

April 21, 2011

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 May 1, 2011, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, Seventy-First Revised Sheet Number 25A supersedes existing tariff Seventieth Revised Sheet 25A, which is hereby withdrawn.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 May 1, 2011.

Very truly yours
SOUTHEASTERN NATURAL GAS

A handwritten signature in dark ink, appearing to read "Kenneth N. Rosselet, Jr.", written in a cursive style.

Kenneth N. Rosselet, Jr.
Regulatory Compliance Officer

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 May 1, 2011 through May 31, 2011
\$ 0.70087 per Ccf

Issued: April 21, 2011

Effective: May 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	\$ 6.7600
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ -
Actual Adjustment (AA)	\$/MCF	\$ 0.2487
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 7.0087

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

EXPECTED GAS COST SUMMARY CALCULATION		
PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	\$	\$ 825,478
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 825,478
Total Annual Sales	MCF	122,112
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 6.7600

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	\$ -
Supplier Refund & Reconciliation Adjustment (RA)	\$/MCF	\$ -

ACTUAL ADJUSTMENT SUMMARY CALCULATION		
PARTICULARS	UNIT	AMOUNT
Current Quarterly Actual Adjustment	\$/MCF	\$ 1.1302
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.0141)
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.6740)
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.1934)
Actual Adjustment (AA)	\$/MCF	\$ 0.2487

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: April 21, 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 May 1, 2011
Volume for the Twelve Month Period Ended February 28, 2011

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)	\$ -	\$ 825,478	\$ -	\$ 825,478
(D) Ohio Producers (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(E) Self Help Arrangements (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 825,478	\$ -	\$ 825,478
<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				\$ 825,478

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

Details for the EGC Rate In Effect As of May 1, 2011
Volume for the Twelve Month Period Ended February 28, 2011

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

M & B Services	\$ 6.7600	122,112	\$ 825,478
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 825,478</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 December 31, 2010

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 12/31/2010	MCF	118,023
Total Sales: Twelve Months Ended 12/31/2010	MCF	118,023
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 12/31/2010	MCF	118,023
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$ -

**Details of Refunds/Adjustments
Received/Ordered During the Three Months Ended 12/31/2010**

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 December 31, 2010

MM-YY	Amount
Oct-10	\$ -
Nov-10	\$ -
Dec-10	\$ -
 Total	 <u>\$ -</u>

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

Details for the Three Months Ended December 31, 2010

Particulars	Unit	Month Oct-10	Month Nov-10	Month Dec-10
<u>Supply Volume Per Books</u>				
Primary Supplies	MCF	4,579	13,444	24,566
Local Production	MCF	-	-	-
Special Production	MCF	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	MCF	-	-	-
Storage Adjustment	MCF	-	-	-
Total Supply Volumes	MCF	4,579	13,444	24,566
<u>Supply Costs Per Books</u>				
Primary Supplies	\$	28,880	77,464	165,501
Local Production	\$	-	-	-
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
Total Supply Costs	\$	\$ 28,880	\$ 77,464	\$ 165,501
<u>Sales Volumes</u>				
Jurisdictional	MCF	2,265	4,491	13,439
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	2,265	4,491	13,439
<u>Unit Book Cost of Gas</u>				
(Supply \$ / Sales MCF)	\$/MCF	\$ 12.7499	\$ 17.2473	\$ 12.3154
Less: EGC In Effect for Month	\$/MCF	\$ 7.0220	\$ 6.5910	\$ 6.9010
Difference	\$/MCF	\$ 5.7279	\$ 10.6563	\$ 5.4144
Times: Jurisdictional Sales	MCF	2,265	4,491	13,439
Monthly Cost Difference	\$	\$ 12,974	\$ 47,862	\$ 72,762
Other Credits (See Schs. III-A and III-B)	\$	\$ -	\$ -	\$ -

Particulars	Unit	Amount
Cost Difference for Three Month Period	\$	\$ 133,598
Balance Adjustment (See Sch. IV)		(205)
Total		\$ 133,393
Jurisdictional Sales Twelve Months Ending 12/31/2010	MCF	118,023
Current Quarter Actual Adjustment	\$/MCF	\$ 1.1302

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

Details for the Three Months Ended December 31, 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	\$ (6,000)
Less: Dollar amount resulting from the AA of (\$0.0491) \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of 118,023 Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ (5,795)
Balance Adjustment for the AA	<u>\$ (205)</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 _____ \$/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>
<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><u>\$ (205)</u></u>

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

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in

Case No(s). 11-0215-GA-GCR

Summary: Report May 2011 GCR electronically filed by Mr. Kenneth N Rosselet on behalf of Southeastern Natural Gas Company