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**BRAINARD GAS CORP.**  
8500 Station Street  
Mentor, OH 44060

RECEIVED-DOCKETING DIV

2007 MAY 31 PM 2:17

PUCO

Renee J. Jenkins  
Secretary  
Public Utilities Commission of Ohio  
180 East Broad Street  
Columbus, Ohio 43215

RE: Case No. 07-206-GA-GCR and 89-8039-GA-TRF

Dear Secretary Jenkins:

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

1. For filing in Case No. 89-8039-GA-TRF four (4) copies of its GCR tariff sheet in compliance with Rule 4901:1-14, O.A.C., effective for billing purposes June 1, 2007. The enclosed tariff, Tenth Revised Sheet No. 2 supersedes existing tariff, Ninth Revised Sheet No. 2, which is hereby withdrawn.
2. For filing in Case No. 07-206-GA-GCR an original and thirteen (13) copies of the GCR calculation rates to be effective for billing purposes on June 1, 2007.

Thank you for your attention in this matter.

Sincerely,



Brian Wollet  
Accountant  
Brainard Gas Corp.

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.  
Technician AND Date Processed 5/31/07

**BRAINARD GAS CORP.**

P.U.C.O No. 1, Tenth 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 \$8.6262 will apply to all sales.

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

Issued: May 29, 2007

Effective for bills rendered on or after June 1, 2007

# PURCHASED GAS ADJUSTMENT

## Brainard Gas Corp

### GAS COST RECOVERY RATE CALCULATION

PARTICULARS	UNIT	AMOUNT
EXPECTED GAS COST (EGC)	\$/MCF	\$ 8.7898
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)	\$/MCF	\$ -
ACTUAL ADJUSTMENT (AA)	\$/MCF	\$ (0.1636)
<b>GAS COST RECOVERY RATE (GCR) = EGC + RA + AA</b>	<b>\$/MCF</b>	<b>\$ 8.6262</b>

GAS COST RECOVERY RATE EFFECTIVE DATES: 05/01/07 - 06/30/07

### EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
PRIMARY GAS SUPPLIERS EXPECTED GAS COST	\$	\$112,527
UTILITY PRODUCTION EXPECTED GAS COST	\$	\$ -
INCLUDABLE PROPANACE EXPECTED GAS COST	\$	\$ -
<b>TOTAL ANNUAL EXPECTED GAS COST</b>	<b>\$</b>	<b>\$ 112,527</b>
<b>TOTAL ANNUAL SALES</b>	<b>MCF</b>	<b>12,802</b>
<b>EXPECTED GAS COST (EGC) RATE</b>	<b>\$/MCF</b>	<b>\$ 8.7898</b>

### SUPPLIER REFUND & RECONCILIATION ADJUSTMENT SUMMARY CALCULATION

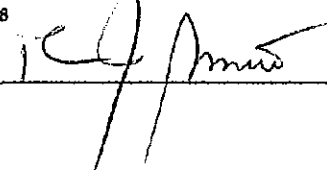
PARTICULARS	UNIT	AMOUNT
CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$/MCF	\$ -
PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$/MCF	\$ -
2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$/MCF	\$ -
3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$/MCF	\$ -
<b>SUPPLIER REFUND &amp; RECONCILIATION ADJUSTMENT (RA)</b>	<b>\$/MCF</b>	<b>\$ -</b>

### ACTUAL ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
CURRENT QRTLY ACTUAL ADJUSTMENT	\$/MCF	\$ 0.3513
PREVIOUS QRTLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	\$ (0.2442)
2nd PREVIOUS QRTLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	\$ (0.1603)
3rd PREVIOUS QRTLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	\$ (0.1104)
<b>ACTUAL ADJUSTMENT (AA)</b>	<b>\$/MCF</b>	<b>\$ (0.1636)</b>

THIS MONTHLY REPORT FILED PURSUANT TO ORDER 07-206-GA-GCR OF THE  
PUBLIC UTILITIES COMMISSION OF OHIO, DA OCTOBER 11, 1978

DATE FILED: 5/29/07

BY: 

PURCHASED GAS ADJUSTMENT  
BRAINARD GAS CORPORATION  
EXPECTED GAS COST RATE CALCULATION

DETAILS FOR THE EGC RATE IN EFFECT AS OF JUNE 1, 2007 AND THE  
VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2006

SUPPLIER NAME	EXPECTED GAS COST AMOUNT			TOTAL
	RESERVATION	COMMODITY	MISC.	
<b>PRIMARY GAS SUPPLIERS</b>				
(A) CITY GATE 1061 7	\$0	\$ 112,526.51	\$0	\$112,527
<b>TOTAL INTERSTATE PIPELINE SUPPLIERS</b>	\$0	\$112,527	\$0	\$112,527
<b>TOTAL PRIMARY GAS SUPPLIERS</b>	\$0	\$112,527	\$0	\$112,527
<b>UTILITY PRODUCTION</b>				
<b>TOTAL UTILITY PRODUCTION (ATTACH DETAILS)</b>				0
<b>TOTAL EXPECTED GAS COST AMOUNT</b>				\$112,527

**PURCHASED GAS ADJUSTMENT  
BRAINARD GAS CORPORATION  
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT**

DETAILS FOR THE SALES ENDED DECEMBER 31, 2006

<b>PARTICULARS</b>	<b>UNIT</b>	<b>AMOUNT</b>
JURISDICTIONAL SALES:TWELVE MONTHS ENDED 12/31/06	MCF	12,802
TOTAL SALES:TWELVE MONTHS ENDED 12/31/06	MCF	12,802
RATIO OF JURISDICTIONAL SALES TO TOTAL SALES	RATIO	100%
SUPPLIER REFUNDS RECEIVED DURING THREE MONTH PERIOD		<u>\$0</u>
JURISDICTIONAL SHARE OF SUPPLIER REFUNDS RECEIVED		\$0
RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER		<u>\$0</u>
TOTAL JURISDICTIONAL REFUND & RECONCILIATION ADJ.		\$0
INTEREST FACTOR		<u>1.0550</u>
REFUNDS & RECONCILIATION ADJ. INCLUDING INTEREST		<u>\$0</u>
JURISDICTIONAL SALES:TWELVE MONTHS ENDED 12/31/06	MCF	<u>12,802</u>
CURRENT SUPPLIER REFUND & RECONCILIATION ADJ.	\$/MCF	<u><u>\$0.0000</u></u>

**DETAILS OF REFUNDS / ADJUSTMENT**

**RECEIVED / ORDERED DURING THE THREE MONTH PERIOD ENDED 9/30/06**

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

DETAILS FOR THE THREE MONTHS ENDED DECEMBER 31, 2006

PARTICULARS	UNIT	MONTH Oct-06	MONTH Nov-06	MONTH Dec-06
<b>SUPPLY VOLUME PER BOOKS:</b>				
PRIMARY GAS SUPPLIES	MCF	1,076	1,058	2,053
UTILITY PRODUCTION	MCF	0	0	0
INCLUDABLE PROPANE	MCF	0	0	0
OTHER VOLUMES - SPECIFY	MCF	0	0	0
STORAGE (NET)=(IN) OUT	MCF			
<b>TOTAL SUPPLY VOLUMES</b>	<b>MCF</b>	<b>1,076</b>	<b>1,058</b>	<b>2,053</b>

<b>SUPPLY COST PER BOOKS:</b>				
PRIMARY GAS SUPPLIES	\$			
UTILITY PRODUCTION	\$			
LIFO ADJUSTMENT	\$	9,018	7,651	20,431
INTEREST ON LIFO ADJUSTMENT	\$	0	0	0
OTHER VOLUMES - SPECIFY	\$	0	0	0
STORAGE (NET)=(IN) OUT	\$			
<b>TOTAL SUPPLY COST</b>	<b>\$</b>	<b>9,018</b>	<b>7,651</b>	<b>20,431</b>

<b>SALES VOLUMES:</b>				
JURISDICTIONAL	MCF	1,105	1,012	1,722
NON-JURISDICTIONAL	MCF	0	0	0
OTHER VOLUMES (SPECIFY)	MCF	0	0	0
<b>TOTAL SALES VOLUME</b>	<b>MCF</b>	<b>1,105</b>	<b>1,012</b>	<b>1,722</b>

<b>UNIT BOOK COST OF GAS:</b>				
(SUPPLY \$/SALES MCF)	\$/MCF	\$8.1613	\$7.5607	\$11.8638
LESS:EGC IN EFFECT FOR MONTH	\$/MCF	9.4153	6.9100	8.8793
DIFFERENCE	\$/MCF	(\$1.2540)	\$0.6507	\$2.9845
TIMES : JURISDICTIONAL SALES	MCF	1,105	1,012	1,722
<b>MONTHLY COST DIFFERENCE</b>		<b>(\$1,386)</b>	<b>\$658</b>	<b>\$5,140</b>

BALANCE ADJUSTMENT SCHEDULE IV-A

\$86

PARTICULARS	
COST DIFFERENCE FOR THE THREE MONTH PERIOD	\$4,498
JURISDICTIONAL SALES:TWELVE MONTHS ENDED 12/31/06	12,802
<b>CURRENT QUARTER ACTUAL ADJUSTMENT</b>	<b>\$0.3513</b>

DETAILS FOR THE THREE MONTHS ENDED DECEMBER 31, 2006

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.	\$ (1,892.59)
LESS : DOLLAR AMOUNT RESULTING FROM THE AA OF \$ (.133)/MCF AS USED TO COMPUTE THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 14875 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.	(\$1,978)
<b>BALANCE ADJUSTMENT FOR THE AA</b>	<u>\$86</u>
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. 45TH 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 19,837 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.	<u>\$0</u>
<b>BALANCE ADJUSTMENT FOR THE RA</b>	<u>\$0</u>
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. 45TH 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 13,630 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.	<u>\$0</u>
<b>BALANCE ADJUSTMENT FOR THE BA</b>	<u>\$0</u>
<b>TOTAL BALANCE ADJUSTMENT AMOUNT</b>	<u>\$86</u>