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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

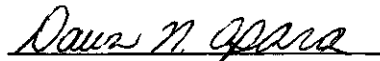
Attn Docketing:

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tariff, Fifty-Seventh Revised Sheet No. 2, supersedes existing tariff, Fifty-Sixth Revised Sheet No. 2, which is hereby withdrawn.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.

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RECEIVED-DOCKETING DIV

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
GAS COST RECOVERY RATE (GCR) = EGC + RA + AA	\$/MCF	\$ 6.9178

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. Opara
Dawn N. Opara, Accountant

Larry Brannard 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

VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2010

SUPPLIER NAME	EXPECTED GAS COST AMOUNT			TOTAL
	RESERVATION	COMMODITY	MISC.	
PRIMARY GAS SUPPLIERS				
(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
TOTAL INTERSTATE PIPELINE SUPPLIERS	\$17,264	\$159,006	\$0	\$176,270
(B) LOCAL PRODUCTION				
TOTAL PRIMARY GAS SUPPLIERS	\$17,264	\$159,006	\$0	\$176,270
UTILITY PRODUCTION				
TOTAL UTILITY PRODUCTION (ATTACH DETAILS)				<u>0</u>
TOTAL EXPECTED GAS COST AMOUNT				\$176,270

**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

PARTICULARS	UNIT	AMOUNT
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
CURRENT SUPPLIER REFUND & RECONCILIATION ADJ.	\$/MCF	\$0.0000

DETAILS OF REFUNDS / ADJUSTMENT	
RECEIVED / ORDERED DURING THE THREE MONTH PERIOD ENDI	12/31/2010
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, 2011 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31,

PARTICULARS	UNIT	MONTH Oct-10	MONTH Nov-10	MONTH Dec-10
<u>SUPPLY VOLUME PER BOOKS:</u>				
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
TOTAL SUPPLY VOLUMES	MCF	2,140	854	10,056
<u>SUPPLY COST PER BOOKS:</u>				
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
TOTAL SUPPLY COST	\$	9,921	6,699	56,898
<u>SALES VOLUMES:</u>				
JURISDICTIONAL	MCF	1,254	2,599	5,844
NON-JURISDICTIONAL	MCF	0	0	0
OTHER VOLUMES (SPECIFY)	MCF	0	0	0
TOTAL SALES VOLUME	MCF	1,254	2,599	5,844
<u>UNIT BOOK COST OF GAS:</u>				
(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
MONTHLY COST DIFFERENCE		\$1,899	(\$8,922)	\$22,495
<u>BALANCE ADJUSTMENT SCHEDULE IV-A</u>				
				\$5,320
<u>PARTICULARS</u>				
COST DIFFERENCE FOR THE THREE MONTH PERIOD				\$20,792
JURISDICTIONAL SALES:TWELVE MONTHS ENDED	9/30/2010			30,596
CURRENT QUARTER ACTUAL ADJUSTMENT				\$0.6796

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.	(21,490)
BALANCE ADJUSTMENT FOR THE AA	\$4,138
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.	\$0
BALANCE ADJUSTMENT FOR THE RA	\$1,182
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	\$0
TOTAL BALANCE ADJUSTMENT AMOUNT	\$5,320