

talexander@calfee.com  
614.621.7774 **Direct**

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**Calfee, Halter & Griswold LLP**  
Attorneys at Law

1200 Huntington Center  
41 South High Street  
Columbus, Ohio 43215-3465  
614.621.1500 **Phone**  
Calfee.com

June 29, 2020

VIA ELECTRONIC FILING

Ms. Tanowa Troupe  
Administration/Docketing  
Ohio Power Siting Board  
180 East Broad Street, 11th Floor  
Columbus, Ohio 43215-3793

Re: **Case No: 20-146-GA-ATA- In the Matter of the Application of Northeast Ohio Corp., for Approval of an Income Tax Rider Mechanism Rider.**

Dear Ms. Troupe:

Pursuant to paragraph 25 of the Commission's May 20, 2020 Opinion and Order ("Order") in the above captioned case, Northeast Ohio Natural Gas Corp. ("NEO") hereby files, in final form, a copy of revised Tariff Sheet No. 53 effective as of June 1, 2020.

Due to a clerical error this tariff was not filed on June 1, 2020 as intended. However, no customer was harmed by this clerical error because NEO has credited all customers pursuant to this Tariff since the Order was issued. Therefore, to eliminate any chance of customer confusion as to when the credits went into effect NEO proposes to make the Tariff effective as of June 1, 2020.

Please note that a copy of this correspondence is also being filed in Case No. 89-8012-GA-TRF, as required by Paragraph 25 of the Order.

Please feel free to contact me with any questions.

Sincerely yours,

*/s/ N. Trevor Alexander*

N. Trevor Alexander

**RULES, REGULATIONS AND RATES GOVERNING THE DISTRIBUTION AND  
TRANSPORTATION OF GAS**

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**INCOME TAX CREDIT MECHANISM RIDER**

**58. Income Tax Credit Mechanism**

**Applicability:**

Applicable to all Customers except those served under Flex Contracts.

**Description:**

The Tax Cut and Jobs Act (“TCJA”) of 2017, lowered the federal corporate income tax rate on corporations. As a result, the Company will provide a credit to Customers calculated from January 1, 2018, the effective date of the TCJA, to flow through the benefits realized under the TCJA in accordance with the guidelines of Commission Orders.

This Rider shall be calculated annually pursuant to a Notice filed no later than October 31 of each calendar year to reflect the actual calendar year data with November and December data estimated. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of January of the next year. The Rider shall also include an annual reconciliation true-up component for the prior calendar year.

**Rate:**

Small General Service	(\$0.13781)
General Service/General Transportation Service	(\$0.09458)
Large General Service/Large General Transportation Service	(\$0.02911)
Flex Customers	(\$0.00000)

**Reconciliation Adjustments:**

This Rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: the twelve-month period of actual data upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio.

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Filed in accordance with the Public Utilities Commission of Ohio Entry dated May 20, 2020.  
Case No. 20-146-GA-ATA

ISSUED: June 29, 2020      EFFECTIVE: For Bills Rendered on or after: June 1, 2020

Issued by  
Northeast Ohio Natural Gas Corp.  
Ken Oostman, President

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**6/29/2020 3:34:32 PM**

**in**

**Case No(s). 20-0146-GA-ATA, 89-8012-GA-TRF**

Summary: Tariff Revised Tariff Sheet No. 53 electronically filed by Ms. Kari D Hehmeyer on behalf of Northeast Ohio Natural Gas Corp.