65 East State Street, Suite 1000 / Columbus, Ohio 43215-4213 Tel: 614.221.2838 / Fax: 614.221.2007 www.taftlaw.com

ZACHARY D. KRAVITZ 614-334-6117 zkravitz@taftlaw.com

April 1, 2014

Betty McCauley Public Utilities Commission of Ohio Docketing - 11th Floor 180 East Broad Street Columbus, OH 43215

Re: Case No. 14-206-GA-GCR and 89-8039-GA-TRF

Dear Ms. McCauley:

Brainard Gas Corporation ("Brainard") herein submits the following:

1. For filing in Case No. 89-8039-GA-TRF Brainard's GCR tariff sheet in compliance with Rule 4901:1-14, O.A.C., effective for billing purposes April 1, 2014. The enclosed tariff, Ninety-Three Revised Sheet No. 2, supersedes existing tariff, Ninety-Two Revised Sheet No. 2, which is hereby withdrawn.

2. For filing in Case No. 14-206-GA-GCR, the GCR calculation rates to be effective for billing purposes on April 1, 2014.

Thank you for your attention in this matter.

Sincerely yours,

áchary D. Kravitz

ZDK Attachments

31541396.1

BRAINARD GAS CORP.

P.U.C.O No. 1 Ninety-Three Revised Sheet No. 2

GAS COST RECOVERY RATE

APPLICABILITY

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

GAS COST RECOVERY RATE

A GCR rate of **\$3.0329** will apply to all sales.

Filed pursuant to PUCO Finding and Order date August 19, 1999 in Case No. 98-825-GA-ATA

Issued: April 1, 2014

Effective: for bills rendered on or after April 1, 2014

BRAINARD GAS CORP. PURCHASED GAS ADJUSTMENT

DETAILS FOR THE EGC RATE IN EFFECT AS OF APRIL 1, 2014EXPECTED GAS COST (EGC)\$4.3796 /MCFSUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)0.0000 /MCFACTUAL ADJUSTMENT (AA)(1.3467) /MCFGAS COST RECOVERY RATE (GCR) = EGC + RA + AA\$3.0329 /MCFGAS COST RECOVERY RATE (GCR) = EGC + RA + AA\$3.0329 /MCFGAS COST RECOVERY RATE EFFECTIVE DATES: 4/1/14-4/30/14\$1.04,672PRIMARY GAS SUPPLIERS EXPECTED GAS COSTPARTICULARS0PRIMARY GAS SUPPLIERS EXPECTED GAS COST0UTILITY PRODUCTION EXPECTED GAS COST0UTOTAL ANNUAL EXPECTED GAS COST0TOTAL ANNUAL EXPECTED GAS COST0TOTAL ANNUAL EXPECTED GAS COST0SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT\$1.64,672PREVIOUS OTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFSUPPLIER REFUND AND RECONCILIATION ADJUSTMENT\$0.0000 /MCFSUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.	GAS COST RECOVERY RATE CALCULATION			
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA) 0.0000 /MCF ACTUAL ADJUSTMENT (AA) (1.3467) /MCF GAS COST RECOVERY RATE (GCR) = EGC + RA + AA \$3.0329 /MCF GAS COST RECOVERY RATE EFFECTIVE DATES: 4/1/14-4/30/14 \$3.0329 /MCF EXPECTED GAS COST SUMMARY CALCULATION \$164,672 PATTICULARS 0 PRIMARY GAS SUPPLIER SUPECTED GAS COST \$164,672 UTILITY PRODUCTION EXPECTED GAS COST 0 INCLUDABLE PROPANE EXPECTED GAS COST 0 TOTAL ANNUAL EXPECTED GAS COST \$164,672 UTILITY PRODUCTION EXPECTED GAS COST 0 TOTAL ANNUAL EXPECTED GAS COST \$164,672 UTILITY PRODUCTION EXPECTED GAS COST \$164,672 UTOTAL ANNUAL EXPECTED GAS COST \$0.000 /MCF SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF CURRENT OTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT <th>DETAILS FOR THE EGC RATE IN EFFECT AS OF APRIL 1, 2014</th> <th></th> <th></th> <th>-</th>	DETAILS FOR THE EGC RATE IN EFFECT AS OF APRIL 1, 2014			-
ACTUAL ADJUSTMENT (AA) (1.3467) /MCF GAS COST RECOVERY RATE (GCR) = EGC + RA + AA GAS COST RECOVERY RATE EFFECTIVE DATES: 4/1/14-4/30/14 EXPECTED GAS COST SUMMARY CALCULATION PARTICULARS PRIMARY GAS SUPPLIER SEPECTED GAS COST INCLUDABLE PROPANE EXPECTED GAS COST INCLUDABLE PROPANE EXPECTED GAS COST INCLUDABLE PROPANE EXPECTED GAS COST INTOTAL ANNUAL SALES SUPPLIER REFUND ALS COST INTOTAL ANNUAL SALES SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT PARTICULARS CURRENT QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT AND RECONCILIATION ADJUSTMENT SUPPLIER REFUND & RECONCILIATION ADJUSTMENT AND RECONCILIATION ADJUSTMENT SUPPLIER REFUND & RECONCILIATION ADJUSTMENT SUPULIER REFUND & RECONCILIATION ADJUSTMENT SUPULIER REFUND & RECONCILIATION ADJUSTMENT SUPULIER REFUND & RECONCILIATION ADJUSTMENT AD PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT AD PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT SUPPLIER REFUND & RECONCILIATION ADJUS			\$4.3796	/MCF
ACTUAL ADJUSTMENT (AA) (1.3467) /MCF GAS COST RECOVERY RATE (GCR) = EGC + RA + AA GAS COST RECOVERY RATE EFFECTIVE DATES: 4/1/14-4/30/14 EXPECTED GAS COST SUMMARY CALCULATION PARTICULARS PRIMARY GAS SUPPLIER SEPECTED GAS COST INCLUDABLE PROPANE EXPECTED GAS COST INCLUDABLE PROPANE EXPECTED GAS COST INCLUDABLE PROPANE EXPECTED GAS COST INTOTAL ANNUAL SALES SUPPLIER REFUND ALS COST INTOTAL ANNUAL SALES SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT PARTICULARS CURRENT QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT AND RECONCILIATION ADJUSTMENT SUPPLIER REFUND & RECONCILIATION ADJUSTMENT AND RECONCILIATION ADJUSTMENT SUPPLIER REFUND & RECONCILIATION ADJUSTMENT SUPULIER REFUND & RECONCILIATION ADJUSTMENT SUPULIER REFUND & RECONCILIATION ADJUSTMENT SUPULIER REFUND & RECONCILIATION ADJUSTMENT AD PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT AD PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT SUPPLIER REFUND & RECONCILIATION ADJUS	SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)		0.0000	/MCF
GAS COST RECOVERY RATE EFFECTIVE DATES: 4/1/14-4/30/14 EXPECTED GAS COST SUMMARY CALCULATION PARTICULARS PRIMARY GAS SUPPLIERS EXPECTED GAS COST INCLUDABLE PROPARE EXPECTED GAS COST INTOTAL ANNUAL EXPECTED SUPPLIER REFUND & RECONCIL			(1.3467)	/MCF
EXPECTED GAS COST SUMMARY CALCULATION PARTICULARS PRIMARY GAS SUPPLIERS EXPECTED GAS COST \$ 164,672 UTILITY PRODUCTION EXPECTED GAS COST 0 INCLUDABLE PROPANE EXPECTED GAS COST 0 TOTAL ANNUAL EXPECTED GAS COST 0 TOTAL ANNUAL EXPECTED GAS COST 0 TOTAL ANNUAL SALES 37,600 EXPECTED GAS COST (EGC) RATE \$4.3796 SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION PARTICULARS CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF ACTUAL ADJUSTMENT SUMMARY CALCULATION \$0.0000 /MCF PARTICULARS \$0.51340 /MCF <td< td=""><td>GAS COST RECOVERY RATE (GCR) = EGC + RA + AA</td><td>.<u> </u></td><td>\$3.0329</td><td>/MCF</td></td<>	GAS COST RECOVERY RATE (GCR) = EGC + RA + AA	. <u> </u>	\$3.0329	/MCF
PARTICULARSPRIMARY GAS SUPPLIERS EXPECTED GAS COST\$ 164,672UTILITY PRODUCTION EXPECTED GAS COST0INCLUDABLE PROPANE EXPECTED GAS COST0INCLUDABLE PROPANE EXPECTED GAS COST0TOTAL ANNUAL EXPECTED GAS COST\$164,672TOTAL ANNUAL SALES\$164,672TOTAL ANNUAL SALES\$164,672SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION\$4,3796PARTICULARS\$4,3796CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFSUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFSUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFGURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFACTUAL ADJUSTMENT SUMMARY CALCULATION\$0.0000 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFACTUAL ADJUSTMENT SUMMARY CALCULATION\$0.0000 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.010780 /MCF2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.01780 /MCF2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.010780 /MCF2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.04080 /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER RE	GAS COST RECOVERY RATE EFFECTIVE DATES: 4/1/14-4/30/14			
PARTICULARSPRIMARY GAS SUPPLIERS EXPECTED GAS COST\$ 164,672UTILITY PRODUCTION EXPECTED GAS COST0INCLUDABLE PROPANE EXPECTED GAS COST0INCLUDABLE PROPANE EXPECTED GAS COST0TOTAL ANNUAL EXPECTED GAS COST\$164,672TOTAL ANNUAL SALES\$164,672TOTAL ANNUAL SALES\$164,672SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION\$4,3796PARTICULARS\$4,3796CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFSUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFSUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFGURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFACTUAL ADJUSTMENT SUMMARY CALCULATION\$0.0000 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFACTUAL ADJUSTMENT SUMMARY CALCULATION\$0.0000 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.010780 /MCF2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.01780 /MCF2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.010780 /MCF2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.04080 /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER RE	EXPECTED GAS COST SUMMARY CALCULATION			
UTILITY PRODUCTION EXPECTED GAS COST 0 INCLUDABLE PROPANE EXPECTED GAS COST 0 TOTAL ANNUAL EXPECTED GAS COST \$164,672 TOTAL ANNUAL SALES 37,600 MCF EXPECTED GAS COST (EGC) RATE \$4.3796 SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION PARTICULARS CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.513				
UTILITY PRODUCTION EXPECTED GAS COST 0 INCLUDABLE PROPANE EXPECTED GAS COST 0 TOTAL ANNUAL EXPECTED GAS COST \$164,672 TOTAL ANNUAL SALES 37,600 MCF EXPECTED GAS COST (EGC) RATE \$4.3796 SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION PARTICULARS CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF ACTUAL ADJUSTMENT SUMMARY CALCULATION \$0.0000 /MCF CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.51340 /MCF PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.51340 /MCF 2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.84080) /MCF 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.84080) /MCF	PRIMARY GAS SUPPLIERS EXPECTED GAS COST	\$	164.672	
INCLUDABLE PROPANE EXPECTED GAS COST 0 TOTAL ANNUAL EXPECTED GAS COST \$164,672 TOTAL ANNUAL SALES 37,600 MCF EXPECTED GAS COST (EGC) RATE \$4.3796 SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION PARTICULARS CURRENT QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF SUPPLIER REFUND & RECONCILIATION ADJUSTMENT (RA) \$0.0000 /MCF SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF \$0.0000 /MCF \$0.0000 /M		+	-	
TOTAL ANNUAL SALES EXPECTED GAS COST (EGC) RATE37,600 MCF \$4.3796SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION PARTICULARS\$0.0000 /MCFCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT SUPPLIER REFUND & RECONCILIATION ADJUSTMENT S0.0000 /MCFACTUAL ADJUSTMENT SUMMARY CALCULATION PARTICULARS\$0.5000 /MCFCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT S0.0000 /MCF\$0.0000 /MCFACTUAL ADJUSTMENT SUMMARY CALCULATION PARTICULARS\$0.51340 /MCFCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT S0.0000 /MCF\$0.010780) /MCFACTUAL ADJUSTMENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT S0.0108 QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT S0.010780 /MCF\$0.010780) /MCFSUPPLIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT S0 (0.91150) /MCF\$0.091150) /MCFSID PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT S0 (0.91150) /MCF\$0.091150) /MCF				
TOTAL ANNUAL SALES37,600MCFEXPECTED GAS COST (EGC) RATE\$4.3796SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATIONPARTICULARSCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENTPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENTSUPPLIER REFUND & RECONC	TOTAL ANNUAL EXPECTED GAS COST		\$164.672	
EXPECTED GAS COST (EGC) RATE\$4.3796SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATIONPARTICULARS\$0.0000 /MCFCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFSUPPLIER REFUND & RECONCILIATION ADJUSTMENT (RA)\$0.0000 /MCFACTUAL ADJUSTMENT SUMMARY CALCULATIONPARTICULARS\$0.51340 /MCFCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.51340 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.010780) /MCF2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.010780) /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.084080) /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.084080) /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.091150) /MCF	TOTAL ANNUAL SALES			MCF
PARTICULARSCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCF2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFSUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFSUPPLIER REFUND & RECONCILIATION ADJUSTMENT (RA)\$0.0000 /MCFACTUAL ADJUSTMENT SUMMARY CALCULATIONPARTICULARSCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENTPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.51340 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.010780) /MCF2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.010780) /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0001 /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.011780) /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.091150) /MCF	EXPECTED GAS COST (EGC) RATE			
PARTICULARSCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCF2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFSUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0000 /MCFSUPPLIER REFUND & RECONCILIATION ADJUSTMENT (RA)\$0.0000 /MCFACTUAL ADJUSTMENT SUMMARY CALCULATIONPARTICULARSCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENTPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.51340 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.010780) /MCF2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.010780) /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.0001 /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.011780) /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.091150) /MCF	SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION			
PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT 2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT SUPPLIER REFUND & RECONCILIATION ADJUSTMENT (RA)\$0.0000 /MCF \$0.0000 /MCF \$0.0000 /MCFACTUAL ADJUSTMENT SUMMARY CALCULATION PARTICULARSCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT 2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT 2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT 3rd PREVIOUS				
PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT 2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT SUPPLIER REFUND & RECONCILIATION ADJUSTMENT (RA)\$0.0000 /MCF \$0.0000 /MCF \$0.0000 /MCFACTUAL ADJUSTMENT SUMMARY CALCULATION PARTICULARSCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT 2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT 2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT 3rd PREVIOUS	CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT		\$0.0000	/MCF
2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT SUPPLIER REFUND & RECONCILIATION ADJUSTMENT (RA)\$0.0000 /MCF \$0.0000 /MCFACTUAL ADJUSTMENT SUMMARY CALCULATION PARTICULARSCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT 2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT 3rd PREVIOUS QTRLY REPORT				
3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.0000 /MCF SUPPLIER REFUND & RECONCILIATION ADJUSTMENT (RA) \$0.0000 /MCF ACTUAL ADJUSTMENT SUMMARY CALCULATION \$0.0000 /MCF PARTICULARS \$0.0000 /MCF CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.51340 /MCF PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.010780) /MCF 2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.010780) /MCF 3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$0.084080) /MCF \$0.084080) /MCF \$0.091150) /MCF	2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT		-	
SUPPLIER REFUND & RECONCILIATION ADJUSTMENT (RA)\$0.0000 /MCFACTUAL ADJUSTMENT SUMMARY CALCULATIONPARTICULARS\$CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$0.51340 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$(0.10780) /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$(0.84080) /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$(0.91150) /MCF			•	
PARTICULARSCURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ 0.51340 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ (0.10780) /MCF2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ (0.84080) /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ (0.91150) /MCF				
CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ 0.51340 /MCFPREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ (0.10780) /MCF2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ (0.84080) /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ (0.91150) /MCF	ACTUAL ADJUSTMENT SUMMARY CALCULATION			
PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ (0.10780) /MCF2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ (0.84080) /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ (0.91150) /MCF	PARTICULARS			
2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ (0.84080) /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ (0.91150) /MCF	CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$	0.51340	/MCF
2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ (0.84080) /MCF3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT\$ (0.91150) /MCF	PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$	(0.10780)	/MCF
3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT \$ (0.91150) /MCF	2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$		
	3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$		
	ACTUAL ADJUSTMENT (AA)	\$		

THIS QUARTERLY REPORT FILED PURSUANT TO ORDER NO 13-0209-GA-GCR OF THE PUBLIC UTILITIES COMMISSION OF OHIO, DATED JANUARY 16, 1980.

Date Filed: 4-1-14

BY¢ -en

Donald R. Whiteman, Corporate Controller

PURCHASED GAS ADJUSTMENT BRAINARD GAS CORP. EXPECTED GAS COST RATE CALCULATION

DETAILS FOR THE EGC RATE IN EFFECT AS OF APRIL 1, 2014 VOLUME FOR THE TWELVE MONTH PERIOD ENDED FEBRUARY 28, 2014

	EXPECTED GAS COST AMOUNT									
SUPPLIER NAME	RESERVA	TION	C	OMMODITY	TR	ANSPORTATION		MISC.		TOTAL
PRIMARY GAS SUPPLIERS										
GAS COST RECOVERY RATE EFFECTIVE DATES: APRIL 1, 2014										
CONSTELLATION NEW ENERGY	\$	-	\$	101,409.18	\$	7,009.50	\$	-		108,418.68
SEQUENT ENERGY MANAGEMENT	\$	-	\$	26,980.50	\$	11,699.50	\$	-		38,680.00
GREAT PLAINS EXPLORATION	\$	-	\$	16,118.54	\$	1,454.85	\$	-		17,573.39
TOTAL INTERSTATE PIPELINE SUPPLIERS	\$	-	\$	144,508	\$	20,164	\$	-	\$	164,672
(B) SYNTHETIC (SCH I-A)	\$	-	\$	-	\$	-	\$	-	\$	-
(C) OTHER GAS COMPANIES (SCH I-B)	\$	-	\$	-	\$	-	\$	-	\$	-
(D) OHIO PRODUCERS (SCH I-B)	\$	-	\$	-	\$	-	\$	-	\$	-
(E) SELF HELP ARRANGEMENTS (SCH I-B)	\$	-	\$	-	\$	-	\$	-	\$	-
(F) SPECIAL PURCHASES (SCH I-B) TOTAL PRIMARY GAS SUPPLIERS	\$ \$		\$ \$	-	\$ \$	-	\$ \$	-	\$ \$	-

UTILITY PRODUCTION

TOTAL UTILITY PRODUCTION (ATTACH DETAILS)

0

TOTAL EXPECTED GAS COST AMOUNT

\$ 164,672

PURCHASED GAS ADJUSTMENT BRAINARD GAS CORP. SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT

DETAILS FOR THE EGC RATE IN EFFECT AS OF APRIL 1, 2014 VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2013						
PARTICULARS	UNIT	AMOUNT				
JURISDICTIONAL SALES:TWELVE MONTHS ENDED 12/31/13 TOTAL SALES:TWELVE MONTHS ENDED 12/31/13 GAS COST RECOVERY RATE EFFECTIVE DATES: APRIL 1, 2014	MCF MCF	33,373 33,373 100%				
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		0.0000				
REFUNDS & RECONCILIATION ADJ. INCLUDING INTEREST		\$0				
JURISDICTIONAL SALES: TWELVE MONTHS ENDED 12/31/13	MCF	33,373				
CURRENT SUPPLIER REFUND & RECONCILIATION ADJ.	\$/MCF	\$0.0000				

PARTICULARS (SPECIFY)	AMOUNT (\$)
SUPPLIER REFUNDS RECEIVED DURING QUARTER	SEE SCHEDULE II-1 \$0
TOTAL SUPPLIER REFUNDS	\$0
RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER	

Case No. 11-209-GA-GCR

PAGE 3 OF 6

\$0

PURCHASED GAS ADJUSTMENT BRAINARD GAS CORP. ACTUAL ADJUSTMENT

DETAILS FOR THE EGC RATE IN EFFECT AS OF APRIL 1, 2014 VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2013

VOLOME FOR THE TWEEV		MONTH	MONTH	MONTH
PARTICULARS	UNIT	Oct-13	Nov-13	Dec-13
SUPPLY VOLUME PER BOOKS:	MOF	1 500	0.100	0.500
GAS COST RECOVERY RATE EFFECTIVE DATES UTILITY PRODUCTION	MCF	1,533	3,168	3,598
INCLUDABLE PROPANE	MCF	0		0
OTHER VOLUMES - IMBALANCE GAS	MCF MCF	0		0
TOTAL SUPPLY VOLUMES	MCF	1,533	3,168	3,598
		1,000	5,100	3,590
SUPPLY COST PER BOOKS: All inclusive				
PRIMARY GAS SUPPLIES	\$			
UTILITY PRODUCTION	\$	6,556	14,229	17,899
LIFO ADJUSTMENT	\$ \$	0	0	0
INTEREST ON LIFO ADJUSTMENT	\$	0	0	0
OTHER VOLUMES - IMBALANCE GAS	\$			
TOTAL SUPPLY COST	\$	6,556	14,229	17,899
SALES VOLUMES.				
SALES VOLUMES: JURISDICTIONAL	MOE	004	1 000	2.074
NON-JURISDICTIONAL	MCF	984	1,699	3,874
OTHER VOLUMES (SPECIFY)	MCF	0	0	0
TOTAL SALES VOLUME	MCF	0 	0	
TOTAL SALES VOLUME		984	1,699	3,874
UNIT BOOK COST OF GAS:				
(SUPPLY \$/SALES MCF)	\$/MCF	\$6.6613	\$8.3756	\$4.6202
LESS:EGC IN EFFECT FOR MONTH	\$/MCF	3.6623	3.7347	3.7420
DIFFERENCE	\$/MCF	\$2.9990	\$4.6409	\$0.8782
TIMES : JURISDICTIONAL SALES	MCF	984	1,699	3,874
MONTHLY COST DIFFERENCE	Ľ	\$2,952	\$7,884	\$3,402
			ren en la siste de la siste	<u> </u>
BALANCE ADJUSTMENT SCHEDULE IV-A				\$2,895
COST DIFFERENCE FOR THE THREE MONTH PER	=			¢47.400
JURISDICTIONAL SALES:TWELVE MONTHS ENDE				\$17,133
SURISDICTIONAL SALES. TWELVE MONTHS ENDE	U 12/31/13			33,373
CURRENT QUARTER ACTUAL		NT		\$0.5134

PURCHASED GAS ADJUSTMENT BRAINARD GAS CORP. BALANCE ADJUSTMENT

BALANCE ADJUSTMENT	
DETAILS FOR THE EGC RATE IN EFFECT AS OF APRIL 1, 2014 VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2013 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 GCR LESS: THE DOLLAR AMOUNT RESULTING FROM THE AA OF: (0.3687) /MCF AS USED TO COMPUTE THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 33,373 MCF FOR THE PERIOD BETWEEN THE EFFECTIVE DATE OF THE CURRENT GCR RATE AND THE	(\$9,410)
EFFECTIVE DATE OF THE GCR RATE IN EFFECT APPROXIMATELY ONE YEAR PRIOR TO THE CURRENT RATE.	(\$12,305)
BALANCE ADJUSTMENT FOR THE AA	\$2,895
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. LESS : DOLLAR AMOUNT RESULTING FROM UNIT RATE FOR SUPPLIER REFUNDS AND RECONCILIATION ADJUSTMENT: 0.0000 /MCF AS USED TO COMPUTE THE RA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OI 33,373 MCF FOR THE PERIOD	\$0
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	\$2,895

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

4/1/2014 5:53:32 PM

in

Case No(s). 14-0206-GA-GCR, 89-8039-GA-TRF

Summary: Report GCR Report Rate calculations electronically filed by Mark Yurick on behalf of Brainard Gas Corporation