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February 24, 2011

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

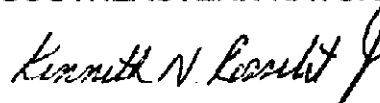
**RE: Case Nos. 11-215-GA-GCR and 89-8025-GA-TRF**

Dear Secretary Jenkins;

Southeastern Natural Gas Company ("Southeastern") herein submits the following:

1. For filing in Case No. 89-8025-GA-TRF, an original plus one (1) copy of its GCR tariff sheet effective for billing purposes on March 1, 2011, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, Sixty-Ninth Revised Sheet Number 25A supersedes existing tariff Sixty-Eighth Revised Sheet 25A, which is hereby withdrawn.
2. For filing in Case No. 11-215-GA-GCR, an original plus ten (10) copies of the GCR calculation for the GCR to be effective for billing purposes March 1, 2011.

Very truly yours  
SOUTHEASTERN NATURAL GAS



Kenneth N. Rosselet, Jr.  
Regulatory Compliance Officer

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                      Date Processed 2/24/11

6. Gas Cost Recovery (GCR)

Applicability. To all sales customers subject to the Gas Cost Recovery (GCR) as determined in accordance with Chapter 4901:1-14, Ohio Administrative Code, (GCR Regulations).

Effective Rate from March 1, 2011 through March 31, 2011  
\$ 0.52856 per Ccf

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Issued: February 24, 2011

Effective: March 1, 2011

Filed Under Authority of Case No. 11-0215-GA-GCR  
Issued by the Public Utilities Commission of Ohio

Issued by Brian R. Jonard, President

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

PARTICULARS	UNIT	AMOUNT
Expected Gas Cost (EGC)	\$/MCF	\$ 6.4810
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ (0.2923)
Actual Adjustment (AA)	\$/MCF	\$ (0.9031)
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 5.2856

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

**EXPECTED GAS COST SUMMARY CALCULATION**

PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	\$	\$ 776,898
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 776,898
Total Annual Sales	MCF	119,873
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 6.4810

**SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION**

PARTICULARS	UNIT	AMOUNT
Current Quarterly Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ -
Previous Quarterly Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ -
Second Previous Quarter Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ -
Third Previous Quarter Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ (0.2923)
Supplier Refund & Reconciliation Adjustment (RA)	\$/MCF	\$ (0.2923)

**ACTUAL ADJUSTMENT SUMMARY CALCULATION**

PARTICULARS	UNIT	AMOUNT
Current Quarterly Actual Adjustment	\$/MCF	\$ (0.0141)
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.6740)
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.1934)
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.0216)
Actual Adjustment (AA)	\$/MCF	\$ (0.9031)

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: February 24, 2011

BY: Brian Jonard  
TITLE: President

**SOUTHEASTERN NATURAL GAS COMPANY  
PURCHASED GAS ADJUSTMENT  
EXPECTED GAS COST RATE CALCULATION**

Details for the EGC Rate In Effect As of March 1, 2011  
Volume for the Twelve Month Period Ended December 31, 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)	\$ -	\$ 776,898	\$ -	\$ 776,898
(D) Ohio Producers (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(E) Self Help Arrangements (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 776,898	\$ -	\$ 776,898
<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				\$ 776,898

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

Details for the EGC Rate In Effect As of March 1, 2011  
Volume for the Twelve Month Period Ended December 31, 2010

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

M & B Services	\$ 6.4810	119,873	\$ 776,898
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 776,898</u>

Ohio Producers

East Ohio Gas	\$ -	-	\$ -
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ -</u>

Self-Help Arrangement

	\$ -	-	\$ -
	\$ -	-	
	\$ -	-	
Total Self-Help Arrangement			<u>\$ -</u>

Special Purchases

Various Sources Price	\$ -	-	\$ -
Includes Transportation	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ -</u>

**SOUTHEASTERN 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	116,481
Total Sales: Twelve Months Ended 9/30/2010	MCF	116,481
Ratio Jurisdictional Sales to Total Sales	Ratio	1:1
Supplier Refunds Received During Three Month Period		\$ -
Jurisdictional Share of Refunds Received		\$ -
Reconciliation Adjustments Ordered During Quarter BA over 12 Months		\$ -
Total Jurisdictional Refund and Reconciliation Adjustment		\$ -
Interest Factor		1.0550
Refunds and Reconciliation Adjustment Including Interest		\$ -
Jurisdictional Sales Twelve Months Ending 09/30/2010	MCF	116,481
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$ -

**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
	\$ -
	-
Total Supplier Refunds	\$ -
<u>Reconciliation Adjustments Ordered During Quarter</u>	
	\$ -
	-
	-
Total Reconciliation Adjustments Ordered	\$ -

**SOUTHEASTERN 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	\$ -
Total	<u>\$ -</u>

**SOUTHEASTERN NATURAL GAS COMPANY  
PURCHASED GAS ADJUSTMENT  
ACTUAL ADJUSTMENT**

Details for the Three Months Ended September 30, 2010

Particulars	Unit	Month Apr-10	Month May-10	Month Jun-10
<b><u>Supply Volume Per Books</u></b>				
Primary Supplies	MCF	1,317	1,499	2,259
Local Production	MCF	-	-	-
Special Production	MCF	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	MCF	-	-	-
Storage Adjustment	MCF	-	-	-
Total Supply Volumes	MCF	1,317	1,499	2,259
<b><u>Supply Costs Per Books</u></b>				
Primary Supplies	\$	9,315	10,688	13,570
Local Production	\$	-	-	-
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
Total Supply Costs	\$	\$ 9,315	\$ 10,688	\$ 13,570
<b><u>Sales Volumes</u></b>				
Jurisdictional	MCF	1,893	1,316	1,502
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	1,893	1,316	1,502
<b><u>Unit Book Cost of Gas</u></b>				
(Supply \$ / Sales MCF)	\$/MCF	\$ 4.9211	\$ 8.1246	\$ 9.0369
Less: EGC In Effect for Month	\$/MCF	\$ 7.5620	\$ 6.9100	\$ 7.2840
Difference	\$/MCF	\$ (2.6409)	\$ 1.2146	\$ 1.7529
Times: Jurisdictional Sales	MCF	1,893	1,316	1,502
Monthly Cost Difference	\$	\$ (4,999)	\$ 1,598	\$ 2,632
Other Credits (See Schs. III-A and III-B)	\$	\$ -	\$ -	\$ -
Particulars	Unit	Amount		
Cost Difference for Three Month Period	\$	\$ (769)		
Balance Adjustment (See Sch. IV)		(875)		
Total		\$ (1,644)		
Jurisdictional Sales Twelve Months Ending 09/30/2010	MCF	116,481		
Current Quarter Actual Adjustment	\$/MCF	\$ (0.0141)		



**SOUTHEASTERN NATURAL GAS COMPANY  
PURCHASED GAS ADJUSTMENT  
BALANCE ADJUSTMENT**

Details for the Three Months Ended September 30, 2010

Particulars	Amount
<b><u>Balance Adjustment for the AA</u></b>	
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	\$ (21,259)
Less: Dollar amount resulting from the AA of <b>(\$0.1750)</b> \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of <b>116,481</b> Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ (20,384)
Balance Adjustment for the AA	<u>\$ (875)</u>
<b><u>Balance Adjustment for the RA</u></b>	
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 _____ \$/Mcf as used to compute RA of the GCR in effect four quarters 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 approximately one year prior to the current rate.	\$ -
Balance Adjustment for the RA	<u>\$ -</u>
<b><u>Balance Adjustment for the BA</u></b>	
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>\$ (875)</u>