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

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PUCO

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

RE: Case No. 10-206-GA-GCR and 89-8039-GA-TRF

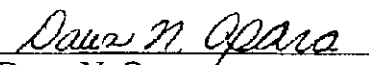
Attn Docketing:

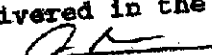
Brainard Gas Corp ("Brainard") herein submits the following:

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 May 1, 2010. The enclosed tariff, Forty-Fifth Revised Sheet No. 2, supersedes existing tariff, Forty-Fourth Revised Sheet No. 2, which is hereby withdrawn.
2. For filing in Case No. 10-206-GA-GCR an original and seven (7) copies of the GCR calculation rates to be effective for billing purposes on May 1, 2010.

Thank you for your attention in this matter.

Sincerely,


Dawn N. Opara
Accountant
Brainard Gas Corp.

This is to certify that the enclosed document is an
accurate and complete reproduction of a case file
document delivered in the regular course of business
Technician  Date Processed 5-3-2010

PURCHASED GAS ADJUSTMENT

Brainard Gas Corp

GAS COST RECOVERY RATE CALCULATION

DETAILS FOR THE EGC RATE IN EFFECT AS OF MAY 1, 2010	UNIT	AMOUNT
EXPECTED GAS COST (EGC)	\$/MCF	\$ 7.0626
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)	\$/MCF	\$ (2.0390)
ACTUAL ADJUSTMENT (AA)	\$/MCF	\$ (2.2774)
GAS COST RECOVERY RATE (GCR) = EGC + RA + AA	\$/MCF	\$ 2.7462

GAS COST RECOVERY RATE EFFECTIVE DATES: 05/1/10 - 05/31/10

EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
PRIMARY GAS SUPPLIERS EXPECTED GAS COST	\$	\$184,074
UTILITY PRODUCTION EXPECTED GAS COST	\$	\$ -
INCLUDABLE PROPANACE EXPECTED GAS COST	\$	\$ -
TOTAL ANNUAL EXPECTED GAS COST	\$	\$ 184,074
TOTAL ANNUAL SALES	MCF	26,063
EXPECTED GAS COST (EGC) RATE	\$/MCF	\$ 7.0626

SUPPLIER REFUND & RECONCILIATION ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
CURRENT QTRLY SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$/MCF	\$ -
PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$/MCF	\$ (2.0390)
2nd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$/MCF	\$ -
3rd PREVIOUS QTRLY REPORTED SUPPLIER REFUND & RECONCILIATION ADJUSTMENT	\$/MCF	\$ -
SUPPLIER REFUND & RECONCILIATION ADJUSTMENT (RA)	\$/MCF	\$ (2.0390)

ACTUAL ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
CURRENT QTRLY ACTUAL ADJUSTMENT	\$/MCF	\$ (0.2112)
PREVIOUS QTRLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.7024)
2nd PREVIOUS QTRLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.7232)
3rd PREVIOUS QTRLY REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.6406)
ACTUAL ADJUSTMENT (AA)	\$/MCF	\$ (2.2774)

THIS MONTHLY REPORT FILED PURSUANT TO ORDER 10-206-GA-GCR OF THE
PUBLIC UTILITIES COMMISSION OF OHIO, DA OCTOBER 11, 1978

DATE FILED: 4/30/10

BY: Dawn N. Opars
Dawn N. Opars, Accountant

PURCHASED GAS ADJUSTMENT
BRAINARD GAS CORPORATION
EXPECTED GAS COST RATE CALCULATION

DETAILS FOR THE EGC RATE IN EFFECT AS OF MAY 1, 2010 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2009

SUPPLIER NAME	EXPECTED GAS COST AMOUNT			TOTAL
	RESERVATION	COMMODITY	MISC.	
<u>PRIMARY GAS SUPPLIERS</u>				
(A) CITY GATE 1061 7		\$0 \$ 169,461.63	\$0	\$169,462
COBRA Pipeline	\$ 11,275.40	0	0 \$	11,275.40
Orwell Trumbull	\$ 3,336.59		\$	3,336.59
TOTAL INTERSTATE PIPELINE SUPPLIERS	\$14,612	\$169,462	\$0	\$184,074
(B) LOCAL PRODUCTION				
TOTAL PRIMARY GAS SUPPLIERS	\$14,612	\$169,462	\$0	\$184,074
<u>UTILITY PRODUCTION</u>				
TOTAL UTILITY PRODUCTION (ATTACH DETAILS)				0
TOTAL EXPECTED GAS COST AMOUNT				\$184,074

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

DETAILS FOR THE EGC RATE IN EFFECT AS OF MAY 1, 2010 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2009

PARTICULARS	UNIT	AMOUNT
JURISDICTIONAL SALES:TWELVE MONTHS ENDED 12/31/09	MCF	26,063
TOTAL SALES:TWELVE MONTHS ENDED 12/31/09	MCF	26,063
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		\$0
TOTAL JURISDICTIONAL REFUND & RECONCILIATION ADJ.		\$0
INTEREST FACTOR		1.0550
REFUNDS & RECONCILIATION ADJ. INCLUDING INTEREST		\$0
JURISDICTIONAL SALES:TWELVE MONTHS ENDED 12/31/09	MCF	26,063
CURRENT SUPPLIER REFUND & RECONCILIATION ADJ.	\$/MCF	\$0.0000

DETAILS OF REFUNDS / ADJUSTMENT RECEIVED / ORDERED DURING THE THREE MONTH PERIOD ENDI		9/30/2009
PARTICULARS (SPECIFY)		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 MAY 1, 2010 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31,

PARTICULARS	UNIT	MONTH Oct-09	MONTH Nov-09	MONTH Dec-09
<u>SUPPLY VOLUME PER BOOKS:</u>				
PRIMARY GAS SUPPLIES	MCF			
UTILITY PRODUCTION	MCF	2,182	1,490	4,828
INCLUDABLE PROPANE	MCF	0	0	0
OTHER VOLUMES - SPECIFY	MCF	0	0	0
STORAGE (NET)=(IN) OUT	MCF	0	0	0
TOTAL SUPPLY VOLUMES	MCF	2,182	1,490	4,828

SUPPLY COST PER BOOKS:

PRIMARY GAS SUPPLIES	\$	14,808	9,595	29,978
UTILITY PRODUCTION	\$			
LIFO ADJUSTMENT	\$			
INTEREST ON LIFO ADJUSTMENT	\$	0	0	0
OTHER VOLUMES - SPECIFY	\$	0	0	0
STORAGE (NET)=(IN) OUT	\$	0	0	0
TOTAL SUPPLY COST	\$	14,808	9,595	29,978

SALES VOLUMES:

JURISDICTIONAL	MCF	1,607	1,907	4,893
NON-JURISDICTIONAL	MCF	0	0	0
OTHER VOLUMES (SPECIFY)	MCF	0	0	0
TOTAL SALES VOLUME	MCF	1,607	1,907	4,893

UNIT BOOK COST OF GAS:

(SUPPLY \$/SALES MCF)	\$/MCF	\$9.2140	\$5.0309	\$6.1273
LESS:EGC IN EFFECT FOR MONTH	\$/MCF	6.5484	6.8524	7.0494
DIFFERENCE	\$/MCF	\$2.6656	(\$1.8215)	(\$0.9221)
TIMES : JURISDICTIONAL SALES	MCF	1,607	1,907	4,893
MONTHLY COST DIFFERENCE		\$4,284	(\$3,474)	(\$4,511)

BALANCE ADJUSTMENT SCHEDULE IV-A

(\$1,804)

PARTICULARS		
COST DIFFERENCE FOR THE THREE MONTH PERIOD		(\$5,505)
JURISDICTIONAL SALES:TWELVE MONTHS ENDED	12/31/2009	26,063
CURRENT QUARTER ACTUAL ADJUSTMENT		(\$0.2112)

DETAILS FOR THE EGC RATE IN EFFECT AS OF MAY 1, 2010

VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2009

PARTICULARS	AMOUNT
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.	\$ 3,747.00
LESS : DOLLAR AMOUNT RESULTING FROM THE AA OF \$.0 0.2130 /MCF COMPUTE THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 26,063 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.	\$5,551
BALANCE ADJUSTMENT FOR THE AA	(<u>\$1,804</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 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.	\$0
BALANCE ADJUSTMENT FOR THE RA	<u>\$0</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 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	<u>\$0</u>
TOTAL BALANCE ADJUSTMENT AMOUNT	(<u>\$1,804</u>)