

August 26, 2014

Ms. Barcy F. McNeal. Secretary  
Public Utilities Commission of Ohio  
180 East Broad Street, 11<sup>th</sup> Floor  
Columbus, Ohio 43266-0573

**RE: Case Nos. 14-215-GA-GCR and 89-8025-GA-TRF**

Dear Ms. McNeal;

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

1. For filing in Case No. 89-8025-GA-TRF, an original copy of its GCR tariff sheet effective for billing purposes on September 1, 2014, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, One Hundred and Eleventh Revised Sheet Number 25A supersedes existing tariff One-Hundred and Tenth Revised Sheet 25A, which is hereby withdrawn.
2. For filing in Case No. 14-215-GA-GCR, an original copy of the GCR calculation for the GCR to be effective for billing purposes September 1, 2014.

Very truly yours  
SOUTHEASTERN NATURAL GAS

/s/ *Kenneth N. Rosselet, Jr.*

Kenneth N. Rosselet, Jr.  
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6. 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).

Effective Rate from September 1, 2014 through September 30, 2014.  
\$ 0.50089 per Ccf

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Issued: August 26, 2014

Effective: September 1, 2014

Filed Under Authority of Case No. 14-0215-GA-GCR  
Issued by the Public Utilities Commission of Ohio

Issued by Andrew G. Duckworth, President Utility Pipeline LTD

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

<b>PARTICULARS</b>	<b>UNIT</b>	<b>AMOUNT</b>
Expected Gas Cost (EGC)	\$/MCF	\$ 4.7010
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ (0.6577)
Actual Adjustment (AA)	\$/MCF	\$ 0.9656
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 5.0089

Gas Cost Recovery Rate Effective Dates: September 1, 2014 to September 30, 2014

<b>EXPECTED GAS COST SUMMARY CALCULATION</b>		
<b>PARTICULARS</b>	<b>UNIT</b>	<b>AMOUNT</b>
Primary Gas Suppliers Expected Gas Cost	\$	\$ 777,885
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 777,885
Total Annual Sales	MCF	165,472.3
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 4.7010

<b>SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION</b>		
<b>PARTICULARS</b>	<b>UNIT</b>	<b>AMOUNT</b>
Current Quarterly Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ -
Previous Quarterly Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ (0.6577)
Second Previous Quarter Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ -
Third Previous Quarter Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ -
Supplier Refund & Reconciliation Adjustment (RA)	\$/MCF	\$ (0.6577)

<b>ACTUAL ADJUSTMENT SUMMARY CALCULATION</b>		
<b>PARTICULARS</b>	<b>UNIT</b>	<b>AMOUNT</b>
Current Quarterly Actual Adjustment	\$/MCF	\$ 1.2754
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (1.0439)
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.0983
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.6358
Actual Adjustment (AA)	\$/MCF	\$ 0.9656

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: August 26, 2014

BY: Andrew G. Duckworth  
TITLE: President  
Utility Pipeline LTD.

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

Details for the EGC Rate In Effect As of September 1, 2014  
Estimated Volume for the Twelve Month Period Ended June 30, 2014

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)	\$ -	\$ 777,885	\$ -	\$ 777,885
(D) Ohio Producers (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(E) Self Help Arrangements (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 777,885	\$ -	\$ 777,885
<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				\$ 777,885

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

Details for the EGC Rate In Effect As of September 1, 2014  
Estimated Volume for the Twelve Month Period Ended June 30, 2014

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

M & B Services	\$ 4.7010	165,472.3	\$ 777,885
		-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 777,885</u>

Ohio Producers

East Ohio Gas	\$ -	-	\$ -
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ -</u>

Self-Help Arrangement

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

Special Purchases

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

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

Details for the Three Months Ended March 31, 2014

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 03/31/14	MCF	139,757.5
Total Sales: Twelve Months Ended 03/31/14	MCF	139,757.5
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 for the Twelve Months Ended 03/31/14	MCF	139,757.5
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$ -

**Details of Refunds/Adjustments  
Received/Ordered During the Three Months Ended 03/31/14**

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 Reconciliation Adjustments Ordered	\$ -

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

Details for the Three Months Ended March 31, 2014

<b>MM-YY</b>	<b>Amount</b>
Jan-14	\$ -
Feb-14	\$ -
Mar-14	\$ -
Total	<u>\$ -</u>

**SOUTHEASTERN NATURAL GAS COMPANY  
PURCHASED GAS ADJUSTMENT  
ACTUAL ADJUSTMENT**

Details for the Three Months Ended March 31, 2014

Particulars	Unit	Month Jan-14	Month Feb-14	Month Mar-14
<b><u>Supply Volume Per Books</u></b>				
Primary Supplies	MCF	46,413.0	30,332.0	25,599.0
Local Production	MCF	-	-	-
Special Production	MCF	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	MCF	-	-	-
Storage Adjustment	MCF	-	-	-
Total Supply Volumes	MCF	46,413.0	30,332.0	25,599.0
<b><u>Supply Costs Per Books</u></b>				
Primary Supplies	\$	\$ 244,530.67	\$ 201,531.07	\$ 149,259.23
Local Production	\$	-	-	-
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
Total Supply Costs	\$	\$ 244,530.67	\$ 201,531.07	\$ 149,259.23
<b><u>Sales Volumes</u></b>				
Jurisdictional	MCF	12,316.5	25,470.4	27,018.1
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	12,316.5	25,470.4	27,018.1
<b><u>Unit Book Cost of Gas</u></b>				
(Supply \$ / Sales MCF)	\$/MCF	\$ 19.8539	\$ 7.9124	\$ 5.5244
Less: EGC In Effect for Month	\$/MCF	\$ 6.1950	\$ 6.1320	\$ 7.1300
Difference	\$/MCF	\$ 13.6589	\$ 1.7804	\$ (1.6056)
Times: Jurisdictional Sales	MCF	12,316.5	25,470.4	27,018.1
Monthly Cost Difference	\$	\$ 168,229.95	\$ 45,346.58	\$ (43,379.82)
Other Credits (See Schs. III-A and III-B)	\$	\$ -	\$ -	\$ -
Particulars	Unit	Amount		
Cost Difference for Three Month Period	\$	\$ 170,196.71		
Balance Adjustment (See Sch. IV)		8,051.51		
Total		\$ 178,248.22		
Jurisdictional Sales for the Twelve Months Ended 03/31/14	MCF	139,757.5		
Current Quarter Actual Adjustment	\$/MCF	\$ 1.2754		



**SOUTHEASTERN NATURAL GAS COMPANY  
PURCHASED GAS ADJUSTMENT  
BALANCE ADJUSTMENT**

Details for the Three Months Ended March 31, 2014

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	\$ (24,023)
Less: Dollar amount resulting from the AA of <b><u>(\$0.2295)</u></b> \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of <b><u>139,757.5</u></b> Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ (32,074)
Balance Adjustment for the AA	<u>\$ 8,052</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 <b><u>\$0.0000</u></b> \$/Mcf as used to compute RA of the GCR in effect four quarters prior to the currently effective GCR times the jurisdictional sales of <b><u>139,757.5</u></b> 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><u>\$ 8,052</u></u>

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**8/26/2014 10:41:25 AM**

**in**

**Case No(s). 14-0215-GA-GCR, 89-8025-GA-TRF**

Summary: Tariff September 2014 GCR electronically filed by Mr. Kenneth N Rosselet on behalf of Southeastern Natural Gas Company