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April 30, 2007

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

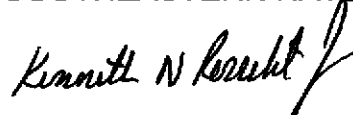
RE: Case Nos. 07-215-GA-GCR and 89-8025-GA-TRF

Dear Secretary Jenkins;

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

1. For filing in Case No. 89-8025-GA-TRF, an original plus one (1) copy of its GCR tariff sheet effective for billing purposes on May 1, 2007, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, Twenty-Third Revised Sheet Number 25A supersedes existing tariff Twenty-Second Revised Sheet 25A, which is hereby withdrawn.
2. For filing in Case No. 07-215-GA-GCR, an original plus ten (10) copies of the GCR calculation for the GCR to be effective for billing purposes May 1, 2007.

Very truly yours
SOUTHEASTERN NATURAL GAS



Kenneth N. Rosselet, Jr.
Regulatory Compliance Officer

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4. 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 May 1, 2007 through May 31, 2007
\$ 0.97044 per Ccf

Issued: April 30, 2007

Effective: May 1, 2007

Filed Under Authority of Case No. 07-0215-GA-GCR
Issued by the Public Utilities Commission of Ohio

Issued by Brian R. Jonard, President

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

PARTICULARS	UNIT	AMOUNT
Expected Gas Cost (EGC)	\$/MCF	\$ 9.7500
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ -
Actual Adjustment (AA)	\$/MCF	\$ (0.0456)
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 9.7044

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

EXPECTED GAS COST SUMMARY CALCULATION		
PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	\$	\$ 1,121,231
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 1,121,231
Total Annual Sales	MCF	114,998
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 9.7500

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	\$ (0.0871)
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.0236)
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.0306)
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.0957
Actual Adjustment (AA)	\$/MCF	\$ (0.0456)

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: April 30, 2007

BY: Brian Jonard
TITLE: President

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

Details for the EGC Rate In Effect As of May 1, 2007.
Volume for the Twelve Month Period Ended March 31, 2007.

Supplier Name	Expected Gas Cost Amount (\$)			
	Demand	Commodity	Misc.	Total
Primary Gas Suppliers:				
(A) Interstate Pipeline Suppliers (Sch 1-A)	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Interstate Pipeline Suppliers	\$ -	\$ -	\$ -	\$ -
(B) Synthetic (Sch 1-A)	\$ -		\$ -	\$ -
(C) Other Gas Companies (Sch 1-B)	\$ -	\$ 1,121,231	\$ -	\$ 1,121,231
(D) Ohio Producers (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(E) Self Help Arrangements (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 1,121,231	\$ -	\$ 1,121,231
Utility Production				
Total Utility Production (Attach Details)				\$ -
Includable Propane				
(A) Peak Shaving (Attach Details)				\$ -
(B) Volumetric (Attach Detail)				\$ -
Total Includable Propane				\$ -
Total Expected Gas Cost Amount				\$ 1,121,231

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

Details for the EGC Rate In Effect As of May 1, 2007.
Volume for the Twelve Month Period Ended March 31, 2007.

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

M & B Services	\$ 9.7500	114,998	\$ 1,121,231
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 1,121,231</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 December 31, 2006

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 03/31/07	MCF	114,998
Total Sales: Twelve Months Ended 03/31/07	MCF	114,998
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 03/31/07	MCF	114,998
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$ -

**Details of Refunds/Adjustments
Received/Ordered During the Three Months Ended 12/31/2006**

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	\$ -

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

Details for the Three Months Ended December 31, 2006.

MM-YY	Amount
Oct-06	\$ -
Nov-06	\$ -
Dec-06	\$ -
 Total	 <u>\$ -</u>

SOUTHEASTERN NATURAL GAS COMPANY
PURCHASED GAS ADJUSTMENT
ACTUAL ADJUSTMENT

Details for the Three Months Ended December 31, 2006.

Particulars	Unit	Month Oct-06	Month Nov-06	Month Dec-06
<u>Supply Volume Per Books</u>				
Primary Supplies	MCF	7,391	10,861	16,450
Local Production	MCF	-	-	-
Special Production	MCF	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	MCF	-	-	-
Storage Adjustment	MCF	-	-	-
Total Supply Volumes	MCF	7,391	10,861	16,450
<u>Supply Costs Per Books</u>				
Primary Supplies	\$	\$ 43,629	\$ 97,619	\$ 167,872
Local Production	\$	-	-	-
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
	\$	-	-	-
	\$	-	-	-
Total Supply Costs	\$	\$ 43,629	\$ 97,619	\$ 167,872
<u>Sales Volumes</u>				
Jurisdictional	MCF	7,389	10,833	16,434
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	7,389	10,833	16,434
<u>Unit Book Cost of Gas</u>				
(Supply \$ / Sales MCF)	\$/MCF	\$ 5.9046	\$ 9.0113	\$ 10.2149
Less: EGC In Effect for Month	\$/MCF	\$ 8.5000	\$ 9.2500	\$ 9.5000
Difference	\$/MCF	\$ (2.5954)	\$ (0.2387)	\$ 0.7149
Times: Jurisdictional Sales	MCF	7,389	10,833	16,434
Monthly Cost Difference	\$	\$ (19,177)	\$ (2,586)	\$ 11,749
Other Credits (See Schs. III-A and III-B)	\$	\$ -	\$ -	\$ -
Balance Adjustment (See Sch. IV)	\$	\$ -	\$ -	\$ -
Particulars	Unit	Amount		
Cost Difference for Three Month Period	\$	\$ (10,014)		
Twelve Month Jurisdictional Sales Ended 03/31/07	MCF	114,998		
Current Quarter Actual Adjustment	\$/MCF	\$ (0.0871)		

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

Details for the Three Months Ended December 31, 2006

Particulars	Amount
<u>Balance Adjustment for the AA</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	\$ -
Less: Dollar amount resulting from the AA of _____ \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of _____ Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ -
Balance Adjustment for the AA	<u>\$ -</u>
<u>Balance Adjustment for the RA</u>	
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>
<u>Balance Adjustment for the BA</u>	
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>\$ -</u></u>