

FILE

March 27, 2008

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

**RE: Case Nos. 08-215-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 April 1, 2008, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, Thirty-Fourth Revised Sheet Number 25A supersedes existing tariff Thirty-Third Revised Sheet 25A, which is hereby withdrawn.
2. For filing in Case No. 08-215-GA-GCR, an original plus ten (10) copies of the GCR calculation for the GCR to be effective for billing purposes April 1, 2008.

Very truly yours  
SOUTHEASTERN NATURAL GAS



Kenneth N. Rosselet, Jr.  
Regulatory Compliance Officer

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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 April 1, 2008 through April 30, 2008  
\$ 1.10542 per Ccf

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Issued: March 27, 2008

Effective: April 1, 2008

Filed Under Authority of Case No. 08-0215-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**

<b>PARTICULARS</b>	<b>UNIT</b>	<b>AMOUNT</b>
Expected Gas Cost (EGC)	\$/MCF	\$ 11.6200
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ 0.1210
Actual Adjustment (AA)	\$/MCF	\$ (0.6868)
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 11.0542

Gas Cost Recovery Rate Effective Dates: April 1, 2008 to April 30, 2008

**EXPECTED GAS COST SUMMARY CALCULATION**

<b>PARTICULARS</b>	<b>UNIT</b>	<b>AMOUNT</b>
Primary Gas Suppliers Expected Gas Cost	\$	\$ 1,392,262
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 1,392,262
Total Annual Sales	MCF	119,816
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 11.6200

**SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION**

<b>PARTICULARS</b>	<b>UNIT</b>	<b>AMOUNT</b>
Current Quarterly Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ 0.1210
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	\$ 0.1210

**ACTUAL ADJUSTMENT SUMMARY CALCULATION**

<b>PARTICULARS</b>	<b>UNIT</b>	<b>AMOUNT</b>
Current Quarterly Actual Adjustment	\$/MCF	\$ (0.2835)
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.0026
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.0158)
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.3901)
Actual Adjustment (AA)	\$/MCF	\$ (0.6868)

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: March 27, 2008

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 April 1, 2008  
Volume for the Twelve Month Period Ended February 29, 2008

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)	\$ -	\$ 1,392,262	\$ -	\$ 1,392,262
(D) Ohio Producers (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(E) Self Help Arrangements (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 1,392,262	\$ -	\$ 1,392,262
<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				\$ 1,392,262

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

Details for the EGC Rate In Effect As of April 1, 2008  
Volume for the Twelve Month Period Ended February 29, 2008

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

M & B Services	\$ 11.6200	119,816	\$ 1,392,262
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 1,392,262</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, 2007

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 12/31/2007	MCF	116,396
Total Sales: Twelve Months Ended 12/31/2007	MCF	116,396
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		\$ 14,079
Jurisdictional Sales Twelve Months Ending 12/31/2007	MCF	116,396
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$ 0.1210

**Details of Refunds/Adjustments  
Received/Ordered During the Three Months Ended 12/31/2007**

Particulars (Specify)	Amount (\$)
<u>Supplier Refunds Received During Quarter</u>	See Sch. II-1
	\$ -
Total Supplier Refunds	\$ -
<u>Reconciliation Adjustments Ordered During Quarter</u>	
Commission Ordered Reconciliation Case No.07-215-GA-AIR	\$ 14,079
Total Reconciliation Adjustments Ordered	\$ 14,079

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

Details for the Three Months Ended December 31, 2007

MM-YY	Amount
Oct-07	\$ -
Nov-07	\$ -
Dec-07	\$ -
Total	<u>\$ -</u>

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

Details for the Three Months Ended December 31, 2007

Particulars	Unit	Month Oct-07	Month Nov-07	Month Dec-07
<b><u>Supply Volume Per Books</u></b>				
Primary Supplies	MCF	3,828	11,696	16,980
Local Production	MCF	-	-	-
Special Production	MCF	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	MCF	-	-	-
Storage Adjustment	MCF	-	-	-
Total Supply Volumes	MCF	3,828	11,696	16,980

<b><u>Supply Costs Per Books</u></b>				
Primary Supplies	\$	32,333	109,869	158,293
Local Production	\$	-	-	-
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
Total Supply Costs	\$	\$ 32,333	\$ 109,869	\$ 158,293

<b><u>Sales Volumes</u></b>				
Jurisdictional	MCF	3,947	12,030	17,467
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	3,947	12,030	17,467

<b><u>Unit Book Cost of Gas</u></b>				
(Supply \$ / Sales MCF)	\$/MCF	\$ 8.1917	\$ 9.1329	\$ 9.0624
Less: EGC In Effect for Month	\$/MCF	\$ 9.7500	\$ 9.9000	\$ 9.9000
Difference	\$/MCF	\$ (1.5583)	\$ (0.7671)	\$ (0.8376)
Times: Jurisdictional Sales	MCF	15,614	8,873	2,479
Monthly Cost Difference	\$	\$ (24,331)	\$ (6,806)	\$ (2,076)
Other Credits (See Schs. III-A and III-B)	\$	\$ -	\$ -	\$ -

Particulars	Unit	Amount
Cost Difference for Three Month Period	\$	\$ (33,213)
Balance Adjustment (See Sch. IV)		216
Total		\$ (32,997)
Twelve Month Jurisdictional Sales Ended 12/31/2007	MCF	116,396
Current Quarter Actual Adjustment	\$/MCF	\$ (0.2835)



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

Details for the Three Months Ended December 31, 2007

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	\$ (2,531)
Less: Dollar amount resulting from the AA of <b>(\$0.0236)</b> \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of <b>116,396</b> Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ (2,747)
Balance Adjustment for the AA	<u>\$ 216</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 _____ \$/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>
<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>\$ 216</u></u>