

**FILE**

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

Public Utilities Commission of Ohio  
Docketing - 11th Floor  
180 East Broad Street  
Columbus, Ohio 43215

RE: Case No. 11-206-GA-GCR and 89-8039-GA-TRF

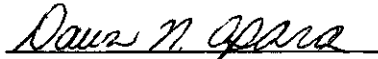
Attn Docketing:

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, 2011. The enclosed tariff, Fifty-Seventh Revised Sheet No. 2, supersedes existing tariff, Fifty-Sixth Revised Sheet No. 2, which is hereby withdrawn.
2. For filing in Case No. 11-206-GA-GCR an original and seven (7) copies of the GCR calculation rates to be effective for billing purposes on May 1, 2011.

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.  
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# PURCHASED GAS ADJUSTMENT

## Brainard Gas Corp

### GAS COST RECOVERY RATE CALCULATION

| DETAILS FOR THE EGC RATE IN EFFECT AS OF MAY 1, 2011 | UNIT          | AMOUNT           |
|--|---------------|------------------|
| EXPECTED GAS COST (EGC)                              | \$/MCF        | \$ 5.7613        |
| SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)   | \$/MCF        | \$ -             |
| ACTUAL ADJUSTMENT (AA)                               | \$/MCF        | \$ 1.1565        |
| <b>GAS COST RECOVERY RATE (GCR) = EGC + RA + AA</b>  | <b>\$/MCF</b> | <b>\$ 6.9178</b> |

GAS COST RECOVERY RATE EFFECTIVE DATES: 5/1/11 - 5/31/11

### EXPECTED GAS COST SUMMARY CALCULATION

| PARTICULARS                             | UNIT   | AMOUNT     |
|---|--------|------------|
| PRIMARY GAS SUPPLIERS EXPECTED GAS COST | \$     | \$176,270  |
| UTILITY PRODUCTION EXPECTED GAS COST    | \$     | \$ -       |
| INCLUDABLE PROPANACE EXPECTED GAS COST  | \$     | \$ -       |
| TOTAL ANNUAL EXPECTED GAS COST          | \$     | \$ 176,270 |
| TOTAL ANNUAL SALES                      | MCF    | 30,596     |
| EXPECTED GAS COST (EGC) RATE            | \$/MCF | \$ 5.7613  |

### SUPPLIER REFUND & RECONCILIATION ADJUSTMENT SUMMARY CALCULATION

| PARTICULARS   | UNIT   | AMOUNT |
|---|--------|--------|
| CURRENT QTRLY SUPPLIER RERUND & 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 | \$ -   |
| SUPPLIER REFUND & RECONCILIATION ADJUSTMENT (RA)                        | \$/MCF | \$ -   |

### ACTUAL ADJUSTMENT SUMMARY CALCULATION

| PARTICULARS                                   | UNIT   | AMOUNT    |
|---|--------|-----------|
| CURRENT QRTLY ACTUAL ADJUSTMENT               | \$/MCF | \$ 0.6796 |
| PREVIOUS QRTLY REPORTED ACTUAL ADJUSTMENT     | \$/MCF | 1.1321    |
| 2nd PREVIOUS QRTLY REPORTED ACTUAL ADJUSTMENT | \$/MCF | (0.0617)  |
| 3rd PREVIOUS QRTLY REPORTED ACTUAL ADJUSTMENT | \$/MCF | (0.5935)  |
| ACTUAL ADJUSTMENT (AA)                        | \$/MCF | \$ 1.1565 |

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

DATE FILED: 4/29/11

BY: Dawn N. Opava  
Dawn N. Opava, Accountant

*Lay Beamed 4/29/11*

**PURCHASED GAS ADJUSTMENT  
BRAINARD GAS CORPORATION  
EXPECTED GAS COST RATE CALCULATION**

DETAILS FOR THE EGC RATE IN EFFECT AS OF MAY 1, 2011 AND THE  
VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2010

| SUPPLIER NAME                                    | EXPECTED GAS COST AMOUNT |                  |            | TOTAL                   |
|--|--------------------------|------------------|------------|-------------------------|
|  | RESERVATION              | COMMODITY        | MISC.      |                         |
| <b>PRIMARY GAS SUPPLIERS</b>                     |                          |                  |            |                         |
| (A) CITY GATE 1061 7                             | \$0                      | \$ 159,005.85    | \$0        | \$159,006               |
| COBRA Pipeline                                   | \$ 13,112.85             | 0                | 0 \$       | 13,112.85               |
| Orwell Trumbull                                  | \$ 4,151.50              |                  | \$         | 4,151.50                |
| <b>TOTAL INTERSTATE PIPELINE SUPPLIERS</b>       | <b>\$17,264</b>          | <b>\$159,006</b> | <b>\$0</b> | <b>\$176,270</b>        |
| <br>(B) LOCAL PRODUCTION                         |                          |                  |            |                         |
| <b>TOTAL PRIMARY GAS SUPPLIERS</b>               | <b>\$17,264</b>          | <b>\$159,006</b> | <b>\$0</b> | <b>\$176,270</b>        |
| <b>UTILITY PRODUCTION</b>                        |                          |                  |            |                         |
| <b>TOTAL UTILITY PRODUCTION (ATTACH DETAILS)</b> |                          |                  |            | <u>0</u>                |
| <b>TOTAL EXPECTED GAS COST AMOUNT</b>            |                          |                  |            | <u><u>\$176,270</u></u> |

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

DETAILS FOR THE EGC RATE IN EFFECT AS OF MAY 1, 2011 AND THE  
VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2010

| <b>PARTICULARS</b>                                       | <b>UNIT</b>   | <b>AMOUNT</b>   |
|--|---------------|-----------------|
| JURISDICTIONAL SALES:TWELVE MONTHS ENDED 12/31/10        | MCF           | 30,596          |
| TOTAL SALES:TWELVE MONTHS ENDED 12/31/10                 | MCF           | 30,596          |
| 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 12/31/10        | MCF           | 30,596          |
| <b>CURRENT SUPPLIER REFUND &amp; RECONCILIATION ADJ.</b> | <b>\$/MCF</b> | <b>\$0.0000</b> |

| <b>DETAILS OF REFUNDS / ADJUSTMENT<br/>RECEIVED / ORDERED DURING THE THREE MONTH PERIOD ENDI</b> |                    | <b>12/31/2010</b> |
|--|--------------------|-------------------|
| <b>PARTICULARS (SPECIFY)</b>   | <b>AMOUNT (\$)</b> |                   |
| <u>SUPPLIER REFUNDS RECEIVED DURING QUARTER</u>  | SEE SCHEDULE II-1  |                   |
|  | \$0                |                   |
| <b>TOTAL SUPPLIER REFUNDS</b>  | \$0                |                   |
| <u>RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER</u>   | \$0                |                   |
| <b>TOTAL RECONCILIATION ADJUSTMENTS</b>  | \$0                |                   |

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

DETAILS FOR THE EGC RATE IN EFFECT AS OF MAY 1, 2011 AND THE  
VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31,

| PARTICULARS   | UNIT       | MONTH<br>Oct-10 | MONTH<br>Nov-10  | MONTH<br>Dec-10 |
|---|------------|-----------------|------------------|-----------------|
| <b><u>SUPPLY VOLUME PER BOOKS:</u></b>                    |            |                 |                  |                 |
| PRIMARY GAS SUPPLIES                                      | MCF        |                 |                  |                 |
| UTILITY PRODUCTION  | MCF        | 1,301           | 5,062            | 6,177           |
| INCLUDABLE PROPANE  | MCF        | 0               | 0                | 0               |
| OTHER VOLUMES - IMBALANCE GAS                             | MCF        | 781             | (3,427)          | 452             |
| REVERSE PRIOR MO. IMBALANCE GAS                           | MCF        | 58              | (781)            | 3,427           |
| <b>TOTAL SUPPLY VOLUMES</b>                               | <b>MCF</b> | <b>2,140</b>    | <b>854</b>       | <b>10,056</b>   |
| <b><u>SUPPLY COST PER BOOKS:</u></b>                      |            |                 |                  |                 |
| PRIMARY GAS SUPPLIES                                      | \$         | 6,535           | 27,326           | 37,115          |
| UTILITY PRODUCTION  | \$         |                 |                  |                 |
| LIFO ADJUSTMENT   | \$         |                 |                  |                 |
| INTEREST ON LIFO ADJUSTMENT                               | \$         | 0               |                  | 0               |
| OTHER VOLUMES - IMBALANCE GAS                             | \$         | 3,149           | (17,478)         | 2,305           |
| REVERSE PRIOR MO. IMBALANCE GAS                           | \$         | 237             | (3,149)          | 17,478          |
| <b>TOTAL SUPPLY COST</b>                                  | <b>\$</b>  | <b>9,921</b>    | <b>6,699</b>     | <b>56,898</b>   |
| <b><u>SALES VOLUMES:</u></b>                              |            |                 |                  |                 |
| JURISDICTIONAL  | MCF        | 1,254           | 2,599            | 5,844           |
| NON-JURISDICTIONAL  | MCF        | 0               | 0                | 0               |
| OTHER VOLUMES (SPECIFY)                                   | MCF        | 0               | 0                | 0               |
| <b>TOTAL SALES VOLUME</b>                                 | <b>MCF</b> | <b>1,254</b>    | <b>2,599</b>     | <b>5,844</b>    |
| <b><u>UNIT BOOK COST OF GAS:</u></b>                      |            |                 |                  |                 |
| (SUPPLY \$/SALES MCF)                                     | \$/MCF     | \$7.9114        | \$2.5773         | \$9.7361        |
| LESS:EGC IN EFFECT FOR MONTH                              | \$/MCF     | 6.3968          | 6.0098           | 5.8868          |
| DIFFERENCE  | \$/MCF     | \$1.5146        | (\$3.4325)       | \$3.8493        |
| TIMES : JURISDICTIONAL SALES                              | MCF        | 1,254           | 2,599            | 5,844           |
| <b>MONTHLY COST DIFFERENCE</b>                            |            | <b>\$1,899</b>  | <b>(\$8,922)</b> | <b>\$22,495</b> |
| <b>BALANCE ADJUSTMENT SCHEDULE IV-A</b>                   |            |                 |                  | <b>\$5,320</b>  |
| <b><u>PARTICULARS</u></b>                                 |            |                 |                  |                 |
| <b>COST DIFFERENCE FOR THE THREE MONTH PERIOD</b>         |            |                 |                  | <b>\$20,792</b> |
| <b>JURISDICTIONAL SALES:TWELVE MONTHS ENDED 9/30/2010</b> |            |                 |                  | <b>30,596</b>   |
| <b>CURRENT QUARTER ACTUAL ADJUSTMENT</b>                  |            |                 |                  | <b>\$0.6796</b> |

DETAILS FOR THE EGC RATE IN EFFECT AS OF MAY 1, 2011 AND THE  
VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2010

| 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.   | \$ (17,352.00)    |
| LESS : DOLLAR AMOUNT RESULTING FROM THE AA OF \$ .0 (0.7024) /MCF COMPUTE THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 30,596 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>(\$21,490)</u> |
| <b>BALANCE ADJUSTMENT FOR THE AA</b>  | <u>\$4,138</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.  | \$1,182           |
| LESS : DOLLAR AMOUNT RESULTING FROM UNIT RATE FOR SUPPLIER REFUNDS AND RECONCILIATION ADJUSTMENTS OF \$2.0390/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 25,282 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>        |
| <b>BALANCE ADJUSTMENT FOR THE RA</b>  | <u>\$1,182</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.   | <u>\$0</u>        |
| <b>BALANCE ADJUSTMENT FOR THE BA</b>  | <u>\$0</u>        |
| <b>TOTAL BALANCE ADJUSTMENT AMOUNT</b>  | <u>\$5,320</u>    |