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April 30, 2008

FILE

PUCO

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

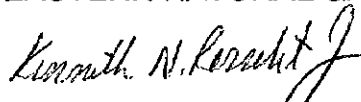
**RE: Case Nos. 08-207-GA-GCR and 89-8007-GA-TRF**

Dear Secretary Jenkins;

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

1. For filing in Case No. 89-8007-GA-TRF, an original plus one (1) copy of its GCR tariff sheet effective for billing purposes on May 1, 2008, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, Twenty-Eighth Revised Sheet Number 30 supersedes existing tariff Twenty-Seventh Revised Sheet 30, which is hereby withdrawn.
2. For filing in Case No. 08-207-GA-GCR, an original plus ten (10) copies of the GCR calculation for the GCR to be effective for billing purposes May 1, 2008.

Very truly yours  
EASTERN NATURAL GAS



Kenneth N. Rossetti, Jr.  
Regulatory Compliance Officer

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 APW Date Processed 4/30/08

7. 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).

Rates for natural gas consumption in accordance with PUCO Case No. 01-1523-GA-UNC

Effective rate from May 1, 2008 through May 31, 2008  
\$ 1.16448 per Ccf

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Issued: April 30, 2008

Effective: May 1, 2008

Filed Under Authority of Case No. 08-0207-GA-GCR  
Issued by the Public Utilities Commission of Ohio

Issued by Brian R. Jonard, President

**EASTERN 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	\$ 11.0015
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ 0.0000
Actual Adjustment (AA)	\$/MCF	\$ 0.6433
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 11.6448

Gas Cost Recovery Rate Effective Dates: May 1, 2008 to May 31, 2008

<b>EXPECTED GAS COST SUMMARY CALCULATION</b>		
<b>PARTICULARS</b>	<b>UNIT</b>	<b>AMOUNT</b>
Primary Gas Suppliers Expected Gas Cost	\$	\$ 8,241,987
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 8,241,987
Total Annual Sales	MCF	749,169
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 11.0015

<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	\$ 0.0000
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	\$ 0.0000

<b>ACTUAL ADJUSTMENT SUMMARY CALCULATION</b>		
<b>PARTICULARS</b>	<b>UNIT</b>	<b>AMOUNT</b>
Current Quarterly Actual Adjustment	\$/MCF	\$ 0.9574
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.0882)
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.1045)
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.1214)
Actual Adjustment (AA)	\$/MCF	\$ 0.6433

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, 2008

BY: Brian Jonard  
TITLE: President

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

Details for the EGC Rate In Effect As of May 1, 2008  
Volumes for the Twelve Month Period Ended March 31, 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)	\$ -	\$ 7,634,814	\$ -	\$ 7,634,814
(D) Ohio Producers (Sch. 1-B)	\$ -	\$ 607,173	\$ -	\$ 607,173
(E) Self Help Arrangements (Sch. 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch. 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 8,241,987	\$ -	\$ 8,241,987
<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				\$ 8,241,987

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

Details for the EGC Rate In Effect As of May 1, 2008  
Volumes for the Twelve Month Period Ended March 31, 2008.

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

Atmos Energy Marketing	\$ 11.0015	693,979	\$ 7,634,814
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 7,634,814</u>

Ohio Producers

East Ohio Gas	\$ 11.0015	55,190	\$ 607,173
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 607,173</u>

Self-Help Arrangement

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

Special Purchases

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

**EASTERN 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	749,799
Total Sales: Twelve Months Ended 12/31/2007	MCF	749,799
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		\$ 12
Total Jurisdictional Refund and Reconciliation Adjustment		\$ 12
Interest Factor		1.0550
Refunds and Reconciliation Adjustment Including Interest		\$ 13
Jurisdictional Sales Twelve Months Ending 12/31/2007	MCF	749,799
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$ 0.0000

**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 Adjustment Case No. 07-207-GA-GCR	\$ 12.00
	-
Total Reconciliation Adjustments Ordered	\$ 12.00

**EASTERN 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>

**EASTERN 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	20,985	77,010	119,509
Local Production	MCF	2,945	10,781	12,527
Special Production	MCF	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	MCF	-	-	-
Storage Adjustment	MCF	-	-	-
Total Supply Volumes	MCF	23,930	87,791	132,036
<b><u>Supply Costs Per Books</u></b>				
Primary Supplies	\$	\$ 194,881	\$ 792,327	\$ 1,220,846
Local Production	\$	23,202	97,715	112,643
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
Total Supply Costs	\$	\$ 218,083	\$ 890,043	\$ 1,333,489
<b><u>Sales Volumes</u></b>				
Jurisdictional	MCF	18,644	54,632	103,868
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	18,644	54,632	103,868
<b><u>Unit Book Cost of Gas</u></b>				
(Supply \$ / Sales MCF)	\$/MCF	\$ 11.6972	\$ 16.2916	\$ 12.8383
Less: EGC In Effect for Month	\$/MCF	\$ 9.6000	\$ 9.7000	\$ 9.7700
Difference	\$/MCF	\$ 2.0972	\$ 6.5916	\$ 3.0683
Times: Jurisdictional Sales	MCF	18,644	54,632	103,868
Monthly Cost Difference	\$	\$ 39,100	\$ 360,112	\$ 318,698
Other Credits	\$	\$ -	\$ -	\$ -
Particulars	Unit	Amount		
Cost Difference for Three Month Period		\$	\$ 717,910	
Balance Adjustment (Sch. IV)			(25)	
Total			\$ 717,885	
Twelve Month Jurisdictional Sales Ended 12/31/2007	MCF		749,799	
Current Quarter Actual Adjustment	\$/MCF		\$ 0.9574	



**EASTERN 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	\$ 54,036
Less: Dollar amount resulting from the AA of <b>\$0.0721</b> \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of <b>749,799</b> Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ 54,061
Balance Adjustment for the AA	<u>\$ (25)</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>\$ (25)</u></u>