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November 26, 2007

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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 December 1, 2007, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, Thirtieth Revised Sheet Number 25A supersedes existing tariff Twenty-Ninth Revised Sheet 25A, which is hereby withdrawn.
- 2. 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 December 1, 2007.

Very truly yours SOUTHEASTERN NATURAL GAS

Kinneth N. Lorecht /

Kenneth N. Rosselet, Jr. Regulatory Compliance Officer

6. Gas Cost Recovery (GCR)

<u>Applicability</u>. 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 December 1, 2007 through December 31, 2007 \$ 0.93834 per Ccf

Issued: November 26, 2007 Effecti Filed Under Authority of Case No. 07-0215-GA-GCR Issued by the Public Utilities Commission of Ohio

Effective: December 1, 2007

Issued by Brian R. Jonard, President

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

PARTICULARS		AMOUNT
Expected Gas Cost (EGC)	\$/MCF	\$ 9.9000
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ -
Actual Adjustment (AA)	\$/MCF	\$ (0.5166)
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 9.3834

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

EXPECTED GAS COST SUMMARY CALCULATION					
PARTICULARS	UNIT	AMOUNT			
Primary Gas Suppliers Expected Gas Cost	\$	\$ 1,164,319			
Utility Production Expected Gas Cost	\$	\$-			
Includable Propane Expected Gas costs	\$	\$ -			
Total Annual Expected Gas Costs	\$	\$ 1,164,319			
Total Annual Sales	MCF	117,608			
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 9.9000			

SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION

PARTICULARS		AMOUNT
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: November 26, 2007

BY: Brian Jonard TITLE: President

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

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

	Expected Gas Cost Amount (\$)							
Supplier Name	D	emand	and Commodity		Misc.			Total
<u>Primary Gas Suppliers:</u> (A) Interstate Pipeline Suppliers (Sch 1-A)	\$		\$	-	\$	-	\$	-
	\$	-	\$	-	\$	-	\$	-
	\$	-	\$	-	\$	-	\$	-
Total Interstate Pipeline Suppliers	\$	-	\$	-	\$	-	\$	-
(B) Synthetic (Sch 1-A)	\$	-			\$	-	\$	-
(C) Other Gas Companies (Sch 1-B)	\$	-	\$	1,164,319	\$	-	\$	1,164,319
(D) Ohio Producers (Sch 1-B)	\$	-	\$	**	\$	-	\$	-
(E) Self Help Arrangements (Sch 1-B)	\$	-	\$	-	\$	-	\$	-
(F) Special Purchases (Sch 1 -B)	\$	-	\$	-	\$	-	\$	-
Total Primary Gas Suppliers	\$	-	\$	1,164,319	\$		\$	1,164,319
<u>Utility Production</u> Total Utility Production (Attach Details)							\$	-
Includable Propane (A) Peak Shaving (Attach Details) (B) Volumetric (Attach Detail) Total Includable Propane							\$ \$ \$	- - -
	Tota	Expected	d Ga	s Cost Amou	nt		\$	1,164,319

SOUTHEASTERN NATURAL GAS COMPANY PURCHASED GAS ADJUSTMENT OTHER PRIMARY SUPPLIERS

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

		Unit Rate	Twelve Month Volume		Expected Gas Cost Amount
Supplier Name		(\$/MCF)	(MCF)		(\$)
Other Gas Companies:					
M & B Services	\$	9.9000	117,608	\$	1,164,319
	\$ \$	-	-		
Total Other Gas Companies	Φ	-	-	\$	1,164,319
Ohio Producers					
East Ohio Gas	\$	-	-	\$	-
	\$	-	-		
Total Other Gas Companies	\$	-	-	\$	
Self-Help Arrangement					
	\$	-	-	\$	-
	\$	-	-		
Total Self-Help Arrangement	\$	-	-	<u></u> \$	-
Special Purchases					
Various Sources Price	\$	-	-	\$	-
Includes Transportation	\$ \$	-	-		
Total Other Gas Companies	¥			\$	-

\$ \$

\$

-

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

Details for the Three Months Ended June 30, 2007

Particulars	Unit	4	mount	
Jurisdictional Sales for the Twelve Months Ended 10/31/2007 Total Sales: Twelve Months Ended 10/31/2007				
Ratio Jurisdictional Sales to Total Sales	1:1			
Supplier Refunds Received During Three Month Period	\$	-		
Jurisdictional Share of Refunds Received	\$	-		
Reconciliation Adjustments Ordered During Quarter BA over 12 Mo	onths	\$	-	
Total Jurisdictional Refund and Reconciliation Adjustment		\$		
Interest Factor			1.0550	
Refunds and Reconciliation Adjustment Including Interest		\$	-	
Jurisdictional Sales Twelve Months Ending 10/31/2007	MCF		117,608	
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$	-	
Details of Refunds/Adjustmen Received/Ordered During the Three Months E		007		
Particulars (Specify)		Ar	nount (\$)	
Supplier Refunds Received During Quarter		Se	e Sch. II-1	
Total Supplier Refunds		\$ \$ \$		

Reconciliation Adjustments Ordered During Quarter

Total Supplier Refunds

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

Details for the Three Months Ended June 30, 2007

MM-YY	An	nount
Apr-07	\$	
Apr-07 May-07	\$	
Jun-07	\$	

Total

\$ -

SOUTHEASTERN NATURAL GAS COMPANY PURCHASED GAS ADJUSTMENT ACTUAL ADJUSTMENT

Details for the Three Months Ended June 30, 2007

Particulars	Unit		Month Apr-07		Month May-07		Month Jun-07
	<u> </u>			<u> </u>			
<u>Supply Volume Per Books</u>							
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	7	8,920		2,490		1,5 61
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							
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)	\$	\$	-	\$	-	\$	-
Particulars					Unit	4	Amount
Cost Difference for Three Month Period					\$	\$	(52)
Balance Adjustment (See Sch. IV)					~	•	(1,843)
Total						\$	(1,895)
Twelve Month Jurisdictional Sales Ended 06	5/30/2007				MCF	¥	119,941
Current Quarter Actual Adjustment	, vu 2001				\$/MCF	\$	(0.0158)
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SOUTHEASTERN NATURAL GAS COMPANY PURCHASED GAS ADJUSTMENT BALANCE ADJUSTMENT

Details for the Three Months Ended June 30, 2007

	Particulars	Amount
<u>Balan</u>	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 <u>(\$0.0543)</u> \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of <u>107.654</u> 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)
<u>Balan</u>	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 <u>\$0.0957</u> \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of <u>119.941</u> 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)