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July 16, 2021

Public Utilities Commission of Ohio Docketing Division 180 E. Broad St. Columbus, Ohio 43215

Re: Northeast Ohio Natural Gas Corp. - Case 89-8012-GA-TRF and 21-309-GA-UEX

In accordance with the Public Utilities Commission of Ohio's Finding and Order in Case No. 21-309-GA-UEX, Northeast Ohio Natural Gas Corp. hereby submits final copies of its approved tariff sheet, the First Revised Sheet No. 56. Copies of the tariff have been filed in the above referenced cases.

Roger Sarver Gas Supply Manager Attachment 5 Page 2 of 2

PUCO NO. 2

NORTHEAST OHIO NATURAL GAS CORP.

FIRST REVISED SHEET NO. 56

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

UNCOLLECTIBLE EXPENSE RIDER

15. Uncollectible Expense Rider

Applicability:

Applicable to all Customers served under rate schedules SGS, GS and LGS.

Description:

The Uncollectible Expense Rider Rate shall be applied to all billed Mcf for Gas Service rendered to Customers served under the applicable Rate Schedules.

The Rider shall recover costs associated with uncollectible accounts arising from those Customers in those Rate Schedules responsible for paying the Uncollectible Expense Rider.

Company shall file an application with the Commission requesting approval to change the Uncollectible Expense Rider Rate if Company determines that an adjustment of more than plus or minus ten percent is needed.

Reconciliation:

The Uncollectible Expense Rider is updated annually. The Company's actual uncollectible expense for the applicable Rate Schedules, including carrying charges, shall be reconciled annually, with any over or under collection being reflected as a charge or credit in a subsequent update of the Rider Rate. The charge or credit may include Customer refunds if the Commission or Supreme Court of Ohio determines, as a result of an audit of the annual period in which the Rider Rate was in effect, that the Company's charge was unlawful or unreasonable or included imprudent amounts.

Uncollectible Expense Rider Rate:

The Uncollectible Expense Rider Rate is as follows:

Uncollectible Expense Charge per Mcf: \$(0.0237)

Filed in accordance with the Public Utilities Commission of Ohio Finding and Order dated July 14, 2021, Case No. 21-309-GA-UEX

ISSUED: July 16, 2021 EFFECTIVE: For Bills Rendered on or after: August 1, 2021

Issued by Northeast Ohio Natural Gas Corp. Ken Oostman, President This foregoing document was electronically filed with the Public Utilities

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in

Case No(s). 21-0309-GA-UEX, 89-8012-GA-TRF

Summary: Tariff NEO's tariff filing of its revised uncollectible expense rider electronically filed by Mr. Roger Sarver on behalf of Northeast Ohio Natural Gas Corp.