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FILE

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

RECEIVED-DOCKETING DIV
2008 DEC -1 PM 12:10
PUCO

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

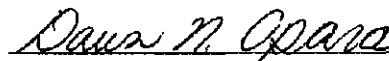
Attn Docketing:

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 December 1, 2008. The enclosed tariff, Twenty-eighth Revised Sheet No. 2 supersedes existing tariff, Twenty-seventh Revised Sheet No. 2, which is hereby withdrawn.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 December 1, 2008.

Thank you for your attention in this matter.

Sincerely,



Dawn N. Opara
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.
Technician SM Date Processed DEC 01 2008

PURCHASED GAS ADJUSTMENT

Brainard Gas Corp

EXPECTED GAS COST (EGC)	\$/MCF	\$	8.2406
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)	\$/MCF	\$	(0.1189)
ACTUAL ADJUSTMENT (AA)	\$/MCF	\$	1.1192
GAS COST RECOVERY RATE (GCR) = EGC + RA + AA	\$/MCF	\$	9.2409

GAS COST RECOVERY RATE EFFECTIVE DATES: 12/1/08 - 12/31/08

PRIMARY GAS SUPPLIERS EXPECTED GAS COST	\$	\$144,149
UTILITY PRODUCTION EXPECTED GAS COST	\$	\$ -
INCLUDABLE PROPANE EXPECTED GAS COST	\$	\$ -
TOTAL ANNUAL EXPECTED GAS COST	\$	\$ 144,149
TOTAL ANNUAL SALES	MCF	17,493
EXPECTED GAS COST (EGC) RATE	\$/MCF	\$ 8.2406

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

CURRENT QTRLY ACTUAL ADJUSTMENT	\$/MCF	\$ 1.0741
PREVIOUS QTRLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	0.1262
2nd PREVIOUS QTRLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	0.0056
3rd PREVIOUS QTRLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.0867)
ACTUAL ADJUSTMENT (AA)	\$/MCF	\$ 1.1192

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

DATE FILED: 11/26/08

BY: Dawn N. Oparsa
Dawn N. Oparsa, Accountant

PURCHASED GAS ADJUSTMENT
BRAINARD GAS CORPORATION
EXPECTED GAS COST RATE CALCULATION

DETAILS FOR THE EGC RATE IN EFFECT AS OF DECEMBER 1, 2008 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2008

SUPPLIER NAME	RESERVATION	COMMODITY	MISC.	TOTAL
(A) CITY GATE 1061 7	\$0	\$ 133,907.22	\$0	\$133,907
COBRA Pipeline	\$ 7,084.80	0	0	\$ 7,084.80
Orwell Trumbull	\$ 3,156.76		\$	3,156.76

TOTAL INTERSTATE PIPELINE SUPPLIERS	\$10,242	\$133,907	\$0	\$144,149
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(B) LOCAL PRODUCTION

TOTAL PRIMARY GAS SUPPLIERS	\$10,242	\$133,907	\$0	\$144,149
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TOTAL UTILITY PRODUCTION (ATTACH DETAILS)

0

TOTAL EXPECTED GAS COST AMOUNT

\$144,149

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

DETAILS FOR THE EGC RATE IN EFFECT AS OF DECEMBER 1, 2008 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2008

JURISDICTIONAL SALES:TWELVE MONTHS ENDED 06/30/08	MCF	17,493
TOTAL SALES:TWELVE MONTHS ENDED 06/30/08	MCF	17,493
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 06/30/08	MCF	<u>17,493</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, 2008

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

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

DETAILS FOR THE EGC RATE IN EFFECT AS OF DECEMBER 1, 2008 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2008

		MONTH Apr-08	MONTH May-08	MONTH Jun-08
SUPPLY VOLUMES				
PRIMARY GAS SUPPLIES	MCF			
UTILITY PRODUCTION	MCF	2,026	1,291	687
INCLUDABLE PROPANE	MCF	0	0	0
OTHER VOLUMES - SPECIFY	MCF	0	0	0
STORAGE (NET)=(IN) OUT	MCF			
TOTAL SUPPLY VOLUMES	MCF	2,026	1,291	687

LIABILITIES				
PRIMARY GAS SUPPLIES	\$	21,889	15,909	8,686
UTILITY PRODUCTION	\$			
LIFO ADJUSTMENT	\$			
INTEREST ON LIFO ADJUSTMENT	\$	0	0	0
OTHER VOLUMES - SPECIFY	\$	0	0	0
STORAGE (NET)=(IN) OUT	\$			
TOTAL SUPPLY COST	\$	21,889	15,909	8,686

SALES VOLUMES				
JURISDICTIONAL	MCF	1,227	780	361
NON-JURISDICTIONAL	MCF	0	0	0
OTHER VOLUMES (SPECIFY)	MCF	0	0	0
TOTAL SALES VOLUME	MCF	1,227	780	361

EGC ADJUSTMENTS				
(SUPPLY \$/SALES MCF)	\$/MCF	\$17.8354	\$20.3911	\$24.0598
LESS:EGC IN EFFECT FOR MONTH	\$/MCF	10.4687	12.5333	13.0064
DIFFERENCE	\$/MCF	\$7.3667	\$7.8578	\$11.0534
TIMES : JURISDICTIONAL SALES	MCF	1,227	780	361
MONTHLY COST DIFFERENCE		\$9,041	\$6,131	\$3,990

BALANCE ADJUSTMENT SCHEDULE IV-A				
				(\$374)

COST DIFFERENCE FOR THE THREE MONTH PERIOD			
JURISDICTIONAL SALES:TWELVE MONTHS ENDED	6/30/2008		\$18,788
			17,493
CURRENT QUARTER ACTUAL ADJUSTMENT			\$1.0741

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

DETAILS FOR THE EGC RATE IN EFFECT AS OF DECEMBER 1, 2008
VOLUME FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 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 \$.00865 /MCF COMPUTE THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 17493 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>\$1,513</u>
BALANCE ADJUSTMENT FOR THE AA	<u><u>(\$374)</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.	\$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 17,493 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.	\$0
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 17,493 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>(\$374)</u></u>

BRAINARD GAS CORP.

P.U.C.O No. 1 Twenty-eighth 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 \$9.2409 will apply to all sales.

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

Issued: November 26, 2008 Effective: for bills rendered on or after December 1, 2008