

FILE

BRAINARD GAS CORP.
8500 Station Street Suite 100
Mentor, OH 44060

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2008 APR -1 AM 8:53

PUCO

Public Utilities Commission of Ohio
Docketing - 13th Floor
180 East Broad Street
Columbus, Ohio 43215

RE: Case No. 08-206-GA-GCR and 89-8039-GA-TRF

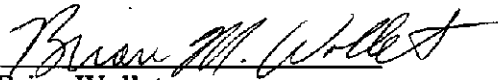
Attn Docketing:

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 April 1, 2007. The enclosed tariff, Twentieth Revised Sheet No. 2 supersedes existing tariff, Nineteenth Revised Sheet No. 2, which is hereby withdrawn.
2. For filing in Case No. 08-206-GA-GCR an original and eight (8) copies of the GCR calculation rates to be effective for billing purposes on April 1, 2008.

Thank you for your attention in this matter.

Sincerely,


Brian Wollet
Accountant
Brainard Gas Corp.

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Technician SM Date Processed 4/1/08

BRAINARD GAS CORP.

P.U.C.O No. 1 Twentieth 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 \$10.5961 will apply to all sales.

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

Issued: March 27, 2008

Effective: for bills rendered on or after April 1, 2008

PURCHASED GAS ADJUSTMENT

Brainard Gas Corp

EXPECTED GAS COST (EGC)	\$/MCF	\$	10.6487
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)	\$/MCF	\$	(0.1189)
ACTUAL ADJUSTMENT (AA)	\$/MCF	\$	0.0663
GAS COST RECOVERY RATE (GCR) = EGC + RA + AA	\$/MCF	\$	10.5961

GAS COST RECOVERY RATE EFFECTIVE DATES: 04/01/08 - 04/30/08

PRIMARY GAS SUPPLIERS EXPECTED GAS COST	\$	\$157,482
UTILITY PRODUCTION EXPECTED GAS COST	\$	\$ -
INCLUDABLE PROPANE EXPECTED GAS COST	\$	\$ -
TOTAL ANNUAL EXPECTED GAS COST	\$	\$ 157,482
TOTAL ANNUAL SALES	MCF	14,789
EXPECTED GAS COST (EGC) RATE	\$/MCF	\$ 10.6487

CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$/MCF	\$ -
PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$/MCF	\$ (0.1189)
2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$/MCF	
3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$/MCF	
SUPPLIER REFUND & RECONCILIATION ADJUSTMENT (RA)	\$/MCF	\$ (0.1189)

CURRENT QTRLY ACTUAL ADJUSTMENT	\$/MCF	\$ 0.0056
PREVIOUS QTRLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.0887)
2nd PREVIOUS QTRLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	\$ 0.0609
3rd PREVIOUS QTRLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	\$ 0.0865
ACTUAL ADJUSTMENT (AA)	\$/MCF	\$ 0.0663

THIS MONTHLY REPORT FILED PURSUANT TO ORDER 08-206-GA-GCR OF THE
PUBLIC UTILITIES COMMISSION OF OHIO, DA OCTOBER 11, 1978

DATE FILED: 3-27-08

BY: Brian M. Wollet
Brian M. Wollet, Accountant

PURCHASED GAS ADJUSTMENT
BRAINARD GAS CORPORATION
EXPECTED GAS COST RATE CALCULATION

DETAILS FOR THE EGC RATE IN EFFECT AS OF APRIL 1, 2008 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2007

SUPPLIER NAME	RESERVATION	COMMODITY	MISC.	TOTAL
(A) CITY GATE 1061 7	\$0	\$ 150,087.59	\$0	\$150,088
COBRA Pipeline	\$ 7,394.45	0	0 \$	7,394.45
TOTAL INTERSTATE PIPELINE SUPPLIERS	\$7,394	\$150,088	\$0	\$157,482
(B) LOCAL PRODUCTION				
TOTAL PRIMARY GAS SUPPLIERS	\$7,394	\$150,088	\$0	\$157,482
TOTAL UTILITY PRODUCTION (ATTACH DETAILS)				0
TOTAL EXPECTED GAS COST AMOUNT				\$157,482

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

DETAILS FOR THE EGC RATE IN EFFECT AS OF APRIL 1, 2008 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2007

JURISDICTIONAL SALES:TWELVE MONTHS ENDED 09/30/07	MCF	14,789
TOTAL SALES:TWELVE MONTHS ENDED 09/30/07	MCF	14,789
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> </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 09/30/07	MCF	<u>14,789</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 JUNE 30, 2007**

<u>SUPPLIER REFUNDS RECEIVED DURING QUARTER</u>	SEE SCHEDULE II-1	<u>\$0</u>
TOTAL SUPPLIER REFUNDS		<u>\$0</u>
<u>RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER</u>		\$0
TOTAL RECONCILIATION ADJUSTMENTS		<u>\$0</u>

**PURCHASED GAS ADJUSTMENT
BRAINARD GAS CORPORATION
ACTUAL ADJUSTMENT**

DETAILS FOR THE EGC RATE IN EFFECT AS OF APRIL 1, 2008 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31,

		MONTH Oct-07	MONTH Nov-07	MONTH Dec-07
PRIMARY GAS SUPPLIES	MCF	435	2,316	2,493
UTILITY PRODUCTION	MCF	0	0	0
INCLUDABLE PROPANE	MCF	0	0	0
OTHER VOLUMES - SPECIFY	MCF	0	0	0
STORAGE (NET)=(IN) OUT	MCF			
TOTAL SUPPLY VOLUMES	MCF	<u>435</u>	<u>2,316</u>	<u>2,493</u>

PRIMARY GAS SUPPLIES	\$	2,979	16,747	18,624
UTILITY PRODUCTION	\$			
LIFO ADJUSTMENT	\$			
INTEREST ON LIFO ADJUSTMENT	\$	0	0	0
OTHER VOLUMES - SPECIFY	\$	0	0	0
STORAGE (NET)=(IN) OUT	\$			
TOTAL SUPPLY COST	\$	<u>2,979</u>	<u>16,747</u>	<u>18,624</u>

JURISDICTIONAL	MCF	319	1,250	2,588
NON-JURISDICTIONAL	MCF	0	0	0
OTHER VOLUMES (SPECIFY)	MCF	0	0	0
TOTAL SALES VOLUME	MCF	<u>319</u>	<u>1,250</u>	<u>2,588</u>

(SUPPLY \$/SALES MCF)	\$/MCF	\$9.3357	\$13.3952	\$7.1956
LESS:EGC IN EFFECT FOR MONTH	\$/MCF	7.8617	8.4160	9.4810
DIFFERENCE	\$/MCF	\$1.4740	\$4.9792	(\$2.2854)
TIMES : JURISDICTIONAL SALES	MCF	319	1,250	2,588
MONTHLY COST DIFFERENCE		<u>\$470</u>	<u>\$6,225</u>	<u>(\$5,915)</u>

BALANCE ADJUSTMENT SCHEDULE IV-A				<u>(\$697)</u>
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COST DIFFERENCE FOR THE THREE MONTH PERIOD				\$83
JURISDICTIONAL SALES:TWELVE MONTHS ENDED 6/30/06				<u>14,789</u>
CURRENT QUARTER ACTUAL ADJUSTMENT				<u>\$0.0056</u>

**PURCHASED GAS ADJUSTMENT
BRAINARD GAS CORPORATION
BALANCE ADJUSTMENT**

DETAILS FOR THE EGC RATE IN EFFECT AS OF APRIL 1, 2008
VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2007

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.	\$ 4,498.00
LESS : DOLLAR AMOUNT RESULTING FROM THE AA OF \$.3513/MCF AS USED TO COMPUTE THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 14,789 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.	<u>\$5,195</u>
BALANCE ADJUSTMENT FOR THE AA	<u><u>(\$697)</u></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>
BALANCE ADJUSTMENT FOR THE RA	<u><u>\$0</u></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>
BALANCE ADJUSTMENT FOR THE BA	<u><u>\$0</u></u>
TOTAL BALANCE ADJUSTMENT AMOUNT	<u><u>(\$697)</u></u>