

FILE

December 28, 2007

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

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2007 DEC 28 AM 10:11  
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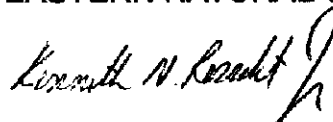
**RE: Case Nos. 07-207-GA-GCR and 89-8007-GA-TRF**

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 January 1, 2008, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, Twenty-Fourth Revised Sheet Number 30 supersedes existing tariff Twenty-Third Revised Sheet 30, which is hereby withdrawn.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 January 1, 2008.

Very truly yours  
EASTERN NATURAL GAS



Kenneth N. Rossetet, Jr.  
Regulatory Compliance Officer

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 January 1, 2008 through January 31, 2008  
\$ 1.02878 per Ccf

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Issued: December 28, 2007

Effective: January 1, 2008

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	\$ 9.8100
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ -
Actual Adjustment (AA)	\$/MCF	\$ 0.4778
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 10.2878

Gas Cost Recovery Rate Effective Dates: January 1, 2008 to January 31, 2008

EXPECTED GAS COST SUMMARY CALCULATION		
PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	\$	\$ 7,190,652
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 7,190,652
Total Annual Sales	MCF	732,992
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 9.8100

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	\$ (0.0882)
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.1045)
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.1214)
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.7919
Actual Adjustment (AA)	\$/MCF	\$ 0.4778

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: December 28, 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 January 1, 2008  
Volumes for the Twelve Month Period Ended November 30, 2007.

Supplier Name	Expected Gas Cost Amount (\$)			
	Demand	Commodity	Misc.	Total
<b>Primary Gas Suppliers:</b>				
(A) Interstate Pipeline Suppliers (Sch. 1-A)				
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Interstate Pipeline Suppliers	\$ -	\$ -	\$ -	\$ -
(B) Synthetic (Sch. 1-A)	\$ -		\$ -	\$ -
(C) Other Gas Companies (Sch. 1-B)	\$ -	\$ 6,644,815	\$ -	\$ 6,644,815
(D) Ohio Producers (Sch. 1-B)	\$ -	\$ 545,836	\$ -	\$ 545,836
(E) Self Help Arrangements (Sch. 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch. 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 7,190,652	\$ -	\$ 7,190,652
<b>Utility Production</b>				
Total Utility Production (Attach Details)				\$ -
<b>Includable Propane</b>				
(A) Peak Shaving (Attach Details)				\$ -
(B) Volumetric (Attach Detail)				\$ -
Total Includable Propane				\$ -
Total Expected Gas Cost Amount				\$ 7,190,652

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

Details for the EGC Rate In Effect As of January 1, 2008  
Volumes for the Twelve Month Period Ended November 30, 2007.

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

Atmos Energy Marketing	\$ 9.8100	677,351	\$ 6,644,815
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 6,644,815</u>

Ohio Producers

East Ohio Gas	\$ 9.8100	55,641	\$ 545,836
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 545,836</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 September 30, 2007

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 11/30/2007	MCF	732,992
Total Sales: Twelve Months Ended 11/30/2007	MCF	732,992
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 11/30/2007	MCF	732,992
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$ -

**Details of Refunds/Adjustments  
Received/Ordered During the Three Months Ended 09/30/2007**

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 September 30, 2007

<b>MM-YY</b>	<b>Amount</b>
Jul-07	\$ -
Aug-07	\$ -
Sep-07	\$ -
<b>Total</b>	<b>\$ -</b>

**EASTERN NATURAL GAS COMPANY  
PURCHASED GAS ADJUSTMENT  
ACTUAL ADJUSTMENT**

Details for the Three Months Ended September 30, 2007

Particulars	Unit	Month Jul-07	Month Aug-07	Month Sep-07
<b><u>Supply Volume Per Books</u></b>				
Primary Supplies	MCF	10,095	10,544	12,172
Local Production	MCF	2,846	2,000	1,714
Special Production	MCF	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	MCF	-	-	-
Storage Adjustment	MCF	-	-	-
Total Supply Volumes	MCF	12,941	12,544	13,886
<b><u>Supply Costs Per Books</u></b>				
Primary Supplies	\$	\$ 99,363	\$ 94,287	\$ 99,732
Local Production	\$	23,888	14,781	11,561
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
Total Supply Costs	\$	\$ 123,251	\$ 109,067	\$ 111,293
<b><u>Sales Volumes</u></b>				
Jurisdictional	MCF	14,539	14,217	14,530
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	14,539	14,217	14,530
<b><u>Unit Book Cost of Gas</u></b>				
(Supply \$ / Sales MCF)	\$/MCF	\$ 8.4773	\$ 7.6716	\$ 7.6595
Less: EGC In Effect for Month	\$/MCF	\$ 10.1622	\$ 9.6000	\$ 9.6500
Difference	\$/MCF	\$ (1.6849)	\$ (1.9284)	\$ (1.9905)
Times: Jurisdictional Sales	MCF	14,539	14,217	14,530
Monthly Cost Difference	\$	\$ (24,497)	\$ (27,416)	\$ (28,922)
Other Credits	\$	\$ -	\$ -	\$ -

Particulars	Unit	Amount
Cost Difference for Three Month Period	\$	\$ (80,835)
Balance Adjustment (Sch. IV)		14,007
Total		\$ (66,828)
Twelve Month Jurisdictional Sales Ended 09/30/2007	MCF	758,015
Current Quarter Actual Adjustment	\$/MCF	\$ (0.0882)



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

Details for the Three Months Ended September 30, 2007

Particulars	Amount
<b><u>Balance Adjustment for the AA</u></b>	
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	\$ (455,128)
Less: Dollar amount resulting from the AA of <del>(\$0.6189)</del> \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of 758,015 Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ (469,135)
Balance Adjustment for the AA	<u>\$ 14,007</u>
<b><u>Balance Adjustment for the RA</u></b>	
Costs: Dollar amount of supplier and Commission ordered reconciliation adjustments as used to compute RA of the GCR in effect four quarters prior to the currently effective GCR	\$ -
Less: Dollar amount resulting from the unit rate for supplier refunds and reconciliation adjustments of _____ \$/Mcf as used to compute RA of the GCR in effect four quarters prior to the currently effective GCR times the jurisdictional sales of _____ Mcf for the period between the effective date of the current GCR rate and the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ -
Balance Adjustment for the RA	<u>\$ -</u>
<b><u>Balance Adjustment for the BA</u></b>	
Costs: Dollar amount of balance adjustment as used to compute BA of the GCR in effect one quarter prior to the currently effective GCR.	\$ -
Less: Dollar amount resulting from the BA of _____ \$/Mcf as used to compute the GCR in effect one quarter prior to the currently effective GCR times the jurisdictional sales of _____ Mcf for the period between the effective date of the current GCR rate and effective date of the GCR rate in effect immediately prior to the current rate.	\$ -
Balance Adjustment for the BA	<u>\$ -</u>
Total Balance Adjustment	<u>\$ 14,007</u>