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

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 August 1, 2008. The enclosed tariff, Twenty-fourth Revised Sheet No. 2 supersedes existing tariff, Twenty-third Revised Sheet No. 2, which is hereby withdrawn.
2. For filing in Case No. 08-206-GA-GCR an original and seven (7) copies of the GCR calculation rates to be effective for billing purposes on August 1, 2008.

Thank you for your attention in this matter.

Sincerely,


Brian M. 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.
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BRAINARD GAS CORP.

P.U.C.O No. 1 Twenty-fourth 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 \$10.9271 will apply to all sales.

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

Issued: July 28, 2008

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

PURCHASED GAS ADJUSTMENT

Brainard Gas Corp

	UNIT	AMOUNT
EXPECTED GAS COST (EGC)	\$/MCF	\$ 10.9400
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)	\$/MCF	\$ (0.1189)
ACTUAL ADJUSTMENT (AA)	\$/MCF	\$ 0.1060
GAS COST RECOVERY RATE (GCR) = EGC + RA + AA	\$/MCF	\$ 10.9271

GAS COST RECOVERY RATE EFFECTIVE DATES: 8/1/08 - 8/31/08

PRIMARY GAS SUPPLIERS EXPECTED GAS COST	\$	\$187,658
UTILITY PRODUCTION EXPECTED GAS COST	\$	\$ -
INCLUDABLE PROPANACE EXPECTED GAS COST	\$	\$ -
TOTAL ANNUAL EXPECTED GAS COST	\$	\$ 187,658
TOTAL ANNUAL SALES	MCF	17,153
EXPECTED GAS COST (EGC) RATE	\$/MCF	\$ 10.9400

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

	UNIT	AMOUNT
CURRENT QRTLY ACTUAL ADJUSTMENT	\$/MCF	\$ 0.1262
PREVIOUS QRTLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	0.0056
2nd PREVIOUS QRTLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.0867)
3rd PREVIOUS QRTLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	0.0609
ACTUAL ADJUSMENT (AA)	\$/MCF	\$ 0.1060

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

DATE FILED: 7/28/07

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 AUGUST 1, 2008 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED MARCH 31, 2008

SUPPLIER NAME	RESERVATION	COMMODITY	MISC.	TOTAL
(A) CITY GATE 1061 7	\$0	\$ 179,081.19	\$0	\$179,081
COBRA Pipeline	\$ 8,576.70	0	0 \$	8,576.70
TOTAL INTERSTATE PIPELINE SUPPLIERS	\$8,577	\$179,081	\$0	\$187,658
(B) LOCAL PRODUCTION				
TOTAL PRIMARY GAS SUPPLIERS	\$8,577	\$179,081	\$0	\$187,658
TOTAL UTILITY PRODUCTION (ATTACH DETAILS)				<u>0</u>
TOTAL EXPECTED GAS COST AMOUNT				<u><u>\$187,658</u></u>

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

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

TRANSACTIONS	UNIT	AMOUNT
JURISDICTIONAL SALES:TWELVE MONTHS ENDED 03/31/08	MCF	17,153
TOTAL SALES:TWELVE MONTHS ENDED 03/31/08	MCF	17,153
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 03/31/08	MCF	17,153
CURRENT SUPPLIER REFUND & RECONCILIATION ADJ.	\$/MCF	\$0.0000

DETAILS OF REFUNDS / ADJUSTMENT

RECEIVED / ORDERED DURING THE THREE MONTH PERIOD ENDED MARCH 31, 2008

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

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

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

		MONTH Jan-08	MONTH Feb-08	MONTH Mar-08
SUPPLY VOLUMES FOR 2008				
PRIMARY GAS SUPPLIES	MCF			
UTILITY PRODUCTION	MCF	6432.8	1725	2721.6
INCLUDABLE PROPANE	MCF	0	0	0
OTHER VOLUMES - SPECIFY	MCF	0	0	0
STORAGE (NET)=(IN) OUT	MCF			
TOTAL SUPPLY VOLUMES	MCF	6,433	1,725	2,722

SUPPLY COSTS FOR 2008				
PRIMARY GAS SUPPLIES	\$	50,706	17,706	27,829
UTILITY PRODUCTION	\$			
LIFO ADJUSTMENT	\$			
INTEREST ON LIFO ADJUSTMENT	\$	0	0	0
OTHER VOLUMES - SPECIFY	\$	0	0	0
STORAGE (NET)=(IN) OUT	\$			
TOTAL SUPPLY COST	\$	50,706	17,706	27,829

SALES VOLUMES				
JURISDICTIONAL	MCF	3,345	3,564	3,001
NON-JURISDICTIONAL	MCF	0	0	0
OTHER VOLUMES (SPECIFY)	MCF	0	0	0
TOTAL SALES VOLUME	MCF	3,345	3,564	3,001

UNIT COSTS FOR 2008				
(SUPPLY \$/SALES MCF)	\$/MCF	\$15.1578	\$4.9683	\$9.2720
LESS:EGC IN EFFECT FOR MONTH	\$/MCF	8.8609	9.3805	10.2150
DIFFERENCE	\$/MCF	\$6.2969	(\$4.4122)	(\$0.9430)
TIMES : JURISDICTIONAL SALES	MCF	3,345	3,564	3,001
MONTHLY COST DIFFERENCE		\$21,064	(\$15,724)	(\$2,830)

BALANCE ADJUSTMENT SCHEDULE IV-A				
				(\$345)

PARTIALS				
COST DIFFERENCE FOR THE THREE MONTH PERIOD				\$2,165
JURISDICTIONAL SALES:TWELVE MONTHS ENDED	3/31/2008			17,153
CURRENT QUARTER ACTUAL ADJUSTMENT				\$0.1262

DETAILS FOR THE EGC RATE IN EFFECT AS OF AUGUST 1, 2008
VOLUME FOR THE TWELVE MONTH PERIOD ENDED MARCH 31, 2008

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.	\$ 1,139.00
LESS : DOLLAR AMOUNT RESULTING FROM THE AA OF \$.0865/MCF AS USED TO COMPUTE THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 17153 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>\$1,484</u>
BALANCE ADJUSTMENT FOR THE AA	<u><u>(\$345)</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>(\$345)</u></u>