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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. 07-207-GA-GCR and 89-8007-GA-TRF

Dear Secretary Jenkins;

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

1. For filing in Case No. 89-8007-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tariff, Twenty-Third Revised Sheet Number 30 supersedes existing tariff Twenty-Second Revised Sheet 30, which is hereby withdrawn.
2. For filing in Case No. 07-207-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
EASTERN NATURAL GAS

Kenneth N. Rosselet Jr.

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.
Technician Sm Date Processed 11/26/07

7. 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).

Rates for natural gas consumption in accordance with PUCO Case No. 01-1523-GA-UNC

Effective rate from December 1, 2007 through December 31, 2007
\$ 1.04081 per Ccf

Issued: November 26, 2007

Effective: December 1, 2007

Filed Under Authority of Case No. 07-0207-GA-GCR
Issued by the Public Utilities Commission of Ohio

Issued by Brian R. Jonard, President

**EASTERN NATURAL GAS COMPANY
PURCHASED GAS ADJUSTMENT
GAS COST RECOVERY RATE CALCULATION**

PARTICULARS	UNIT	AMOUNT
Expected Gas Cost (EGC)	\$/MCF	\$ 9.7700
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ -
Actual Adjustment (AA)	\$/MCF	\$ 0.6381
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 10.4081

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

EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	\$	\$ 7,310,627
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 7,310,627
Total Annual Sales	MCF	748,273
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 9.7700

SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	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	AMOUNT
Current Quarterly Actual Adjustment	\$/MCF	\$ (0.1045)
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.1214)
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.7919
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.0721
Actual Adjustment (AA)	\$/MCF	\$ 0.6381

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

**EASTERN NATURAL GAS COMPANY
PURCHASED GAS ADJUSTMENT
EXPECTED GAS COST RATE CALCULATION**

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

Supplier Name	Expected Gas Cost Amount (\$)			
	Demand	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)	\$ -	\$ 6,788,313	\$ -	\$ 6,788,313
(D) Ohio Producers (Sch. 1-B)	\$ -	\$ 522,314	\$ -	\$ 522,314
(E) Self Help Arrangements (Sch. 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch. 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 7,310,627	\$ -	\$ 7,310,627
<u>Utility Production</u>				
Total Utility Production (Attach Details)				\$ -
<u>Includable Propane</u>				
(A) Peak Shaving (Attach Details)				\$ -
(B) Volumetric (Attach Detail)				\$ -
Total Includable Propane				\$ -
Total Expected Gas Cost Amount				\$ 7,310,627

**EASTERN NATURAL GAS COMPANY
PURCHASED GAS ADJUSTMENT
OTHER PRIMARY SUPPLIERS**

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

Supplier Name	Unit Rate (\$/MCF)	Twelve Month Volume (MCF)	Expected Gas Cost Amount (\$)
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Other Gas Companies:

Atmos Energy Marketing	\$ 9.7700	694,812	\$ 6,788,313
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 6,788,313</u>

Ohio Producers

East Ohio Gas	\$ 9.7700	53,461	\$ 522,314
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 522,314</u>

Self-Help Arrangement

	\$ -	-	\$ -
	\$ -	-	
	\$ -	-	
Total Self-Help Arrangement			<u>\$ -</u>

Special Purchases

Various Sources Price	\$ -	-	\$ -
Includes Transportation	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ -</u>

**EASTERN NATURAL GAS COMPANY
PURCHASED GAS ADJUSTMENT
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT**

Details for the Three Months Ended June 30, 2007

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 10/31/2007	MCF	748,273
Total Sales: Twelve Months Ended 10/31/2007	MCF	748,273
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 Months		\$ -
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	748,273
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$ -

**Details of Refunds/Adjustments
Received/Ordered During the Three Months Ended 06/30/2007**

Particulars (Specify)	Amount (\$)
<u>Supplier Refunds Received During Quarter</u>	See Sch. II-1
	\$ -
	\$ -
Total Supplier Refunds	\$ -
<u>Reconciliation Adjustments Ordered During Quarter</u>	
	\$ -
	\$ -
Total Supplier Refunds	\$ -

**EASTERN 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	Amount
Apr-07	\$ -
May-07	\$ -
Jun-07	\$ -
Total	<u>\$ -</u>

**EASTERN 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>Supply Volume Per Books</u>				
Primary Supplies	MCF	63,645	15,310	10,082
Local Production	MCF	2,197	7,826	4,572
Special Production	MCF	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	MCF	-	-	-
Storage Adjustment	MCF	-	-	-
Total Supply Volumes	MCF	65,842	23,135	14,654
<u>Supply Costs Per Books</u>				
Primary Supplies	\$	\$ 671,090	\$ 160,592	\$ 106,674
Local Production	\$	20,045	70,756	41,810
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
Total Supply Costs	\$	\$ 691,135	\$ 231,348	\$ 148,484
<u>Sales Volumes</u>				
Jurisdictional	MCF	74,388	43,781	18,471
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	74,388	43,781	18,471
<u>Unit Book Cost of Gas</u>				
(Supply \$ / Sales MCF)	\$/MCF	\$ 9.2909	\$ 5.2842	\$ 8.0388
Less: EGC In Effect for Month	\$/MCF	\$ 9.3805	\$ 10.3575	\$ 10.3359
Difference	\$/MCF	\$ (0.0896)	\$ (5.0733)	\$ (2.2971)
Times: Jurisdictional Sales	MCF	74,388	43,781	18,471
Monthly Cost Difference	\$	\$ (6,665)	\$ (222,114)	\$ (42,430)
Other Credits	\$	\$ -	\$ -	\$ -
Particulars	Unit	Amount		
Cost Difference for Three Month Period	\$	\$ (271,209)		
Balance Adjustment (Sch. IV)		191,896		
Total		\$ (79,313)		
Twelve Month Jurisdictional Sales Ended 06/30/2007	MCF	759,258		
Current Quarter Actual Adjustment	\$/MCF	\$ (0.1045)		

**EASTERN NATURAL GAS COMPANY
PURCHASED GAS ADJUSTMENT
BALANCE ADJUSTMENT**

Details for the Three Months Ended June 30, 2007

Particulars	Amount
<u>Balance Adjustment for the AA for April 07</u>	
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	\$ 1,679,502
Less: Dollar amount resulting from the AA of <u>\$1.9635</u> \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of <u>757,270</u> Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ 1,486,900
Balance Adjustment for the AA	<u>\$ 192,602</u>
<u>Balance Adjustment for the AA for July 07</u>	
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	\$ 54,036
Less: Dollar amount resulting from the AA of <u>\$0.0721</u> \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of <u>759,258</u> Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ 54,743
Balance Adjustment for the AA	<u>\$ (707)</u>
Total Balance Adjustment	<u>\$ 191,896</u>