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December 21, 2010

PUCO

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

RE: Case Nos. 10-207-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 January 1, 2011, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, Sixtieth Revised Sheet Number 30 supersedes existing tariff Fifty-Ninth Revised Sheet 30, which is hereby withdrawn.
2. For filing in Case No. 10-207-GA-GCR, an original plus ten (10) copies of the GCR calculation for the GCR to be effective for billing purposes January 1, 2011.

Very truly yours
EASTERN NATURAL GAS



Kenneth N. Rosselet, Jr.
Regulatory Compliance Officer

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Technician SM Date Processed DEC 21 2010

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

PARTICULARS	UNIT	AMOUNT
Expected Gas Cost (EGC)	\$/MCF	\$ 6.5180
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ 0.5219
Actual Adjustment (AA)	\$/MCF	\$ 1.8520
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 8.8919

Gas Cost Recovery Rate Effective Dates: January 1, 2011 to January 31, 2011

EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	\$	\$ 4,575,612
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 4,575,612
Total Annual Sales	MCF	701,996
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 6.5180

SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
Current Quarterly Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ (0.0074)
Previous Quarterly Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ (0.0074)
Second Previous Quarter Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ (0.0072)
Third Previous Quarter Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ 0.5438
Supplier Refund & Reconciliation Adjustment (RA)	\$/MCF	\$ 0.5219

ACTUAL ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
Current Quarterly Actual Adjustment	\$/MCF	\$ (0.0360)
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.1911)
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.9040
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 1.1751
Actual Adjustment (AA)	\$/MCF	\$ 1.8520

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: December 21, 2010

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 January 1, 2011
Volumes for the Twelve Month Period Ended November 30, 2010.

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)	\$ -	\$ 4,178,998	\$ -	\$ 4,178,998
(D) Ohio Producers (Sch. 1-B)	\$ -	\$ 396,614	\$ -	\$ 396,614
(E) Self Help Arrangements (Sch. 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch. 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 4,575,612	\$ -	\$ 4,575,612
<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				\$ 4,575,612

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

Details for the EGC Rate In Effect As of January 1, 2011
Volumes for the Twelve Month Period Ended November 30, 2010.

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

Atmos Energy Marketing	\$ 6.5180	641,147	\$ 4,178,998
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 4,178,998</u>

Ohio Producers

East Ohio Gas	\$ 6.5180	60,849	\$ 396,614
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 396,614</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 September 30, 2010

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 09/30/2010	MCF	702,043
Total Sales: Twelve Months Ended 09/30/2010	MCF	702,043
Ratio Jurisdictional Sales to Total Sales	Ratio	1:1
Supplier Refunds Received During Three Month Period		\$ (4,922)
Jurisdictional Share of Refunds Received		\$ (4,922)
Reconciliation Adjustments Ordered During Quarter BA over 12 Months		\$ -
Total Jurisdictional Refund and Reconciliation Adjustment		\$ (4,922)
Interest Factor		1.0550
Refunds and Reconciliation Adjustment Including Interest		\$ (5,193)
Jurisdictional Sales Twelve Months Ending 09/30/2010	MCF	702,043
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$ (0.0074)

**Details of Refunds/Adjustments
Received/Ordered During the Three Months Ended 09/30/2010**

Particulars (Specify)	Amount (\$)
<u>Supplier Refunds Received During Quarter</u>	See Sch. II-1
Tennessee Gas Pipeline	\$ 4,922
	\$ -
Total Supplier Refunds	\$ 4,922
<u>Reconciliation Adjustments Ordered During Quarter</u>	\$ -
	\$ -
Total Reconciliation Adjustments Ordered	\$ -

**EASTERN NATURAL GAS COMPANY
PURCHASED GAS ADJUSTMENT
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT
DETAILS OF SUPPLIER REFUNDS**

Details for the Three Months Ended September 30, 2010

MM-YY	Amount
Jul-10	\$ -
Aug-10	\$ -
Sep-10 Tennessee Gas Pipeline	\$ 4,915
Total	<u>\$ 4,915</u>

**EASTERN NATURAL GAS COMPANY
PURCHASED GAS ADJUSTMENT
ACTUAL ADJUSTMENT**

Details for the Three Months Ended September 30, 2010

Particulars	Unit	Month Jul-10	Month Aug-10	Month Sep-10
<u>Supply Volume Per Books</u>				
Primary Supplies	Mcf	5,590	5,273	7,604
Local Production	Mcf	5,745	7,715	7,304
Special Production	Mcf	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	Mcf	-	-	-
Storage Adjustment	Mcf	-	-	-
Total Supply Volumes	Mcf	11,335	12,988	14,908
<u>Supply Costs Per Books</u>				
Primary Supplies	\$	\$ 44,076	\$ 41,844	\$ 50,667
Local Production	\$	38,771	54,718	41,095
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
Total Supply Costs	\$	\$ 82,847	\$ 96,563	\$ 91,762
<u>Sales Volumes</u>				
Jurisdictional	MCF	13,044	11,714	13,307
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	13,044	11,714	13,307
<u>Unit Book Cost of Gas</u>				
(Supply \$ / Sales MCF)	\$/MCF	\$ 6.3512	\$ 8.2437	\$ 6.8956
Less: EGC In Effect for Month	\$/MCF	\$ 7.5620	\$ 6.9100	\$ 7.2840
Difference	\$/MCF	\$ (1.2108)	\$ 1.3337	\$ (0.3884)
Times: Jurisdictional Sales	MCF	13,044	11,714	13,307
Monthly Cost Difference	\$	\$ (15,794)	\$ 15,622	\$ (5,169)
Other Credits	\$	\$ -	\$ -	\$ -
Particulars	Unit	Amount		
Cost Difference for Three Month Period	\$	\$ (5,341)		
Balance Adjustment (Sch. IV)		(19,954)		
Total		\$ (25,295)		
Jurisdictional Sales Twelve Months Ending 09/30/2010	MCF	702,043		
Current Quarter Actual Adjustment	\$/MCF	\$ (0.0360)		

**EASTERN NATURAL GAS COMPANY
PURCHASED GAS ADJUSTMENT
BALANCE ADJUSTMENT**

Details for the Three Months Ended September 30, 2010

Particulars	Amount
<u>Balance Adjustment for the AA</u>	
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	\$ (270,934)
Less:	
Dollar amount resulting from the AA of (\$0.3575) \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of 702,043	\$ (250,980)
Balance Adjustment for the AA	<u>\$ (19,954)</u>
<u>Balance Adjustment for the RA</u>	
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 \$0.0000 \$/Mcf as used to compute RA of the GCR in effect four quarters prior to the currently effective GCR times the jurisdictional sales of 774,042 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>
<u>Balance Adjustment for the BA</u>	
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>\$ (19,954)</u>