September 27, 2007

2007 SEP 27 AM 10: 16

PUCO

Ms. Renee Jenkins Secretary Public Utilities Commission of Ohio 180 East Broad Street Columbus, Ohio 43266-0573

RE: Case Nos. 07-215-GA-GCR and 89-8025-GA-TRF

Dear Secretary Jenkins;

Southeastern Natural Gas Company ("Southeastern") herein submits the following:

- 1. For filing in Case No. 89-8025-GA-TRF, an original plus one (1) copy of its GCR tariff sheet effective for billing purposes on October 1, 2007, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, Twenty-Eighth Revised Sheet Number 25A supersedes existing tariff Twenty-Seventh Revised Sheet 25A, which is hereby withdrawn.
- For filing in Case No. 07-215-GA-GCR, an original plus ten (10) copies of the GCR calculation for the GCR to be effective for billing purposes October 1, 2007.

Very truly yours

Knowth N. Result

SOUTHEASTERN NATURAL GAS

Kenneth N. Rosselet, Jr.

Regulatory Compliance Officer

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.

The chair is a part of the processed 9-27-0

Twenty-Eighth Revised Sheet No. 25A Supersedes Twenty- Seventh Revised Sheet No. 25A

4. Gas Cost Recovery (GCR)

Applicability. To all sales customers subject to the Gas Cost Recovery (GCR) as determined in accordance with Chapter 4901:1-14, Ohio Administrative Code, (GCR Regulations).

Effective Rate from October 1, 2007 through October 31, 2007 \$ 0.92334 per Ccf

Issued: September 27, 2007 Effective: October 1, 2007

Filed Under Authority of Case No. 07-0215-GA-GCR Issued by the Public Utilities Commission of Ohio

SOUTHEASTERN NATURAL GAS COMPANY PURCHASED GAS ADJUSTMENT GAS COST RECOVERY RATE CALCULATION

PARTICULARS	UNIT	AM	OUNT
Expected Gas Cost (EGC)	\$/MCF	\$	9.7500
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$	-
Actual Adjustment (AA)	\$/MCF	\$	(0.5166)
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$	9.2334

Gas Cost Recovery Rate Effective Dates: October 1, 2007 to October 31, 2007

EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	\$	\$ 1,156,847
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 1,156,847
Total Annual Sales	MCF	118,651
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 9.7500

SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	AMO	JNT
Current Quarterly Supplier Refund & Reconciliation Adjustment	\$/MCF	\$	-
Previous Quarterly Supplier Refund & Reconciliation Adjustment	\$/MCF	\$	-
Second Previous Quarter Supplier Refund & Reconciliation Adjustment	\$/MCF	\$	-
Third Previous Quarter Supplier Refund & Reconciliation Adjustment	\$/MCF	\$	-
Supplier Refund & Reconciliation Adjustment (RA)	\$/MCF	\$	

ACTUAL ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	A	MOUNT
Current Quarterly Actual Adjustment	\$/MCF	\$	(0.0158)
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$	(0.3901)
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$	(0.0871)
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$	(0.0236)
Actual Adjustment (AA)	\$/MCF	\$	(0.5166)

THIS QUARTERLY REPORT FILED PURSUANT TO ORDER NO 76-515-GA-ORD OF THE PUBLIC UTILITIES COMMISSION OF OHIO, DATED OCTOBER 18, 1979.

DATE FILED: September 27, 2007

BY: Brian Jonard
TITLE: President

SCHEDULE I PAGE 2 OF 7

SOUTHEASTERN NATURAL GAS COMPANY PURCHASED GAS ADJUSTMENT EXPECTED GAS COST RATE CALCULATION

Details for the EGC Rate In Effect As of October 1, 2007. Volume for the Twelve Month Period Ended August 31, 2007.

	Expected Gas Cost Amount (\$)							
Supplier Name	C	emand	C	ommodity		Misc.		Total
Primary Gas Suppliers: (A) Interstate Pipeline Suppliers (Sch 1-A)	\$		\$: -	\$	-	\$	-
	\$	-	\$	-	\$	-	\$	-
Total Interstate Pipeline Suppliers	\$ \$	<u>-</u>	\$	-	\$	-	\$	-
(B) Synthetic (Sch 1-A)	\$	-			\$	-	\$	-
(C) Other Gas Companies (Sch 1-B)	\$	-	\$	1,156,847	\$	-	\$	1,156,847
(D) Ohio Producers (Sch 1-B)	\$	-	\$	-	\$	-	\$	-
(E) Self Help Arrangements (Sch 1-B)	\$	-	\$	-	\$	-	\$	-
(F) Special Purchases (Sch 1 -B)	\$	-	\$	-	\$	-	\$	-
Total Primary Gas Suppliers	\$		\$	1,156,847	\$		\$	1,156,847
<u>Utility Production</u> Total Utility Production (Attach Details)							\$	-
Includable Propane (A) Peak Shaving (Attach Details) (B) Volumetric (Attach Detail) Total Includable Propane							\$ \$	-
	Tot	al Expected	d Ga	s Cost Amou	int		\$	1,156,847

SCHEDULE I-B PAGE 3 OF 7

PURCHASED GAS ADJUSTMENT OTHER PRIMARY SUPPLIERS

Details for the EGC Rate In Effect As of October 1, 2007. Volume for the Twelve Month Period Ended August 31, 2007.

		Unit Rate	Twelve Month Volume		Expected Gas Cost Amount
Supplier Name		\$/MCF)	(MCF)		(\$)
Other Gas Companies:					
M & B Services	\$	9.7500	118,651	\$	1,156,847
	\$	-		-	
	\$	-	-		
Total Other Gas Companies	·			\$	1,156,847
Ohio Producers					
East Ohio Gas	\$	-	-	\$	_
	\$	-	-		
	\$	-	-		
Total Other Gas Companies				\$	
Self-Help Arrangement			,		
	\$	-	-	\$	-
	\$	-	-		
	\$	-	-		
Total Self-Help Arrangement				\$	_
Special Purchases					
Various Sources Price	\$	-	-	\$	-
Includes Transportation	\$	-	-	-	
•	\$	-	-		
Total Other Gas Companies				\$	-

SCHEDULE II PAGE 4 OF 7

SOUTHEASTERN NATURAL GAS COMPANY PURCHASED GAS ADJUSTMENT SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT

Particulars Particulars	Unit	A	mount
hairdisting of Onlanda the Trucks Months Ended 00/04/0007	МОГ		440.054
Jurisdictional Sales for the Twelve Months Ended 08/31/2007 Total Sales: Twelve Months Ended 08/31/2007	MCF MCF		118,651 118,651
Total Balbs. Walto Manino Ellada Bajo 1/2001			110,001
Ratio Jurisdictional Sales to Total Sales	Ratio		1:1
Supplier Refunds Received During Three Month Period		\$	-
Jurisdictional Share of Refunds Received		\$	·
Reconciliation Adjustments Ordered During Quarter BA over 12 Me	onths	\$	-
Total Jurisdictional Refund and Reconciliation Adjustment		\$	
Interest Factor			1.0550
Refunds and Reconciliation Adjustment Including Interest		\$	-
Jurisdictional Sales Twelve Months Ending 08/31/2007	MCF		118,651
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$	
Details of Refunds/Adjustment	to .		
Received/Ordered During the Three Months E		07	
Particulars (Specify)		Am	ount (\$)
Supplier Refunds Received During Quarter		See	Sch. II-1
AANDUA I MINIMENTUANI AND		\$	-
		\$	
Total Supplier Refunds		\$	
Reconciliation Adjustments Ordered During Quarter			
1 1000 I O MINISTER COMPANY DAILING SUGIES		\$	-
		\$	
Total Supplier Refunds		\$	

SCHEDULE II-1 PAGE 5 OF 7

SOUTHEASTERN NATURAL GAS COMPANY PURCHASED GAS ADJUSTMENT SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT DETAILS OF SUPPLIER REFUNDS

MM-YY	An	Amount			
Apr-07	\$	-			
Apr-07 May-07	\$	-			
Jun-07	\$	-			
Total	\$	-			

SOUTHEASTERN NATURAL GAS COMPANY PURCHASED GAS ADJUSTMENT ACTUAL ADJUSTMENT

Primary Supplies	Particulars	Unit	Month Apr-07	Month May-07		Month Jun-07
Primary Supplies MCF 8,920 2,490 1,561 Local Production MCF - - - Special Production MCF - - - Other Volumes - Specify Storage (Net) = (In) Out MCF - - - Storage Adjustment MCF - - - - Total Supply Volumes MCF 8,920 2,490 1,561 Supply Costs Per Books - - - - Primary Supplies \$ 83,875 23,284 14,733 Local Production \$ 8.9 - - - Take or Pay \$ 9.0 - - - Allocated to S.C. @ 9.79% \$ 9.0 - - - Storage Costs \$ 9.79% \$ 83,875 23,284 14,733 Total Supply Costs \$ 83,875 23,284 14,733 Storage Costs \$ 83,875 23,284 14,733 Storage Adjustment \$ 8,873 2,479 <td>Supply Volume Per Books</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Supply Volume Per Books					
Local Production		MCF	8.920	2.490		1.561
Special Production Other Volumes - Specify Storage (Net) = (In) Out MCF Storage Adjustment	* **		-,	_,		-
Other Volumes - Specify Storage (Net) = (In) Out MCF MCF MCF -	Special Production		_	-		-
Storage (Net) = (In) Out MCF Storage Adjustment MCF R.920 2,490 1,561	,					
Storage Adjustment MCF 8,920 2,490 1,561 Supply Costs Per Books Primary Supplies \$ 83,875 23,284 14,733 Local Production \$ - - - Take or Pay \$ - - - Allocated to S.C. @ 9,79% \$ - - - Storage Costs \$ - - - Storage Adjustment \$ - - - Total Supply Costs \$ 83,875 \$ 23,284 14,733 Sales Volumes \$ - - - Storage Adjustment \$ - - - Total Supply Costs \$ 83,875 \$ 23,284 \$ 14,733 Sales Volumes \$ 8,875 \$ 23,284 \$ 14,733 Sales Volumes WCF \$ 8,873 \$ 2,479 1,514 Non-Jurisdictional MCF \$ 8,873 \$ 2,479 1,514 Non-Jurisdictional MCF \$ 9,4528 \$ 9,3925 \$ 9,7310 Less: EGC In Effect for Month \$/MCF <td>· •</td> <td>MCF</td> <td>-</td> <td>-</td> <td></td> <td>-</td>	· •	MCF	-	-		-
Supply Coats Per Books			_	-		_
Primary Supplies \$ 83,875 23,284 14,733 Local Production \$ Take or Pay \$ Allocated to S.C. @ 9.79% \$ Storage Costs \$ Storage Adjustment \$ Total Supply Costs \$ 83,875 \$ 23,284 \$ 14,733 Sales Volumes Jurisdictional MCF 8,873 2,479 1,514 Non-Jurisdictional MCF Other Volumes (Specify) MCF Total Sales Volumes MCF 8,873 2,479 1,514 Non-Jurisdictional Sales MCF) MCF 9,873 2,479 1,514 Volumes (Specify) MCF 9,873 2,479 1,514 Cost Difference for Gas * 9,2500 9,7500 9,7500 Signer Substiting Substitional Sales MCF <td>•</td> <td></td> <td>8,920</td> <td>2,490</td> <td></td> <td>1,561</td>	•		8,920	2,490		1,561
Cocal Production	Supply Costs Per Books					
Take or Pay	Primary Supplies	\$	83,875	23,284		14,733
Allocated to S.C. @ 9.79% \$	Local Production	\$	-	-		-
Storage Costs \$ - - - Storage Adjustment \$ - - - Total Supply Costs \$ \$83,875 \$ 23,284 \$ 14,733 Sales Volumes Jurisdictional MCF 8,873 2,479 1,514 Non-Jurisdictional MCF -	Take or Pay	\$	-	-		-
Storage Adjustment	Allocated to S.C. @ 9.79%	\$	-	-		•
Sales Volumes \$ 83,875 \$ 23,284 \$ 14,733 Jurisdictional MCF 8,873 2,479 1,514 Non-Jurisdictional MCF - - - Other Volumes (Specify) MCF - - - Total Sales Volumes MCF 8,873 2,479 1,514 Unit Book Cost of Gas (Supply \$ / Sales MCF) \$/MCF 9,4528 9,3925 9,7310 Less: EGC In Effect for Month \$/MCF 9,2500 9,7500 9,7500 Difference \$/MCF 0,2028 (0,3575) (0,0190) Times: Jurisdictional Sales MCF 15,614 8,873 2,479 Monthly Cost Difference \$3,167 (3,172) (47) Other Credits (See Schs. III-A and III-B) \$- - - Cost Difference for Three Month Period \$ \$ (52) Balance Adjustment (See Sch. IV) (1,843) Total (1,843) Twelve Month Jurisdictional Sales Ended 06/30/2007	Storage Costs	\$	-	-		-
Sales Volumes Jurisdictional MCF 8,873 2,479 1,514 Non-Jurisdictional MCF - - - Other Volumes (Specify) MCF - - - Total Sales Volumes MCF - - - Unit Book Cost of Gas S,873 2,479 1,514 Unit Book Cost of Gas S/MCF 9,4528 9,3925 9,7310 Less: EGC In Effect for Month \$/MCF 9,2500 9,7500 9,7500 Difference \$/MCF 0,2028 (0,3575) (0,0190) Times: Jurisdictional Sales MCF 15,614 8,873 2,479 Monthly Cost Difference \$3,167 (3,172) (47) Other Credits (See Schs. III-A and III-B) \$. . . Cost Difference for Three Month Period \$. \$. \$. Balance Adjustment (See Sch. IV) . (1,843) Total Total			 -	-		-
Durisdictional MCF 8,873 2,479 1,514 Non-Jurisdictional MCF - - - Other Volumes (Specify) MCF - - Total Sales Volumes MCF 8,873 2,479 1,514 Unit Book Cost of Gas	Total Supply Costs	\$	\$ 83,875	\$ 23,284	\$	14,733
Non-Jurisdictional Other Volumes (Specify) MCF MCF -						
Other Volumes (Specify) MCF - <td></td> <td></td> <td>8,873</td> <td>2,479</td> <td></td> <td>1,514</td>			8,873	2,479		1,514
Total Sales Volumes MCF 8,873 2,479 1,514 Unit Book Cost of Gas Symmetry			-	-		-
Unit Book Cost of Gas SIMCF SIMC	, , , , , , , , , , , , , , , , , , , ,		 -	<u> </u>		<u> </u>
Supply \$ / Sales MCF \$ /MCF \$ 9.4528 \$ 9.3925 \$ 9.7310	l otal Sales Volumes	MCF	 8,873	2,479		1,514
Less: EGC In Effect for Month \$/MCF \$ 9.2500 \$ 9.7500 \$ 9.7500 Difference \$/MCF \$ 0.2028 \$ (0.3575) \$ (0.0190) Times: Jurisdictional Sales MCF 15,614 8,873 2,479 Monthly Cost Difference \$ 3,167 \$ (3,172) \$ (47) Other Credits (See Schs. III-A and III-B) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Unit Book Cost of Gas					
Difference	(Supply \$ / Sales MCF)	\$/MCF	\$ 9.4528	\$ 9.3925	\$	9.7310
Times: Jurisdictional Sales MCF 15,614 8,873 2,479 Monthly Cost Difference \$ 3,167 \$ (3,172) \$ (47) Other Credits (See Schs. III-A and III-B) \$ - \$ - \$ - \$ - Particulars Unit Amount Cost Difference for Three Month Period \$ (52) Balance Adjustment (See Sch. IV) (1,843) Total \$ (1,895) Twelve Month Jurisdictional Sales Ended 06/30/2007 MCF 119,941	Less: EGC In Effect for Month	\$/MCF	\$ 9.2500	\$ 9.7500	\$	9.7500
Monthly Cost Difference \$ 3,167 \$ (3,172) \$ (47) Other Credits (See Schs. III-A and III-B) \$ - \$ - \$ - Particulars Unit Amount Cost Difference for Three Month Period \$ (52) Balance Adjustment (See Sch. IV) (1,843) Total \$ (1,895) Twelve Month Jurisdictional Sales Ended 06/30/2007 MCF 119,941	Difference	\$/MCF	\$ 0.2028	\$ (0.3575)	\$	(0.0190)
Other Credits (See Schs. III-A and III-B) \$ \$ - \$ - \$ - \$ - \$ - \$ Particulars Unit Amount Cost Difference for Three Month Period \$ \$ (52) Balance Adjustment (See Sch. IV) (1,843) Total \$ (1,895) Twelve Month Jurisdictional Sales Ended 06/30/2007 MCF 119,941	Times: Jurisdictional Sales	MCF				2,479
ParticularsUnitAmountCost Difference for Three Month Period\$ (52)Balance Adjustment (See Sch. IV)(1,843)Total\$ (1,895)Twelve Month Jurisdictional Sales Ended 06/30/2007MCF119,941	Monthly Cost Difference	\$	\$ 3,167	\$ (3,172)	\$	(47)
Cost Difference for Three Month Period \$ \$ (52) Balance Adjustment (See Sch. IV) (1,843) Total \$ (1,895) Twelve Month Jurisdictional Sales Ended 06/30/2007 MCF 119,941	Other Credits (See Schs. III-A and III-B)	\$	\$ •	\$ -	\$	-
Balance Adjustment (See Sch. IV) (1,843) Total \$ (1,895) Twelve Month Jurisdictional Sales Ended 06/30/2007 MCF 119,941	Particulars		 	Unit	-	Amount
Balance Adjustment (See Sch. IV) (1,843) Total \$ (1,895) Twelve Month Jurisdictional Sales Ended 06/30/2007 MCF 119,941	Cost Difference for Three Month Period			\$	\$	(52)
Total \$ (1,895) Twelve Month Jurisdictional Sales Ended 06/30/2007 MCF 119,941				•	•	7 .
Twelve Month Jurisdictional Sales Ended 06/30/2007 MCF 119,941	•			•	\$	
		30/2007		MCF	•	
	Current Quarter Actual Adjustment				\$	

SOUTHEASTERN NATURAL GAS COMPANY PURCHASED GAS ADJUSTMENT BALANCE ADJUSTMENT

	Particulars	 mount
Balan	ce Adjustment for the AA for April 07	
Cost:	Difference between book and effective EGC as used to compute AA of the GCR in effect four quarters prior to the current effective GCR	\$ (6,828)
Less:	Dollar amount resulting from the AA of (\$0.0543) \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of 107,654 Mcf for the period between the effective date of	
	the GCR rate in effect approximately one year prior to the current rate.	\$ (5,846)
	Balance Adjustment for the AA	\$ (982)
Baland	ce Adjustment for the AA for July 07	
Cost:	Difference between book and effective EGC as used to compute AA of the GCR in effect four quarters prior to the current effective GCR	\$ 10,618
Less:	Dollar amount resulting from the AA of \$0.0957 \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of 119.941 Mcf for the period between the effective date of	
	the GCR rate in effect approximately one year prior to the current rate.	\$ 11,478
	Balance Adjustment for the AA	\$ (860)
	Total Balance Adjustment	\$ (1,843)