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Northeast Ohio Natural Gas Corp.
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Mentor, OH 44060
(440) 974-3770

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PUCO

Public Utilities Commission of Ohio
Docketing - 13th Floor
180 East Broad Street
Columbus, Ohio 43215

RE: Case No. 10-0209-GA-GCR

Attn: Docketing:

Northeast Ohio Natural Gas ("Northeast Ohio") herein submits the following:

89-8012-GA-TRF

1. For filing in Case No. 10-0209-GA-GCR an original and seven (7) copies of the GCR calculation rates to be effective for bills rendered on and after October 1, 2010.

Thank you for your attention in this matter.

Sincerely,



Dawn N. Opara

Accountant

Northeast Ohio Natural Gas Corp.

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Technician RL Date Processed 10-4-2010

**NORTHEAST OHIO NATURAL GAS CORPORATION
PURCHASED GAS ADJUSTMENT**

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09-209-GA-GCR**

GAS COST RECOVERY RATE CALCULATION

62ND QUARTERLY

DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2010

EXPECTED GAS COST (EGC)	\$8.2358 /MCF
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)	0.0000 /MCF
ACTUAL ADJUSTMENT (AA)	(1.4714) /MCF

GAS COST RECOVERY RATE (GCR) = EGC + RA + AA

\$6.7644 /MCF

GAS COST RECOVERY RATE EFFECTIVE DATES: OCTOBER 1, 2010

EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS

PRIMARY GAS SUPPLIERS EXPECTED GAS COST	\$10,376,297
UTILITY PRODUCTION EXPECTED GAS COST	0
INCLUDABLE PROPANE EXPECTED GAS COST	0
TOTAL ANNUAL EXPECTED GAS COST	\$10,376,297
TOTAL ANNUAL SALES	1,908,889 MCF
EXPECTED GAS COST (EGC) RATE	\$8.2358

SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION

PARTICULARS

62nd QUARTERLY SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT	\$0.0000 /MCF
61st QUARTERLY SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT	\$0.0000 /MCF
60th QUARTERLY SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT	\$0.0000 /MCF
59th QUARTERLY SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT	\$0.0000 /MCF
SUPPLIER REFUND & RECONCILIATION ADJUSTMENT (RA)	\$0.0000 /MCF

ACTUAL ADJUSTMENT SUMMARY CALCULATION

PARTICULARS

62nd QUARTERLY ACTUAL ADJUSTMENT	(\$0.1014) /MCF
61st QUARTERLY ACTUAL ADJUSTMENT	(0.5770) /MCF
60th QUARTERLY ACTUAL ADJUSTMENT	(0.4775) /MCF
59th QUARTERLY ACTUAL ADJUSTMENT	(0.3155) /MCF
ACTUAL ADJUSTMENT (AA)	(1.4714) /MCF

THIS QUARTERLY REPORT FILED PURSUANT TO ORDER NO 10-0209-GA-GCR OF THE
PUBLIC UTILITIES COMMISSION OF OHIO, DATED JANUARY 16, 1980.

Date Filed: September 30, 2010

BY: Dawn N. Opara, Accountant

**PURCHASED GAS ADJUSTMENT
NORTHEAST OHIO NATURAL GAS CORPORATION
EXPECTED GAS COST RATE CALCULATION**

DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2010
VOLUME FOR THE TWELVE MONTH PERIOD ENDED MAY 31, 2010

SUPPLIER NAME	EXPECTED GAS COST AMOUNT			TOTAL
	RESERVATION	COMMODITY	MISC.	
PRIMARY GAS SUPPLIERS				
GAS COST RECOVERY RATE EFFECTIVE DATES: SEPTEMBER 1, 2010				
	\$546,031	\$3,730,310	\$0	\$4,276,341
TENNESSEE GAS PIPELINE COMPANY	0	126,248	0	126,248
COLUMBIA GAS TRANSMISSION CORPORATION	229,416	2,654,992	0	2,884,408
TOTAL INTERSTATE PIPELINE SUPPLIERS	\$775,447	\$6,511,548	\$0	\$7,286,996
(B) SYNTHETIC (SCH I-A)	0	0	0	0
(C) OTHER GAS COMPANIES (SCH I-B)	0	0	0	0
(D) OHIO PRODUCERS (SCH I-B)	0	3,089,301	0	3,089,301
(E) SELF HELP ARRANGEMENTS (SCH I-B)	0	0	0	0
(F) SPECIAL PURCHASES (SCH I-B)	0	0	0	0
TOTAL PRIMARY GAS SUPPLIERS	\$775,447	\$9,600,850	\$0	\$10,376,297
UTILITY PRODUCTION				
TOTAL UTILITY PRODUCTION (ATTACH DETAILS)				
				0
TOTAL EXPECTED GAS COST AMOUNT				\$10,376,297

PURCHASED GAS ADJUSTMENT
NORTHEAST OHIO NATURAL GAS CORPORATION
PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2010
VOLUME FOR THE TWELVE MONTH PERIOD ENDED MAY 31, 2010

SUPPLIER OR TRANSPORTER NAME - DOMINION EAST OHIO

GAS COST RECOVERY RATE EFFECTIVE DATES: OCTOBER 1, 2010

UNIT OR VOLUME TYPE	X	NATURAL		SYNTHETIC
PURCHASE SOURCE	X	MCF	CCF	X OTHER DTH
		INTERSTATE	INTRASTATE	

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT \$
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DEMAND

CONTRACT DEMAND	June 09 - May 10	\$45,502.58	12	\$546,031
CONTRACT DEMAND				
CONTRACT DEMAND ADJUSTMENT				
WINTER REQUIREMENT DEMAND				
WINTER REQUIREMENT DEMAND ADJUSTMENT				
WINTER SERVICE CONTRACT QUANTITY	*			
OTHER DEMAND (SPECIFY)				
TOTAL DEMAND				\$546,031

COMMODITY

COMMODITY		4.6630	799,981	3,730,310
OTHER COMMODITY (SPECIFY)	*			
STORAGE WITHDRAWALS				
TOTAL COMMODITY				\$3,730,310

MISCELLANEOUS:

TRANSPORTATION	*			
OTHER MISCELLANEOUS (SPECIFY)				
	*			
TOTAL MISCELLANEOUS				\$0

TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER **\$4,276,341**

PURCHASED GAS ADJUSTMENT
NORTHEAST OHIO NATURAL GAS CORPORATION
PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2010
VOLUME FOR THE TWELVE MONTH PERIOD ENDED MAY 31, 2010

SUPPLIER OR TRANSPORTER NAME - TENNESSEE GAS PIPELINE COMPANY

GAS COST RECOVERY RATE EFFECTIVE DATES: OCTOBER 1, 2010

TYPE GAS PURCHASED	X	NATURAL	LIQUEFIED	SYNTHETIC
UNIT OR VOLUME TYPE		MCF	CCF	X OTHER DTH
PURCHASE SOURCE	X	INTERSTATE	INTRASTATE	

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT \$
DEMAND:			
CONTRACT DEMAND	\$0.0000	0	\$0
CONTRACT DEMAND CREDIT ADJUSTMENT			
CONTRACT DEMAND ADJUSTMENT			
WINTER REQUIREMENT DEMAND			
WINTER REQUIREMENT DEMAND ADJUSTMENT			
WINTER SERVICE CONTRACT QUANTITY			
OTHER DEMAND (SPECIFY)			
FSMA SPACE CHARGE	\$0.0000	0	\$0
FSMA DELIVERABILITY CHARGE	\$0.0000	0	\$0
TOTAL DEMAND			\$0

COMMODITY:

COMMODITY	\$5.5800	22,625	\$126,248
OTHER COMMODITY	0.0000	0	0
STORAGE WITHDRAWALS	0.0000	0	0
	0.0000	0	0
TOTAL COMMODITY			\$126,248

MISCELLANEOUS:

	\$0.0000	0	\$0
		0	\$0
STORAGE WITHDRAWALS	\$0.0000	0	\$0
			0
TOTAL MISCELLANEOUS			\$0

TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER

\$126,248

PURCHASED GAS ADJUSTMENT
NORTHEAST OHIO NATURAL GAS CORPORATION
PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2010
VOLUME FOR THE TWELVE MONTH PERIOD ENDED MAY 31, 2010

SUPPLIER OR TRANSPORTER NAME - COLUMBIA GAS TRANSMISSION COMPANY

GAS COST RECOVERY RATE EFFECTIVE DATES: OCTOBER 1, 2010

UNIT OR VOLUME TYPE	X	NATURAL		SYNTHETIC
PURCHASE SOURCE	X	MCF	CCF	X OTHER DTH
		INTERSTATE	INTRASTATE	

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT \$
DEMAND:			
CONTRACT DEMAND	\$6.0750	37,764	\$229,416
TOTAL DEMAND			\$229,416
COMMODITY:			
COMMODITY	\$4.7816	555,252	\$2,654,992
STORAGE WITHDRAWALS	\$0.0000	0	\$0
TOTAL COMMODITY			\$2,654,992
MISCELLANEOUS:			
MISCELLANEOUS			0
TOTAL MISCELLANEOUS			\$0
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			\$2,884,408

PURCHASED GAS ADJUSTMENT
NORTHEAST OHIO NATURAL GAS CORPORATION
PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2010
VOLUME FOR THE TWELVE MONTH PERIOD ENDED MAY 31, 2010

SUPPLIER OR TRANSPORTER NAME - COBRA PIPELINE COMPANY

GAS COST RECOVERY RATE EFFECTIVE DATES: OCTOBER 1, 2010

UNIT OR VOLUME TYPE	X	NATURAL			SYNTHETIC
		MCF	CCF		X OTHER DTH
PURCHASE SOURCE	X	INTERSTATE	INTRASTATE		

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT \$
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DEMAND:

CONTRACT DEMAND	\$0.5000	37,764	\$18,882
TOTAL DEMAND			\$18,882

COMMODITY:

COMMODITY	\$0.5000	555,252	\$277,626
STORAGE WITHDRAWALS	\$0.5000	0	\$0
TOTAL COMMODITY			\$277,626

MISCELLANEOUS:

MISCELLANEOUS			0
TOTAL MISCELLANEOUS			\$0

TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER

\$296,508

**PURCHASED GAS ADJUSTMENT
NORTHEAST OHIO NATURAL GAS CORPORATION
OTHER PRIMARY GAS SUPPLIERS - LOCAL PRODUCTION**

DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2010
VOLUME FOR THE TWELVE MONTH PERIOD ENDED MAY 31, 2010

GAS COST RECOVERY RATE EFFECTIVE DATES: OCTOBER 1, 2010

SUPPLIER NAME	UNIT RATE (\$/MCF)	VOLUME (MCF)	EXPECTED GAS COST AMOUNT \$
SUPPLIER NAME			
OTHER GAS COMPANIES			
TOTAL OTHER GAS COMPANIES			\$0
OHIO PRODUCERS			
DEMAND - VARIOUS	\$0.0000	0	\$0
COMMODITY - VARIOUS	\$6.2500	494,288	\$3,089,301
TRANSPORTATION - VARIOUS	\$0.0000	0	\$0
TOTAL OHIO PRODUCERS			\$3,089,301
SELF-HELP ARRANGEMENT			
TOTAL SELF-HELP ARRANGEMENT			\$0
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER			\$3,089,301

**PURCHASED GAS ADJUSTMENT
NORTHEAST OHIO NATURAL GAS CORPORATION
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT**

DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2010
VOLUME FOR THE TWELVE MONTH PERIOD ENDED MAY 31, 2010

PARTICULARS	UNIT	AMOUNT
JURISDICTIONAL SALES:TWELVE MONTHS ENDED 5/31/10	MCF	1,908,889
TOTAL SALES:TWELVE MONTHS ENDED 5/31/10	MCF	1,908,889
GAS COST RECOVERY RATE EFFECTIVE DATES: SEPTEMBER 1, 2010		100%
SUPPLIER REFUNDS RECEIVED DURING THREE MONTH PERIOD		\$0
JURISDICTIONAL SHARE OF SUPPLIER REFUNDS RECEIVED		\$0
RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER		\$0
TOTAL JURISDICTIONAL REFUND & RECONCILIATION ADJ.		\$0
INTEREST FACTOR		1.0550
REFUNDS & RECONCILIATION ADJ. INCLUDING INTEREST		\$0
JURISDICTIONAL SALES:TWELVE MONTHS ENDED 5/31/10	MCF	1,908,889
CURRENT SUPPLIER REFUND & RECONCILIATION ADJ.	\$/MCF	\$0.0000

**DETAILS OF REFUNDS / ADJUSTMENT
RECEIVED / ORDERED DURING THE THREE MONTH PERIOD ENDED 5/31/10**

PARTICULARS (SPECIFY)	AMOUNT (\$)
<u>SUPPLIER REFUNDS RECEIVED DURING QUARTER</u>	SEE SCHEDULE II-1
	\$0
TOTAL SUPPLIER REFUNDS	\$0
<u>RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER</u>	
Case No. 10-209-GA-GCR	\$0
	\$0

PURCHASED GAS ADJUSTMENT
NORTHEAST OHIO NATURAL GAS CORPORATION
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT

DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2010
DETAILS OF SUPPLIER REFUNDS FOR THE THREE MONTHS ENDED 5/31/10

MM-YY	DESCRIPTION	AMOUNT
Mar-10		\$0.00
Apr-10		\$0.00
May-10		\$0.00

**PURCHASED GAS ADJUSTMENT
NORTHEAST OHIO NATURAL GAS CORPORATION
ACTUAL ADJUSTMENT**

DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2010
VOLUME FOR THE TWELVE MONTH PERIOD ENDED MAY 31, 2010

PARTICULARS	UNIT	MONTH Mar-10	MONTH Apr-10	MONTH May-10
SUPPLY VOLUME PER BOOKS:				
GAS COST RECOVERY RATE EFFECTIVE	MCF	206,564	176,433	143,198
UTILITY PRODUCTION	MCF			0
INCLUDABLE PROPANE	MCF	0		0
OTHER VOLUMES - IMBALANCE GAS	MCF	21,835	(94,012)	(9,147)
STORAGE (NET)=(IN) OUT	MCF	4,579	964	1,262
TOTAL SUPPLY VOLUMES	MCF	232,978	83,384	135,313

SUPPLY COST PER BOOKS:

PRIMARY GAS SUPPLIES	\$			
UTILITY PRODUCTION	\$	1,316,892	951,367	863,202
LIFO ADJUSTMENT	\$	0	0	0
INTEREST ON LIFO ADJUSTMENT	\$	0	0	0
OTHER VOLUMES - IMBALANCE GAS	\$	136,943	(508,758)	(89,334)
STORAGE (NET)=(IN) OUT	\$	21,762	8,113	3,117
TOTAL SUPPLY COST	\$	1,475,597	450,722	776,985

SALES VOLUMES:

JURISDICTIONAL	MCF	178,619	112,764	54,641
NON-JURISDICTIONAL	MCF	0	0	0
OTHER VOLUMES (SPECIFY)	MCF	0	0	0
TOTAL SALES VOLUME	MCF	178,619	112,764	54,641

UNIT BOOK COST OF GAS:

(SUPPLY \$/SALES MCF)	\$/MCF	\$8.2611	\$3.9970	\$14.2198
LESS:EGC IN EFFECT FOR MONTH	\$/MCF	7.7974	6.9757	8.6155
DIFFERENCE	\$/MCF	\$0.4637	(\$2.9787)	\$5.6043
TIMES : JURISDICTIONAL SALES	MCF	178,619	112,764	54,641
MONTHLY COST DIFFERENCE		\$82,826	(\$335,891)	\$306,226

BALANCE ADJUSTMENT SCHEDULE IV-A (\$246,644)

COST DIFFERENCE FOR THE THREE MONTH PERIOD (\$193,483)
JURISDICTIONAL SALES:TWELVE MONTHS ENDED 5/31/10 1,908,889

CURRENT QUARTER ACTUAL ADJUSTMENT (\$0.1014)

**PURCHASED GAS ADJUSTMENT
NORTHEAST OHIO NATURAL GAS CORPORATION
BALANCE ADJUSTMENT**

DETAILS FOR THE EGC RATE IN EFFECT AS OF OCTOBER 1, 2010
VOLUME FOR THE TWELVE MONTH PERIOD ENDED MAY 31, 2010

PARTICULARS	AMOUNT
COST DIFFERENCE BETWEEN BOOK AND EFFECTIVE EGC AS USED TO COMPUTE AA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GAS COST RECOVERY RATE EFFECTIVE DATES: SEPTEMBER 1, 2010	(\$2,891,409)
LESS: THE DOLLAR AMOUNT RESULTING FROM THE AA OF: (1.3855) /MCF AS USED TO COMPUTE THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 1,908,889 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.	(\$2,844,765)
BALANCE ADJUSTMENT FOR THE AA	(\$246,644)
DOLLAR AMOUNT OF SUPPLIER REFUNDS AND COMMISSION ORDERED RECONCILIATION ADJUSTMENTS AS USED TO COMPUTE THE RA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR. TH QTR	\$0
LESS: DOLLAR AMOUNT RESULTING FROM UNIT RATE FOR SUPPLIER REFUNDS AND RECONCILIATION ADJUSTMENTS OF \$.000/MCF AS USED TO COMPUTE THE RA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF MCF FOR THE PERIOD THE EFFECTIVE DATE OF THE CURRENT GCR RATE AND THE EFFECTIVE DATE OF GCR RATE IN EFFECT APPROXIMATELY ONE YEAR PRIOR TO THE CURRENT RATE.	\$0
BALANCE ADJUSTMENT FOR THE RA	\$0
DOLLAR AMOUNT OF BALANCE ADJUSTMENT AS USED TO COMPUTE THE BA OF THE THE GCR IN EFFECT ONE QUARTER PRIOR TO THE CURRENTLY EFFECTIVE GCR. 50TH QTR	
LESS: DOLLAR AMOUNT RESULTING FROM THE BA OF \$ 0.00/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 THE EFFECTIVE DATE OF THE GCR RATE IN EFFECT IMMEDIATELY PRIOR TO THE CURRENT RATE.	\$0
	\$0
TOTAL BALANCE ADJUSTMENT AMOUNT	(\$246,644)