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

2008 HAY 30 PM 1: 22

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tariff, Twenty-second Revised Sheet No. 2 supersedes existing tariff, Twenty First Revised Sheet No. 2, which is hereby withdrawn.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 June 1, 2008.

Thank you for your attention in this matter.

Sincerely,

Brian M. Wollet

Accountant

Brainard Gas Corp.

PURCHASED GAS ADJUSTMENT

Brainard Gas Corp

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ACTIVITIES AND LANGUAGE TO THE TOTAL AND THE TOTAL AND THE PARTY OF TH			
EXPECTED GAS COST (EGC)	\$/MCF	\$	13.0064
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)	\$/MCF	\$	(0.1189)
ACTUAL ADJUSTMENT (AA)	\$/MCF	\$	0.0663
GAS COST RECOVERY RATE (GCR) = EGC + RA + AA	\$/MCF	\$	12.9538
GAS COST RECOVERY RATE EFFECTIVE DATES: 6/1/08 - 6/30/08			
PRIMARY GAS SUPPLIERS EXPECTED GAS COST	\$		\$192,350
UTILITY PRODUCTION EXPECTED GAS COST	\$	\$	-
INCLUDABLE PROPANCE EXPECTED GAS COST	\$	3	
TOTAL ANNUAL EXPECTED GAS COST	\$	\$	192,350

CURRENT QTRLY SUPPLIER RERUND & 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)

MCF

\$/MCF

14,789

13.0064

Return Land Broth Care Return to Broth Control of Contr		
CURRENT ORTLY ACTUAL ADJUSTMENT	\$/MCF	\$ 0.0056
PREVIOUS QRTLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.0867)
2nd PREVIOUS QRTLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	\$ 0.0809
3rd PREVIOUS ORTLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	\$ 0.0865
ACTUAL ADJUSMENT (AA)	\$/MCF	\$ 0.0863

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

DATE FILED: 5/27/08

TOTAL ANNUAL SALES

EXPECTED GAS COST (EGC) RATE

Brian M Wollet Accountage

SCHEDULE I

PURCHASED GAS ADJUSTMENT BRAINARD GAS CORPORATION EXPECTED GAS COST RATE CALCULATION

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

		1 10			
SUPPLIER NAME	RES	ERVATION	COMMODITY	MISC.	TOTAL
(A) CITY GATE 1061 7		\$0	\$ 184,955.83	\$0	\$184,956
	\$	7,394.45	0	0 \$	7,394.45
COBRA Pipeline					
TOTAL INTERSTATE PIPELINE SUPPLIERS		\$7,394	\$184,956	\$0	\$192,350
(B) LOCAL PRODUCTION					
TOTAL PRIMARY GAS SUPPLIERS		\$7,394	\$184,956	\$0	\$192,350
TOTAL UTILITY PRODUCTION (ATTACH DETAILS)					
					0
TOTAL EXPECTED GAS COST AMOUNT				_	\$192,350

SCHEDULE II

PURCHASED GAS ADJUSTMENT PAGE 3 OF 5 BRAINARD GAS CORPORATION SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT

DETAILS FOR THE EGC RATE IN EFFECT AS OF JUNE 1, 2008 AND THE

VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2007

JURISDICTIONAL SALES:TWELVE MONTHS ENDED 09/30/07 TOTAL SALES:TWELVE MONTHS ENDED 09/30/07	MCF MCF	14,789 14,789
RATIO OF JURISDICTIONAL SALES TO TOTAL SALES	RATIO	100%
SUPPLIER REFUNDS RECEIVED DURING THREE MONTH PERIOD		\$0
JURISDICTIONAL SHARE OF SUPPLIER REFUNDS RECEIVED		\$0
RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER		
TOTAL JURISDICTIONAL REFUND & RECONCILIATION ADJ.		\$0
INTEREST FACTOR		1.0550
REFUNDS & RECONCILIATION ADJ. INCLUDING INTEREST		\$0
JURISDICTIONAL SALES:TWELVE MONTHS ENDED 09/30/07	MCF	14,789
CURRENT SUPPLIER REFUND & RECONCILIATION ADJ.	\$/MCF	\$0.0000
DETAILS OF REFUNDS / ADJUSTME RECEIVED / ORDERED DURING THE THREE MONTH PERIOD END		
SUPPLIER REFUNDS RECEIVED DURING QUARTER		SEE SCHEDULE II-1 \$0
TOTAL SUPPLIER REFUNDS		\$0
RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER		\$0
TOTAL RECONCILIATION ADJUSTMENTS		\$0

PURCHASED GAS ADJUSTMENT BRAINARD GAS CORPORATION ACTUAL ADJUSTMENT

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

VOL	UME FOR THE TWEI			
		MONTH	MONTH	MONTH
Aleman Transfer and Strategy and the Company of the		Oct-07	Nov-07	Dec-07
PRIMARY GAS SUPPLIES	MCF	435	2,316	2,493
UTILITY PRODUCTION	MCF	0	2,0,0	2, 133
INCLUDABLE PROPANE	MCF	Ö	Ö	Õ
OTHER VOLUMES - SPECIFY	MCF	a	o	o o
STORAGE (NET)=(IN) OUT	MCF	ŭ	•	J
TOTAL SUPPLY VOLUMES	MCF	435	2,316	2,493
PRIMARY GAS SUPPLIES	\$	2,979	16,747	18,624
UTILITY PRODUCTION	\$			
LIFO ADJUSTMENT	\$			
INTEREST ON LIFO ADJUSTMEN	Т \$	0	0	0
OTHER VOLUMES - SPECIFY	\$	0	0	0
STORAGE (NET)=(IN) OUT	\$ \$ \$ \$ \$			
TOTAL SUPPLY COST	\$	2,979	16,747	18,624
HURIEDICTIONAL	MOE	240	4.050	ח בסס
JURISDICTIONAL	MCF	319	1,250	2,588
NON-JURISDICTIONAL	MCF	0	0	0
OTHER VOLUMES (SPECIFY)	MCF	0	0	<u> </u>
TOTAL SALES VOLUME	MCF	319	1,250	2,588
(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	,	\$470	\$6,225	(\$5,915)
BALANCE ADJUSTMENT SCHEDULI	E IV-A			
				(\$697)
AND SECTION OF SECTION	in and original exploration <u>a</u> # E			
COST DIFFERENCE FOR THE THRE	EE MONTH PERIOD			\$83
JURISDICTIONAL SALES:TWELVE		12/31/2007	_	14,789
CHODENT CHA	RTER ACTUAL ADJU	CTMENT		\$0.0056
CURRENT QUA	RIER ACTUAL ADJU	O I MEM I		φυ.υυσ

SCHEDULE IV-A

PURCHASED GAS ADJUSTMENT BRAINARD GAS CORPORATION BALANCE ADJUSTMENT

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DETAILS FOR THE EGC RATE IN EFFECT AS OF MAY 1, 2008

VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2007

	The state of	and the state of t
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 \$.35 SAMERAS 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.		\$5,195
BALANCE ADJUSTMENT FOR THE AA		(\$697)
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 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		\$0
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></u>	\$0
BALANCE ADJUSTMENT FOR THE RA		\$0
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.		\$0
BALANCE ADJUSTMENT FOR THE BA		\$0
TOTAL BALANCE ADJUSTMENT AMOUNT		(\$697)