

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Northeast Ohio)
Natural Gas Corp. for an Increase in Gas) Case No. 18-1720-GA-AIR
Distribution Rates)

In the Matter of the Application of Northeast Ohio) Case No. 18-1721-GA-ATA
Natural Gas Corp. for Tariff Approval)

In the Matter of the Application of Northeast Ohio) Case No. 18-1722-GA-ALT
Natural Gas Corp. for Approval of Alternative)
Regulation)

**NOTICE OF INTENT TO
FILE AN APPLICATION FOR AN INCREASE IN RATES**

In accordance with Ohio Adm. Code 4901-7-01, Appendix A, Chapter I, paragraph (B), Brainard Gas Corp., Orwell Natural Gas Company, Spelman Pipeline Holdings, LLC, and Northeast Ohio Natural Gas Corp. (collectively “NEO” or the “Company”) submits its pre-filing notice of its intent to file an application for an increase in its rates and charges. NEO will not file its application any earlier than December 28, 2018, which is 30 days after the filing of this notice.

This notice includes the following exhibits:

PFN Exhibit 1: This exhibit comprises (a) NEO's statement of its notice of intent to file an application for an increase in rates, (b) the service areas to be included in the application, and (c) the dates of the proposed test year and date certain.

PFN Exhibit 2A: This exhibit sets forth the municipalities to be covered by the application, along with the addresses of the mayors and legislative authorities to whom the notice of intent was sent in accordance with R.C. 4909.43(B).

PFN Exhibit 2B: This exhibit is a copy of the letter that NEO sent to each of the mayors and legislative authorities listed on PFN Exhibit 2A. NEO sent these Notices on November 27, 2018.

PFN Exhibit 3: The proposed tariff schedules that are intended to replace or add to current tariff schedule.

PFN Exhibit 4: This exhibit is the Schedule E-5 "Typical Bill Comparison."

PFN Exhibit 5: A list of parties to NEO's last rate case, on whom this notice of intent was served.

NEO will also be filing a motion for approval of its test year and date certain and a motion for waiver from certain filing requirements.

Respectfully Submitted,

/s/ N. Trevor Alexander
N. TREVOR ALEXANDER (0080713)
STEVEN D. LESSER (0020242)
MARK T. KEANEY (0095318)
KARI. HEHMEYER (0096284)
41 S. High St.
1200 Huntington Center
Columbus, Ohio 43215
Telephone: (614) 621-1500
talexander@calfee.com
slesser@calfee.com
mkeaney@calfee.com

Attorneys for Northeast Ohio Natural Gas Corp.

PFN EXHIBIT 1

NEO's statement of its notice of intent to file an application for an increase in rates, the service areas to be included in the application, and the dates of the proposed test year and date certain.

Statement of Notice of Intent to File for An Increase in Rates.

This document shall serve as NEO's statement that it intends to file an application for an increase in rates and charges for natural gas service.

Service Areas to be Covered by the Application.

The entire gas service area territory of NEO will be included in the application for an increase in gas rates and the application for approval of an alternative rate plan.

Proposed Test Year and Date Certain.

The proposed test year is the 12 months ending June 30, 2019. The proposed date certain is September 30, 2018.

PFN EXHIBIT 2A

A list of municipalities to be covered by the application, along with the addresses of the mayors and legislative authorities to whom the notice attached as PFN Exhibit 2B was sent.

MUNICIPALITY	MAYOR	CLERK
ASHTABULA COUNTY		
VILLAGE OF ORWELL	Joseph Varckette, Village Manager 179 West Main St. Orwell, OH 44076	Ella Stanton 179 West Main St. Orwell, OH 44076
	Joseph Varckette, Village Manager 179 West Main St. Orwell, OH 44076	Ella Stanton 179 West Main St. Orwell, OH 44076
VILLAGE OF ROAMING SHORES	Jennie S. D'Amicone 2500 Hayford Road PO Box 237 Roaming Shores, OH 44084	Leeann Moses 2500 Hayford Road PO Box 237 Roaming Shores, OH 44084
VILLAGE OF ROCK CREEK	Pamela Forristal 3081 W. Water St. Rock Creek, OH 44084	Suzanne Hayes 3081 W. Water St. Rock Creek, OH 44084
CUYAHOGA COUNTY		
CITY OF GARFIELD HEIGHTS	Vic Collova 5407 Turney Road Garfield Heights, OH 44125	Barbara Molin 5407 Turney Road Garfield Heights, OH 44125
VILLAGE OF GLENWILLOW	Mark Cegelka 29555 Pettibone Road Glenwillow, OH 44139	Lori Pepera 29555 Pettibone Road Glenwillow, OH 44139
CITY OF HIGHLAND HEIGHTS	Scott Coleman 5827 Highland Road Highland Heights, OH 44143	Regina Cahill 5827 Highland Road Highland Heights, OH 44143
CITY OF SOLON	Edward Kraus 34200 Bainbridge Rd. Solon, OH 44139	Carol McConoughey 34200 Bainbridge Rd. Solon, OH 44139
GEAUGA COUNTY		
AUBURN TOWNSHIP	Trustees Michael Troyan, Patrick Cavanagh, and John Eberly 11010 East Washington Street	Fredrick May, Fiscal Officer 11010 East Washington Street Auburn Township, OH 44023

	Auburn Township, OH 44023	
VILLAGE OF BURTON	Joe Hernandez 14588 W. Park PO Box 408 Burton, OH 44021	Jennell Dahlhausen, Fiscal Officer 14588 W. Park PO Box 408 Burton, OH 44021
VILLAGE OF CHAGRIN FALLS	William Tomko 21 W. Washington Street Chagrin Falls, OH 44022	David Bloom 21 W. Washington Street Chagrin Falls, OH 44022
CITY OF CHARDON	Jeffrey Smock, Mayor 111 Water St. Chardon, OH 44024	Amy Day 111 Water St. Chardon, OH 44024
	Randal B. Sharpe, City Manager 111 Water St. Chardon, OH 44024	
MUNSON TOWNSHIP	Trustees Andrew Bushman, Jim McCaskey, and Irene McMullen 12210 Auburn Road Chardon, OH 44024	Judith Toth, Fiscal Officer 12210 Auburn Road Chardon, OH 44024
NEWBURY TOWNSHIP	Trustees Glen Quigley, William Skomrock Jr., and Greg Tropf 14899 Auburn Road PO Box 257 Newbury, OH 44065	Marcia Mansfield, Fiscal Officer 14899 Auburn Road PO Box 257 Newbury, OH 44065
PARKMAN TOWNSHIP	Trustees Jonathan Ferguson, Roger Anderson, and Dennis Ikeler PO Box 688 Parkman, OH 44080	Nina Reed, Fiscal Officer PO Box 688 Parkman, OH 44080

THOMPSON TOWNSHIP	Trustees Erwin Leffel, Al Safick, and Frank Sirna PO Box 204 Thompson, OH 44086	Cindy Lausin, Fiscal Officer PO Box 204 Thompson, OH 44086
LAKE COUNTY		
CITY OF EASTLAKE	Dennis Morley 35150 Lakeshore Blvd. Eastlake, OH 44095	Tracy Simons 35150 Lakeshore Blvd. Eastlake, OH 44095
VILLAGE OF FAIRPORT HARBOR	Tim Manross 431 New Street Fairport Harbor, OH 44077	Chris Paquette, Fiscal Officer 220 Third Street Fairport Harbor, OH 44077
VILLAGE OF GRAND RIVER	Christopher Conley PO Box 125 Grand River, OH 44045	Jennifer Hood, Council President PO Box 668 Grand River, OH 44045
CITY OF KIRTLAND	Douglas Davidson 9301 Chillicothe Rd. Kirtland, OH 44094	Matthew Schulz, Council President 9301 Chillicothe Rd. Kirtland, OH 44094
KIRTLAND HILLS VILLAGE	John Turben 8966 Booth Road Kirtland Hills, OH 44060	Glenn Schwaller, Council President 9190 Booth Road Kirtland Hills, OH 44060
LEROY TOWNSHIP	Trustees Chuck Klco, Heather Shelton, and Rich Van Pelt 6684 Paine Road Painesville, OH 44077	Sharon Rodgers, Fiscal Officer 13028 LeRoy Center Road Painesville, OH 44077
MADISON VILLAGE	Sam Britton, Jr. 126 West Main Street Madison, OH 44057	Duane Frager, Council President 126 West Main Street Madison, OH 44057
CITY OF MENTOR	Kenneth J. Filipiak, City Manager 8500 Civic Center Blvd. Mentor, OH 44060	Julie Schiavoni 8500 Civic Center Blvd. Mentor, OH 44060

VILLAGE OF NORTH PERRY	Ed Klco 4449 Lockwood Road North Perry, OH 44081	Joanne Clapp, Fiscal Officer 4449 Lockwood Road North Perry, OH 44081
CITY OF PAINESVILLE	Paul Hach II, Council President 7 Richmond Street PO Box 601 Painesville, OH 44077	Valerie Vargo 7 Richmond Street PO Box 601 Painesville, OH 44077
	Monica Irelan, City Manager 7 Richmond Street PO Box 601 Painesville, OH 44077	
VILLAGE OF PERRY	Jim Gessic 3758 Center Road Perry, OH 44081	Mike Glover 3758 Center Road Perry, OH 44081
CITY OF WICKLIFFE	John A. Barbish 28730 Ridge Road Wickliffe, OH 44092	Sandra Fink 28730 Ridge Road Wickliffe, OH 44092
CITY OF WILLOUGHBY	Robert A. Fiala 1 Public Square Willoughby, OH 44094	Alisa Novak 1 Public Square Willoughby, OH 44094
CITY OF WILLOUGHBY HILLS	Robert Weger 35405 Chardon Road Willoughby Hills, OH 44094	Victoria Savage 35405 Chardon Road Willoughby Hills, OH 44094
MAHONING COUNTY		
CITY OF COLUMBIANA	Bryan Blakeman 28 West Friend Street Columbiana, OH 44408	Deann L. Davis 28 West Friend Street Columbiana, OH 44408
PORTAGE COUNTY		
CITY OF AURORA	Ann Womer Benjamin 130 S. Chillicothe Road Aurora, OH 44202	Donna Hawks 130 S. Chillicothe Road Aurora, OH 44202
VILLAGE OF GARRETTSVILLE	Rick Patrick 8213 High Street Garrettsville, OH 44231	Nancy Baldwin 8213 High Street Garrettsville, OH 44231

VILLAGE OF MANTUA	Linda Clark 4650 W. High Street PO Box 775 Mantua, OH 44255	Michele Stuck 4650 W. High Street PO Box 775 Mantua, OH 44255
SUMMIT COUNTY		
CITY OF MACEDONIA	Mayor Nicholas Molnar 9691 Valley View Road Macedonia, OH 44056	Josephine Arceci 9691 Valley View Road Macedonia, OH 44056
TRUMBULL COUNTY		
CITY OF CORTLAND	James Woofter 400 North High Street Cortland, OH 44410	Rhonda Horn 400 North High Street Cortland, OH 44410
VILLAGE OF LORDSTOWN	Arno Hill 1455 Salt Springs Road Lordstown, OH 44481	William Blank 1455 Salt Springs Road Lordstown, OH 44481
CITY OF NILES	Steven Mientkiewicz 34 West State St. Niles, OH 44446	Nicole Bacak 34 West State St. Niles, OH 44446
VILLAGE OF WEST FARMINGTON	Shirley McIntosh West Farmington Village Hall 251 Fourth Street PO Box 215 West Farmington, OH 44491	Tom Shay, Fiscal Officer West Farmington Village Hall 251 Fourth Street PO Box 215 West Farmington, OH 44491
WOOD COUNTY		
VILLAGE OF WAYNE	Craig Everett, Mayor 125 Schoolhouse St. PO Box 39 Wayne, OH 43466	Melissa Repasz, Fiscal Officer 125 Schoolhouse St. PO Box 39 Wayne, OH 43466
GEAUGA COUNTY		
VILLAGE OF MIDDLEFIELD	Ben Garlich, Mayor 14860 N. State Avenue Middlefield, OH 44062	Nick Giardina, Fiscal Officer 14860 N. State Avenue Middlefield, OH 44062
LAKE COUNTY		

CITY OF MENTOR	Kenneth Filipiak, City Manager 8500 Civic Center Blvd. Mentor, OH 44060	Julie Schiavoni 8500 Civic Center Blvd. Mentor, OH 44060
CITY OF PAINESVILLE	Paul Hach II, Council President 7 Richmond Street PO Box 601 Painesville, OH 44077	Valerie Vargo 7 Richmond Street PO Box 601 Painesville, OH 44077
	Monica Irelan, City Manager 7 Richmond Street PO Box 601 Painesville, OH 44077	
ASHTABULA COUNTY		
VILLAGE OF ROAMING SHORES	Jennie S. D'Amicone 2500 Hayford Road PO Box 237 Roaming Shores, OH 44084	Leeann Moses 2500 Hayford Road PO Box 237 Roaming Shores, OH 44084
CARROLL COUNTY		
VILLAGE OF DELLROY	Douglas Ruby, Mayor 2 West Main St. Dellroy, OH 44620	Candace Ruby, Village Clerk 2 West Main St. PO Box 174 Dellroy, OH 44620
VILLAGE OF LEESVILLE	John Traxler, Mayor PO Box 204 Leesville, OH 44639	Sally Bernhart, Fiscal Officer PO Box 204 Leesville, OH 44639
VILLAGE OF MAGNOLIA	Bob Leach 328 North Main St. PO Box 297 Magnolia, OH 44643	Kathy Sickafoose 328 North Main St. PO Box 297 Magnolia, OH 44643
VILLAGE OF SHERRODSVILLE	Ken Moffat 15 S. Sherrod Ave. PO Box 31 Sherrodsville, OH	Valerie Gardner 15 S. Sherrod Ave. PO Box 31 Sherrodsville, OH
COLUMBIANA COUNTY		

HOMEWORTH UNINCORPORATED	Trustees Gregory Carver, Sara Crawford, and Mike Runzo 2895 Knox School Road Homeworth, OH 44634	Debbie Hartzell, Knox Township Fiscal Officer 2895 Knox School Road Homeworth, OH 44634
CITY OF SALEM	John C. Berlin 231 S. Broadway Avenue Salem, OH 44460	Gary Dean 231 S. Broadway Avenue Salem, OH 44460
COSHOCTON COUNTY		
VILLAGE OF BALTIC	Lana Guisinger, Mayor 102 W. Main St. Baltic, OH 43804	Rose Baxter, Fiscal Officer 102 W. Main St. Baltic, OH 43804
CITY OF COSHOCTON	Steve Mercer 760 Chestnut St. Coshocton, OH 43812	Cherry Wilson 760 Chestnut St. Coshocton, OH 43812
FRESNO UNINCORPORATED	NONE	David Dilly, Fiscal Officer PO Box 107 Fresno, OH 43824
CRAWFORD COUNTY		
CITY OF BUCYRUS	Jeff Reser 500 South Sandusky Ave. Bucyrus, OH 44820	Todd Hill 500 South Sandusky Avenue Bucyrus, OH 44820
CITY OF GALION	Thomas M. O'Leary, Mayor 301 Harding Way E. Galion, OH 44833	Carl W. Watt, Council President 318 Wildflower Drive Galion, OH 44833
FAIRFIELD COUNTY		
VILLAGE OF AMANDA	Mark Moore 116 E. Main Street PO Box 250 Amanda, Ohio 43102	Carrie Ayers 116 E. Main Street PO Box 250 Amanda, Ohio 43102
VILLAGE OF BALTIMORE	Brad Nicodemus 103 West Market Street Baltimore, OH 43105	Brian Bibler 103 West Market Street Baltimore, OH 43105

VILLAGE OF CARROLL	Tammy Drobina 68 Center Street PO Box 367 Carroll, OH 43112	Mary Dawson 68 Center Street PO Box 367 Carroll, OH 43112
CITY OF LANCASTER	David L. Scheffler 104 E. Main St. Room 101 Lancaster, OH 43130	Teresa Sandy PO Box 1008 Lancaster, OH 43130
VILLAGE OF LITHOPOLIS	Joe Taylor PO Box 278 11820 Lithopolis Road Lithopolis, OH 43136	Amanda Wolin, Fiscal Officer PO Box 278 11820 Lithopolis Road Lithopolis, OH 43136
CITY OF PICKERINGTON	Lee A. Gray 100 Lockville Rd Pickerington, OH 43147	Heather Moore 100 Lockville Rd Pickerington, OH 43147
VILLAGE OF PLEASANTVILLE	Jason D. Henderson 207 W. Columbus Street PO Box 193 Pleasantville, OH 43148	Penny Marquart 207 W. Columbus Street PO Box 193 Pleasantville, OH 43148
FRANKLIN COUNTY		
CITY OF CANAL WINCHESTER	Michael Ebert 36 S. High St. Canal Winchester, OH 43110	Amanda Jackson 36 S. High St. Canal Winchester, OH 43110
CITY OF COLUMBUS	Andrew Ginther City Hall 2nd Floor 90 West Broad Street Columbus, OH 43215	Andrea Blevins 90 West Broad Street Columbus, OH 43215
CITY OF GROVEPORT	Lance Westcamp 655 Blacklick Street Groveport, OH 43125	Ruthanne Sargus Ross 655 Blacklick Street Groveport, OH 43125
GEAUGA COUNTY		
VILLAGE OF MIDDLEFIELD	Ben Garlich, Mayor 14860 N. State Avenue Middlefield, OH 44062	Nick Giardina, Fiscal Officer 14860 N. State Avenue Middlefield, OH 44062

GUERNSEY COUNTY		
CITY OF CAMBRIDGE	Thomas D. Orr 1131 Steubenville Avenue Cambridge, OH 43725	Sharon Cassler 1131 Steubenville Avenue Cambridge, OH 43725
VILLAGE OF CUMBERLAND	NONE	NONE
HARRISON COUNTY		
VILLAGE OF BOWERSTON	Milo Baker 203 Water Alley PO Box 262 Bowerston, OH 44695	Jacquie Humphrey, Fiscal Officer 203 Water Alley PO Box 262 Bowerston, OH 44695
HOCKING COUNTY		
CITY OF LOGAN	Greg Fraunfelter 10 South Mulberry Street Logan, OH 43138	Merrilee Carlson 10 South Mulberry Street Logan, OH 43138
HOLMES COUNTY		
CHARM UNINCORPORATED	NONE	NONE
CLARK TOWNSHIP	NONE	NONE
VILLAGE OF HOLMESVILLE	Village Hall Offices 205 S Millersburg St. Holmesville, OH 44633	NONE
VILLAGE OF KILLBUCK	Denny Hahn 138 S Main St Killbuck, OH 44637	Linda Cambell 138 S Main St Killbuck, OH 44637
VILLAGE OF MILLERSBURG	Jeff Huebner, Mayor 18 Cliff Lane Millersburg, OH 44654	Karen Shaffer, Village Clerk- Treasurer 6 North Washington Street Millersburg, OH 44654
MOUNT HOPE UNINCORPORATED	NONE	NONE
WALNUT CREEK UNINCORPORATED	NONE	NONE

WINESBURG UNINCORPORATED	NONE	NONE
LAKE COUNTY		
CONCORD TOWNSHIP	Trustees Christopher Galloway, Carolina Luhta, and Paul Malchesky 7229 Ravenna Road Concord Township, OH 44077	Amy Dawson, Fiscal Officer 7229 Ravenna Road Concord Township, OH 44077
CITY OF MENTOR	Kenneth J. Filipiak, City Manager 8500 Civic Center Boulevard Mentor, OH 44060	Julie Schiavoni 8500 Civic Center Boulevard Mentor, OH 44060
LORAIN COUNTY		
CITY OF AMHERST	Mark Costilow 206 S. Main St. Amherst, OH 44001	Olga Sivinski 206 S. Main St. Amherst, OH 44001
CITY OF LORAIN	Chase Ritenauer 200 W. Erie Avenue Lorain, OH 44052	Nancy Greer 200 W. Erie Avenue Lorain, OH 44052
MAHONING COUNTY		
VILLAGE OF BELOIT	Eric Augustein 17893 5th St. PO Box 276 Beloit, OH 44609	Debra Hartzell, Fiscal Officer 17893 5th St. PO Box 276 Beloit, OH 44609
NORTH BENTON UNINCORPORATED	NONE	NONE
NORTH JACKSON UNINCORPORATED	Randy Heath 145 Broadway Street Jackson, OH 45640	Sherry Barr 145 Broadway Street Jackson, OH 45640
MARION COUNTY		
VILLAGE OF CALEDONIA	Maureen Welch, Mayor 110 E. Marion St. PO Box 110 Caledonia, OH 43314	Jeri Miracle, Village Clerk 110 E. Marion St. PO Box 110 Caledonia, OH 43314

CITY OF MARION	Scott Schertzer 233 West Center Street Marion, OH 43302	Tarina Rose 233 West Center Street Marion, OH 43302
MEDINA COUNTY		
CITY OF RITTMAN	William Robertson 30 N. Main St. Rittman, OH 44270	Joan Challinor 30 N. Main St. Rittman, OH 44270
PORTAGE COUNTY		
DIAMOND UNINCORPORATED	NONE	NONE
VILLAGE OF WINDHAM	Deborah Blewitt 9083 North Main Street Windham, OH 44288	Cheree Taylor 9083 North Main Street Windham, OH 44288
STARK COUNTY		
CITY OF ALLIANCE	Alan Andreani 504 E. Main St. Alliance, OH 44601	Gerald Yost 504 E. Main St. Alliance, OH 44601
VILLAGE OF BEACH CITY	John Thomas PO Box 695 Beach City, OH 44608	Debra Rentsch PO Box 695 Beach City, OH 44608
CITY OF CANTON	Thomas M. Bernabei 218 Cleveland Avenue SW 8th floor Canton, OH 44702	David R. Dougherty 218 Cleveland Avenue SW Canton, OH 44702
VILLAGE OF EAST SPARTA	Donald Stropki, Mayor 9353 Main Street PO Box 357 East Sparta, OH 44626	Doug Neading, Clerk Treasurer 9353 Main Street PO Box 357 East Sparta, OH 44626
CITY OF MASSILLON	Kathy Catazaro-Perry 151 Lincoln Way East Massillon, OH 44646	Diane Rolland 151 Lincoln Way East Massillon, OH 44646
VILLAGE OF NAVARRE	Robert Benson 27 Canal St. W. Navarre, OH 44662	Anne Johnson 27 Canal St. W. Navarre, OH 44662

NORTH LAWRENCE UNINCORPORATED	NONE	NONE
VILLAGE OF WAYNESBURG	Douglas Welch 110 North Main Street P.O. Box 764 Waynesburg, OH 44688-0764	Kathy Weisburn 110 North Main Street P.O. Box 764 Waynesburg, OH 44688-0764
VILLAGE OF WILMOT	Bob Pulley, Mayor 207 Massillon Street PO Box 192 Wilmot, OH 44689	NONE
SUMMIT COUNTY		
CITY OF CUYAHOGA FALLS	Don Walters 2310 Second Street Cuyahoga Falls, OH 44221	Dana Capriulo 2310 Second Street, Cuyahoga Falls, OH 44221
TRUMBULL COUNTY		
VILLAGE OF NEWTON FALLS	Lyle A. Waddell 19 North Canal Street Newton Falls, OH 44444	Kathleen King 19 North Canal Street Newton Falls, OH 44444
SOUTHINGTON UNINCORPORATED	3419 State Route 534 Southington, OH 44470	
VILLAGE OF WEST FARMINGTON	Shirley McIntosh West Farmington Village Hall 251 Fourth Street PO Box 215 West Farmington, OH 44491	Tom Shay, Fiscal Officer West Farmington Village Hall 251 Fourth Street PO Box 215 West Farmington, OH 44491
TUSCARAWAS COUNTY		
VILLAGE OF DENNISON	Jeff Dryden 302 Grant Street Dennison, OH 44621	Helen Borland 302 Grant Street Dennison, OH 44621
DUNDEE UNINCORPORATED	NONE	NONE

VILLAGE OF MINERAL CITY	Richard Cain 8728 North High Street Mineral City, OH 44656	Nikki Moore, Fiscal Officer 8728 North High Street Mineral City, OH 44656
VILLAGE OF NEWCOMERSTOWN	Pat Cadle 124 West Church Street Newcomerstown, OH 43832	Lisa M. Stiteler 124 West Church Street Newcomerstown, OH 43832
CITY OF NEW PHILADELPHIA	Joel Day 150 East High Avenue New Philadelphia, OH 44663	Julie Courtright 150 East High Avenue New Philadelphia, OH 44663
VILLAGE OF ROSWELL	5198 Main St. Ne New Philadelphia, OH 44663	
SOMERDALE UNINCORPORATED	NONE	NONE
VILLAGE OF STRASBURG	John Bitikofer 358 5th Street. S.W. Strasburg, OH 44680	Jeff Smith 358 5th Street. S.W. Strasburg, OH 44680
VILLAGE OF SUGAR CREEK	Clayton Weller 410 S. Broadway Sugarcreek, OH 44161	Becky Crilow, Fiscal Officer 410 S. Broadway Sugarcreek, OH 44161
CITY OF UHRICHSVILLE	Richard Dorland 305 E. Second Street Uhrichsville, OH 44683	Robert F. Michels 305 E. Second Street Uhrichsville, OH 44683
ZOARVILLE UNINCORPORATED	NONE	NONE
WASHINGTON COUNTY		
VILLAGE OF BEVERLY	Clements Biedenbach 919 Mitchell Avenue Beverly, OH 45715	Pamela Jackson, Fiscal Officer 919 Mitchell Avenue Beverly, OH 45715
COAL RUN UNINCORPORATED	NONE	NONE

VILLAGE OF LOWELL	Steve Weber PO Box 337 Lowell, OH 45744	NONE
VILLAGE OF LOWER SALEM	Salem Township State Route 821 Lower Salem, OH 45745	NONE
CITY OF MARIETTA	Joe Matthews 301 Putnam St. Marietta, OH 45750	Mary Grubert 301 Putnam St. Marietta, OH 45750
VINCENT UNINCORPORATED	NONE	NONE
WHIPPLE UNINCORPORATED	NONE	NONE
WAYNE COUNTY		
VILLAGE OF APPLE CREEK	Betty Keener, Mayor 63 E. Main St. PO Box 208 Apple Creek, OH 44606	Lauretta Busson, Fiscal Officer 63 E. Main St. PO Box 208 Apple Creek, OH 44606
VILLAGE OF DALTON	Judith Cox 1 West Main Street PO Box 493 Dalton, OH 44618	Cheryl Drew, Fiscal Officer 1 West Main Street PO Box 493 Dalton, OH 44618
VILLAGE OF FREDERICKSBURG	Jan Lemon, Mayor 206 North Mill Street Fredericksburg, OH 44627	Howard Gwin, Clerk-Treasurer 206 North Mill Street Fredericksburg, OH 44627
KIDRON UNINCORPORATED	NONE	NONE
VILLAGE OF MARSHALLVILLE	Robert Booker 7 North Main Street PO Box 169 Marshallville, OH 44645	David Govern 7 North Main Street PO Box 169 Marshallville, OH 44645
VILLAGE OF MOUNT EATON	Ernest Rabner 15958 East Main Street	Nelson Miller 15958 East Main Street Mount Eaton, OH 44659

	Mount Eaton, OH 44659	
CITY OF ORRVILLE	Dave Handwerk 207 North Main Street Orrville, OH 44667	Jeanne Gault 207 North Main Street Orrville, OH 44667
VILLAGE OF SHREVE	Yvonne Hendershott 150 W McConkey St Shreve, OH 44676	Jessica Flinner 150 W McConkey St Shreve, OH 44676
VILLAGE OF SMITHVILLE	Tom Poulson 207 West Main Street PO Box 517 Smithville, OH 44677	Pam Keener 207 West Main Street PO Box 517 Smithville, OH 44677
STERLING UNINCORPORATED	NONE	NONE
VILLAGE OF WEST SALEM	No named government 27 S. Main St West Salem, Ohio 44287	
CITY OF WOOSTER	Robert F. Breneman 538 N. Market St. Wooster, OH 44691	Lynne DePaulo 538 N. Market St. Wooster, OH 44691
WYANDOT COUNTY		
VILLAGE OF SYCAMORE	Tom Weidman – Trustee 8540 Kenwood Rd. Sycamore Township, OH 45236	
CUYAHOGA COUNTY		
CITY OF BRECKSVILLE	Jerry Hruby 9069 Brecksville Road Brecksville, OH 44141	Tammy Tabor 9069 Brecksville Road Brecksville, OH 44141
CITY OF BROADVIEW HEIGHTS	Sam Alai 9543 Broadview Road Broadview Heights, OH 44147	Helen Dunlap 9543 Broadview Road Broadview Heights, OH 44147
VILLAGE OF BROOKLYN HEIGHTS	Michael S. Procuk BH Municipal Center 345 Tuxedo Avenue Brooklyn Heights, OH 44131	Aaron Frank BH Municipal Center 345 Tuxedo Avenue Brooklyn Heights, OH 44131

CITY OF CLEVELAND	Frank Jackson 601 Lakeside Avenue Cleveland, OH 44114	Allan Dreyer 601 Lakeside Avenue Room 220 Cleveland, OH 44114
CITY OF INDEPENDENCE	Anthony Togliatti 6800 Brecksville Road Independence, OH 44131	Debi Beal 6800 Brecksville Road Independence, OH 44131
CITY OF COLUMBUS	Andrew Ginther City Hall 2nd Floor 90 West Broad Street Columbus, OH 43215	Andrea Blevins 90 West Broad Street Columbus, OH 43215
CITY OF GROVE CITY	Richard Stage 4035 Broadway Grove City, OH 43123	Tami Kelly 4035 Broadway Grove City, OH 43123
CITY OF YOUNGSTOWN	Jamael Tito Brown City Hall, 1st Floor 26 South Phelps Street Youngstown, OH 44503	Valencia Marrow City Hall, 6th Floor 26 South Phelps Street Youngstown, OH 44503
CITY OF MANSFIELD	Timothy Theaker 30 North Diamond St. Mansfield, OH 44902	Lydia Reid 30 North Diamond St. Mansfield, OH 44902
CITY OF ONTARIO	Randy Hutchinson 555 Stumbo Road Ontario, OH 44906	Cathy Van Auker 555 Stumbo Road Ontario, OH 44906
CITY OF GREEN	Gerard Neugebauer 1755 Town Park Blvd. PO Box 278 Green, OH 44232	Molly Kapeluck 1755 Town Park Blvd. PO Box 278 Green, OH 44232
CITY OF NEW FRANKLIN	Paul Adamson 5611 Manchester Road New Franklin, OH 44319	Kelly Kepler 5611 Manchester Road New Franklin, OH 44319

PFN EXHIBIT 2B

A sample letter of the notice of intent NEO sent to each of the mayors and legislative authorities listed on PFN Exhibit 2A.



5640 Lancaster – Newark Road Pleasantville, Ohio 43148 • Phone: (800) 237-2099 • Fax: (740) 862-6330

November 27, 2018

Dear Community Leader:

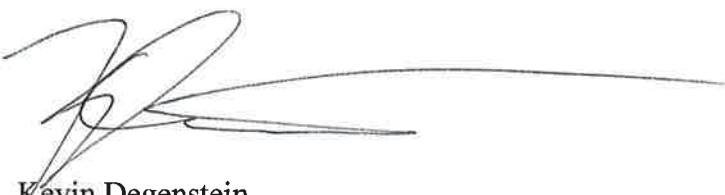
For over 25 years, the Northeast Ohio Natural Gas Corp. (“NEO”), including Brainard Gas Corp., Orwell Natural Gas Company and Spelman Pipeline, has been committed to providing efficient, safe, reliable natural gas service at competitive prices to our valued customers throughout Ohio. We are dedicated to those goals because we understand the vital role that NEO plays in everyday life and the impacts that natural gas prices have on the budgets of the customers and communities that we have the pleasure of serving. We also appreciate the opportunity to serve both new residential customers and businesses that request natural gas service and remain focused on expanding our service areas.

NEO’s base distribution rates have not increased in approximately 15 years. During this time, NEO has successfully completed substantial investments in our natural gas distribution infrastructure. Despite ongoing cost control efforts, the expenses associated with bringing high-quality service to our customers have increased since our last rate case in 2004. As a result, in late December 2018, NEO will ask the Public Utilities Commission of Ohio (“PUCO”) to consider an increase in our base distribution rates.

If approved by the PUCO, this case will result in an increase of approximately \$8 to a typical residential customer’s monthly bill, which is a 9.5% increase to the total bill. The background of this request is addressed in the enclosed fact sheet, which should also assist in addressing any questions or concerns you may receive from your constituents.

We know you are interested in this Application and the overall impact it will have on your community. The proposed tariffs and a copy of NEO’s pre-filing notice are available at www.neogas.com. The proposed rate increase is subject to change after the PUCO holds public evidentiary hearings in this matter. If you have any questions or would like additional information please feel free to contact Stephanie Patton, Controller and Chief Administrative Officer at 1-740-400-4301. Upon request, NEO will provide a hard copy or compact disk of the proposed tariff sheets and typical bill comparison.

Sincerely,



Kevin Degenstein
President

Northeast Ohio Natural Gas Corp. (NEO) Natural Gas Rate Review

NEO seeks to adjust delivery prices to recover the costs associated with natural gas distribution safety and reliability, while improving overall customer service.

FACT SHEET

On November 27, 2018, NEO submitted a pre-filing notice with the Public Utilities Commission of Ohio (PUCO) including its plans to seek adjustments to charges for NEO's gas distribution business in its 30 county service area in north, central and eastern Ohio.

In Fall 2018, NEO requested approval from the PUCO to merge Brainard Gas, Orwell Natural Gas, Spelman Pipeline and Northeast Ohio Gas Companies. Together they will be Northeast Ohio Natural Gas Corp. The merger will result in increased efficiencies by combining gas supply management, delivery, and the customer service expertise of all four entities. In addition, the combination facilitates regulatory efficiencies by eliminating multiple regulatory filings required today. These synergies will allow more focus to be placed on operational improvements and customer service.

The request to increase base rates is the first NEO or its predecessor companies have requested in nearly 15 years and covers the ongoing costs of operating, maintaining and expanding its distribution system used to serve over 29,000 customers.

As proposed, the average residential customer's bill increase would be approximately \$8 per month. A residential customer using 10 Mcf per month for heating could expect to see their gas bill increase from about \$85 per month to \$93 per month.

Since 2004, the last rate case, NEO has invested over \$65 million into its network of gas pipelines, regulator stations, and metering facilities that service our customers throughout Ohio. NEO continues to focus on system safety and reliability and is proposing an infrastructure rider which will enhance this effort and allow for a more systematic cost effective method of replacing aging infrastructure.

NEO is committed to providing low cost natural gas service to its customers, and does not make this request lightly. With this proposed rate increase, NEO remains one of the lowest cost providers in Ohio.

NEO looks forward to expanding our gas distribution system throughout the state of Ohio, and continuing to provide clean, safe, and reliable gas service in the future.

Quick Facts



Since our last rate increase in 2004:

- NEO continues to expand its gas distribution system to serve existing and new customers. NEO has invested over \$65 million into its natural gas infrastructure. NEO has added over 19,600 customers to its natural gas distribution system.

- NEO's has requested an increase in revenues of 24%, excluding gas costs and taxes. This increase is substantially less than the 37% increase in the overall inflation index since 2004.



NEO is committed to system safety and reliability and the cost effective replacement of aging infrastructure. NEO remains focused on providing low cost natural gas service and excellent customer service.



This filing addresses only NEO's delivery charges, which represents about 43 cents of every dollar paid by a residential customer who uses 10 Mcf per month of natural gas. The cost of gas represents 51 cents and is a direct pass through without mark-up. The remaining 6 cents is for applicable taxes.

PFN EXHIBIT 3

The proposed tariff schedules that are intended to replace or add to current tariff schedules. Rider rates and charges reflected herein are subject to change in other regulatory proceedings, as approved by the Commission.

**NORTHEAST OHIO
NATURAL GAS CORP.**

A HEARTHSTONE UTILITIES, INC. COMPANY

**Rules, Regulations and
Rates Governing the Distribution and
Transportation of Gas**

Filed with The
Public Utilities Commission of Ohio

Communication Concerning
This Tariff Should Be Sent To:
Kevin Degenstein, President

Northeast Ohio Natural Gas Corp.
5640 Lancaster-Newark Road
Pleasantville, Ohio 43148

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 1

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

SECTION I - TABLE OF CONTENTS

SHEET NUMBER

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Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ EFFECTIVE: For Bills Rendered on or after _____

Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 2

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

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Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 3

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

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Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 4

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

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Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 5

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

SECTION II – SERVICE TERRITORY

Municipalities and The Unincorporated Contiguous Territory to Which This Schedule Is Applicable

This Schedule exhibits which municipalities are generally served by the specific Area rates of the Northeast Ohio Natural Gas Corp. for supplying gas service. All customers are served within either the Northeast Ohio Area (premises formerly served by Northeast Ohio Natural Gas Corp. and Brainard Gas Corp.) or the Orwell Area (premises formerly served by the Orwell Natural Gas Company). Where any common areas of service exist for a previously unserved premise, the premise (customer) will be assigned to the Northeast Ohio Area for billing purposes.

Northeast Ohio Area

<u>Municipality</u>	<u>County</u>	<u>Municipality</u>	<u>County</u>
Alliance	Mahoning/Stark	Bristolville	Trumbull
Amanda	Fairfield	Bucyrus	Crawford
Amherst	Lorain	Caledonia	Marion
Amherst Township	Lorain	Cambridge	Guernsey
Apple Creek	Wayne	Canal Winchester	Fairfield/Franklin
Ashland	Ashland	Canton	Stark
Atwater	Portage	Carroll	Fairfield
Atwater Township	Portage	Charm	Holmes
Baltic	Coshocton/Holmes/Tuscarawas	Clark	Holmes
Baltimore	Fairfield	Coal Run	Waterford/Washington
Beach City	Stark	Concord	Lake
Beloit	Mahoning	Concord Township	Lake
Benton	Crawford	Coshocton	Coshocton
Berlin	Holmes	Cumberland	Guernsey
Berlin Center	Mahoning	Cuyahoga Falls	Summit
Berlin Township	Holmes	Dalton	Wayne
Beverly	Washington	Dellroy	Carroll
Bolivar	Tuscarawas	Dennison	Tuscarawas
Bowerston	Harrison	Diamond	Portage
Braceville	Trumbull	Dundee	Tuscarawas
Braceville Township	Trumbull	East Sparta	Stark
Bristol Township	Trumbull	Farmerstown	Holmes

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Issued by
 Northeast Ohio Natural Gas Corp.
 Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 6

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

**Municipalities and The Unincorporated Contiguous Territory to Which This Schedule Is
Applicable**

Northeast Ohio Area (Continued)

<u>Municipality</u>	<u>County</u>	<u>Municipality</u>	<u>County</u>
Fredricksburg	Wayne	Newton Falls	Trumbull
Fresno	Coshocton	Newton Township	Trumbull
Galion	Crawford	North Benton	Mahoning
Groveport	Franklin	North Jackson	Mahoning
Holmesville	Holmes	North Lawrence	Stark
Homeworth	Columbiana	Orrville	Wayne
Kidron	Wayne	Pickerington	Fairfield/Franklin
Killbuck	Holmes	Pleasantville	Fairfield
Lancaster	Fairfield	Rittman	Medina/Wayne
Leesville	Carroll	Roaming Shores	Ashtabula
Levittsburg	Trumbull	Roswell	Tuscarawarus
Lithopolis	Fairfield	Salem	Columbiana
Logan	Hocking	Sherrodsville	Carroll
Lowell	Washington	Shreve	Wayne
Lower Salem	Washington	Smithville	Wayne
Magnolia	Stark	Somerdale	Tuscarawarus
Mansfield	Richland	Southington	Trumbull
Marietta	Washington	Southington Township	Trumbull
Marion	Marion	Sterling	Wayne
Marshallville	Wayne	Strasburg	Tuscarawarus
Massillion	Stark	Sugar Creek	Tuscarawarus
Mentor	Lake	Sycamore	Wyandot
Middlefield	Geauga	Uhrichsville	Tuscarawarus
Middlefield Township	Geauga	Vincent	Washington
Millersburg	Holmes	Walnut Creek	Holmes
Mineral City	Tuscarawarus	Warner	Washington
Morral	Marion	Warren	Trumbull
Mount Hope	Holmes	Warren Township	Trumbull
Mount Eaton	Wayne	Waterford Township	Washington
Navarre	Stark	Watertown Township	Washington
New Philadelphia	Tuscarawarus	Waynesburg	Stark
New Comerstown	Tuscarawarus	West Farmington	Trumbull

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Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 7

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

**Municipalities and The Unincorporated Contiguous Territory to Which This Schedule Is
Applicable**

Northeast Ohio Area (Continued)

<u>Municipality</u>	<u>County</u>
West Salem	Wayne
Whipple	Washington
Wilmot	Stark
Windham	Portage
Winesburg	Holmes
Wooster	Wayne
Zoarville	Tuscarawas

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Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 8

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

**Municipalities and The Unincorporated Contiguous Territory to Which This Schedule Is
Applicable**

Orwell Area

<u>Municipality</u>	<u>County</u>	<u>Municipality</u>	<u>County</u>
Auburn	Geauga/Tuscarawas	Howland Township	Trumbull
Auburn Township	Geauga/Tuscarawas	Huntsburg	Geauga
Aurora	Portage	Huntsburg Township	Geauga
Bazetta Township	Trumbull	Jackson Township	Stark
Beaver Township	Mahoning	Kirtland City	Lake
Bloomfield Township	Trumbull	Kirtland Hills Village	Lake
Burton	Geauga	Lenox Township	Ashtabula
Burton Township	Geauga	Leroy	Lake
Chagrin Falls	Geauga	Leroy Township	Lake
Champion Township	Trumbull	Lordstown Village	Trumbull
Chardon	Geauga	Macedonia	Summit
Chardon Township	Geauga	Madison	Lake
Chesterland	Geauga	Madison Township	Lake
Columbiana	Columbiana/Mahoning	Mantua	Portage
Cortland	Trumbull	Mantua Township	Portage
Eastlake	Lake	Mecca Township	Trumbull
Fairport Harbor	Lake	Mesopotamia	Trumbull
Farmington	Trumbull	Mesopotamia Township	Trumbull
Farmington Township	Trumbull	Milton	Mahoning
Garfield Heights	Cuyahoga	Milton Township	Mahoning
Garrettsville	Portage	Montville Township	Geauga
Glenwillow	Cuyahoga	Morgan Township	Ashtabula
Grand River	Lake	Munson	Geauga
Hambden Township	Geauga	Munson Township	Geauga
Highland Heights	Cuyahoga	Newbury	Geauga

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Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 9

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

Municipalities and The Unincorporated Contiguous Territory to Which This Schedule Is Applicable

Orwell Area (Continued)

<u>Municipality</u>	<u>County</u>	<u>Municipality</u>	<u>County</u>
Newbury Township	Trumbull	Rock Creek Village	Ashtabula
Niles	Trumbull	Rome Township	Ashtabula
Norwalk Township	Huron	Solon	Cuyahoga
Orwell	Ashtabula	Thompson	Geauga
Orwell Township	Ashtabula	Thompson Township	Geauga
Painesville	Lake	West Farmington	Trumbull
Painesville Township	Lake	Wayne	Wood
Parkman	Geauga	Wickliffe	Lake
Parkman Township	Geauga	Willoughby	Lake
Perry	Lake	Willoughby Hills	Lake
Perry Township	Lake		

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Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 10

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

SECTION III – DEFINITIONS

A. Abbreviations:

Btu -British thermal unit
 GCR -Gas Cost Recovery
 Mcf -One Thousand cubic feet of natural gas
 OAC -Ohio Administrative Code
 ORC -Ohio Revised Code
 PSIA -Pounds per square inch absolute
 PUCO -Public Utilities Commission of Ohio

- B. “Applicant”** means any person or entity that requests or applies with the Company for gas service.
- C. “Alternate Fuel Capabilities”** means Customer has installed alternate fuel equipment, access to another gas source or has economically feasible access to another gas source.
- D. “Authorized Daily Volume”** means the volume of gas on any day that Northeast Ohio would deliver to Customer with no planned interruption of that volume.
- E. “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.
- F. “Commercial Customer”** is a Customer using natural gas through a single meter for commercial or governmental purposes, such as apartment and multi-family buildings, churches, hospitals, office buildings, restaurants, wholesale and retail stores, professional services establishments, schools, warehousing, municipal and federal buildings, etc.
- G. “Company”** means Northeast Ohio Natural Gas Corp. (“Northeast Ohio”).
- H. “Company's Billing Cycle”** means the Company’s accounting revenue month.
- I. “Customer”** means any legal entity or person who has an agreement, by contract and/or tariff, with the Company to receive service.

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 Northeast Ohio Natural Gas Corp.
 Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 11

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

- J. “Customer's Facilities”** means the Customer's property, factories, and/or buildings where natural gas is being consumed.
- K. “Firm Sales Volumes”** means the portion of a Customer's requirements that Customer has chosen to purchase gas under a published sales rate schedule from Company on a firm regular basis.
- L. “Flowing Supply”** means gas delivered from sources other than storage, generally via firm or interruptible transportation capacity
- M. “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.
- N. “Gas Day”** means 24-hour period beginning at 10:00 a.m. eastern time.
- O. “High Priority”** refers to the continuous service requirements based on use requirement and rate selection. The order of interruption, which determines the continuous service requirement, is as follows: (1) All volumes exceeding Authorized Daily Volumes; (2) volumes consumed by or delivered to Customers served under Rate Schedules LGS and LGTS; (3) volumes consumed by or delivered to Customers served under Rate Schedules GS and GTS; (4) volumes consumed by or delivered to Customers served under Rate Schedule SGS and (5) Human Needs and Public Welfare Customers. The High Priority customers are those with a higher classification number, (5) is the highest priority.
- P. “Human Needs and Public Welfare Customer”** means the category of any service account where the use of natural gas is for space heating of a permanent residence or for use by governmental agency or public service organization which provides emergency or life support services. Human needs Customers shall include hospitals, nursing homes, and residential correctional institutions, but shall exclude hotels and motels.
- Q. “Industrial Customer”** means a Customer using gas primarily in a process which involves the extraction of raw or unfinished materials in another form or product through the application of heat or heat treating, steam agitation, evaporation, baking, extraction, drying, distilling and other manufacturing processes.

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Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 12

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

- R. “Local Market Area”** means a continuous, physically interconnected system of Company-owned distribution piping through which the Company provides natural gas service to Customers in a discrete geographic area, utilizing one or more common delivery points from producers, interstate or intrastate pipeline supplier(s).
- S. “Marketer”** means Customer’s natural gas supplier.
- T. “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.
- U. “Past Due”** means any utility bill balance that is not paid on or before the due date stated on the bill.
- V. “Percentage of Income Payment Plan” (“PIPP”)** means the income-based payment plan for low-income, residential Customer served by the Company.
- W. “Person”** means any individual or legal entity, including a corporation, limited liability company, partnership, association or joint venture.
- X. “Points of Receipt”** means locations where natural gas is delivered into Company’s system.
- Y. “Residential Customer”** means Customer using gas in a single-family residential dwelling or unit for space heating, air conditioning, cooking, water heating, incineration, refrigeration, laundry drying, lighting, incidental heating, or other domestic purposes. Includes a tenant billed for natural gas consumption or use by other tenants at the same premises.
- Z. “Tampering”** means to interfere with, damage, or bypass the Company’s meter of 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.

Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ ____ EFFECTIVE: For Bills Rendered on or after _____

Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 13

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

SECTION IV – SERVICE

1. Availability

Service is available to the extent of Company's gas supply and Company's gas distribution facilities in all territories where the Company's distribution facilities are located, to Customers who contract for gas service under the terms and conditions stated herein, and subject to the Rules, Regulations and Rates filed by the Company from time-to-time with the Public Utilities Commission of Ohio, and any subsequent revision thereof, and to the lawful orders of regulatory authorities having jurisdiction.

2. Application and Re-establishment of Credit

All applications for service shall be made through the local office of the Company or its authorized agents.

Before commencing service hereunder, Customer shall execute an Application for Distribution Service. The Application for Distribution Service shall set forth: (1) the point of delivery at which Company will supply gas to Customer's facility; and (2) the specific services and levels of such services for which Customer has requested.

The benefits and obligations of the Application for Distribution Service shall begin when Company commences to supply gas service. It shall inure to and be binding upon the successors and assigns, survivors and executors or administrators, as the case may be, of the original parties thereto, respectively, for the full term thereof. However, no service may be assigned or transferred without the written consent of or approval of the Company which shall not unreasonably be withheld.

Subject to the requirements of Ohio law Company may require a Customer to satisfactorily secure an account. In the event such security is required, the procedures with respect thereto shall be in accordance with all relevant provisions of Ohio law.

3. Turning on Gas – Company Only

The Customer, after making proper application for service, shall notify the Company when the Customer is prepared to establish service. In no case shall the Customer or the Customer's agent or employee, unless authorized by the Company, turn on the gas at the curb or meter cock.

4. Resale Prohibited

The Customer shall not supply or sell gas for use in any location or by any person other than that specified in the application for service.

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Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

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

5. Continuity of Service

The Company will furnish necessary and adequate service and facilities in compliance with Ohio law. 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 obligations to serve and may discontinue or modify service, if such failure or interruption is due to acts of God or the public enemy, military actions, wars, insurrections, riots, civil disturbances, vandalism, strikes, fires, floods, washouts, explosions, acts or orders of any civil, judicial or military authorities, failure of gas supply or gas facilities, and without limitation by the foregoing, accidents, contingencies or other causes beyond the control of the Company.

Where necessary, and after Customer agrees, Company will construct all additions, replacements or betterments of its facilities in order to accommodate the volumes of gas delivered to and by Company on Customer's behalf. Company will bill Customer for the cost thereof, or as the parties may otherwise agree, and Customer agrees to pay such costs within thirty (30) days after receipt of Company's bill, or as the parties may otherwise agree. The Company shall own all such additions, replacements or betterments except for that part of the Customer's service line as described in "Customer Service Lines. Exiting Services" herein.

The Company reserves the right to define the size of pipe, pressure of system, and size and type of all devices and appurtenances necessary in the installation of services and main on the distribution system.

Without incurring any liability therefor, the Company may also suspend service after reasonable notice, for such period as may be reasonably necessary to make repairs to or changes in its plant, transmission or distribution systems or other property.

6. 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 or add equipment that will exceed the Company's capacity or damage the meter or regulator.

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Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 15

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

7. Service Not Transferable

No person may commence the use of gas until after making the required application. Therefore, 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.

8. Vacating A Premise with Service

When a Customer is vacating a premise where natural gas service is being supplied, the Customer must give notice thereof to the Company prior to the date of change. The Customer is responsible for all service supplied to the vacated premise 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.

9. Temporary Service

In addition to regular payments for gas used, the Customer shall pay the cost for all material, labor, and other necessary expense incurred by the Company in supplying gas service to the Customer at Customer's request for any temporary purpose or use.

10. Customer Request to Discontinue Service

If a Customer who is a Property Owner or Agent thereof, requests disconnection of service when residential tenants reside at the premises, the Company shall provide a fourteen (14) day notice of the intended disconnection of service by mail to residential tenants or by posting such notice in conspicuous places on such premises. Information contained within such notice shall comply with all relevant provisions of Ohio law. Such Property Owner/Agent shall continue to be liable for all gas consumed during the fourteen (14) day notice period.

11. Company Right to Deny or Discontinue Service

After reasonable notice, the Company shall have the right to discontinue service of any Customer for any of the following reasons or purposes:

- (A) Refusing access.
- (B) Non-payment of bills for gas or transportation, when due.
- (C) Failure to furnish or maintain required security deposit.
- (D) Non-use of gas or transportation service.

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- (E) Substantiated case of theft of service or fraudulent representation or practice.
- (F) Whenever deemed necessary by the Company for safety reasons.
- (G) Violation of any of these Rules and Regulations, and Application for Service, or the General Terms and Conditions applicable to any such Agreement.
- (H) Customer request.

12. Disconnection Procedure

The Company shall have the right to disconnect and remove from the premises of any Customer the meter and any other property belonging to the Company for any of the following reasons or purposes:

- (A) Any violation of or refusal by Customer to comply with its Application for Service or any tariff, rule, or regulation on file with the PUCO that applies to Customer's service;
- (B) Any use of gas by Customer in a manner detrimental to the service of other Customers;
- (C) When providing service is in conflict or incompatible with any order of the PUCO, the laws of the State of Ohio, or any political subdivision thereof, or the laws or rules of the federal government or any of its agencies;
- (D) When Customer has moved from the premises;
- (E) For non-use of gas or transportation service;
- (F) When supplying gas to Customer creates a dangerous condition on Customer's premises or where, because of dangerous conditions beyond Customer's premises, termination of the supply of gas is reasonably necessary. Service will not be restored until such dangerous condition or conditions have been corrected;
- (G) In accordance with the provisions of Ohio law if Customer resorts to fraudulent practice in obtaining the gas supplied, or is the beneficiary of any such fraudulent practice, or Company's meter, metering equipment, or property used to supply service has been damaged by Customer, its servants or agents.

Service will not be restored until Customer has given satisfactory assurance that such fraudulent or damaging practice will be discontinued, and has paid Company an

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amount estimated by Company to be reasonable compensation for service fraudulently obtained and not paid for and for any damage to property of Company including any cost to repair the damage;

- (H) For repairs, provided that Customer will be given 24 hours written notice prior to scheduled maintenance interruptions in excess of six hours;
- (I) Upon the request of Customer in accordance with its Application for Service; and
- (J) For nonpayment of charges for gas or transportation service or for any gas sold to transportation Customer, including nonpayment of late payment charges or security deposits required as a condition for continued service, upon fourteen (14) days written notice to Customer.

The Company shall follow the termination procedures for residential Customers established in Ohio law.

13. Reinstitution of Service Following Disconnection

Subject to the requirements Ohio law, service will not be supplied to any premises if at the time of application for service the applicant is indebted to Company for any 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; provided, however, that the Company shall not deny service to a Customer or applicant for service due to indebtedness to the company relating to a different class of service.

14. Information about Service

Information relative to the service that will be supplied at a given location should be obtained from Company. Information given orally or over the telephone shall be subject to confirmation by these Rules and Regulations and the written communications of the Company. A full and complete copy of the Company's tariff covering rate charges for service and terms and conditions of service is available for public inspection at each of the Company's business offices during normal business hours. The Company shall comply with the tariff disclosure requirements established by the Public Utilities Commission of Ohio and under Ohio law.

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SECTION V – BILLING and METERING

15. Billing Periods

Selection of Rate. The Company's rates as legally in effect are on file with the PUCO and available for public inspection at any business office of the Company which is regularly open to the public. The Company will assist any Customer to determine the charges, conditions or use of service under any applicable rate. Where more than one rate is available for certain classes of service, the Company will assist in the selection of the rate most favorable for the Customer's requirements, but the Customer shall be responsible for the rate selection in any case.

Substitution of Rate. The Customer may elect to transfer to another rate with like service selections at any time after any period of 12 months or more of continuous service under a rate. Each transfer shall be effective as provided for in the Tariff.

Billing Period. Bills are ordinarily rendered at regular monthly intervals. Non-receipt of bills by Customer does not release Customer from the obligation to pay amounts due and owing, or diminish the obligation of Customer with respect to payment thereof.

Initial Reads. When the Customer begins use of service, an initial bill is normally rendered for the period from the initial date of service to the first regular meter reading date, this period normally being less than one month, except no bill is rendered if the period is less than eight (8) days. However, Customer's usage for that unbilled period will be included, and billed, in the next month's bill. The Company may estimate the reading for the initial date of service. However, upon Customer's request, the Company will attempt to obtain an actual reading for the initial date of service or allow the Customer to provide the initial meter read.

Final Reads. When service is terminated for any reason, the Company will render a final bill addressed to the Customer's forwarding address, if known, or to the last known address, for the entire balance of the account, including a bill calculation from the last reading date to the requested final bill date. Customer may require that the Company attempt to obtain an actual final meter reading. However, with Customer approval, the Company may estimate the reading for the final bill date, or allow the Customer to provide the final meter read, subject to the Company's review for reasonableness, and if necessary actual reading.

Back-Billing: The Company's policy of back-billing shall comply with Ohio law.

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Payment Avoidance by Location (PAL): Payment Avoidance by Location or PAL occurs when Company receives a new application for utility service at a service location and a former Customer who was disconnected for non-payment at the same service location still resides at the service address and the Company has proof the new Applicant for service also resided at the service location during the time the previous Customer's debt accrued. PAL shall not include new owners and/or new tenants at a service location. Company shall have verifiable evidence that a PAL condition exists. When a verifiable PAL condition exists, Company may require the new Applicant to pay a deposit in full prior to service equal to one-third (1/3) of the estimated annual charges for the premises.

16. Bill Format and Billing Procedure, Bill Due Date

The Company's policy on bill format and billing procedure shall comply with Ohio law.

17. Meter Reading

Meters are ordinarily read at monthly intervals by the Company or its Agent. At a minimum, the Company or its Agent shall make reasonable attempts to obtain actual readings of its Customer meters every other month, except where the Customer and the Company have agreed to other arrangements; provided however, that the Company shall read each Customer's meter at least once every twelve months. Any arrangements made with a Customer in regards to obtaining an actual reading shall be made by phone or mailed notice. Meter readings taken by electronic means (i.e., automated meter reading equipment) shall be considered actual readings. When billing Customers based on estimated usage, the company shall calculate the amount due using the applicable rates(s) in effect during each period of estimated usage.

(A) **Non-Metered Service.** Without prejudice to providing metered service, where warranted, the Company may provide gas light service on a non-metered basis, using for billing purposes the approximate average consumption of such appliance at the Company's current applicable rate.

(B) **Estimated Bill.** When the meter is not read, the Company may estimate the quantity of gas consumed and render a bill for such quantity.

18. 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

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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.

The Company's supply of natural gas is received from natural gas interstate pipelines and local Ohio gas wells. Thus, the heating value and specific gravity of gases received may vary between delivery points and from day-to-day, but at all times will meet the minimum heating value as required under Ohio law. These variations are beyond the control of the Company, which can only dispatch the gases received.

- (A) **Unit of Measurement.** The unit of measurement shall be that quantity of gas which will occupy one (1) cubic foot at a pressure base of fourteen and seventy-three hundredths (14.73) pounds per square inch absolute (thirty inches (30") of mercury), a temperature base of sixty (60°) degrees Fahrenheit (five hundred twenty (520°) degrees absolute), and without adjustment for water vapor content. To determine the volume of gas delivered, volumetric calculations shall follow the recommendations of the latest edition of the American Gas Association (A.G.A) Gas Measurement Manuals for orifice and turbine meters, Parts 2, 3 and 4, respectively.
- (B) **Correct Meter.** 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 replaced or recalibrated by the Company at its expense.
- (C) **Incorrect Meter Readings.** 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. If, as the result of such adjustment, overpayments or underpayments are shown to have occurred, the Company shall reimburse the Customer in the amount of such overpayment; and subject to the requirements of Ohio law, 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 to pay the amounts billed pending the adjustment.
- (D) **Meter Test.** The Company shall test the meter, at the reasonable request of the Customer, and, if Customer so desires, in Customer's presence. If the meter is found to be correct, as above defined, the Customer shall pay the fee, as set forth in Miscellaneous Charges, Meter Test Charges, associated with the expense of removing it for the purpose of being tested. However, as reflected in Miscellaneous Charges – Meter Test Charge, for the first such test in any 36-month period, residential Customers

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shall not be assessed this charge. The date of inspection and test results shall be recorded and retained by the Company for a minimum of one year in accordance with its operating procedures.

19. Payment of Bills

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

If the Customer wishes to make a payment at the time of disconnection to avoid disconnection of service for non-payment, the Company will make available to the Customer payment by credit card over the phone. The Customer will be responsible for any service fees associated with such a payment. Upon verification of payment by the Company's service representative, the Customer's service will be left on.

20. 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 Ohio law, the Company also offers several options for extended payment.

21. Budget Payment Plan

Any Customer that uses gas for space heating purposes may request to be billed on a budget basis.

22. Right of Way

Customer, without reimbursement, will make or procure conveyance to Company of right-of-way satisfactory to Company 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.

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SECTION VI – PHYSICAL PROPERTY

23. Service Lines

The term "service line" is used to designate the complete line between the Company's main line and the inlet meter connection at Customer's location. It consists of two distinct parts, (a) the Company service line, and (b) the Customer service line.

(A) Company Service Line. The Company service line consists of the complete line from the Company's main line up to and including the connection at the Customer service line, which is generally at the property or lot line, also referred to as main-to-curb.

(B) Customer Service Line.

New Services: The Company will install up to 100 feet of curb-to-meter service and maintain the entire curb-to-meter service and equipment, including risers, meters and service regulators on its side of the point of delivery (outlet side of the meter), without cost to the Customer for all new services installed after xx/xx/xxxx. The Customer will be charged the actual cost for the initial installation for any length over the 100 feet, but the Company will maintain the entire curb-to-meter service and equipment, including risers, meters and service regulators on its 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

Existing Services: The Customer is responsible for any service line installed prior to xx/xx/xxxx. Unless and until the Company repairs or replaces an existing service line, the service line from the curb valve to the meter, or where there is no curb valve then from the property line to and including the tie-in coupling to the meter, shall be the property of the owner of the premises and shall be under the property owner's exclusive control, and the Company shall not be liable for any imperfections therein or for any damage, injury or loss resulting, directly or indirectly, from the escape of gas therefrom. The Company shall be responsible for these facilities in accordance with the applicable provisions of US and Ohio law. Such responsibilities shall include, but not be limited to the Company's responsibilities for leak detection of the service line up to and including the meter. The Company shall bear the cost of repairs or replacements to the Customer's service line and shall assume ownership of and responsibility for the service line whenever it is separated from the distribution main and a pressure test is required before the line can be returned to service. In the event a Customer's service line must be repaired or replaced as the result of damage to the service line caused by the property owner, Customer or

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another party, the Company will repair or replace the service line at the expense of the property owner, Customer or other party. Damages, including without limitation personal injury, property damage, and attorney's fees associated with collection, caused by a contractor working on behalf of a party shall be deemed to be the responsibility of that party. All gas lines on the outlet side of the meter and all associated fittings and connections shall at all times be the property of the owner of the premises and shall be under the property owner's exclusive control, and the Company shall not be liable for any imperfections therein or for any damage, injury or loss resulting, directly or indirectly, from the escape of gas therefrom.

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, and such meter shall be and remain the property of the Company, and the Company shall have the right to replace it as the Company may deem it necessary. The Company reserves the right to charge for any equipment and associated operating costs required by the Company to provide real time measurement, communication and control capability for the supply of natural gas, pursuant to the conditions described under Daily Measuring Device.

25. Meter Location

The Company shall determine the location of the meter, which shall ordinarily be outside of any enclosed building and shall be accessible to the Company without the necessity of Customer presence or approval.

When changes in buildings, arrangements or improvements 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.

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27. Pressure Regulators

Where service is provided to Customer at the outlet side of the pressure regulator, Company shall furnish the necessary pressure regulator or regulators, which regulator or regulators shall remain the property of Company.

If it is necessary, the Customer shall install and maintain, at Customer's expense, substantial housing or other protection (such as fencing or corner post) acceptable to the Company in size and design for the regulator or regulators and the meter in order to protect them from vandalism and accidental damage.

If it becomes necessary to construct, operate, and maintain a heater on the inlet side of the regulator to maintain satisfactory operation of the regulator or regulators, the gas used in such heater shall be at the expense of the Customer and shall be taken from the outlet side of meter serving the Customer.

28. Customer Responsibility for Pipes and Appliances

The Customer shall install, own and maintain, at the Customer's expense, the Customer piping from the outlet of the meter to gas equipment. The Customer shall install and maintain all gas equipment at the Customer's expense. The Company shall have no obligation to install, maintain or repair appliances.

Customer assumes all responsibility for installation and repair of property owned by the Customer on Customer's side of the point of delivery, which will be the outlet side of the service line connection at the Company's line, as well as for the installation and 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 such service or the use thereof on Customer's side of the point of delivery.

If the Customer's piping, or other Customer property (which is downstream of the meter) including pressure regulators, fittings, valves, connections, equipment, venting, and any other associated equipment on a Customer's premises are defective or in such condition as to constitute a hazard, the Company, upon reasonable notice to Customer of such defect or condition may discontinue the supply of gas to such Customer until such defect or condition has been rectified by the Customer in compliance with the reasonable requirements of the Company.

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29. Standards for Customer’s Property

The Customer's piping, fittings, valves, connections, equipment venting, and all associated equipment shall be installed with materials and workmanship which meet the reasonable requirements of the Company and shall be subject to inspection and test by the Company. The Company shall have no obligation to establish service until after such inspection and test demonstrates compliance with such requirements of the Company with respect to the facilities in place at the time of the test. In the case of leak, error, patent defect, or other unsatisfactory condition resulting in the disapproval of the piping by the Company, the necessary correction shall be made at the Customer's expense; and then the lines and piping will be inspected and tested again by the Company. Each additional inspection and test, when required after correction, shall be subject to charges as that shown under Reconnection Charge.

30. No Responsibility for Material or Workmanship

The Company is not responsible for maintenance of (except for maintenance performed by the Company as required under federal law), or any imperfect material or defective or faulty workmanship in, the Customer's service line for those installed before xx/xx/xxxx, Customer’s piping, or other Customer property including pressure regulators, fittings, valves, connections, equipment, venting, and any other associated equipment and is not responsible for any loss or damage arising from inadequate or improper maintenance (except for maintenance performed by the Company as required under federal law), or from imperfect material or defective or faulty workmanship, unless the Company installs the Customer owned service line, at which time the Company would be responsible for imperfect material or defective or faulty workmanship.

31. Access to Premises

The Company and its authorized employees shall have access at all reasonable times to its facilities and at all of the premises in which gas supplied by the Company is used or is to be used from the Customer, landlord, property manager, or owner as may be applicable, for the purpose of reading, inspecting, testing, repairing, maintaining, replacing, installing, analyzing, or removing meters or other Company property. The Customer shall, at reasonable request of the Company, trim all shrubs, trees, or bushes that may obstruct meter reading or maintenance functions that may be performed by the Company. If the service call to the Customer’s premise is safety related, the Company reserves the right to access Customer’s property. If access is not accessible, access is not granted or the premises are unsafe to enter, the Company reserves the right shut service off at the meter, including at the main, in order to make the situation safe.

If a customer, landlord, property manager or owner fails to grant access for reasons described above, and judicial or legal redress is necessary to secure such access, the Company may collect

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from the customer, landlord, property manager or owner any and all costs incurred to secure such access, including without limitation, attorney's fees associated with maintaining access and all damages the Company incurs as a result of this refusal to provide access.

32. Customer Shall Notify Company of Any Gas Piping Alterations/Change in Load

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.

It is also the Customer's responsibility to notify the Company when the Customer's load changes. When additional or revised mains or other facilities are required solely to accommodate requests for higher pressure or volumes of gas than available and for the Customer's convenience, the Company may make such revisions at the Customer's expense, subject to operating considerations and economically available alternatives. The Customer will be responsible for any damages to the Company's meter when gas equipment is added and notification is not given resulting in damage to Company facilities.

33. Extension of Gas Distribution Mains

Applicable to gas service supplied in accordance with provisions of the appropriate rate currently in effect, from the nearest available distribution main when, in the opinion of the Company, it is necessary to extend such gas distribution main.

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 Customer 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 for at least a one-year period, which measurement shall be taken from the end of the nearest distribution main with adequate capacity. For main installations greater than 100 feet per Applicant, the Company, at its sole discretion, may perform a cost benefit study and the Company shall require the Applicant(s) to enter into a line extension agreement and the Customer will be required to make a contribution to the Company of the estimated cost of that portion of the main extension which is determined to be not economically justified, based on such study. The agreement covering the main extension must be signed by the owner or owners of the premises to be served. The Applicant(s) 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 on its investment, the Company may require different arrangements as a condition of such main extension. Any required contribution shall be not be eligible for a refund.

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For large commercial and industrial Customers with process load, the Company may require a minimum Customer usage commitment for a defined period of time not to exceed six (6) years. Where a main extension is requested for commercial or industrial purposes and all or part of such main extension is not deemed economically justified based on a cost benefit study, the Company shall require the Applicant(s) to enter into a line extension agreement and the Customer will be required to make a contribution to the Company of the estimated cost of that portion of the main extension which is determined to be not economically justified , based on such study. Any required contribution shall be not be eligible for a refund.

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 including anticipated customer and growth for an initial five (5) year period, the owner or developers of such plats of lots or real estate subdivisions may enter into a line extension agreement and the Customer will be required to make a contribution to the Company of the estimated cost of that portion of the main extension which is not justified at Company’s expense Any such contribution shall be not be eligible for a refund.

All main extensions shall be the property of the Company.

34. Removal of Property No Longer in Service

The Company shall have the right but not the obligation to enter the property for removal of non-operational pipes or appurtenant non-operational facilities.

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Transportation Terms and Conditions

Section VII - Applicant Requirements

35. Conditions of Service

All transportation customers are considered to be firm customers by the Company. All transportation customers will be supplied gas subject to receipts from their marketer and company supplies. Billing for Company supplies will be at the Company's system gas cost except as modified by the following conditions of the applicable tariffs.

Deliveries from the Customer's marketer must be to the local market area from which the Customer receives service unless the Company agrees and provides written confirmation of an alternative receipt point.

All transportation Customers or their agents must have a personal computer which is capable of receiving notices from Company of any consumption limitations or interruptions, twenty-four hours a day, seven days a week.

36. Daily Measuring Device

All Customers electing to install a daily measuring device, must pay all costs associated with the purchase and installation of a Daily Demand reading meter (i.e., a meter equipped with an electronic measurement ("EM") or automatic meter reading ("AMR") device) and associated telemetering equipment. Such Customers shall also provide and pay for a dedicated telephone line and the necessary power to operate such electronic measurement and telemetering equipment. The meter, electronic measurement device EM or AMR, and associated telemetering equipment shall be and remain the property of the Company. All Customers without daily measurement devices are subject to the issuance of Operational Flow Orders ("OFO").

37. Application

Before commencing transportation service hereunder, Customer shall execute an Application for Transportation Service. Applicant shall attach to the Application for Transportation Service a verified undertaking by Applicant's marketer or other source of natural gas to be delivered to Company for redelivery to Applicant, by which the marketer other source of natural gas to be delivered by Applicant commits to provide telephonic, electronic mail or facsimile notice to Company ten (10) calendar days before the date said marketer interrupts or terminates delivery of natural gas to Company for redelivery to Applicant for any reason

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whatsoever (except a condition of force majeure or conditions beyond the marketer’s control to prevent), explicitly including but not limited to default by Applicant under its agreement or agreements with said marketer. Failure of Applicant to submit such verified undertaking shall be grounds for denial of the Application. Failure of applicant’s marketer or other source of gas to provide the notice of interruption or termination for deliveries to Applicant as required herein shall be a default by Applicant under the Transportation Agreement and Company shall be entitled to terminate Transportation Service.

The benefits and obligations of the Application for Transportation Service shall begin when Company commences to supply gas service. It shall inure to and be binding upon the successors, survivors and executors or administrators, as the case may be and assigns, original parties thereto, respectively, for the full term thereof. However, no service may be assigned or transferred without the written consent of or approval of the Company which shall not unreasonably be withheld.

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Section VIII- Transportation - Gas Deliveries

38. Gas Quality

Natural Gas delivered by or on behalf of Customer to Company at point(s) of receipt with an interstate pipeline shall conform to the interstate pipeline's gas quality standards.

Gas delivered by or on behalf of Customer to Company at point(s) of receipt other than an interstate pipeline shall be commercially free from oil, water, air, salt, dust, gum, gum-forming constituents, harmful or noxious vapors, or other solid or liquid matter which might interfere with its merchantability or cause interference to or with, proper operation of the pipelines, regulators, meters, and other equipment of Company or its Customers.

Customer will indemnify and hold Company harmless from any suits, actions, debts, accounts, damages, costs, losses and expenses, including but not limited to, attorneys' fees and expenses, arising from personal injury, death, or damage to Company's equipment or facilities or arising from personal injuries, death, or damage to the facilities, products, or equipment of Company's other Customers or third parties, or arising from additional hours worked by Company or its other Customers or third parties, caused as a result of Customer's gas failing to meet the quality specifications set forth herein.

To assure that the gas delivered by Customer to Company conforms to the quality specifications of this Section, Customer's gas shall be analyzed at the point(s) of receipt from time-to-time as Company deems necessary. Such analysis will be performed by Company at its expense. If, however, such analysis by Company discloses quality deficiencies, the cost of subsequent re-testing to assure conformity with this Section shall be borne by Customer. The gas delivered shall not contain in excess of:

1. Seven (7) /pounds of water per million cubic feet of gas at the base pressure and temperature of fourteen and seventy-three hundredths (14.73) psia and sixty (60) degrees Fahrenheit. The water vapor will be determined by the use of the Bureau of Mines type dew point apparatus or in accordance with other approved methods generally in use in the natural gas industry;
2. Three percent (3%) by volume of a combined total of carbon dioxide and nitrogen components;

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3. Twenty-five hundredths (.25) grains of hydrogen sulfide per one hundred (100) cubic feet of gas; and
4. Ten (10) grains of total sulfur per one hundred (100) cubic feet of gas.

The Total Heating Value of the gas shall be determined by taking samples of the gas at the point(s) of receipt at such reasonable times as may be designated by Company. The Btu content per cubic foot shall be determined by an accepted type of chromatograph or other suitable instrument for a cubic foot of gas at a temperature of sixty (60) degrees Fahrenheit when saturated with water vapor and at a pressure of 14.73 psia. The Btu determination designated by Company shall be made by Company at its expense. Any additional Btu determinations requested by Customer shall be at Customer's expense.

Customer's gas delivered to Company shall have a total heating value of not less than one thousand (950) Btu per standard cubic foot. However, Company shall not be obligated to accept gas which it believes may adversely affect the standard of public utility service offered by Company, or gas which it believes may adversely affect the operation of the gas-burning equipment of its Customers.

If any gas delivered hereunder fails to meet the quality specifications set forth herein, Company may, at any time, elect to refuse to accept all or any portions of such gas until Customer brings the gas into conformity with such specifications.

39. Title of Gas

Customer warrants that it will have good and merchantable title to all natural gas delivered to Company for redelivery to Customer's facilities, that such gas will be free and clear of all liens, encumbrances and claims whatsoever, and that it will indemnify Company and hold it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of adverse claims of any and all persons to said gas.

40. Deliveries of Customer Owned Gas

Subject to the limitations of Company's pipeline capacity in its system and its service obligations to other higher priority Customers, Company will accept deliveries of Customer's gas at the point(s) of receipt for redelivery to Customer's facilities, in Mcf, less unaccounted-for gas. Such gas volumes delivered to Company and redelivered to Customer shall be limited to maximum daily and annual transportation volumes for each facility. These volume levels shall represent the actual expected requirements of Customer's facilities and may be exceeded

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only with the prior consent of Company, which shall not be unreasonably withheld.

The volumes of Customer-owned gas transported by Company to the Customer at their facilities during each monthly billing cycle will be considered the first gas through the meter.

41. Authorized Daily Volume

Customer's Authorized Daily Volume on any day consists of the sum of Customers transported volumes (as determined herein) plus any additional volumes that Company, in its sole discretion, authorizes Customer to use on that day. Delivery of Customers Authorized Daily Volume is firm, with no planned interruptions, except as provided under Interruptions. Consumption at Customer's facility in excess of the Authorized Daily Volume is from Company supplies, and upon notice to Customer, Company may require Customer to reduce consumption to Customer's Authorized Daily Volume whenever Company, in its discretion, deems necessary to do so. Company may, at its option, require such reductions in consumption by LGTS Customers prior to imposing similar reductions on GTS Customers.

For purposes of this section, the portion of Customer's Authorized Daily Volume attributable to transported gas delivered to Company shall consist of two parts. The first part shall consist of volumes (adjusted for unaccounted for gas) delivered at receipt points where the upstream transporter, producer, or other delivering entity does not report deliveries to Company on a daily basis. The portion of Customer's Authorized Daily Volumes attributable to this part shall be determined by dividing the volume of gas delivered to Customer in the most recent month for which information is available by the number of days in that month.

The second part shall consist of volumes (adjusted for unaccounted for gas) delivered by upstream transporters which report Customer's deliveries to Company on a daily basis. If the upstream transporter's reporting system is acceptable to Company, Company may, at its option, utilize such system to determine Customer's deliveries on any day. If Company elects not to utilize such reporting system, it shall determine Customer's deliveries using the best information available, as determined by Company.

In the event actual gas deliveries to Customer are in excess of the Authorized Daily Volume on any day on which the Company requires Customer to limit gas consumption to that Authorized Daily volume, Customer shall be liable for all penalties and fines incurred by Company as a result of Customer's deliveries in excess of its Authorized Daily Volume.

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42. Unaccounted for Gas

Company will retain a percentage of all volumes delivered to it for the account of Customer to offset unaccounted-for gas as a result of transporting these volumes to Customer. This percentage will be calculated annually for the period of July 1 through June 30 of each year and will, upon notification to customers and marketers, be effective on September 1 of each year.

43. Operational Flow Orders

Customers without daily measuring devices are subject to Company's issuance of OFOs 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 contract quantities 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 daily deliveries:

- (1) The payment of a gas cost equal to the highest incremental cost paid by Company on the date of non-compliance;
- (2) One month of demand charges on the OFO shortfall, except in instances where OFOs 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
- (3) 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 under this section.

44. Deficiencies in Deliveries to Company

Any volumes of gas that are delivered by Company to Customer in any monthly billing cycle that are in excess of any volumes delivered to Company by Customer for that billing cycle shall be considered a deficiency in deliveries.

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45. Charges for Third Party Services

If furnishing service to Customer pursuant to this tariff requires Company to use transportation service provided by another entity, any cost incurred by, or billed to Company with regard thereto, shall be billed to Customer by Company and paid by Customer. Such costs shall include, without limitation, transportation or delivery charges, retainage for company use and unaccounted-for gas, filing fees, and penalties incurred as a result of gas volume imbalances or other factors set forth in the applicable rate schedule or contract of such other entity. Customer shall also reimburse Company for any filing fees paid by Company to another entity when necessary to commence or continue gas transportation service to Customer. Company shall obtain service provided by another entity or the occurrence of additional filing fees.

46. Interruptions

Notwithstanding the provisions of the Authorized Daily Volumes hereof, all deliveries by Company to Customer, including Customer's Authorized Daily Volumes, are subject to partial or complete interruption during force majeure situations, herein defined to mean acts of God, strikes, lockouts, or other labor disturbances, acts of a public enemy, war, blockages, insurrections, riots, epidemics, fire, storms, floods, washouts, civil disturbances, explosions, breakage or accidents to machinery or pipelines, freezing of wells or pipelines, partial or entire failure of such wells, or any other cause not otherwise provided for herein, whether of the kind herein enumerated or otherwise, not reasonably within the control of Company. All deliveries are also subject to complete or partial interruption whenever service to residential and other high priority Customers in the same local market area is threatened.

When Company interrupts deliveries pursuant to this section, Customer shall be liable to Company for all fines and penalties incurred by Company as a result of any failure by Customer to interrupt its usage when directed to do so.

47. Addition and Replacement of Facilities

Where it is necessary, and if Customer and Company agree in writing that it should be done, Company will construct additions, replacements or betterments of its facilities located at the point(s) of receipt in order to accommodate the volumes of Customer-owned gas to be delivered to Company pursuant to the Application for Transportation Service. Customer shall pay Company the estimated cost of such additions, replacements or betterments, including an adjustment for federal income tax, prior to the installation thereof.

Such estimate shall be accompanied by supporting data in such detail as Customer shall reasonably require. If the actual cost including an adjustment for federal income tax is less than the estimate, Company shall refund any overpayment to Customer. If the actual cost is

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greater than the estimate, Customer shall reimburse Company for the additional cost, including an adjustment for federal income tax. Such facilities shall remain the property of Company.

48. Operations and Maintenance Costs

When Company receives Customer's gas directly into its system from point(s) of receipt other than interstate pipeline, and Company owns the measuring station, Company shall assume all responsibilities associated with the operation and maintenance of said measuring station. Normal operation and maintenance such as pressure checks, grass cutting, routine inspections and routine maintenance will be performed by Company at its expense. Customer shall reimburse Company for major and unusual non-recurring operation and maintenance costs. Customers shall pay for such costs within thirty (30) days of the billing date.

49. Measurement

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.

Measurement at Other Point(s) of Receipt: When Company receives Customer's gas directly into its system, from point(s) of receipt other than those with an interstate pipeline, and Company owns the measuring station, then Company shall read the meter, furnish, place and remove all recording charts, and calculate the deliveries at no cost to the Customer pursuant to the measurement standards as described under Quantity of Gas Delivered by Meter.

Should Customer challenge the accuracy of the measuring device or devices used, Company shall test the meter. A representative of Customer may be present at the test. If the measuring equipment is found to be in error, and the resultant aggregate error in computed deliveries at the recording rate corresponding to the average hourly rate of gas flow for the period since the preceding test is not more than three percent (3%), then previous deliveries shall be considered accurate, and Customer shall pay the cost of testing the meter. If, however, any measuring equipment is found to be in error, and the resultant aggregate error in computed deliveries exceeds the three percent (3%) tolerance, then the previous computed deliveries shall be adjusted by Company to zero error and the cost of testing the meter shall be borne by Company. Such adjustment shall be made for a period not to exceed thirty (30) days prior to the date of challenge by Customer. All equipment shall, in any case, be adjusted at the time of test to record correctly.

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Upon written request from Customer, Company shall forward copies of meter charts to Customer for inspection. Company shall keep the original meter charts on file for four (4) years after the date of delivery, during which time they will be open for inspection by Customer upon prior request.

Customer's gas delivered directly into Company facilities shall be at commercial operating pressures sufficient to deliver volumes at regulated pressures at the point(s) of receipt.

Accounting for Monthly Deliveries: Meter reading dates at the point(s) of receipt may not match the Customer's billing cycle. However, Company's accounting system used for crediting Customer's gas to Customer's account will be applied on a consistent basis, and will be used by Company in determining deliveries and deficiencies in deliveries.

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Section IX- Transportation - Termination of Service

50. Obligation to Serve Following Termination of Transportation Agreement

Following the cancellation of any Application for Service entered into and the termination of gas transportation service hereunder, the Company may provide gas from the GCR regulated system supply to former transportation or bypass Customers if: (i) such provision does not negatively impact the GCR rate for continuing GCR-served Customers; or (ii) Company can demonstrate that any increased costs are offset by credits, refunds, or other factors providing a benefit to continuing GCR-served Customers; or (iii) if the former transportation or bypass Customers absorb the increased cost incurred by Company to obtain additional supplies to serve such Customers.

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SECTION X – Rate Schedules

Billing for all Rate Schedule Charges based on monthly consumption and service are determined by the Customer's area of service. Area Rates have been established for the Northeast Ohio Area and the Orwell Area. Charges for all rates otherwise not specifically designated as applying individually to the Northeast Ohio Area or the Orwell Area apply to both Areas.

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**RATE SGS
SMALL GENERAL SERVICE**

51. Small General Service Charges

APPLICABILITY:

Applicable to all areas served by Company having sufficient capacity to serve the Customer's premises.

CHARACTER OF SERVICE:

Available to residential, commercial and industrial customers using less than 500 Mcf per year between August 1st and July 31st. Customer's rate selection is subject to periodic review by the Company of their annual usage or by customer request of a review and rate change.

RATES AND CHARGES:

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

	Northeast Ohio	Orwell
	<u>Area</u>	<u>Area</u>
Customer Charge:		
Per meter	\$20.00	\$20.00
Volumetric Charges per Mcf:		
For All Mcf per meter per month	\$ 2.00	\$ 2.80

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge and the applicable Rider charges.

Miscellaneous Charges:

Customers served under this Rate Schedule are subject to the Miscellaneous Charges set forth in Sheet Nos. 56 – 57.

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**RULES, REGULATIONS AND RATES GOVERNING THE DISTRIBUTION AND
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Riders

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

- Sheet No. 50 - Gross Receipt Tax Rider
- Sheet No. 51 - Income Tax Credit Mechanism Rider
- Sheet No. 52 - Infrastructure Replacement Program Rider
- Sheet No. 53 - Ohio MCF Tax Rider
- Sheet No. 54 - Percentage of Income Payment Plan Rider (“PIPP”)
- Sheet No. 55 - Uncollectible Expense Rider

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**RATE GS
GENERAL SERVICE**

52. General Service Charges

APPLICABILITY:

Applicable to all areas served by Company having sufficient capacity to serve the Customer's premises.

CHARACTER OF SERVICE:

Available to any non-residential Customers selecting using at least 500 Mcf per year between August 1st and July 31st. Customer's rate selection is subject to periodic review by the Company of their annual usage or by customer request of a review and rate change.

RATES AND CHARGES:

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

	Northeast Ohio	Orwell
	<u>Area</u>	<u>Area</u>
Customer Charge:		
Per meter charge	\$100.00	\$100.00
Volumetric Charges per Mcf:		
For All Mcf per meter per month	\$ 1.80	\$ 2.00

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge and the applicable Rider charges.

Miscellaneous Charges:

Customers served under this Rate Schedule are subject to the Miscellaneous Charges set forth in Sheet Nos. 56 – 57.

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**RULES, REGULATIONS AND RATES GOVERNING THE DISTRIBUTION AND
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Riders

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

- Sheet No. 50 - Gross Receipt Tax Rider
- Sheet No. 51 - Income Tax Credit Mechanism Rider
- Sheet No. 52 - Infrastructure Replacement Program Rider
- Sheet No. 53 - Ohio MCF Tax Rider
- Sheet No. 54 - Percentage of Income Payment Plan Rider (“PIPP”)
- Sheet No. 55 - Uncollectible Expense Rider

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**RATE LGS
LARGE GENERAL SERVICE**

53. Large General Service Charges

APPLICABILITY:

Applicable to all areas served by Company having sufficient capacity to serve the Customer's premises.

CHARACTER OF SERVICE:

Available to any non-residential Customer, provided the service can be: a) rendered within the limits off the Company's operating conditions and facilities; and b) Customer's consumption at the service location during one of the two most recent Annual Periods (November through October billing cycles) was at least 10,000 Mcf, or Customer presents evidence demonstrating to Company's satisfaction that it will consume at least 10,000 Mcf per year during future Annual Periods. In addition, at least 50% of Customer's annual consumption must be consumed in the seven billing months of April through October. Customer's rate selection is subject to periodic review by the Company of their annual usage or by customer request of a review and rate change.

RATES AND CHARGES:

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

	Northeast Ohio	Orwell
	<u>Area</u>	<u>Area</u>
Customer Charge:		
Per meter charge	\$300.00	\$300.00
Volumetric Charge per Mcf:		
First 50 Mcf per meter per month	\$ 1.00	\$2.50
Next 50 Mcf per meter per month	\$ 0.80	\$2.50
Next 2,400 Mcf per meter per month	\$ 0.80	\$2.00
Next 7,500 Mcf per meter per month	\$ 0.60	\$1.00
Over 10,000 Mcf per meter per month	\$ 0.16	\$0.75

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge and the applicable Rider charges.

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Miscellaneous Charges:

Customers served under this Rate Schedule are subject to the Miscellaneous Charges set forth in Sheet Nos. 56- 57.

Riders

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

- Sheet No. 50 - Gross Receipt Tax Rider
- Sheet No. 51 - Income Tax Credit Mechanism Rider
- Sheet No. 52 - Infrastructure Replacement Program Rider
- Sheet No. 53 - Ohio MCF Tax Rider
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**RATE GTS
GENERAL TRANSPORTATION SERVICE**

54. General Transportation Service Charges

APPLICABILITY:

Available in all areas served by the Company to any commercial or industrial end-use Customer who would qualify for retail sales service under Rate GS provided that service can be rendered within the limits of Company's operating conditions and facilities, and provided that Customer consumes at least 500 Mcf per year between August 1st and July 31st. 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, force majeure conditions, or where service to SGS 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.

Customer's rate selection is subject to periodic review by the Company of their annual usage or by customer request of a review and rate change.

CHARACTER OF SERVICE:

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 force majeure conditions, or where service to human needs Customers is threatened.

	Northeast Ohio	Orwell
	<u>Area</u>	<u>Area</u>
Customer Charge:		
Per meter charge	\$100.00	\$100.00
Volumetric Charge per Mcf:		
For All Mcf per meter per month	\$ 1.80	\$ 2.00

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The Company, at its sole discretion, may offer transportation services at rates that are downwardly flexible from the maximum rates above. The lower bound shall be calculated on a Customer-by-Customer basis for each Customer offered a rate flexed down from the maximum rates stated above. The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to fixed costs.

Such reduced rates will be determined based on competitive services available to the Customer and the Company's need for load preservation or the economic recovery of costs of the Company. Unless otherwise agreed by the Company and Customer, Customer shall pay the tariff rate for all volumes delivered hereunder.

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge and the applicable Rider charges.

Miscellaneous Charges:

Customers served under this Rate Schedule are subject to the Miscellaneous Charges set forth in Sheet Nos. 56 – 57.

Riders

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

- Sheet No. 50 - Gross Receipt Tax Rider
- Sheet No. 51 - Income Tax Credit Mechanism Rider
- Sheet No. 52 - Infrastructure Replacement Program Rider
- Sheet No. 53 - Ohio MCF Tax Rider
- Sheet No. 54 - Percentage of Income Payment Plan Rider (“PIPP”)

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**RATE LGTS
LARGE GENERAL TRANSPORTATION SERVICE**

55. Large General Transportation Service Charges

APPLICABILITY:

Available in all areas served by the Company to any commercial or industrial end-use Customer who would qualify for retail sales service under Rate LGS provided that service can be rendered within the limits of Company's operating conditions and facilities. Customer's consumption during one of the two most recent Annual Periods (November through October billing cycles) was at least 10,000 Mcf, or Customer presents evidence demonstrating to Company's satisfaction that it will consume at least 10,000 Mcf per year during future Annual Periods. In addition, at least 50% of Customer's annual consumption must be consumed in the seven billing months of April through October.

Company may, at its option, waive the requirement that 50% of the annual consumption occur during the seven months of April through October where such waiver is necessary in order to serve a load, which would not otherwise be served by Company.

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, force majeure conditions, or where service to SGS 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.

Customer's rate selection is subject to periodic review by the Company of their annual usage or by customer request of a review and rate change.

CHARACTER OF SERVICE:

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 force majeure conditions, or where service to human needs Customers is threatened.

Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ ____ EFFECTIVE: For Bills Rendered on or after _____

Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 48

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

Customer Charge:	Northeast Ohio	Orwell
	<u>Area</u>	<u>Area</u>
Per meter charge	\$300.00	\$300.00
 Volumetric Charge per Mcf:		
First 50 Mcf per meter per month	\$ 1.00	\$2.50
Next 50 Mcf per meter per month	\$ 0.80	\$2.50
Next 2,400 Mcf per meter per month	\$ 0.80	\$2.00
Next 7,500 Mcf per meter per month	\$ 0.60	\$1.00
Over 10,000 Mcf per meter per month	\$ 0.16	\$0.75

The Company, at its sole discretion, may offer transportation services at rates that are downwardly flexible from the maximum rates above. The lower bound shall be calculated on a Customer-by-Customer basis for each Customer offered a rate flexed down from the maximum rates stated above. The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to fixed costs.

Such reduced rates will be determined based on competitive services available to the Customer and the Company's need for load preservation or the economic recovery of costs of the Company. Unless otherwise agreed by the Company and Customer, Customer shall pay the tariff rate for all volumes delivered hereunder.

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge and the applicable Rider charges.

Miscellaneous Charges:

Customers served under this Rate Schedule are subject to the Miscellaneous Charges set forth in Sheet Nos. 56 – 57.

Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ ____ EFFECTIVE: For Bills Rendered on or after _____

Issued by
 Northeast Ohio Natural Gas Corp.
 Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 49

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

Riders

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

- Sheet No. 50 - Gross Receipt Tax Rider
- Sheet No. 51 - Income Tax Credit Mechanism Rider
- Sheet No. 52 - Infrastructure Replacement Program Rider
- Sheet No. 53 - Ohio MCF Tax Rider
- Sheet No. 54 - Percentage of Income Payment Plan Rider (“PIPP”)

Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ ____ EFFECTIVE: For Bills Rendered on or after _____

Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 50

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

Section X - RIDERS

56. Gross Receipt Tax Rider

Applicability:

Applicable to all Customers.

Description:

The Company will charge and collect each billing period the effect of the gross receipt taxes assessed against the Company.

Gross Receipt Tax Rider Rate:

The current gross receipt tax rate is 4.75%; therefore, the current gross receipt tax charged will be the effective rate of 4.987%.

Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ ____ EFFECTIVE: For Bills Rendered on or after _____

Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 51

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

Section X - RIDERS

57. Income Tax Credit Mechanism

Applicability:

Applicable to all Customers.

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 reflect the lower corporate tax rate. The credit to be given in this Rider shall be limited to the lowering of the federal income tax rate.

This Rider shall be calculated annually pursuant to a Notice filed no later than February 28 of each calendar year to reflect the actual previous calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of May of each year.

Rate:

Federal Income Tax Credit per Mcf: \$0.00

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.

Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ ____ EFFECTIVE: For Bills Rendered on or after _____

Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 52

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

Section X - RIDERS

58. 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 Northeast Ohio’s Customer notification, education, replacement of aging and high-risk infrastructure, and automated meter reading equipment specified in the Company’s Infrastructure Replacement Program’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 the actual costs incurred in the previous calendar year. Such adjustments to the Rider will become effective beginning with bills rendered no later than July 1 of each year.

Rate:

SGS Rate:	\$0.00 per Month
GS Rate:	\$0.00 per Month
LGS Rate:	\$0.00 per Month
GTS Rate:	\$0.00 per Month
LGTS Rate:	\$0.00 per Month

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 expenditures 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.

Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ ____ EFFECTIVE: For Bills Rendered on or after _____

Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 53

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

Section X - RIDERS

59. Ohio MCF Tax Rider

Applicability:

Applicable to all Customers.

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. Provides for Northeast Ohio's excise tax liability.

Ohio MCF Tax Rider Rate:

The Ohio MCF Tax Rider Rate is as follows:

Ohio MCF Tax Charge per MCF: \$0.0411per MCF

Flex Customer per MCF: \$0.0200 per MCF

Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ EFFECTIVE: For Bills Rendered on or after _____

Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 54

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

Section X - RIDERS

60. Percentage of Income Payment Plan Rider (“PIPP”)

Applicability:

Applicable to all Customers.

Description:

The PIPP Charge shall be the product of the monthly billing Mcf and the PIPP Rider Rate.

The PIPP Rider Rate shall be updated from time-to-time in accordance with previous Commission Orders.

Reconciliation:

The PIPP Rider is 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.

PIPP Rider Rate:

The PIPP Rider Rate is \$0.00 per Mcf.

Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ ____ EFFECTIVE: For Bills Rendered on or after _____

Issued by
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Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 55

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

Section X - RIDERS

61. 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: \$0.0232

Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ EFFECTIVE: For Bills Rendered on or after _____

Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 56

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

Section X - MISCELLANEOUS CHARGES

62. 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.

63. Invalid Check or ACH Return

Whenever a Customer pays a bill by check and the check is returned, or Company incurs ACH return costs by the Customer's financial institution for lack of sufficient funds in the Customer's account, a charge of Twenty Dollars (\$20.00) shall apply.

64. Late Payment Charge

If a bill payment is not received by the Company offices or by the Company's authorized agent within twenty-one (21) days of the invoice, an additional amount of one and one-half percent (1.5%) of the unpaid balance on the Customer's subsequent bill will become due and payable as part of the Customer's total obligation. This provision is not applicable to unpaid account balances of any Customer enrolled in PIPP or a payment plan pursuant to Rule 4901:1-18-04, Ohio Administrative Code.

65. Meter Test Charge

If a meter is tested at the request of a Customer and said test result demonstrates the meter was operating within accepted tolerances, a charge of Twenty-Five Dollars (\$25.00) shall be assessed. If the test result demonstrates the meter was not operating within accepted tolerance, there shall be no charge for the test or removal. This charge shall not be assessed for the first such test performed in any 36-month period.

66. Reconnection Charge

If a service is reconnected after disconnection, or an additional inspection is required, a charge of Twenty-Five Dollars (\$25.00) shall be assessed if performed during normal working hours.

If service is reconnected after disconnection or an additional inspection is required after Company's normal business hours, a charge of Thirty Dollars (\$30.00) shall be assessed.

Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ ____ EFFECTIVE: For Bills Rendered on or after _____

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Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 57

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

67. Theft of Service/Tampering

Whenever the gas meter, metering equipment or associated property is damaged, interfered with, displaced, bypassed or otherwise tampered with by a Customer, Customer 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 Customer or Person at or adjacent to the service address;
2. Photographic or documentary evidence of the fraudulent practice or tampering; and
3. Personal observation by Company employee or authorized representative.

68. Tie-In Charge

If a tie-in is required to restore service to the same Customer who had their service line cut and plugged as a result of repeated detection of unauthorized use of service, a charge of up to Two Hundred Fifty Dollars (\$250.00) or actual cost, whichever is less shall be assessed. Unauthorized use of service includes:

1. Detection of turning on meter and curb valve after non-pay turn off by Company, and;
2. Detection of by-passing meter inlet and outlet connections after removal of meter by Company.

Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ ____ EFFECTIVE: For Bills Rendered on or after _____

Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 58

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

Section X - GENERAL INFORMATION

69. 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.

70. 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.

71. Tariff Subject to Commission Rules, Orders and Ohio Revised Code

These Rules, Regulations and Rates Governing the Distribution and Transportation of Gas 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.

72. 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.

1. High Priority 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,

Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ ____ EFFECTIVE: For Bills Rendered on or after _____

Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

NORTHEAST OHIO NATURAL GAS CORP.

ORIGINAL SHEET NO. 59

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

High Priority Customers shall have preference over Medium and Low Priority Customers.

2. Medium Priority 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 Low Priority Customers.
3. Low Priority 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 High and Medium Priority Customers.
4. Whenever curtailments are deemed necessary by the Company, curtailments may be phased in to the extent a Customer needs additional time to safely reduce their consumption of gas.

Filed in accordance with the Public Utilities Commission of Ohio Entry dated _____, Case No. _____

ISSUED: ____ ____ EFFECTIVE: For Bills Rendered on or after _____

Issued by
Northeast Ohio Natural Gas Corp.
Kevin Degenstein, President

PFN EXHIBIT 4

Schedule E-5 “Typical Bill Comparison”

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TYPICAL BILL COMPARISON
NORTHEAST OHIO AREA

Data:	3 Actual	9 Estimated				Schedule E-5
Type of Filing:	X	Original	Updated	Revised		Page 1 of 13
Work Paper Reference No(s):		No Applicable Work Paper				
Witness Responsible:	JHenthorne					

BILL DATA										
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY **	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G=B+F)	(H=C+F)	(I=(H-G)/G)
		(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
1	SMALL GENERAL SERVICE						\$4.76110			
2	36-SGS-NEO	0	\$ 6.61	\$ 21.00	\$ 14.38	217.53%	\$ -	\$ 6.61	\$ 21.00	217.53%
3	36-SGS-NEO	1	\$ 9.42	\$ 23.17	\$ 13.75	145.95%	\$ 5.00	\$ 14.42	\$ 28.16	95.35%
4	36-SGS-NEO	2	\$ 12.22	\$ 25.33	\$ 13.11	107.23%	\$ 10.00	\$ 22.22	\$ 35.33	59.00%
5	36-SGS-NEO	3	\$ 15.03	\$ 27.50	\$ 12.47	82.97%	\$ 14.99	\$ 30.02	\$ 42.49	41.54%
6	36-SGS-NEO	4	\$ 17.84	\$ 29.67	\$ 11.83	66.34%	\$ 19.99	\$ 37.83	\$ 49.66	31.28%
7	36-SGS-NEO	5	\$ 20.64	\$ 31.84	\$ 11.19	54.23%	\$ 24.99	\$ 45.63	\$ 56.82	24.53%
8	36-SGS-NEO	6	\$ 23.45	\$ 34.01	\$ 10.56	45.02%	\$ 29.99	\$ 53.43	\$ 63.99	19.76%
9	36-SGS-NEO	7	\$ 26.25	\$ 36.17	\$ 9.92	37.78%	\$ 34.98	\$ 61.24	\$ 71.16	16.20%
10	36-SGS-NEO	8	\$ 29.06	\$ 38.34	\$ 9.28	31.94%	\$ 39.98	\$ 69.04	\$ 78.32	13.44%
11	36-SGS-NEO	9	\$ 31.87	\$ 40.51	\$ 8.64	27.12%	\$ 44.98	\$ 76.84	\$ 85.49	11.25%
12	36-SGS-NEO	10	\$ 34.67	\$ 42.68	\$ 8.01	23.09%	\$ 49.98	\$ 84.65	\$ 92.65	9.46%
13	36-SGS-NEO	15	\$ 48.70	\$ 53.52	\$ 4.82	9.89%	\$ 74.96	\$ 123.66	\$ 128.48	3.89%
14	36-SGS-NEO	20	\$ 62.73	\$ 64.36	\$ 1.63	2.59%	\$ 99.95	\$ 162.68	\$ 164.31	1.00%
15	36-SGS-NEO	25	\$ 76.76	\$ 75.20	\$ (1.56)	-2.04%	\$ 124.94	\$ 201.70	\$ 200.13	-0.78%
16	36-SGS-NEO	30	\$ 90.79	\$ 86.04	\$ (4.75)	-5.24%	\$ 149.93	\$ 240.72	\$ 235.96	-1.97%
17	36-SGS-NEO	35	\$ 104.82	\$ 96.88	\$ (7.94)	-7.58%	\$ 174.91	\$ 279.73	\$ 271.79	-2.84%
18	36-SGS-NEO	40	\$ 118.85	\$ 107.72	\$ (11.13)	-9.37%	\$ 199.90	\$ 318.75	\$ 307.62	-3.49%
19	36-SGS-NEO	45	\$ 132.88	\$ 118.56	\$ (14.32)	-10.78%	\$ 224.89	\$ 357.77	\$ 343.44	-4.00%
20	36-SGS-NEO	50	\$ 146.91	\$ 129.40	\$ (17.51)	-11.92%	\$ 249.88	\$ 396.78	\$ 379.27	-4.41%

21 ** Expected Gas Cost Rate equals \$4.7611 per MCF, with applicable Gross Receipts Taxes added.

	Current Rates	Proposed Rates
22 SMALL GENERAL SERVICE		
23 Customer Charge	\$ 6.30	\$ 20.00
24 Commodity Charge	2.49000	2.00000
25 Gas Cost Recovery	4.76110	4.76110
26 Uncollectible Expense Rider	0.02390	0.02390
27 PIPP Rider	-	-
28 Excise Tax - 0-100 MCF	0.15930	0.04110
29 Excise Tax - 101-2000 MCF	0.08770	0.04110
30 Excise Tax - Over 2,000 MCF	0.04110	0.04110
31 Gross Receipts Tax Rider	4.9653%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TYPICAL BILL COMPARISON
NORTHEAST OHIO AREA

Data:	3 Actual	9 Estimated				Schedule E-5
Type of Filing:	X	Original	Updated	Revised		Page 2 of 13
Work Paper Reference No(s):		No Applicable Work Paper				
Witness Responsible:	JHenthorne					

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY **	TOTAL	TOTAL	PERCENT INCREASE
								CURRENT BILL	PROPOSED BILL	
(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G=B+F)	(H=C+F)	(I=(H-G)/G)		
(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)		
1	GENERAL SERVICE									
2	37-GS-NEO	0	\$ 18.37	\$ 104.99	\$ 86.62	471.55%	\$ -	\$ 18.37	\$ 104.99	471.55%
3	37-GS-NEO	25	\$ 86.68	\$ 153.94	\$ 67.26	77.59%	\$ 124.94	\$ 211.62	\$ 278.87	31.78%
4	37-GS-NEO	50	\$ 154.99	\$ 202.89	\$ 47.90	30.90%	\$ 249.88	\$ 404.87	\$ 452.76	11.83%
5	37-GS-NEO	75	\$ 223.30	\$ 251.84	\$ 28.53	12.78%	\$ 374.81	\$ 598.12	\$ 626.65	4.77%
6	37-GS-NEO	100	\$ 291.61	\$ 300.79	\$ 9.17	3.15%	\$ 499.75	\$ 791.36	\$ 800.54	1.16%
7	37-GS-NEO	150	\$ 424.48	\$ 398.69	\$ (25.79)	-6.08%	\$ 749.63	\$ 1,174.11	\$ 1,148.31	-2.20%
8	37-GS-NEO	200	\$ 557.34	\$ 496.59	\$ (60.76)	-10.90%	\$ 999.50	\$ 1,556.85	\$ 1,496.09	-3.90%
9	37-GS-NEO	250	\$ 690.21	\$ 594.49	\$ (95.72)	-13.87%	\$ 1,249.38	\$ 1,939.59	\$ 1,843.86	-4.94%
10	37-GS-NEO	300	\$ 823.07	\$ 692.39	\$ (130.69)	-15.88%	\$ 1,499.25	\$ 2,322.33	\$ 2,191.64	-5.63%
11	37-GS-NEO	350	\$ 955.94	\$ 790.29	\$ (165.65)	-17.33%	\$ 1,749.13	\$ 2,705.07	\$ 2,539.41	-6.12%
12	37-GS-NEO	400	\$ 1,088.81	\$ 888.19	\$ (200.62)	-18.43%	\$ 1,999.00	\$ 3,087.81	\$ 2,887.19	-6.50%
13	37-GS-NEO	450	\$ 1,221.67	\$ 986.09	\$ (235.58)	-19.28%	\$ 2,248.88	\$ 3,470.55	\$ 3,234.97	-6.79%
14	37-GS-NEO	500	\$ 1,354.54	\$ 1,083.99	\$ (270.55)	-19.97%	\$ 2,498.75	\$ 3,853.29	\$ 3,582.74	-7.02%
15	37-GS-NEO	600	\$ 1,576.18	\$ 1,279.79	\$ (296.39)	-18.80%	\$ 2,998.50	\$ 4,574.68	\$ 4,278.29	-6.48%
16	37-GS-NEO	700	\$ 1,797.82	\$ 1,475.59	\$ (322.23)	-17.92%	\$ 3,498.25	\$ 5,296.08	\$ 4,973.84	-6.08%
17	37-GS-NEO	800	\$ 2,019.47	\$ 1,671.39	\$ (348.08)	-17.24%	\$ 3,998.00	\$ 6,017.47	\$ 5,669.39	-5.78%
18	37-GS-NEO	900	\$ 2,241.11	\$ 1,867.19	\$ (373.92)	-16.68%	\$ 4,497.75	\$ 6,738.87	\$ 6,364.94	-5.55%
19	37-GS-NEO	1000	\$ 2,462.76	\$ 2,062.99	\$ (399.77)	-16.23%	\$ 4,997.50	\$ 7,460.26	\$ 7,060.50	-5.36%
20	37-GS-NEO	2000	\$ 4,679.21	\$ 4,021.00	\$ (658.21)	-14.07%	\$ 9,995.01	\$ 14,674.21	\$ 14,016.00	-4.49%
21	37-GS-NEO	3000	\$ 6,846.74	\$ 5,979.00	\$ (867.74)	-12.67%	\$ 14,992.51	\$ 21,839.25	\$ 20,971.51	-3.97%
22	37-GS-NEO	4000	\$ 9,014.27	\$ 7,937.01	\$ (1,077.26)	-11.95%	\$ 19,990.01	\$ 29,004.28	\$ 27,927.02	-3.71%
23	37-GS-NEO	5000	\$ 11,181.81	\$ 9,895.02	\$ (1,286.79)	-11.51%	\$ 24,987.51	\$ 36,169.32	\$ 34,882.53	-3.56%

24 ** Expected Gas Cost Rate equals \$4.7611 per MCF, with applicable Gross Receipts Taxes added.

	Current Rates	Proposed Rates
25 GENERAL SERVICE		
26 Customer Charge	\$ 17.50	\$ 100.00
27 Commodity Charge - First 500 MCF	2.42000	1.80000
28 Commodity Charge - Over 500 MCF	2.00000	1.80000
29 Gas Cost Recovery	4.76110	4.76110
30 Uncollectible Expense Rider	0.02390	0.02390
31 PIPP Rider	-	-
32 Excise Tax - 0-100 MCF	0.15930	0.04110
33 Excise Tax - 101-2000 MCF	0.08770	0.04110
34 Excise Tax - Over 2,000 MCF	0.04110	0.04110
35 Gross Receipts Tax Rider	4.9653%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TYPICAL BILL COMPARISON
NORTHEAST OHIO AREA

Data:	3 Actual	9 Estimated				Schedule E-5
Type of Filing:	X Original	Updated	Revised			Page 3 of 13
Work Paper Reference No(s):	No Applicable Work Paper					
Witness Responsible:	JHenthorne					

BILL DATA										
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY **	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G=B+F)	(H=C+F)	(I=(H-G)/G)
		(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
1	LARGE GENERAL SERVICE						\$4.76110			
2	38-LGS-NEO	0	\$ 55.11	\$ 314.96	\$ 259.85	471.55%	\$ -	\$ 55.11	\$ 314.96	471.55%
3	38-LGS-NEO	25	\$ 86.16	\$ 342.91	\$ 256.76	298.02%	\$ 124.94	\$ 211.09	\$ 467.85	121.63%
4	38-LGS-NEO	50	\$ 117.20	\$ 370.87	\$ 253.66	216.43%	\$ 249.88	\$ 367.08	\$ 620.74	69.10%
5	38-LGS-NEO	100	\$ 168.81	\$ 416.27	\$ 247.47	146.60%	\$ 499.75	\$ 668.56	\$ 916.02	37.02%
6	38-LGS-NEO	200	\$ 264.49	\$ 507.09	\$ 242.60	91.72%	\$ 999.50	\$ 1,263.99	\$ 1,506.59	19.19%
7	38-LGS-NEO	300	\$ 360.18	\$ 597.90	\$ 237.72	66.00%	\$ 1,499.25	\$ 1,859.43	\$ 2,097.15	12.78%
8	38-LGS-NEO	400	\$ 455.86	\$ 688.71	\$ 232.85	51.08%	\$ 1,999.00	\$ 2,454.87	\$ 2,687.72	9.49%
9	38-LGS-NEO	500	\$ 551.55	\$ 779.53	\$ 227.98	41.33%	\$ 2,498.75	\$ 3,050.30	\$ 3,278.28	7.47%
10	38-LGS-NEO	600	\$ 647.24	\$ 870.34	\$ 223.10	34.47%	\$ 2,998.50	\$ 3,645.74	\$ 3,868.84	6.12%
11	38-LGS-NEO	700	\$ 742.92	\$ 961.16	\$ 218.23	29.37%	\$ 3,498.25	\$ 4,241.18	\$ 4,459.41	5.15%
12	38-LGS-NEO	800	\$ 838.61	\$ 1,051.97	\$ 213.36	25.44%	\$ 3,998.00	\$ 4,836.61	\$ 5,049.97	4.41%
13	38-LGS-NEO	900	\$ 934.30	\$ 1,142.78	\$ 208.49	22.31%	\$ 4,497.75	\$ 5,432.05	\$ 5,640.54	3.84%
14	38-LGS-NEO	1000	\$ 1,029.98	\$ 1,233.60	\$ 203.61	19.77%	\$ 4,997.50	\$ 6,027.49	\$ 6,231.10	3.38%
15	38-LGS-NEO	2000	\$ 1,986.85	\$ 2,141.73	\$ 154.89	7.80%	\$ 9,995.01	\$ 11,981.85	\$ 12,136.74	1.29%
16	38-LGS-NEO	2500	\$ 3,983.81	\$ 4,139.11	\$ 155.30	3.90%	\$ 12,493.76	\$ 16,477.57	\$ 16,632.87	0.94%
17	38-LGS-NEO	5000	\$ 7,303.34	\$ 7,459.32	\$ 155.98	2.14%	\$ 24,987.51	\$ 32,290.85	\$ 32,446.83	0.48%
18	38-LGS-NEO	7500	\$ 10,622.87	\$ 10,779.53	\$ 156.66	1.47%	\$ 37,481.27	\$ 48,104.14	\$ 48,260.80	0.33%

19 ** Expected Gas Cost Rate equals \$4.7611 per MCF, with applicable Gross Receipts Taxes added.

	Current Rates	Proposed Rates
20 LARGE GENERAL SERVICE		
21 Customer Charge	\$ 52.50	\$ 300.00
22 Commodity Charge - First 50 MCF	1.00000	1.00000
23 Commodity Charge - Next 2,450 MCF	0.80000	0.80000
24 Commodity Charge - Over 2,500 MCF	0.60000	0.60000
25 Gas Cost Recovery	4.76110	4.76110
26 Uncollectible Expense Rider	0.02390	0.02390
27 PIPP Rider	-	-
28 Excise Tax - 0-100 MCF	0.15930	0.04110
29 Excise Tax - 101-2000 MCF	0.08770	0.04110
30 Excise Tax - Over 2,000 MCF	0.04110	0.04110
31 Gross Receipts Tax Rider	4.9653%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TYPICAL BILL COMPARISON
NORTHEAST OHIO AREA

Data:	3 Actual	9 Estimated				Schedule E-5
Type of Filing:	X	Original	Updated	Revised		Page 4 of 13
Work Paper Reference No(s):		No Applicable Work Paper				
Witness Responsible:	JHenthorne					

BILL DATA										
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G=B+F)	(H=C+F)	(I=(H-G)/G)
		(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
1	GENERAL TRANSPORTATION SERVICE									
2	63-GTS-NEO	0	\$ 18.37	\$ 104.99	\$ 86.62	471.55%	\$ -	\$ 18.37	\$ 104.99	471.55%
3	63-GTS-NEO	25	\$ 86.05	\$ 153.31	\$ 67.26	78.16%	\$ -	\$ 86.05	\$ 153.31	78.16%
4	63-GTS-NEO	50	\$ 153.74	\$ 201.63	\$ 47.90	31.15%	\$ -	\$ 153.74	\$ 201.63	31.15%
5	63-GTS-NEO	75	\$ 221.42	\$ 249.96	\$ 28.53	12.89%	\$ -	\$ 221.42	\$ 249.96	12.89%
6	63-GTS-NEO	100	\$ 289.11	\$ 298.28	\$ 9.17	3.17%	\$ -	\$ 289.11	\$ 298.28	3.17%
7	63-GTS-NEO	150	\$ 420.72	\$ 394.92	\$ (25.79)	-6.13%	\$ -	\$ 420.72	\$ 394.92	-6.13%
8	63-GTS-NEO	200	\$ 552.33	\$ 491.57	\$ (60.76)	-11.00%	\$ -	\$ 552.33	\$ 491.57	-11.00%
9	63-GTS-NEO	250	\$ 683.94	\$ 588.22	\$ (95.72)	-14.00%	\$ -	\$ 683.94	\$ 588.22	-14.00%
10	63-GTS-NEO	300	\$ 815.55	\$ 684.86	\$ (130.69)	-16.02%	\$ -	\$ 815.55	\$ 684.86	-16.02%
11	63-GTS-NEO	350	\$ 947.16	\$ 781.51	\$ (165.65)	-17.49%	\$ -	\$ 947.16	\$ 781.51	-17.49%
12	63-GTS-NEO	400	\$ 1,078.77	\$ 878.15	\$ (200.62)	-18.60%	\$ -	\$ 1,078.77	\$ 878.15	-18.60%
13	63-GTS-NEO	450	\$ 1,210.38	\$ 974.80	\$ (235.58)	-19.46%	\$ -	\$ 1,210.38	\$ 974.80	-19.46%
14	63-GTS-NEO	500	\$ 1,341.99	\$ 1,071.44	\$ (270.55)	-20.16%	\$ -	\$ 1,341.99	\$ 1,071.44	-20.16%
15	63-GTS-NEO	600	\$ 1,561.13	\$ 1,264.74	\$ (296.39)	-18.99%	\$ -	\$ 1,561.13	\$ 1,264.74	-18.99%
16	63-GTS-NEO	700	\$ 1,780.26	\$ 1,458.03	\$ (322.24)	-18.10%	\$ -	\$ 1,780.26	\$ 1,458.03	-18.10%
17	63-GTS-NEO	800	\$ 1,999.40	\$ 1,651.32	\$ (348.08)	-17.41%	\$ -	\$ 1,999.40	\$ 1,651.32	-17.41%
18	63-GTS-NEO	900	\$ 2,218.54	\$ 1,844.61	\$ (373.93)	-16.85%	\$ -	\$ 2,218.54	\$ 1,844.61	-16.85%
19	63-GTS-NEO	1000	\$ 2,437.67	\$ 2,037.90	\$ (399.77)	-16.40%	\$ -	\$ 2,437.67	\$ 2,037.90	-16.40%

	Current Rates	Proposed Rates
20 GENERAL TRANSPORTATION SERVICE		
21 Customer Charge	\$ 17.50	\$ 100.00
22 Commodity Charge - First 500 MCF	2.42000	1.80000
23 Commodity Charge - Over 500 MCF	2.00000	1.80000
24 Gas Cost Recovery	-	-
25 Uncollectible Expense Rider	-	-
26 PIPP Rider	-	-
27 Excise Tax - 0-100 MCF	0.15930	0.04110
28 Excise Tax - 101-2000 MCF	0.08770	0.04110
29 Excise Tax - Over 2,000 MCF	0.04110	0.04110
30 Gross Receipts Tax Rider	4.9653%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TYPICAL BILL COMPARISON
NORTHEAST OHIO AREA

Data:	3 Actual	9 Estimated				Schedule E-5
Type of Filing:	X Original	Updated	Revised			Page 5 of 13
Work Paper Reference No(s):	No Applicable Work Paper					
Witness Responsible:	JHenthorne					

BILL DATA										
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G=B+F)	(H=C+F)	(I=(H-G)/G)
		(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
1	LARGE GENERAL TRANSPORTATION SERVICE									
2	64-LGTS-NEO	-	\$ 55.11	\$ 314.96	\$ 259.85	471.55%	\$ -	\$ 55.11	\$ 314.96	471.55%
3	64-LGTS-NEO	25	\$ 85.53	\$ 342.29	\$ 256.76	300.20%	\$ -	\$ 85.53	\$ 342.29	300.20%
4	64-LGTS-NEO	50	\$ 115.95	\$ 369.61	\$ 253.66	218.77%	\$ -	\$ 115.95	\$ 369.61	218.77%
5	64-LGTS-NEO	100	\$ 166.30	\$ 413.76	\$ 247.47	148.81%	\$ -	\$ 166.30	\$ 413.76	148.81%
6	64-LGTS-NEO	500	\$ 539.01	\$ 766.98	\$ 227.97	42.30%	\$ -	\$ 539.01	\$ 766.98	42.30%
7	64-LGTS-NEO	750	\$ 771.95	\$ 987.74	\$ 215.79	27.95%	\$ -	\$ 771.95	\$ 987.74	27.95%
8	64-LGTS-NEO	1,000	\$ 1,004.90	\$ 1,208.50	\$ 203.61	20.26%	\$ -	\$ 1,004.90	\$ 1,208.50	20.26%
9	64-LGTS-NEO	1,250	\$ 1,237.84	\$ 1,429.27	\$ 191.43	15.46%	\$ -	\$ 1,237.84	\$ 1,429.27	15.46%
10	64-LGTS-NEO	1,500	\$ 1,470.78	\$ 1,650.03	\$ 179.24	12.19%	\$ -	\$ 1,470.78	\$ 1,650.03	12.19%
11	64-LGTS-NEO	2,000	\$ 1,936.67	\$ 2,091.55	\$ 154.88	8.00%	\$ -	\$ 1,936.67	\$ 2,091.55	8.00%
12	64-LGTS-NEO	2,500	\$ 2,378.10	\$ 2,533.07	\$ 154.97	6.52%	\$ -	\$ 2,378.10	\$ 2,533.07	6.52%
13	64-LGTS-NEO	3,000	\$ 2,714.57	\$ 2,869.61	\$ 155.04	5.71%	\$ -	\$ 2,714.57	\$ 2,869.61	5.71%
14	64-LGTS-NEO	4,000	\$ 3,387.50	\$ 3,542.68	\$ 155.17	4.58%	\$ -	\$ 3,387.50	\$ 3,542.68	4.58%
15	64-LGTS-NEO	5,000	\$ 4,060.44	\$ 4,215.75	\$ 155.31	3.83%	\$ -	\$ 4,060.44	\$ 4,215.75	3.83%
16	64-LGTS-NEO	7,500	\$ 5,742.77	\$ 5,898.43	\$ 155.66	2.71%	\$ -	\$ 5,742.77	\$ 5,898.43	2.71%
17	64-LGTS-NEO	10,000	\$ 7,422.49	\$ 7,566.14	\$ 143.65	1.94%	\$ -	\$ 7,422.49	\$ 7,566.14	1.94%

	Current Rates	Proposed Rates
18 <u>LARGE GENERAL TRANSPORTATION SERVICE</u>		
19 Customer Charge	\$ 52.50	\$ 300.00
20 Commodity Charge - First 50 MCF	1.00000	1.00000
21 Commodity Charge - Next 2,450 MCF	0.80000	0.80000
22 Commodity Charge - Next 7,500 MCF	0.60000	0.60000
23 Commodity Charge - Over 10,000 MCF	0.15700	0.16000
24 Gas Cost Recovery	-	-
25 Uncollectible Expense Rider	-	-
26 PIPP Rider	-	-
27 Excise Tax - 0-100 MCF	0.15930	0.04110
28 Excise Tax - 101-2000 MCF	0.08770	0.04110
29 Excise Tax - Over 2,000 MCF	0.04110	0.04110
30 Gross Receipts Tax Rider	4.9653%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TYPICAL BILL COMPARISON
ORWELL AREA

Data:	3 Actual	9 Estimated				Schedule E-5
Type of Filing:	X	Original	Updated	Revised		Page 6 of 13
Work Paper Reference No(s):		No Applicable Work Paper				
Witness Responsible:	JHenthorne					

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY **	BILL DATA		
								TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
								(G=B+F)	(H=C+F)	(I=(H-G)/G)
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G=B+F)	(H=C+F)	(I=(H-G)/G)
		(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
1	SMALL GENERAL SERVICE						\$5.20230			
2	36-SGS-ORW	0	\$ 9.45	\$ 21.00	\$ 11.55	122.22%	\$ -	\$ 9.45	\$ 21.00	122.22%
3	36-SGS-ORW	1	\$ 13.14	\$ 24.13	\$ 10.99	83.64%	\$ 5.46	\$ 18.60	\$ 29.60	59.09%
4	36-SGS-ORW	2	\$ 16.83	\$ 27.27	\$ 10.44	61.99%	\$ 10.92	\$ 27.76	\$ 38.19	37.59%
5	36-SGS-ORW	3	\$ 20.53	\$ 30.41	\$ 9.88	48.13%	\$ 16.39	\$ 36.91	\$ 46.79	26.76%
6	36-SGS-ORW	4	\$ 24.22	\$ 33.54	\$ 9.32	38.49%	\$ 21.85	\$ 46.07	\$ 55.39	20.24%
7	36-SGS-ORW	5	\$ 27.91	\$ 36.68	\$ 8.77	31.40%	\$ 27.31	\$ 55.22	\$ 63.99	15.87%
8	36-SGS-ORW	6	\$ 31.61	\$ 39.82	\$ 8.21	25.97%	\$ 32.77	\$ 64.38	\$ 72.59	12.75%
9	36-SGS-ORW	7	\$ 35.30	\$ 42.95	\$ 7.65	21.68%	\$ 38.23	\$ 73.53	\$ 81.19	10.41%
10	36-SGS-ORW	8	\$ 38.99	\$ 46.09	\$ 7.10	18.20%	\$ 43.69	\$ 82.69	\$ 89.78	8.58%
11	36-SGS-ORW	9	\$ 42.69	\$ 49.23	\$ 6.54	15.32%	\$ 49.16	\$ 91.84	\$ 98.38	7.12%
12	36-SGS-ORW	10	\$ 46.38	\$ 52.36	\$ 5.98	12.90%	\$ 54.62	\$ 101.00	\$ 106.98	5.93%
13	36-SGS-ORW	15	\$ 64.84	\$ 68.05	\$ 3.20	4.94%	\$ 81.93	\$ 146.77	\$ 149.97	2.18%
14	36-SGS-ORW	20	\$ 83.31	\$ 83.73	\$ 0.42	0.50%	\$ 109.23	\$ 192.54	\$ 192.96	0.22%
15	36-SGS-ORW	25	\$ 101.77	\$ 99.41	\$ (2.36)	-2.32%	\$ 136.54	\$ 238.32	\$ 235.96	-0.99%
16	36-SGS-ORW	30	\$ 120.24	\$ 115.10	\$ (5.14)	-4.28%	\$ 163.85	\$ 284.09	\$ 278.95	-1.81%
17	36-SGS-ORW	35	\$ 138.70	\$ 130.78	\$ (7.93)	-5.71%	\$ 191.16	\$ 329.87	\$ 321.94	-2.40%
18	36-SGS-ORW	40	\$ 157.17	\$ 146.46	\$ (10.71)	-6.81%	\$ 218.47	\$ 375.64	\$ 364.93	-2.85%
19	36-SGS-ORW	45	\$ 175.64	\$ 162.14	\$ (13.49)	-7.68%	\$ 245.78	\$ 421.41	\$ 407.92	-3.20%
20	36-SGS-ORW	50	\$ 194.10	\$ 177.83	\$ (16.27)	-8.38%	\$ 273.09	\$ 467.19	\$ 450.91	-3.48%

21 ** Expected Gas Cost Rate equals \$5.2023 per MCF, with applicable Gross Receipts Taxes added.

	Current Rates	Proposed Rates
22 SMALL GENERAL SERVICE		
23 Customer Charge	\$ 9.00	\$ 20.00
24 Commodity Charge - First 50 MCF	3.33000	2.80000
25 Commodity Charge - Next 2,450 MCF	3.10000	2.80000
26 Commodity Charge - Over 5,000 MCF	3.00000	2.80000
27 Gas Cost Recovery	5.20230	5.20230
28 Uncollectible Expense Rider	0.14650	0.14650
29 PIPP Rider	-	-
30 Excise Tax - 0-100 MCF	0.04110	0.04110
31 Excise Tax - 101-2000 MCF	0.04110	0.04110
32 Excise Tax - Over 2,000 MCF	0.04110	0.04110
33 Gross Receipts Tax Rider	4.9873%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TYPICAL BILL COMPARISON
ORWELL AREA

Data:	3 Actual	9 Estimated				Schedule E-5
Type of Filing:	X	Original	Updated	Revised		Page 7 of 13
Work Paper Reference No(s):		No Applicable Work Paper				
Witness Responsible:	JHenthorne					

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY **	BILL DATA		
								TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
								(G=B+F)	(H=C+F)	(I=(H-G)/G)
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G=B+F)	(H=C+F)	(I=(H-G)/G)
		(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
1	GENERAL SERVICE						\$5.20230			
2	37-GS-ORW	0	\$ 52.49	\$ 104.99	\$ 52.49	100.00%	\$ -	\$ 52.49	\$ 104.99	100.00%
3	37-GS-ORW	25	\$ 136.16	\$ 162.40	\$ 26.25	19.28%	\$ 136.54	\$ 272.70	\$ 298.95	9.62%
4	37-GS-ORW	50	\$ 219.82	\$ 219.82	\$ (0.00)	0.00%	\$ 273.09	\$ 492.91	\$ 492.91	0.00%
5	37-GS-ORW	75	\$ 303.49	\$ 277.24	\$ (26.25)	-8.65%	\$ 409.63	\$ 713.12	\$ 686.87	-3.68%
6	37-GS-ORW	100	\$ 387.15	\$ 334.66	\$ (52.49)	-13.56%	\$ 546.17	\$ 933.32	\$ 880.83	-5.62%
7	37-GS-ORW	150	\$ 554.48	\$ 449.49	\$ (104.99)	-18.93%	\$ 819.26	\$ 1,373.74	\$ 1,268.75	-7.64%
8	37-GS-ORW	200	\$ 721.81	\$ 564.33	\$ (157.48)	-21.82%	\$ 1,092.35	\$ 1,814.16	\$ 1,656.67	-8.68%
9	37-GS-ORW	250	\$ 889.14	\$ 679.16	\$ (209.98)	-23.62%	\$ 1,365.43	\$ 2,254.57	\$ 2,044.59	-9.31%
10	37-GS-ORW	300	\$ 1,056.47	\$ 793.99	\$ (262.47)	-24.84%	\$ 1,638.52	\$ 2,694.99	\$ 2,432.51	-9.74%
11	37-GS-ORW	350	\$ 1,223.79	\$ 908.83	\$ (314.96)	-25.74%	\$ 1,911.61	\$ 3,135.40	\$ 2,820.44	-10.05%
12	37-GS-ORW	400	\$ 1,391.12	\$ 1,023.66	\$ (367.46)	-26.41%	\$ 2,184.69	\$ 3,575.82	\$ 3,208.36	-10.28%
13	37-GS-ORW	450	\$ 1,558.45	\$ 1,138.50	\$ (419.95)	-26.95%	\$ 2,457.78	\$ 4,016.23	\$ 3,596.28	-10.46%
14	37-GS-ORW	500	\$ 1,725.78	\$ 1,253.33	\$ (472.45)	-27.38%	\$ 2,730.87	\$ 4,456.65	\$ 3,984.20	-10.60%
15	37-GS-ORW	600	\$ 2,007.94	\$ 1,483.00	\$ (524.94)	-26.14%	\$ 3,277.04	\$ 5,284.98	\$ 4,760.04	-9.93%
16	37-GS-ORW	700	\$ 2,290.11	\$ 1,712.67	\$ (577.44)	-25.21%	\$ 3,823.21	\$ 6,113.32	\$ 5,535.89	-9.45%
17	37-GS-ORW	800	\$ 2,572.27	\$ 1,942.34	\$ (629.93)	-24.49%	\$ 4,369.39	\$ 6,941.66	\$ 6,311.73	-9.07%
18	37-GS-ORW	900	\$ 2,854.44	\$ 2,172.01	\$ (682.42)	-23.91%	\$ 4,915.56	\$ 7,770.00	\$ 7,087.57	-8.78%
19	37-GS-ORW	1000	\$ 3,136.60	\$ 2,401.68	\$ (734.92)	-23.43%	\$ 5,461.73	\$ 8,598.33	\$ 7,863.41	-8.55%
20	37-GS-ORW	2000	\$ 5,958.24	\$ 4,698.37	\$ (1,259.86)	-21.14%	\$ 10,923.47	\$ 16,881.70	\$ 15,621.84	-7.46%
21	37-GS-ORW	3000	\$ 8,779.87	\$ 6,995.07	\$ (1,784.81)	-20.33%	\$ 16,385.20	\$ 25,165.07	\$ 23,380.27	-7.09%
22	37-GS-ORW	4000	\$ 11,601.51	\$ 9,291.76	\$ (2,309.75)	-19.91%	\$ 21,846.93	\$ 33,448.45	\$ 31,138.69	-6.91%
23	37-GS-ORW	5000	\$ 14,423.15	\$ 11,588.45	\$ (2,834.69)	-19.65%	\$ 27,308.67	\$ 41,731.82	\$ 38,897.12	-6.79%

24 ** Expected Gas Cost Rate equals \$5.2023 per MCF, with applicable Gross Receipts Taxes added.

	Current Rates	Proposed Rates
25 GENERAL SERVICE		
26 Customer Charge	\$ 50.00	\$ 100.00
27 Commodity Charge - First 500 MCF	3.00000	2.00000
28 Commodity Charge - Over 500 MCF	2.50000	2.00000
29 Gas Cost Recovery	5.20230	5.20230
30 Uncollectible Expense Rider	0.14650	0.14650
31 PIPP Rider	-	-
32 Excise Tax - 0-100 MCF	0.04110	0.04110
33 Excise Tax - 101-2000 MCF	0.04110	0.04110
34 Excise Tax - Over 2,000 MCF	0.04110	0.04110
35 Gross Receipts Tax Rider	4.9873%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TYPICAL BILL COMPARISON
ORWELL AREA

Data:	3 Actual	9 Estimated				Schedule E-5
Type of Filing:	X	Original	Updated	Revised		Page 8 of 13
Work Paper Reference No(s):		No Applicable Work Paper				
Witness Responsible:	JHenthorne					

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA					
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY **	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
					(D=C-B)	(E=D/B)	(F)	(G=B+F)	(H=C+F)	(I=(H-G)/G)
		(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
1	LARGE GENERAL SERVICE									
2	38-LGS-ORW	-	\$ 104.99	\$ 314.96	\$ 209.97	200.00%	\$ -	\$ 104.99	\$ 314.96	200.00%
3	38-LGS-ORW	25	\$ 175.53	\$ 385.50	\$ 209.97	119.62%	\$ 136.54	\$ 312.07	\$ 522.04	67.28%
4	38-LGS-ORW	50	\$ 246.07	\$ 456.04	\$ 209.97	85.33%	\$ 273.09	\$ 519.16	\$ 729.13	40.45%
5	38-LGS-ORW	100	\$ 387.15	\$ 597.12	\$ 209.97	54.24%	\$ 546.17	\$ 933.32	\$ 1,143.30	22.50%
6	38-LGS-ORW	500	\$ 1,305.83	\$ 1,515.80	\$ 209.97	16.08%	\$ 2,730.87	\$ 4,036.70	\$ 4,246.67	5.20%
7	38-LGS-ORW	750	\$ 1,880.01	\$ 2,089.97	\$ 209.97	11.17%	\$ 4,096.30	\$ 5,976.31	\$ 6,186.27	3.51%
8	38-LGS-ORW	1,000	\$ 2,454.18	\$ 2,664.15	\$ 209.97	8.56%	\$ 5,461.73	\$ 7,915.92	\$ 8,125.88	2.65%
9	38-LGS-ORW	1,250	\$ 3,028.36	\$ 3,238.32	\$ 209.96	6.93%	\$ 6,827.17	\$ 9,855.52	\$ 10,065.49	2.13%
10	38-LGS-ORW	1,500	\$ 3,602.53	\$ 3,812.49	\$ 209.96	5.83%	\$ 8,192.60	\$ 11,795.13	\$ 12,005.09	1.78%
11	38-LGS-ORW	2,000	\$ 4,750.88	\$ 4,960.84	\$ 209.96	4.42%	\$ 10,923.47	\$ 15,674.35	\$ 15,884.31	1.34%
12	38-LGS-ORW	2,500	\$ 5,899.23	\$ 6,109.19	\$ 209.95	3.56%	\$ 13,654.33	\$ 19,553.57	\$ 19,763.52	1.07%
13	38-LGS-ORW	3,000	\$ 6,522.65	\$ 6,732.60	\$ 209.95	3.22%	\$ 16,385.20	\$ 22,907.85	\$ 23,117.80	0.92%
14	38-LGS-ORW	4,000	\$ 7,769.48	\$ 7,979.42	\$ 209.95	2.70%	\$ 21,846.93	\$ 29,616.41	\$ 29,826.36	0.71%
15	38-LGS-ORW	5,000	\$ 9,016.31	\$ 9,226.25	\$ 209.94	2.33%	\$ 27,308.67	\$ 36,324.97	\$ 36,534.92	0.58%
16	38-LGS-ORW	7,500	\$ 12,133.38	\$ 12,343.31	\$ 209.93	1.73%	\$ 40,963.00	\$ 53,096.38	\$ 53,306.31	0.40%
17	38-LGS-ORW	10,000	\$ 15,172.40	\$ 15,372.35	\$ 199.95	1.32%	\$ 54,617.33	\$ 69,789.73	\$ 69,989.69	0.29%

18 ** Expected Gas Cost Rate equals \$5.2023 per MCF, with applicable Gross Receipts Taxes added.

	Current Rates	Proposed Rates
19 LARGE GENERAL SERVICE		
20 Customer Charge	\$ 100.00	\$ 300.00
21 Commodity Charge - First 100 MCF	2.50000	2.50000
22 Commodity Charge - Next 2,400 MCF	2.00000	2.00000
23 Commodity Charge - Next 7,500 MCF	1.00000	1.00000
24 Commodity Charge - Over 10,000 MCF	0.75000	0.75000
25 Gas Cost Recovery	5.20230	5.20230
26 Uncollectible Expense Rider	0.14650	0.14650
27 PIPP Rider	-	-
28 Excise Tax - 0-100 MCF	0.04110	0.04110
29 Excise Tax - 101-2000 MCF	0.04110	0.04110
30 Excise Tax - Over 2,000 MCF	0.04110	0.04110
31 Gross Receipts Tax Rider	4.9873%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TYPICAL BILL COMPARISON
ORWELL AREA

Data:	3 Actual	9 Estimated				Schedule E-5
Type of Filing:	X	Original	Updated	Revised		Page 9 of 13
Work Paper Reference No(s):		No Applicable Work Paper				
Witness Responsible:	JHenthorne					

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY **	BILL DATA		
								TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
								(G=B+F)	(H=C+F)	(I=(H-G)/G)
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G=B+F)	(H=C+F)	(I=(H-G)/G)
		(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
1	GENERAL TRANSPORTATION SERVICE									
2	63-GTS-ORW	0	\$ 73.49	\$ 104.99	\$ 31.50	42.86%	\$ -	\$ 73.49	\$ 104.99	42.86%
3	63-GTS-ORW	25	\$ 152.76	\$ 158.56	\$ 5.80	3.80%	\$ -	\$ 152.76	\$ 158.56	3.80%
4	63-GTS-ORW	50	\$ 232.02	\$ 212.13	\$ (19.89)	-8.57%	\$ -	\$ 232.02	\$ 212.13	-8.57%
5	63-GTS-ORW	75	\$ 311.29	\$ 265.70	\$ (45.58)	-14.64%	\$ -	\$ 311.29	\$ 265.70	-14.64%
6	63-GTS-ORW	100	\$ 390.55	\$ 319.28	\$ (71.28)	-18.25%	\$ -	\$ 390.55	\$ 319.28	-18.25%
7	63-GTS-ORW	150	\$ 550.19	\$ 426.42	\$ (123.77)	-22.50%	\$ -	\$ 550.19	\$ 426.42	-22.50%
8	63-GTS-ORW	200	\$ 709.83	\$ 533.56	\$ (176.26)	-24.83%	\$ -	\$ 709.83	\$ 533.56	-24.83%
9	63-GTS-ORW	250	\$ 869.47	\$ 640.71	\$ (228.76)	-26.31%	\$ -	\$ 869.47	\$ 640.71	-26.31%
10	63-GTS-ORW	300	\$ 1,029.11	\$ 747.85	\$ (281.25)	-27.33%	\$ -	\$ 1,029.11	\$ 747.85	-27.33%
11	63-GTS-ORW	350	\$ 1,188.74	\$ 855.00	\$ (333.75)	-28.08%	\$ -	\$ 1,188.74	\$ 855.00	-28.08%
12	63-GTS-ORW	400	\$ 1,348.38	\$ 962.14	\$ (386.24)	-28.64%	\$ -	\$ 1,348.38	\$ 962.14	-28.64%
13	63-GTS-ORW	450	\$ 1,508.02	\$ 1,069.29	\$ (438.73)	-29.09%	\$ -	\$ 1,508.02	\$ 1,069.29	-29.09%
14	63-GTS-ORW	500	\$ 1,667.66	\$ 1,176.43	\$ (491.23)	-29.46%	\$ -	\$ 1,667.66	\$ 1,176.43	-29.46%
15	63-GTS-ORW	600	\$ 1,934.44	\$ 1,390.72	\$ (543.72)	-28.11%	\$ -	\$ 1,934.44	\$ 1,390.72	-28.11%
16	63-GTS-ORW	700	\$ 2,201.23	\$ 1,605.01	\$ (596.22)	-27.09%	\$ -	\$ 2,201.23	\$ 1,605.01	-27.09%
17	63-GTS-ORW	800	\$ 2,468.01	\$ 1,819.30	\$ (648.71)	-26.28%	\$ -	\$ 2,468.01	\$ 1,819.30	-26.28%
18	63-GTS-ORW	900	\$ 2,734.79	\$ 2,033.59	\$ (701.21)	-25.64%	\$ -	\$ 2,734.79	\$ 2,033.59	-25.64%
19	63-GTS-ORW	1000	\$ 3,001.57	\$ 2,247.87	\$ (753.70)	-25.11%	\$ -	\$ 3,001.57	\$ 2,247.87	-25.11%
20	63-GTS-ORW	2000	\$ 5,669.41	\$ 4,390.76	\$ (1,278.64)	-22.55%	\$ -	\$ 5,669.41	\$ 4,390.76	-22.55%
21	63-GTS-ORW	3000	\$ 8,337.24	\$ 6,533.65	\$ (1,803.59)	-21.63%	\$ -	\$ 8,337.24	\$ 6,533.65	-21.63%
22	63-GTS-ORW	4000	\$ 11,005.07	\$ 8,676.54	\$ (2,328.53)	-21.16%	\$ -	\$ 11,005.07	\$ 8,676.54	-21.16%
23	63-GTS-ORW	5000	\$ 13,672.90	\$ 10,819.42	\$ (2,853.47)	-20.87%	\$ -	\$ 13,672.90	\$ 10,819.42	-20.87%

	Current Rates	Proposed Rates
24	GENERAL TRANSPORTATION SERVICE	
25	Customer Charge	\$ 70.00 \$ 100.00
26	Commodity Charge - First 500 MCF	3.00000 2.00000
27	Commodity Charge - Over 500 MCF	2.50000 2.00000
28	Gas Cost Recovery	- -
29	Uncollectible Expense Rider	- -
30	PIPP Rider	- -
31	Excise Tax - 0-100 MCF	0.02000 0.04110
32	Excise Tax - 101-2000 MCF	0.04110 0.04110
33	Excise Tax - Over 2,000 MCF	0.04110 0.04110
34	Gross Receipts Tax Rider	4.9873% 4.9869%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TYPICAL BILL COMPARISON
ORWELL AREA

Data:	3 Actual	9 Estimated				Schedule E-5
Type of Filing:	X	Original	Updated	Revised		Page 10 of 13
Work Paper Reference No(s):		No Applicable Work Paper				
Witness Responsible:	JHenthorne					

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA						
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY **	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
					(D=C-B)	(E=D/B)	(F)	(G=B+F)	(H=C+F)	(I=(H-G)/G)	
		(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	
1	LARGE GENERAL TRANSPORTATION SERVICE										
2	64-LGTS-ORW	-	\$ 104.99	\$ 314.96	\$ 209.97	200.00%	\$ -	\$ 104.99	\$ 314.96	200.00%	
3	64-LGTS-ORW	25	\$ 171.68	\$ 381.66	\$ 209.97	122.30%	\$ -	\$ 171.68	\$ 381.66	122.30%	
4	64-LGTS-ORW	50	\$ 238.38	\$ 448.35	\$ 209.97	88.08%	\$ -	\$ 238.38	\$ 448.35	88.08%	
5	64-LGTS-ORW	100	\$ 371.77	\$ 581.74	\$ 209.97	56.48%	\$ -	\$ 371.77	\$ 581.74	56.48%	
6	64-LGTS-ORW	500	\$ 1,228.93	\$ 1,438.90	\$ 209.97	17.09%	\$ -	\$ 1,228.93	\$ 1,438.90	17.09%	
7	64-LGTS-ORW	750	\$ 1,764.65	\$ 1,974.62	\$ 209.97	11.90%	\$ -	\$ 1,764.65	\$ 1,974.62	11.90%	
8	64-LGTS-ORW	1,000	\$ 2,300.38	\$ 2,510.34	\$ 209.97	9.13%	\$ -	\$ 2,300.38	\$ 2,510.34	9.13%	
9	64-LGTS-ORW	1,250	\$ 2,836.10	\$ 3,046.06	\$ 209.96	7.40%	\$ -	\$ 2,836.10	\$ 3,046.06	7.40%	
10	64-LGTS-ORW	1,500	\$ 3,371.82	\$ 3,581.79	\$ 209.96	6.23%	\$ -	\$ 3,371.82	\$ 3,581.79	6.23%	
11	64-LGTS-ORW	2,000	\$ 4,443.27	\$ 4,653.23	\$ 209.96	4.73%	\$ -	\$ 4,443.27	\$ 4,653.23	4.73%	
12	64-LGTS-ORW	2,500	\$ 5,514.72	\$ 5,724.67	\$ 209.96	3.81%	\$ -	\$ 5,514.72	\$ 5,724.67	3.81%	
13	64-LGTS-ORW	3,000	\$ 6,061.23	\$ 6,271.18	\$ 209.95	3.46%	\$ -	\$ 6,061.23	\$ 6,271.18	3.46%	
14	64-LGTS-ORW	4,000	\$ 7,154.25	\$ 7,364.20	\$ 209.95	2.93%	\$ -	\$ 7,154.25	\$ 7,364.20	2.93%	
15	64-LGTS-ORW	5,000	\$ 8,247.27	\$ 8,457.22	\$ 209.95	2.55%	\$ -	\$ 8,247.27	\$ 8,457.22	2.55%	
16	64-LGTS-ORW	7,500	\$ 10,979.83	\$ 11,189.77	\$ 209.94	1.91%	\$ -	\$ 10,979.83	\$ 11,189.77	1.91%	
17	64-LGTS-ORW	10,000	\$ 13,707.40	\$ 13,907.35	\$ 199.95	1.46%	\$ -	\$ 13,707.40	\$ 13,907.35	1.46%	

	Current Rates	Proposed Rates
18 <u>LARGE GENERAL TRANSPORTATION SERVICE</u>		
19 Customer Charge	\$ 100.00	\$ 300.00
20 Commodity Charge - First 100 MCF	2.50000	2.50000
21 Commodity Charge - Next 2,400 MCF	2.00000	2.00000
22 Commodity Charge - Next 7,500 MCF	1.00000	1.00000
23 Commodity Charge - Over 10,000 MCF	0.75000	0.75000
24 Gas Cost Recovery	-	-
25 Uncollectible Expense Rider	-	-
26 PIPP Rider	-	-
27 Excise Tax - 0-100 MCF	0.04110	0.04110
28 Excise Tax - 101-2000 MCF	0.04110	0.04110
29 Excise Tax - Over 2,000 MCF	0.04110	0.04110
30 Gross Receipts Tax Rider	4.9873%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TYPICAL BILL COMPARISON
BRAINARD AREA

Data:	3 Actual	9 Estimated				Schedule E-5
Type of Filing:	X	Original	Updated	Revised		Page 11 of 13
Work Paper Reference No(s):		No Applicable Work Paper				
Witness Responsible:	JHenthorne					

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY **	TOTAL	TOTAL	PERCENT INCREASE
								CURRENT BILL	PROPOSED BILL	
(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G=B+F)	(H=C+F)	(I=(H-G)/G)		
(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)		
1	SMALL GENERAL SERVICE									
2	36-SGS-BRN	0	\$ 7.34	\$ 21.00	\$ 13.66	185.98%	\$ -	\$ 7.34	\$ 21.00	185.98%
3	36-SGS-BRN	1	\$ 10.01	\$ 23.14	\$ 13.13	131.23%	\$ 4.87	\$ 14.88	\$ 28.01	88.28%
4	36-SGS-BRN	2	\$ 12.67	\$ 25.28	\$ 12.61	99.50%	\$ 9.74	\$ 22.41	\$ 35.02	56.27%
5	36-SGS-BRN	3	\$ 15.34	\$ 27.43	\$ 12.09	78.81%	\$ 14.61	\$ 29.94	\$ 42.03	40.37%
6	36-SGS-BRN	4	\$ 18.00	\$ 29.57	\$ 11.57	64.24%	\$ 19.47	\$ 37.48	\$ 49.04	30.86%
7	36-SGS-BRN	5	\$ 20.67	\$ 31.71	\$ 11.04	53.43%	\$ 24.34	\$ 45.01	\$ 56.05	24.53%
8	36-SGS-BRN	6	\$ 23.33	\$ 33.85	\$ 10.52	45.08%	\$ 29.21	\$ 52.54	\$ 63.06	20.02%
9	36-SGS-BRN	7	\$ 26.00	\$ 36.00	\$ 10.00	38.45%	\$ 34.08	\$ 60.08	\$ 70.08	16.64%
10	36-SGS-BRN	8	\$ 28.67	\$ 38.14	\$ 9.48	33.06%	\$ 38.95	\$ 67.61	\$ 77.09	14.01%
11	36-SGS-BRN	9	\$ 31.33	\$ 40.28	\$ 8.95	28.58%	\$ 43.82	\$ 75.15	\$ 84.10	11.91%
12	36-SGS-BRN	10	\$ 34.00	\$ 42.43	\$ 8.43	24.80%	\$ 48.68	\$ 82.68	\$ 91.11	10.20%
13	36-SGS-BRN	15	\$ 47.32	\$ 53.14	\$ 5.82	12.29%	\$ 73.03	\$ 120.35	\$ 126.17	4.83%
14	36-SGS-BRN	20	\$ 60.65	\$ 63.86	\$ 3.21	5.29%	\$ 97.37	\$ 158.02	\$ 161.22	2.03%
15	36-SGS-BRN	25	\$ 73.98	\$ 74.57	\$ 0.59	0.80%	\$ 121.71	\$ 195.69	\$ 196.28	0.30%
16	36-SGS-BRN	30	\$ 87.30	\$ 85.28	\$ (2.02)	-2.31%	\$ 146.05	\$ 233.35	\$ 231.34	-0.87%
17	36-SGS-BRN	35	\$ 100.63	\$ 96.00	\$ (4.63)	-4.60%	\$ 170.39	\$ 271.02	\$ 266.39	-1.71%
18	36-SGS-BRN	40	\$ 113.96	\$ 106.71	\$ (7.24)	-6.36%	\$ 194.73	\$ 308.69	\$ 301.45	-2.35%
19	36-SGS-BRN	45	\$ 127.28	\$ 117.43	\$ (9.86)	-7.74%	\$ 219.08	\$ 346.36	\$ 336.50	-2.85%
20	36-SGS-BRN	50	\$ 140.61	\$ 128.14	\$ (12.47)	-8.87%	\$ 243.42	\$ 384.03	\$ 371.56	-3.25%

21 ** Expected Gas Cost Rate equals \$4.63712 per MCF, with applicable Gross Receipts Taxes added.

	Current Rates	Proposed Rates
22 SMALL GENERAL SERVICE		
23 Customer Charge	\$ 7.00	\$ 20.00
24 Commodity Charge	2.50000	2.00000
25 Gas Cost Recovery	4.63712	4.63712
26 Uncollectible Expense Rider	-	-
27 PIPP Rider	-	-
28 Excise Tax - 0-100 MCF	0.04110	0.04110
29 Excise Tax - 101-2000 MCF	0.04110	0.04110
30 Excise Tax - Over 2,000 MCF	0.04110	0.04110
31 Gross Receipts Tax Rider	4.8900%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TYPICAL BILL COMPARISON
BRAINARD AREA

Data:	3 Actual	9 Estimated				Schedule E-5
Type of Filing:	X	Original	Updated	Revised		Page 12 of 13
Work Paper Reference No(s):		No Applicable	Work Paper			
Witness Responsible:	JHenthorne					

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY	BILL DATA		
								TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G=B+F)	(H=C+F)	(I=(H-G)/G)
		(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
1	FIRM TRANSPORTATION SERVICE						\$0.00000			
2	63-GTS-BRN	0	\$ 7.34	\$ 104.99	\$ 97.64	1329.89%	\$ -	\$ 7.34	\$ 104.99	1329.89%
3	63-GTS-BRN	10	\$ 31.90	\$ 124.32	\$ 92.42	289.73%	\$ -	\$ 31.90	\$ 124.32	289.73%
4	63-GTS-BRN	20	\$ 56.45	\$ 143.65	\$ 87.19	154.45%	\$ -	\$ 56.45	\$ 143.65	154.45%
5	63-GTS-BRN	30	\$ 81.01	\$ 162.97	\$ 81.96	101.18%	\$ -	\$ 81.01	\$ 162.97	101.18%
6	63-GTS-BRN	40	\$ 105.57	\$ 182.30	\$ 76.74	72.69%	\$ -	\$ 105.57	\$ 182.30	72.69%
7	63-GTS-BRN	50	\$ 130.12	\$ 201.63	\$ 71.51	54.96%	\$ -	\$ 130.12	\$ 201.63	54.96%
8	63-GTS-BRN	60	\$ 154.68	\$ 220.96	\$ 66.28	42.85%	\$ -	\$ 154.68	\$ 220.96	42.85%
9	63-GTS-BRN	70	\$ 179.23	\$ 240.29	\$ 61.06	34.07%	\$ -	\$ 179.23	\$ 240.29	34.07%
10	63-GTS-BRN	80	\$ 203.79	\$ 259.62	\$ 55.83	27.40%	\$ -	\$ 203.79	\$ 259.62	27.40%
11	63-GTS-BRN	90	\$ 228.34	\$ 278.95	\$ 50.60	22.16%	\$ -	\$ 228.34	\$ 278.95	22.16%
12	63-GTS-BRN	100	\$ 252.90	\$ 298.28	\$ 45.38	17.94%	\$ -	\$ 252.90	\$ 298.28	17.94%
13	63-GTS-BRN	125	\$ 314.29	\$ 346.60	\$ 32.31	10.28%	\$ -	\$ 314.29	\$ 346.60	10.28%
14	63-GTS-BRN	150	\$ 375.68	\$ 394.92	\$ 19.24	5.12%	\$ -	\$ 375.68	\$ 394.92	5.12%
15	63-GTS-BRN	175	\$ 437.07	\$ 443.25	\$ 6.18	1.41%	\$ -	\$ 437.07	\$ 443.25	1.41%
16	63-GTS-BRN	200	\$ 498.46	\$ 491.57	\$ (6.89)	-1.38%	\$ -	\$ 498.46	\$ 491.57	-1.38%
17	63-GTS-BRN	225	\$ 559.85	\$ 539.89	\$ (19.96)	-3.56%	\$ -	\$ 559.85	\$ 539.89	-3.56%
18	63-GTS-BRN	250	\$ 621.24	\$ 588.22	\$ (33.02)	-5.32%	\$ -	\$ 621.24	\$ 588.22	-5.32%
19	63-GTS-BRN	275	\$ 682.63	\$ 636.54	\$ (46.09)	-6.75%	\$ -	\$ 682.63	\$ 636.54	-6.75%
20	63-GTS-BRN	300	\$ 744.02	\$ 684.86	\$ (59.16)	-7.95%	\$ -	\$ 744.02	\$ 684.86	-7.95%
21	63-GTS-BRN	350	\$ 866.80	\$ 781.51	\$ (85.29)	-9.84%	\$ -	\$ 866.80	\$ 781.51	-9.84%
22	63-GTS-BRN	400	\$ 989.57	\$ 878.15	\$ (111.42)	-11.26%	\$ -	\$ 989.57	\$ 878.15	-11.26%
23	63-GTS-BRN	450	\$ 1,112.35	\$ 974.80	\$ (137.56)	-12.37%	\$ -	\$ 1,112.35	\$ 974.80	-12.37%
24	63-GTS-BRN	500	\$ 1,235.13	\$ 1,071.44	\$ (163.69)	-13.25%	\$ -	\$ 1,235.13	\$ 1,071.44	-13.25%

	Current Rates	Proposed Rates
25 FIRM TRANSPORTATION SERVICE		
26 Customer Charge	\$ 7.00	\$ 100.00
27 Commodity Charge	2.30000	1.80000
28 Gas Cost Recovery	-	-
29 Uncollectible Expense Rider	-	-
30 PIPP Rider	-	-
31 Excise Tax - 0-100 MCF	0.04110	0.04110
32 Excise Tax - 101-2000 MCF	0.04110	0.04110
33 Excise Tax - Over 2,000 MCF	0.04110	0.04110
34 Gross Receipts Tax Rider	4.8900%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TYPICAL BILL COMPARISON
BRAINARD AREA

Data:	3 Actual	9 Estimated				Schedule E-5
Type of Filing:	X	Original	Updated	Revised		Page 13 of 13
Work Paper Reference No(s):		No Applicable	Work Paper			
Witness Responsible:	JHenthorne					

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY	BILL DATA			
								TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
								(G=B+F)	(H=C+F)	(I=(H-G)/G)	(I=(H-G)/G)
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G=B+F)	(H=C+F)	(I=(H-G)/G)	(I=(H-G)/G)
		(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	(%)
1	INTERRUPTIBLE TRANSPORTATION SERVICE						\$0.00000				
2	64-LGTS-BRN	0	\$ 7.34	\$ 104.99	\$ 97.64	1329.89%	\$ -	\$ 7.34	\$ 104.99	1329.89%	
3	64-LGTS-BRN	10	\$ 29.80	\$ 124.32	\$ 94.52	317.16%	\$ -	\$ 29.80	\$ 124.32	317.16%	
4	64-LGTS-BRN	20	\$ 52.26	\$ 143.65	\$ 91.39	174.88%	\$ -	\$ 52.26	\$ 143.65	174.88%	
5	64-LGTS-BRN	30	\$ 74.72	\$ 162.97	\$ 88.26	118.12%	\$ -	\$ 74.72	\$ 162.97	118.12%	
6	64-LGTS-BRN	40	\$ 97.17	\$ 182.30	\$ 85.13	87.60%	\$ -	\$ 97.17	\$ 182.30	87.60%	
7	64-LGTS-BRN	50	\$ 119.63	\$ 201.63	\$ 82.00	68.54%	\$ -	\$ 119.63	\$ 201.63	68.54%	
8	64-LGTS-BRN	60	\$ 142.09	\$ 220.96	\$ 78.87	55.51%	\$ -	\$ 142.09	\$ 220.96	55.51%	
9	64-LGTS-BRN	70	\$ 164.55	\$ 240.29	\$ 75.74	46.03%	\$ -	\$ 164.55	\$ 240.29	46.03%	
10	64-LGTS-BRN	80	\$ 187.01	\$ 259.62	\$ 72.61	38.83%	\$ -	\$ 187.01	\$ 259.62	38.83%	
11	64-LGTS-BRN	90	\$ 209.46	\$ 278.95	\$ 69.48	33.17%	\$ -	\$ 209.46	\$ 278.95	33.17%	
12	64-LGTS-BRN	100	\$ 231.92	\$ 298.28	\$ 66.36	28.61%	\$ -	\$ 231.92	\$ 298.28	28.61%	
13	64-LGTS-BRN	125	\$ 288.07	\$ 346.60	\$ 58.53	20.32%	\$ -	\$ 288.07	\$ 346.60	20.32%	
14	64-LGTS-BRN	150	\$ 344.21	\$ 394.92	\$ 50.71	14.73%	\$ -	\$ 344.21	\$ 394.92	14.73%	
15	64-LGTS-BRN	175	\$ 400.36	\$ 443.25	\$ 42.89	10.71%	\$ -	\$ 400.36	\$ 443.25	10.71%	
16	64-LGTS-BRN	200	\$ 456.50	\$ 491.57	\$ 35.07	7.68%	\$ -	\$ 456.50	\$ 491.57	7.68%	
17	64-LGTS-BRN	225	\$ 512.65	\$ 539.89	\$ 27.25	5.31%	\$ -	\$ 512.65	\$ 539.89	5.31%	
18	64-LGTS-BRN	250	\$ 568.79	\$ 588.22	\$ 19.42	3.41%	\$ -	\$ 568.79	\$ 588.22	3.41%	
19	64-LGTS-BRN	275	\$ 624.94	\$ 636.54	\$ 11.60	1.86%	\$ -	\$ 624.94	\$ 636.54	1.86%	
20	64-LGTS-BRN	300	\$ 681.08	\$ 684.86	\$ 3.78	0.55%	\$ -	\$ 681.08	\$ 684.86	0.55%	
21	64-LGTS-BRN	350	\$ 793.37	\$ 781.51	\$ (11.87)	-1.50%	\$ -	\$ 793.37	\$ 781.51	-1.50%	
22	64-LGTS-BRN	400	\$ 905.66	\$ 878.15	\$ (27.51)	-3.04%	\$ -	\$ 905.66	\$ 878.15	-3.04%	
23	64-LGTS-BRN	450	\$ 1,017.95	\$ 974.80	\$ (43.15)	-4.24%	\$ -	\$ 1,017.95	\$ 974.80	-4.24%	
24	64-LGTS-BRN	500	\$ 1,130.24	\$ 1,071.44	\$ (58.80)	-5.20%	\$ -	\$ 1,130.24	\$ 1,071.44	-5.20%	

	Current Rates	Proposed Rates
24	INTERRUPTIBLE TRANSPORTATION SERVICE	
25	Customer Charge	\$ 7.00 \$ 100.00
26	Commodity Charge	2.10000 1.80000
27	Gas Cost Recovery	- -
28	Uncollectible Expense Rider	- -
29	PIPP Rider	- -
30	Excise Tax - 0-100 MCF	0.04110 0.04110
31	Excise Tax - 101-2000 MCF	0.04110 0.04110
32	Excise Tax - Over 2,000 MCF	0.04110 0.04110
33	Gross Receipts Tax Rider	4.89000% 4.9869%

PFN EXHIBIT 5

Parties to NEO's last rate case 03-2170-GA-AIR NEO, 97-746-GA-ATA Brainard, and 87-706-GA-ATA Orwell, who are still in existence and on whom this notice of intent was served.

1. The Ohio Consumer's Counsel, 65 E State St 7th floor, Columbus, OH 43215
2. The Timken Company, 4500 Mount Pleasant St NW, North Canton, OH 44720
 - a. Also served at Corporation Service Company, 50 West Broad Street, Suite 1330, Columbus, OH 43215