimbursement.

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Customer Responsibility for Pipes and Appliances

The customer shall be solely responsible for the safekeeping of Customer Service Lines installed on Customer's premises. Customer shall be liable for damages sustained by the Company or any person due to the failure by the Customer or Customer's agent to give reasonable advance notice to the Company of such changes in the customer's installation, or for any cost of repairs required due to the negligence or misuse of Company's Customer Service Lines, Meters and appurtenant equipment.

As the Company's facilities used in supplying service to the customer have a limited capacity, the customer must give reasonable advance notice to the Company and obtain the Company's consent before making any material changes or increases in the customers' installation. After receipt of such notice, the Company will give its written approval of the proposed change or increase, or it will inform the customer of the prerequisites to receipt of service for such change or increase.

The cost of the inspections and test of the customer's piping installed by the customer or the customer's agent will be borne by the customer.

Standards for Customer's Property

Customer's house piping, fittings, valve connections and appliance venting shall be installed with materials and workmanship which meets or exceeds all requirements established by law, regulation, building codes, or otherwise. Prior to initial establishment of service, 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 re-establishment of gas service, the gas piping downstream of the meter must be tested by the Company or its authorized representative, in accordance with OAC 4901:1-13-05(A)(3), to determine that no leaks exist. Customer shall bear the expense of any test required before the re-establishment of gas service.

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No Responsibility for Material or Workmanship

Company is not responsible for any loss or damage arising from inadequate or imperfect material or defective or faulty workmanship in house piping, valve fittings, gas-burning appliances or equipment downstream of the meter set.

Pressure Regulators

Where service is provided from intermediate or medium pressure distribution lines, the Company shall furnish the necessary regulator or regulators upstream of the inlet to the meter, which regulator or regulators shall remain the property of the Company.

Access to Premises

Company and its authorized employees shall have free access at all reasonable times to the premises in which gas supplied by the Company is used or to be used. Customer has the right to request, and the Company's authorized employee must provide upon request, his/her identity, appropriate company photo identification, and state the reason for the visit.

Customer Shall Not Tamper With Company Equipment or Property

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 supplying gas to such meter or regulator is tampered with by a Customer, his agent, employee or otherwise, the Company may remove such meter and/or regulator and may permanently discontinue gas service to such Customer. At Company's option it may reconnect gas supply to the Customer provided 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.

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Extension of Gas Distribution Mains

The Company will extend its distribution mains on any dedicated street or highway without cost up to but not more than a distance of one hundred (100) feet for each Applicant so long as at least one Consumer on an average of each 100 feet of main in the street or highway in which the extension is to be installed 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. Upon application for a Residential Service extension of main in excess of one hundred (100) feet for each Applicant, the Company may enter into a line extension agreement providing for a deposit with the Company of a sum deemed adequate by the Company to recover the cost to be incurred for that portion of the extension in excess of the footages which the Company will install without cost to the Applicant(s). The deposit shall be determined by multiplying the excess footage as determined above by the average cost per foot to the Company of a similar size distribution main installed subject to refund on the basis of the cost per foot deposited multiplied by one hundred (100) for each additional Applicant who becomes a bona fide Customer connected to the extension but not to laterals therefrom or to further extension thereof. The agreement covering the main extension must be signed by the owner or owners of the premises to be served. The Applicant and the Company must agree on meter location and point of delivery of gas before any pipe is laid or installed on the premises to be served.

If the Company determines in its sole judgment that the nature of a main extension is such that it puts the Company at undue risk of recovery, the Company may require different arrangements as a condition of such main extension.

Where a deposit is received by the Company pursuant to a main extension agreement, said deposit shall be subject to refund within a period of seven (7) 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. In no event shall the amount of the refund of a main extension deposit exceed the amount deposited. No refund of a main extension deposit shall be made after seven (7) years from the date of the main extension agreement and such deposit shall, over such period,

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become the property of the Company. Main extension deposits shall bear no interest. No reimbursement applies to the further extensions or lateral extensions of the main.

Where a main extension is requested for commercial or industrial purposes and all or part of such main extension is not deemed economically justified at the Company's expense based on a cost-benefit study, the Company shall require the Applicant(s) to enter into a line extension agreement and deposit with the Company the estimated cost of that portion of the main extension which is not deemed economically justified at the Company's expense, based on such study. This deposit will be refunded annually, based upon the incremental volumes delivered directly from the main extension which are over and above those volumes used to determine the portion of the main extension to be installed at Company expense. The refund shall be determined by multiplying such incremental volumes by the applicable base rate. No refund shall be paid after the expiration of seven (7) years from the date of the agreement. In no event shall the amount of the refund of a main extension deposit exceed the amount deposited.

Where a main extension is requested in order to provide service availability to plats of lots or real estate subdivisions and such main extension is not justified at Company's expense based on a cost-benefit analysis, the owner or developers of such plats of lots or real estate subdivisions may enter into a line extension agreement and deposit with the Company the estimated cost of that portion of the main extension which is not justified at Company's expense. This deposit will be refunded at the average cost of one hundred (100) feet for each bona fide Customer connected to the extension but not to laterals therefrom or to further extensions thereof. No refunds shall be paid after the expiration of seven (7) years from the date of the agreement. In no event shall the amount of the refund of a main extension deposit exceed the amount deposited.

All main extensions shall be the property of the Company.

The Company shall have no obligation to make any main extensions in the months of December, January, February or March.

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Service Line Extensions

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

Removal of Property No Longer In Service

The Company shall have the right but not the obligation to enter the property of non-operational pipes or appurtenant non-operational facilities located on a non-Customer's property.

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SECTION IV RATES AND CHARGES

Small General Service (Rate SGS)

Applicability:

Applicable to Residential and Small Commercial customers with annual usage less than 300 Mcf.

Customer Service Charge:

\$41.86 per meter, per monthly invoice regardless of usage.

Riders:

Service under this rate schedule is subject to the following Riders:

- Gross Receipts Excise Tax Rider (Sheet No. 9, Page 7)
- Percentage of Income Payment Plan Rider (Sheet No. 9, Page 5)
- Uncollectible Expense Rider (Sheet No. 9, Page 1)
- Energy Efficiency Program Rider (Sheet No. 9, Page 3)
- Ohio Mcf Tax Rider (Sheet No. 9, Page 4)
- Infrastructure Replacement Program Rider (Sheet No. 9, Page 2)

Recovery of Includable Cost of Gas Supplies

All gas delivered is subject to the Gas Cost Recovery (GCR) rate per Mcf applied to the Customer's monthly deliveries. The final GCR rates shall be determined under the provisions of the Uniform Purchased Gas Adjustment set forth in OAC 4901:1-14 and any subsequent revisions(s) thereof, and by the lawful orders of the Public Utilities Commission of Ohio (Sheet No. 9, Page 6).

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Miscellaneous Charges

Customers served under this Rate Schedule are subject to the Miscellaneous Charges set forth in Sheet No. 10 as follows: Reconnection charge; Dishonored Check and ACH Return Charge; Field Collection Charge; Late Payment Charge; Tie-in Charge; Theft of Service/Tampering; Investigation Charge; Meter Test Charge; Meter Relocation Charge; Residential Meter Uprate Charge; Excess Flow Valve Charge.

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Large General Service (Rate LGS)

Applicability:

 Applicable to Customers with annual usage 300 Mcf or more.

Usage Charge:

 For all Mcf delivered per month: \$2.25885314 per Mcf

Customer Service Charge:

 \$175.00 per meter, per monthly invoice regardless of usage.

Riders:

 Service under this rate schedule is subject to the following Riders:

 Gross Receipts Excise Tax Rider (Sheet No. 9, Page 7)

 Percentage of Income Payment Plan Rider (Sheet No. 9, Page 5)

 Uncollectible Expense Rider (Sheet No. 9, Page 1)

 Ohio Mcf Tax Rider (Sheet No. 9, Page 4)

 Infrastructure Replacement Program Rider (Sheet No. 9, Page 2)

Recovery of Includable Cost of Gas Supplies

All gas delivered is subject to the Gas Cost Recovery (GCR) rate per Mcf applied to the Customer's monthly deliveries. The final GCR rates shall be determined under the provisions of the Uniform Purchased Gas Adjustment set forth in OAC 4901:1-14 and any subsequent revisions(s) thereof, and by the lawful orders of the Public Utilities Commission of Ohio (Sheet No. 9, Page 6).

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Miscellaneous Charges

Customers served under this Rate Schedule are subject to the Miscellaneous Charges set forth in Sheet No. 10 as follows: Reconnection charge; Dishonored Check and ACH Return Charge; Field Collection Charge; Late Payment Charge, Tie-in Charge; Theft of Service/Tampering; Investigation Charge; Meter Test Charge; Meter Relocation Charge; Excess Flow Valve Charge.

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Large General Transportation Service (Rate LGTS)

Applicability:

Available to any commercial or industrial end-use Customer who would qualify for retail sales service under Rate LGS. On any day, Company shall deliver Customer's authorized daily volume of gas on a firm basis with no planned interruption.

Customer's authorized daily volume is subject to interruption when necessary due to Operational Flow Orders, Operational Matching Orders, force majeure conditions, or where service to Small General Service customers is threatened or when necessary for maintenance or repair of Company's facilities. The authorized daily volume to be transported shall be specified in a service agreement as well as any maximum volumes to be transported by the Company under this rate schedule. The company shall be under no obligation to accept or deliver gas for transportation except as set forth in the service agreement and this tariff.

Nominating, Scheduling and Monitoring

General:

- a. Except for events solely within Company's control, the obligation to monitor, control, adjust and maintain a concurrent balance between receipts and deliveries of transportation gas under this rate schedule shall rest with Customer or its designated agent on Customer's behalf. Company assumes no responsibility to monitor or adjust Customer's receipts or deliveries.
- b. All notices or other communications from Customer or its designated agent on Customer's behalf to Company pursuant to the requirements of this section shall be submitted to an e-mail address furnished by the Company, or to Company's facsimile number. If Customer lacks access to e-mail or facsimile machine, notices shall be by telephone with written confirmation by mail. The date and time of all such notices or other communications from Customer to Company under this section shall be deemed to

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be the date and time those notices or communications are received by Company, unless otherwise specified.

Nominations:

- a. A Customer or its agent seeking to nominate quantities under any applicable service agreement shall furnish to Company, or its specified asset manager, for each service agreement:
- i. A scheduled daily receipt quantity to be delivered by or on behalf of the Customer at the applicable receipt point(s) on Company's system and
 - ii. A scheduled daily delivery quantity to be delivered to Customer at its meter. Retainage shall be included in the scheduled daily receipt quantity.

Customer's scheduled daily receipt quantity of gas measured in Mcf for delivery to the Company each day at the applicable receipt points on Company's system are referred to as Customer's "daily nominations". For purposes of this section "daily usage" means the gas in Mcf that a Customer uses, as measured by Customer's meter. The difference between the daily receipt quantity (adjusted for retainage) and daily usage is the Customer's "imbalance".

- b. Unless otherwise agreed in a service agreement, daily nominations by Customer or its agent for gas scheduled to flow on the first day of a month shall be submitted to Company no later than four (4) hours prior to the time Company is required to submit nominations to the applicable interstate or intrastate pipelines. Daily nominations by Customer or its agent for gas scheduled to flow on other than the first day of a month shall be submitted to Company no later than two (2) hours prior to the time the Company is required to submit nominations to applicable pipelines.
- c. Subject to the conditions specified below, Customer or its agent may make intra-day changes in its daily nomination which shall be effective only to the extent that changes are permissible under the regulations of the applicable interstate or intrastate pipelines and communicated to Company in a manner which allows Company, exercising

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reasonable efforts with due regard to other duties of Company personnel, to arrange such changes with the applicable interstate or intrastate pipelines. Customer or its agent may make such intra-day changes only if the following requirements and conditions are satisfied:

- i. all applicable receipt and delivery points are equipped with real-time electronic measuring devices unless waived by Company in its sole discretion;
 - ii. if Company does not control the receipt or delivery points, actual flows consistent with the requested nominations are confirmed;
 - iii. Customer's receipts or deliveries during any eight (8) hour period may not exceed forty percent (40%) of Customer's authorized daily volume; and during any twenty-four (24) hour period receipts or deliveries do not exceed the applicable maximum hourly limitations, if any, specified in the service agreement;
 - iv. Customer's revised nominations during a day shall under no circumstances fall below the confirmed quantities for that day up to the effective time of the revised nominations; and
 - v. No intra-day changes may be made on a Saturday, Sunday or legal holiday.
- d. Customer or its agent shall cause the operator of each point of receipt and, if applicable, each point of delivery designated in any nomination or change in nomination submitted by Customer or its agent to confirm all such nominations or changes in nominations before implementation by Company, by e-mail or facsimile notice (or telephonic notice with mail confirmation only if Customer lacks access to e-mail or facsimile).
- e. Company shall make available Customer's imbalance status or information from which Customer or its agent can determine its imbalance status. Such updates by Company shall be based on the data available to Company at that time, and shall constitute notice to

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Customer for purposes of the application of the imbalance charges set forth in this rate schedule. Buyer shall eliminate imbalances in its account as soon as possible but in no event later than the last day of the month in which such notice is received.

Confirmation and Scheduling by Company:

No gas shall flow under any nomination until Company has confirmed, to the extent required, the nomination, awarded capacity, and scheduled the applicable quantities.

Net Monthly Bill:

Computed in accordance with following charges:

Transportation Charge: Not to exceed the Large General Service Usage Charge and Customer Service Charge then in effect, less all related gas costs. This rate shall be in addition to any applicable customer service charge, riders, and miscellaneous charges. The minimum Transportation Charge shall cover the variable costs of service, plus make a contribution to total Company fixed costs. Unless otherwise agreed by the Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder. In addition, Customers are also subject to the Demand Charge and other charges described herein, including imbalance charges.

Demand Charge: Twenty-Five Cents (\$.25) per Mcf per month for all volumes delivered through the Customer's meter.

Riders:

Service under this rate schedule is subject to the following Riders:

Gross Receipts Excise Tax Rider (Sheet No. 9, Page 7)

Percentage of Income Payment Plan Rider (Sheet No. 9, Page 5)

Uncollectible Expense Rider (Sheet No. 9, Page 1)

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Ohio Mcf Tax Rider (Sheet No. 9, Page 4) except "flex" Customers.
Infrastructure Replacement Rider (Sheet No. 9, Page 2)

Unauthorized Volumes:

In the event Customer fails to interrupt deliveries under this rate schedule when and as requested by the Company or causes the Company to incur additional charges from its pipeline suppliers, such deliveries will be designated unauthorized volumes. All unauthorized volumes shall be billed at a rate or rates equal to the total of any and all rates, charges or penalties incurred by Company as a result of such unauthorized volumes in addition to the charges set forth under the Net Monthly Bill provision of this tariff.

Imbalances:

- a) In the months when Customer's cumulative daily receipts, less retainage, are less than Customer's cumulative usage, the Company shall sell gas associated with this negative imbalance to Customer at the total current month's invoices weighted average costs of gas (WACOG) times one hundred twenty percent (120%). The WACOG would include cost of gas, firm transportation charges, commodity and demand charges and, if applicable, asset management payments.
- b) In the months when Customer's cumulative delivery receipts, less retainage, are greater than Customer's cumulative usage, the Company shall purchase the excess volumes associated with this positive imbalance, at a rate determined by the total current month's invoices weighted average cost of gas (WACOG) times eighty percent (80%). In such case, the WACOG includes only the volumetric cost of gas.
- c) In addition, if in any month the Company incurs a storage overrun or excess storage injection penalty from an applicable interstate or intrastate pipeline in that month, Customer is subject to its pro rata share of that penalty. All

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imbalance charges shall be applied to Customer's next monthly bill.

d) As an alternative to the monthly reconciliation procedure set forth in the preceding paragraphs of this Section, the Company and Customer may enter into a mutual agreement for the balancing of receipts and deliveries.

e) Deliveries or receipts in violations of Nominations by Customer shall be charged or credited as a monthly imbalance hereunder.

Terms and Conditions:

Customer warrants that it has title to all gas tendered to Company for transportation and delivery on Company's system to Customer's delivery point(s). Customer shall enter into a written service agreement with Company which shall set forth specific arrangements as to volumes to be transported and the rate to be charged, as well as any other circumstances relating to the individual customer. Customer shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates, or permits to enable the gas to be transported hereunder to be delivered to the Company's system.

Daily Metering:

All Customers with an average estimated or actual monthly usage greater than 1,000 Mcf must install a daily metering device. Any other Customer may install a daily metering device at its option. A daily metering device shall be equipped with an electronic measurement or automatic meter reading device and associated telemetering equipment., Customer shall be responsible for the cost of the daily metering device, which shall be installed and maintained by and remain the property of the Company. Absent such a metering device, Customer will be billed a *pro rata* share of any fines or penalties which are demonstrated by the Company to be attributable to Customer.

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Operational Flow Orders:

Customers without daily metering devices are subject to Company's issuance of operational flow orders (OFO) which will direct Customers to adjust scheduled volumes to match their estimated usage. An OFO may include the scheduling of supply quantities in excess of daily nominations when operating conditions exceed design criteria. Failure to comply with an OFO will result in the billing of the following charges to the OFO shortfall which is defined as the difference between the daily OFO volume and actual usage:

- a. The payment of a gas cost equal to the highest incremental cost paid by Company on the date of the non-compliance;
- b. One month's upstream pipeline transporter demand charges on the OFO shortfall, except in instances where OFOs require scheduling of volumes in excess of daily nominations. This charge shall not be imposed more frequently than once in any thirty day period; and
- c. The payment of all other charges incurred by Company on the date of the OFO shortfall. If Customer complies with an OFO it shall not be subject to any penalty or additional cost.

Operational Matching Orders:

Customers with daily metering devices are subject to Company's issuance of operational matching orders (OMO) which will direct Customers to adjust usage to match volumes flowing on upstream pipelines. Failure to comply with an OMO will result in the billing of the following charges to the OMO excess which is defined as the difference between the actual daily usage and the daily nominations actually received:

- a. The payment of a gas cost equal to the highest incremental cost paid by Company on the date of non-compliance;
- b. One month's upstream pipeline demand charges on the OMO shortfall, except in instances where OMOs require scheduling of volumes in excess of daily

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Case No. XX-XXX-XXX

Issued by Andrew J. Sonderman, President

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS

nominations. This charge shall not be imposed more frequently than once in any thirty-day period; and

- c. The payment of all other charges incurred by Company on the date of the OMO shortfall. If Customer complies with an OMO it shall not be subject to any penalty or additional cost.

Rules and Regulations Apply:

The supply of, and billing for service and all conditions applicable thereto, are subject to the Company's Service, Metering and Billing Regulations.

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In accordance with the Public Utilities Commission of Ohio Opinion and Order

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Issued by Andrew J. Sonderman, President

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Tariff for Natural Gas Service

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
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RIDERS

Uncollectible Expense Rider

Applicability:

To all customers.

Description:

A credit of \$0.03117388 per Mcf shall be applied to all volumes for service rendered to 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 (10) percent is needed to adjust for prior period over or under-collections.

This rider is updated annually, including reconciliation for any over- or under-collections. The Uncollectible Expense Rider may also include customer refunds if the Commission or the Supreme Court of Ohio determines, as a result of the Commission's biennial audit of the rider, that Suburban's Uncollectible Expense Rider was unlawful or unreasonable or included imprudent amounts.

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Infrastructure Replacement Program Rider

Applicability:

Applicable to Customers served under all rate schedules.

Description:

An additional charge per month per account, regardless of gas consumed, to recover costs associated with Suburban’s customer notification and education and the repair or replacement of service lines as specified in the Company’s IRP Plan filed with the PUCO. This Rider shall be calculated annually pursuant to a notice filed no later than May 31 of each year based on nine months of actual data and three months of estimated data for the reporting year. The filing shall be updated no later than August 31 of the same year to reflect the use of actual reporting year data. Such adjustments to the Rider will become effective with bills rendered on November 1 of each year.

Rate:

\$0.18 per Month

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In accordance with the Public Utilities Commission of Ohio Opinion and Order

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RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
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Energy Efficiency Program Rider

Applicability:

Applicable to all Customers served under Rate SGS.

Description:

An additional charge to fund the costs associated with the implementation of cost-effective weatherization measures made available to high usage residential Percentage of Income Plan Program (PIPP) Customers served under the Small General Service Rate Schedule.

Rate:

A charge of \$0.3431 per month to be applied to GS rate schedule accounts.

This Rider is subject to reconciliation, including, but not limited to, increases or refunds based upon the results of audits ordered by the Commission in accordance with the _____, 2018 Opinion and Order in Case No. 18-376-GA-RDR.

Issued: XX/XX/XXXX

Effective: XX/XX/XXXX

In accordance with the Public Utilities Commission of Ohio Opinion and Order

Order Dated: XX/XX/XXXX

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**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

Ohio Mcf Tax Rider

Applicability:

Applicable to Customers served under all rate schedules.

Description:

Ohio Excise Tax established pursuant to ORC Section 5727.811 for collection on all Mcf of natural gas distributed by Natural Gas Companies unless exempt.

Rate:

All bills shall be adjusted to recover the Ohio Excise Tax as follows:

<u>First 100 Mcf per account per month</u>	<u>\$.1593 per Mcf</u>
<u>Next 1900 Mcf per account per month</u>	<u>\$.0877 per Mcf</u>
<u>Over 2000 Mcf per account per month</u>	<u>\$.0411 per Mcf</u>

The bills of "Flex" customers, defined as industrial or commercial end users served under Rate LGTS, will be adjusted to provide for recovery of this tax at a rate of \$0.02 per Mcf on all volumes delivered, with a corresponding reduction made to the flex Customer's Usage Charge under Rate LGTS.

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PIP Plan Tariff Base Rate Rider ("PIPP")

Applicability:

To sales of all customers.

Description:

A PIP Plan base rate rider credit of \$0.0442843 per Mcf will apply to all tariff volumes of applicable customers.

This rider is updated annually, including reconciliation for any over- or under-collections. The PIPP Rider may also include customer refunds if the Commission or the Supreme Court of Ohio determines, as a result of the Commission's biennial audit of the rider, that Suburban's PIPP Rider was unlawful or unreasonable or included imprudent amounts.

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Uniform Purchased Gas Adjustment Rider

Applicability:

Applicable to Customers served under Rate SGS and Rate LGS.

Description:

The monthly Gas Cost Recovery Charge shall be the product of the volume of all gas consumed and the GCR Rate.

The Gas Cost Recovery Rate is determined pursuant to the requirements of OAC Chapter 4901:1-14, the Uniform Purchased Gas Adjustment.

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Gross Receipts Tax Rider

Applicability:

To all customers.

Description:

The amount due on all bills shall be adjusted for the Ohio gross receipts excise tax at the rate of 4.9810%.

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Effective: XX/XX/XXXX

In accordance with the Public Utilities Commission of Ohio Opinion and Order

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Miscellaneous Charges

The following charges shall apply to Customers under all Rate Schedules:

Reconnection Charge:

If a Customer Service Line is reconnected after disconnection, a charge of \$36.00 shall apply.

Dishonored Check and ACH Return Charge:

For each instance when a check is dishonored by Customer's Bank, or Company incurs ACH return costs due to insufficient funds, a charge of \$30.00 shall apply.

Field Collection Charge:

If an employee of Company has been dispatched to terminate service for non-payment and a Customer pays the bill to avoid disconnection, a \$10.00 charge shall stet.

Late Payment Charge:

If payment is not received by the Company (whether by check, ACH payment or credit card) on or before the specified payment date, which shall be fourteen (14) days after the mailing date of the bill, a one-time additional charge of five percent (5%) of the amount of the bill shall be due and payable in addition to the billed amount. This provision does not apply to unpaid account balances of customers enrolled in payment plans pursuant to OAC 4911:1-18-04.

Tie-in Charge:

If a tie-in is required to restore service to a Customer who had Customer's service line cut and plugged as a result of repeated detection of unauthorized use of service, a charge of up to \$300 or actual cost, whichever is less, shall be assessed. Unauthorized use of service includes:

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1. Detection by Company of metered usage after meter has been shut off by Company;
2. Detection by Company that meter and curb valve have been turned on after shut off for non-payment; or
3. Detection by Company of a bypass of meter inlet and outlet connections after shut-off or removal of meter.

Theft of Service/Tampering Investigation Charge

Whenever the gas 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 Company has reconnected service, and Company dispatches an employee or authorized representative to investigate the matter prior to disconnection, the Customer shall pay a Theft of Service Investigation Fee of One Hundred Twenty-Five Dollars (\$125.00) prior to reconnection of service in addition to other required reconnection charges. The Theft of Service Investigation Fee shall only be levied when the Company has reasonable evidence of the Customer's fraudulent or damaging practice. Reasonable evidence includes but is not limited to:

1. Admission by the Customer or another Consumer or Person at or adjacent to the service address;
2. Photographic or documentary evidence of the fraudulent practice or tampering;
3. Personal observation by Company employee or authorized representative.

Meter Test Charge

If a meter is tested at the request of a Customer and said test result demonstrates the meter was operating within a tolerance of plus or minus three percent (3%), the following charge will be assessed:

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In accordance with the Public Utilities Commission of Ohio Opinion and Order

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- 1. Rate SGS Customer: \$40.00
- 2. Rate LGS or LGTS Customer: \$100.00

If the meter tested was not operating within a tolerance of plus or minus three percent (3%), there shall be no charge for the test or removal of the meter.

Meter Relocation Charge

When modifications on the property or adjacent thereto, any structure on the property or its contents render the meter inaccessible or otherwise exposed to hazards, the Company shall require the relocation of the meter setting together with any portion of the Customer Service Line necessary to accomplish such relocation, at Customer's sole expense.

Residential Meter Upgrade Charge

If a Residential Customer's usage exceeds the rated capacity of a standard residential meter, the Customer shall be responsible for the incremental cost of an upgraded meter and any necessary equipment upgrades expressly including the incremental cost of an upgraded excess flow valve.

Excess Flow Valve Charge

If an eligible Customer, as defined by 49 CFD 192.383, requests the installation of an excess flow valve on the Service Line, the requesting eligible customer shall pay Company's actual cost of an installing an excess flow valve.

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RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
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GENERAL INFORMATION

Minimum Gas Service Standards

The Company shall comply with the minimum gas service standards for natural gas companies set forth in OAC 4901:1-13, a copy of which may be viewed on the Public Utilities Commission of Ohio's Web site at www.puco.ohio.gov, or obtained from the PUCO upon request. Where the PUCO has granted the Company a waiver from any provision of the minimum gas service standards, the Company shall comply with the terms of any Order granting such waiver. The rules and regulations in this tariff are subject to, and include as part thereof, all rules and regulations applicable to the Company from time to time issued or established by the PUCO under its emergency powers.

Right to Modify

The Company reserves the right to modify, alter or amend the foregoing 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. Said new or amended rules and regulations are to become effective, and will be added to the Company's tariff only upon submission to and approval by the PUCO. All Customers will come under the standards for gas pipeline and appliance venting on Customer's premises.

Tariff Subject to Commission Rules, Orders and Ohio Revised Code

These Rules and Regulations Governing the Distribution and Sale of Natural Gas are subject to and include as part hereof all orders, rules and regulations applicable to the Company as issued or established from time to time by the Public Utilities Commission of Ohio under its emergency powers.

Issued: XX/XX/XXXX

Effective: XX/XX/XXXX

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In accordance with the Public Utilities Commission of Ohio Opinion and Order

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**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

Curtailment of Gas Service and Enforcement of Curtailment

The following classifications set forth the rules of the Company governing the curtailment of gas service to various classes of customers in the event of a gas shortage. The Company may curtail or discontinue gas service in accordance with this classification without incurring liability for any subsequent loss or damages that its customers may sustain through such curtailment or discontinuation.

- a. **Class A Customers** shall include any service account where the use of natural gas is for space heating of a permanent residence or for use by a governmental agency or public service organization that provides emergency or life support services. Human needs customers shall include permanent residences, hospitals, nursing homes, residential correctional institutions, motels and hotels. In the event of a shortage of gas, Class A customers shall have preference over Class B and Class C Customers.
- b. **Class B Customers** shall include any service account where the use is in schools, churches, and similar institutions, federal, state, county, municipal and public buildings, theaters, stores, restaurants, bakeries, and all types of commercial establishments. In the event of a shortage of gas, Class B customers shall have preference over Class C customers.
- c. **Class C Customers** shall include service accounts using gas in industrial or manufacturing facilities, including gas used for space heating by such customers, and customers using gas for the generation of power. Gas service to customers under this classification shall be subject to discontinuance or curtailment at any time, temporarily or permanently, in whole or in part, to protect or conserve the supply of gas for Class A and Class B Customers.

Effect of Commission Approval

Approval of the above tariff language by the Public Utilities Commission of Ohio does not constitute a determination by the Commission that the limitation of liability imposed by the Company should be upheld in a court of law. Approval by the Commission merely

Issued: XX/XX/XXXX

Effective: XX/XX/XXXX

In accordance with the Public Utilities Commission of Ohio Opinion and Order

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Issued by Andrew J. Sonderman, President

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
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recognizes that since it is a Court's responsibility to adjudicate negligence and consequent damage claims, it is also the court's responsibility to determine the validity of the exculpatory clause.

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Effective: XX/XX/XXXX

In accordance with the Public Utilities Commission of Ohio Opinion and Order

Order Dated: XX/XX/XXXX

Case No. XX-XXX-XXX

Issued by Andrew J. Sonderman, President

Suburban Natural Gas Company
Case No. 18-1205-GA-AIR, et al.
Schedule E-3

NARRATIVE RATIONALE FOR TARIFF CHANGES

Witness: A. Sonderman

Last year during the preparation of the Company's Application to implement straight fixed-variable rates in Case No. Case No. 17-594-GA-ALT, we initiated a review of Suburban's existing tariff. Significant portions of the existing tariff were dated back to 1991 and piecemeal additions and modifications had been inserted over the years. The existing tariff lacks coherent organization as well as consistent format. We also noted inconsistencies between sections of the tariff. Finally, as Suburban has grown we find that some of the referenced practices no longer fit within our current practices.

We researched approved natural gas service tariffs on file with the PUCO and created a format that would be well-organized and readable. In some instances, we were able to incorporate provisions from our existing tariff without change. In other instances, provisions have been deleted, expanded or added.

Significantly, we chose to propose separate rate schedules for our Small General Service Customers and our Large General Service Customers to reduce the potential for confusion to customers. The relationship between the two classes has remained the same in this filing; Rate SGS customers are residential and small commercial customers with annual usage of less than 300 Mcf. Rate LGS customers are non-residential customers with usage of 300 Mcf or more.

The miscellaneous charges have been updated and expanded, and will be addressed in Mr. Sonderman's direct testimony. Some of the charges set forth in the Company's existing tariff have been increased, and others have been added (such as charges for meter relocation; residential meter update; excess flow valve installation). The level of all such charges was benchmarked against like charges in other companies' tariffs in order to ensure reasonableness. Certain charges are based on actual costs to ensure that the costs are properly assigned and likewise reasonable.

The result of this analysis and drafting of a new set of general service tariff provisions is a tariff that is more readable, and more reflective of our operating procedures and our dealings with our customers, applicants for service, builders and developers.

Suburban Natural Gas Company
Customer Charge Rationale
Schedule E-3.1
Witness Responsible: N. Clement

Type of Filing: Original
Work Papers: E-3.1

The rate structure proposed in this case contains three classes of customers: small general service, large general service and large general transportation. The small general service (SGS) class is applicable to residential and small commercial customers with annual usage less than 300 Mcf. The large general service (LGS) class is applicable to customers with annual usage of 300 Mcf or more. The large general transportation service (LGTS) class is available for any commercial or industrial end-use customer who would qualify for retail sales service under Rate LGS.

The SGS contains a customer charge and the LGS and LGTS contain a customer charge and a volumetric charge which is consistent with the Company's previously filed Case No. 17-594-GA-ALT. As indicated in that filing, it was deemed essential to split the general service class into two distinct classes so as to avoid unfairly affecting one class of customers for the benefit of another. With the straight fixed variable rate design, customers are rewarded for their energy conservation practices and the Company is not negatively impacted for such conservation. The revised rates for the SGS and LGS customers in this case are designed to result in a similar proportion of revenues as in Case No. 17-594-GA-ALT. The LGTS rate is designed to mirror that of the LGS rate.

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
PROPOSED
CLASS AND SCHEDULE REVENUE SUMMARY
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 months Actual & 9 months Estimated
Type of Filing: "X" Original __Updated__Revised
WORK PAPER REFERENCE NO(S): WPE-4

SCHEDULE E-4
PAGE 1 OF 2
WITNESS RESPONSIBLE: N. Clement

Proposed Annualized									
Line No.	Rate Code (A)	Class / Description (B)	Customer Bills (C)	Sales CCF (D)	Proposed Rate (E)	Proposed Revenue Less Gas Cost Revenue (F)	% of Revenue To Total Exclusive of Gas Costs (G)	Annualized Gas Cost Revenue (H)	Proposed Revenue Total (I)
1		Small General Service							
2		Customer Charge	205,344		\$41.86	\$8,595,393			
3		Commodity Charge		14,725,401	0.00000	0			
4		Total Small General Service				8,595,393	82.56%	8,389,208	16,984,601
5									
6		Large General Service							
7		Customer Charge	3,000		\$175.00	\$525,000			
8		Commodity Charge		4,413,410	0.2258853	996,925			
9		Total Large General Service				1,521,925	14.62%	2,514,364	4,036,288
10									
11		Large General Service Transport							
12		Customer Charge	84		\$175.00	\$14,700			
13		Commodity Charge		1,234,999	0.2258853	278,968			
14		Total Large General Service Transport				293,668	2.82%		293,668
15									
16									
17		Total	208,428	20,373,810		\$10,410,986	100.00%	\$10,903,572	\$21,314,558

(1) Excludes Gross Receipt Tax, MCF Tax, PIPP, IRP and Uncollectible Riders
(2) Assumes Gas Cost of \$5.6971 per MCF

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
CURRENT
CLASS AND SCHEDULE REVENUE SUMMARY
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Data: 3 months Actual & 9 months Estimated
Type of Filing: "X" Original ___ Updated ___ Revised ___
WORK PAPER REFERENCE NO(S): WPE-4

SCHEDULE E-4
PAGE 2 OF 2
WITNESS RESPONSIBLE: N. Clement

Line No.	Code (A)	Class / Description (B)	Customer Bills (C)	Sales CCF (D)	Most Current Rate (J=K/D)	Current Annualized		Current Revenue Total (M=K+H)	Increase Chapter 4901:1-11 Gas Costs (N=F-K)	% Income in Revenue Less Gas Cost Revenue (O=N/K)	Total Revenue Increase % (P=N/M)
						Annualized Revenue Less Gas Cost (K)	% of Revenue To Total (L)				
1		Small General Service									
2		Customer Charge	136,896		\$19.30	\$2,642,093	37.50%				
3		(Mar 2018-Oct 2018)									
4		Customer Charge	68,448		\$29.42	2,013,740	28.58%				
5		(Nov 18-Feb 19)									
6		Commodity Charge		6,463,729	0.141996333	917,826	13.03%				
7		(Mar 2018-Oct 2018)									
8		Commodity Charge		8,261,673	0.00000	0	0.00%				
9		(Nov 18-Feb 19)									
10		Total Small General Service				5,573,659	79.11%	13,962,867	3,021,734	0.00%	21.64%
11											
12		Large General Service									
13		Customer Charge	2,000		\$79.59	159,180	2.26%			0.00%	
14		(Mar 2018-Oct 2018)									
15		Customer Charge	1,000		\$150.00	150,000	2.13%				
16		(Nov 18-Feb 19)									
17		Commodity Charge		1,937,270	0.230910463	447,336	6.35%			0.00%	
18		(Mar 2018-Oct 2018)									
19		Commodity Charge		2,476,139	0.177791925	440,238	6.25%				
20		(Nov 18-Feb 19)									
21		Total Large General Service				1,196,753	16.99%	3,711,117	325,171		
22											
23		Large General Service Transport									
24		Customer Charge	84		\$250.00	21,000	0.30%				
25		Commodity Charge		650,659	0.230910463	150,244	2.13%				
26		(Mar 2018-Oct 2018)									
27		Commodity Charge		584,340	0.177791925	103,891	1.47%				
28		(Nov 18-Feb 19)									
29		Total Large General Service Transport				275,135	3.91%	275,135	18,533		
30											
31											
32		Total	208,428	20,373,810		\$7,045,547	100.00%	\$17,949,119	\$3,365,439	0.00%	18.75%

(1) Excludes Gross Receipt Tax, MCF Tax, PIPP, IRP and Uncollectible Riders
(2) Assumes Gas Cost of \$5.6971 per MCF

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
TYPICAL BILL COMPARISON

Data: 3 months Actual & 9 months Estimated
Type of Filing: __ Original "X" Updated__ Revised
WORK PAPER REFERENCE NO(S): none

SCHEDULE E-5
PAGE 1 OF 3
WITNESS RESPONSIBLE: N. Clement

Bill Data (Less Gas Cost and Related Gross Receipts Tax)											
Line No.	Rate Code	Level of Demand (A)	Level of Usage MCF/Month (B)	Current Bill (C)	Proposed Bill (D)	Dollar Increase (E=D-C)	% Increase (F=E/C)	Fuel Cost Additions to Bill (G)	Current Bill with Gas Costs (H=C+G)	Proposed Bill with Gas Costs (I=D+G)	% Change (J=(I-H)/H)
1	Small General Service										
2	SGS	N/A	0	\$31.00	\$44.06	\$13.06	42.12%	\$0.00	\$31.00	\$44.06	42.12%
3	SGS	N/A	1	\$31.31	\$44.37	13.06	41.71%	\$5.98	37.29	50.35	35.02%
4	SGS	N/A	5	\$32.55	\$45.60	13.06	40.12%	\$29.90	62.45	75.51	20.91%
5	SGS	N/A	10	\$34.08	\$47.14	13.06	38.31%	\$59.81	93.89	106.95	13.91%
6	SGS	N/A	20	\$37.17	\$50.23	13.06	35.13%	\$119.62	156.79	169.85	8.33%
7	SGS	N/A	30	\$40.25	\$53.31	13.06	32.44%	\$179.43	219.68	232.74	5.94%
8	SGS	N/A	40	\$43.33	\$56.39	13.06	30.13%	\$239.23	282.57	295.63	4.62%
9	SGS	N/A	50	\$46.42	\$59.48	13.06	28.13%	\$299.04	345.47	358.52	3.78%
10	SGS	N/A	75	\$54.13	\$67.19	13.06	24.12%	\$448.57	502.69	515.75	2.60%
11	SGS	N/A	100	\$61.83	\$74.89	13.06	21.12%	\$598.09	659.92	672.98	1.98%
12	SGS	N/A	250	\$108.09	\$121.15	13.06	12.08%	\$1,495.22	1,603.31	1,616.37	0.81%
13	SGS	N/A	500	\$185.17	\$198.23	13.06	7.05%	\$2,990.44	3,175.61	3,188.67	0.41%

Small General Service	Current Rates	Proposed Rates
	Customer Charge	\$29.42
Usage Charge	0.0000	0.0000
GCR (effective July 2018)	5.69710000	5.69710000
PIPP Rider	0.13077200	0.13077200
Uncollectible Rider	0.00363900	0.00363900
IRP Rider	0.11000000	0.11000000
MCF Tax Rider	Varies by usage	Varies by usage
Gross Receipts Rider	0.04981000	0.04981000

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
TYPICAL BILL COMPARISON

Data: 3 months Actual & 9 months Estimated
Type of Filing: __ Original "X" Updated __ Revised
WORK PAPER REFERENCE NO(S): none

SCHEDULE E-5
PAGE 2 OF 3
WITNESS RESPONSIBLE: N. Clement

Bill Data (Less Gas Cost and Related Gross Receipts Tax)

Line No.	Rate Code	Level of Demand (A)	Level of Usage MCF/Month (B)	Current Bill (C)	Proposed Bill (D)	Dollar Increase (E=D-C)	% Increase (F=E/C)	Fuel Cost Additions to Bill (G)	Current Bill with Gas Costs (H=C+G)	Proposed Bill with Gas Costs (I=D+G)	% Change (J=(I-H)/H)	
1	Large General Service											
2	LGS	N/A	0	\$157.59	\$183.83	\$26.25	16.65%	\$0.00	\$157.59	\$183.83	16.65%	
3	LGS	N/A	1	\$159.76	\$186.51	26.75	16.74%	\$5.98	165.74	192.49	16.14%	
4	LGS	N/A	5	\$168.46	\$197.23	28.77	17.08%	\$29.90	198.37	227.14	14.50%	
5	LGS	N/A	10	\$179.33	\$210.63	31.29	17.45%	\$59.81	239.14	270.43	13.09%	
6	LGS	N/A	20	\$201.09	\$237.43	36.34	18.07%	\$119.62	320.70	357.05	11.33%	
7	LGS	N/A	30	\$222.83	\$264.22	41.39	18.58%	\$179.43	402.26	443.65	10.29%	
8	LGS	N/A	40	\$244.58	\$291.02	46.44	18.99%	\$239.23	483.81	530.25	9.60%	
9	LGS	N/A	50	\$266.33	\$317.82	51.49	19.33%	\$299.04	565.38	616.87	9.11%	
10	LGS	N/A	75	\$320.70	\$384.81	64.11	19.99%	\$448.57	769.27	833.38	8.33%	
11	LGS	N/A	100	\$375.07	\$451.80	76.73	20.46%	\$598.09	973.16	1,049.89	7.89%	
12	LGS	N/A	250	\$701.30	\$853.76	152.47	21.74%	\$1,495.22	2,196.51	2,348.98	6.94%	
13	LGS	N/A	500	\$1,245.00	\$1,523.69	278.69	22.38%	\$2,990.44	4,235.43	4,514.12	6.58%	

Large General Service

	Current Rates	Proposed Rates
Customer Charge	\$150.00	\$175.00
Usage Charge	1.77791925	2.25885314
GCR (effective July 2018)	5.69710000	5.69710000
PIPP Rider	0.13077200	0.13077200
Uncollectible Rider	0.00363900	0.00363900
IRP Rider	0.11000000	0.11000000
MCF Tax Rider	Varies by usage	Varies by usage
Gross Receipts Rider	0.04981000	0.04981000

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
TYPICAL BILL COMPARISON

Data: 3 months Actual & 9 months Estimated
Type of Filing: __ Original "X" Updated __ Revised
WORK PAPER REFERENCE NO(S): none

SCHEDULE E-5
PAGE 3 OF 3
WITNESS RESPONSIBLE: N. Clement

Bill Data (Less Gas Cost and Related Gross Receipts Tax)

Line No.	Rate Code	Level of Demand (A)	Level of Usage MCF/Month (B)	Current Bill (C)	Proposed Bill (D)	Dollar Increase (E=D-C)	% Increase (F=E/C)	Demand Chg Additions to Bill (G)	Current Bill with Demand Charge (H=C+G)	Proposed Bill with Demand Charge (I=D+G)	% Change (J=(I-H)/H)
1	Large General Service Transport										
2	LGS	N/A	0	\$262.57	\$183.83	(\$78.74)	-29.99%	\$0.00	\$262.57	\$183.83	-29.99%
3	LGS	N/A	1	\$264.74	\$186.51	(78.23)	-29.55%	\$0.26	265.01	186.78	-29.52%
4	LGS	N/A	5	\$273.45	\$197.23	(76.21)	-27.87%	\$1.31	274.76	198.55	-27.74%
5	LGS	N/A	10	\$284.31	\$210.63	(73.69)	-25.92%	\$2.62	286.94	213.25	-25.68%
6	LGS	N/A	20	\$306.07	\$237.43	(68.64)	-22.43%	\$5.25	311.32	242.68	-22.05%
7	LGS	N/A	30	\$327.81	\$264.22	(63.59)	-19.40%	\$7.87	335.69	272.10	-18.94%
8	LGS	N/A	40	\$349.56	\$291.02	(58.54)	-16.75%	\$10.50	360.06	301.52	-16.26%
9	LGS	N/A	50	\$371.31	\$317.82	(53.49)	-14.41%	\$13.12	384.44	330.95	-13.91%
10	LGS	N/A	75	\$425.68	\$384.81	(40.87)	-9.60%	\$19.68	445.37	404.50	-9.18%
11	LGS	N/A	100	\$480.05	\$451.80	(28.25)	-5.88%	\$26.25	506.30	478.05	-5.58%
12	LGS	N/A	250	\$806.28	\$853.76	47.49	5.89%	\$65.61	871.89	919.38	5.45%
13	LGS	N/A	500	\$1,349.98	\$1,523.69	173.71	12.87%	\$131.23	1,481.20	1,654.91	11.73%

Large General Service Transport

	Current Rates	Proposed Rates
Customer Charge	\$250.00	\$175.00
Usage Charge	1.77791925	2.25885314
Demand Charge	0.25000000	0.25000000
PIPP Rider	0.13077200	0.13077200
Uncollectible Rider	0.00363900	0.00363900
IRP Rider	0.11000000	0.11000000
MCF Tax Rider	Varies by usage	Varies by usage
Gross Receipts Rider	0.04981000	0.04981000

**Suburban Natural Gas Company
Case No. 18-1205-GA-AIR**

Test Year: March 1, 2018 to February 28, 2019

Date Certain: February 28, 2019

Section S

S-3 Proposed Notice of Newspaper Publication

Suburban Natural Gas Company
Case No. 18-1205-GA-AIR, et al.
Schedule S-3
Proposed Legal Notice

SUBURBAN NATURAL GAS COMPANY NOTICE OF APPLICATION FOR AN
INCREASE IN RATES AND CHARGES BEFORE THE PUBLIC UTILITIES COMMISSION
OF OHIO

Public notice is hereby given that Suburban Natural Gas Company filed an Application on August 31, 2018 with the Public Utilities Commission of Ohio (“PUCO”) requesting an increase in rates and charges for natural gas distribution service rendered in its service territory. The case number of the proceeding, *In the Matter of the Application of Suburban Natural Gas Company for an Increase in Gas Distribution Rates* before the PUCO is 18-1205-GA-AIR. Two related cases, *In the Matter of the Application of Suburban Natural Gas Company for Tariff Approval* and *In the Matter of the Application of Suburban Natural Gas Company for Approval of Certain Accounting Authority*, can be found at PUCO Case Nos. 18-1206-GA-ATA and 18-1207-GA-AAM, respectively.

Suburban Natural Gas Company last increased in rates and charges in 2008. Suburban Natural Gas Company’s operating costs have increased substantially since 2008, and its net income is no longer sufficient to earn an adequate return on the Company’s property dedicated to service. The proposed rates reflect the investment needed to continue to provide safe and reliable natural gas distribution service to the customers of Suburban Natural Gas Company at just and reasonable prices. This proposed rate increase does not affect any special arrangements that have been approved by the PUCO.

Suburban Natural Gas Company has proposed this rate change based on the costs it would incur during a test year from March 1, 2018 to February 28, 2019, and the value of gas distribution plant as of February 28, 2019. The Application seeks an increase in the monthly customer service charge of \$13.06 for residential customers above the monthly customer service charge approved by PUCO and in effect when the proposed rates would become effective. Under the new rates, there will be no charge based on usage. For a customer consuming 10 Mcf per month the percentage increase in the customer’s total monthly bill would be 13.91 percent.

The Application seeks increases in certain one-time charges including charges for reconnection, and meter tests, as well as new charges for tie-ins of service disconnected for unauthorized use, theft of service investigations, meter relocation, meter uprate and excess flow valve installation.

Recommendations which differ from the Application may be made by the Staff of the PUCO or by intervening parties and may be adopted by the PUCO.

Any person, business entity or association may file, pursuant to Section 4909.19 of the Ohio Revised Code, an objection to such proposed increased rates by alleging that such proposal is unjust and discriminatory or unreasonable.

A copy of the Application is available for inspection at the offices of Suburban Natural Gas Company at 211 East Front Street, Cygnet, Ohio 43413 and 2626 Lewis Center Road, Lewis Center, Ohio 43035, and at the PUCO, Docketing Division, 11th Floor, Columbus, Ohio 43215. The Application and supporting documents may also be viewed at the PUCO's web page at <http://www.puco.gov>, by selecting DIS, inputting 18-1205 in the case lookup box, and selecting the date the Application was filed.

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

8/31/2018 1:59:51 PM

in

Case No(s). 18-1205-GA-AIR, 18-1206-GA-ATA, 18-1207-GA-AAM

Summary: Application Of Suburban Natural Gas Company For An Increase In Rates And Charges, For Tariff Approval, And For Approval Of Certain Accounting Authority electronically filed by Mrs. Kimberly W. Bojko on behalf of Suburban Natural Gas Company