

April 18, 2014

Ms. Barcy F. McNeal. Secretary
Public Utilities Commission of Ohio
180 East Broad Street, 11th Floor
Columbus, Ohio 43266-0573

RE: Case Nos. 14-215-GA-GCR and 89-8025-GA-TRF

Dear Ms. McNeal;

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

1. For filing in Case No. 89-8025-GA-TRF, an original copy of its GCR tariff sheet effective for billing purposes on May 1, 2014, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, One Hundred and Seventh Revised Sheet Number 25A supersedes existing tariff One-Hundred and Sixth Revised Sheet 25A, which is hereby withdrawn.
2. For filing in Case No. 14-215-GA-GCR, an original copy of the GCR calculation for the GCR to be effective for billing purposes May 1, 2014.

Very truly yours
SOUTHEASTERN NATURAL GAS

/s/ *Kenneth N. Rosselet, Jr.*

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, 2014 through May 31, 2014.
\$ 0.54615 per Ccf

Issued: April 18, 2014

Effective: May 1, 2014

Filed Under Authority of Case No. 14-0215-GA-GCR
Issued by the Public Utilities Commission of Ohio

Issued by Andrew G. Duckworth, President Utility Pipeline LTD

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

PARTICULARS	UNIT	AMOUNT
Expected Gas Cost (EGC)	\$/MCF	\$ 6.4460
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ (0.6577)
Actual Adjustment (AA)	\$/MCF	\$ (0.3268)
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 5.4615

Gas Cost Recovery Rate Effective Dates: May 1, 2014 to May 31, 2014

EXPECTED GAS COST SUMMARY CALCULATION		
PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	\$	\$ 973,740
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 973,740
Total Annual Sales	MCF	151,061.2
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 6.4460

SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION		
PARTICULARS	UNIT	AMOUNT
Current Quarterly Supplier Refund & Reconciliation Adjustment	\$/MCF	\$ (0.6577)
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	\$ (0.6577)

ACTUAL ADJUSTMENT SUMMARY CALCULATION		
PARTICULARS	UNIT	AMOUNT
Current Quarterly Actual Adjustment	\$/MCF	\$ (1.0439)
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.0983
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.6358
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.0170)
Actual Adjustment (AA)	\$/MCF	\$ (0.3268)

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 18, 2014

BY: Andrew G. Duckworth
TITLE: President
Utility Pipeline LTD.

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

Details for the EGC Rate In Effect As of May 1, 2014
Estimated Volume for the Twelve Month Period Ended February 28, 2014

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)	\$ -	\$ 973,740	\$ -	\$ 973,740
(D) Ohio Producers (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(E) Self Help Arrangements (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 973,740	\$ -	\$ 973,740
<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				\$ 973,740

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

Details for the EGC Rate In Effect As of May 1, 2014
Estimated Volume for the Twelve Month Period Ended February 28, 2014

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

M & B Services	\$ 6.4460	151,061.2	\$ 973,740
		-	-
Total Other Gas Companies	\$ -	-	<u>\$ 973,740</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, 2013

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 12/31/2013	MCF	151,061.2
Total Sales: Twelve Months Ended 12/31/2013	MCF	151,061.2
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		\$ (94,180)
Total Jurisdictional Refund and Reconciliation Adjustment		<u>\$ (94,180)</u>
Interest Factor		1.0550
Refunds and Reconciliation Adjustment Including Interest		\$ (99,360)
Jurisdictional Sales for the Twelve Months Ended 12/31/2013	MCF	151,061.2
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	<u><u>\$ (0.6577)</u></u>

**Details of Refunds/Adjustments
Received/Ordered During the Three Months Ended 12/31/2013**

Particulars (Specify)	Amount (\$)
<u>Supplier Refunds Received During Quarter</u>	See Sch. II-1
	\$ -
	-
Total Supplier Refunds	<u><u>\$ -</u></u>
<u>Reconciliation Adjustments Ordered During Quarter</u>	
Case No. 13-215-GA-GCR	\$ (94,180.00)
	-
Total Reconciliation Adjustments Ordered	<u><u>\$ (94,180.00)</u></u>

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

Details for the Three Months Ended December 31, 2013

MM-YY	Amount
Oct-13	\$ -
Nov-13	\$ -
Dec-13	\$ -
Total	<u>\$ -</u>

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

Details for the Three Months Ended December 31, 2013

Particulars	Unit	Month Oct-13	Month Nov-13	Month Dec-13
<u>Supply Volume Per Books</u>				
Primary Supplies	MCF	9,507.0	4,006.0	26,419.0
Local Production	MCF	-	-	-
Special Production	MCF	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	MCF	-	-	-
Storage Adjustment	MCF	-	-	-
Total Supply Volumes	MCF	9,507.0	4,006.0	26,419.0
<u>Supply Costs Per Books</u>				
Primary Supplies	\$	\$ 46,219.46	\$ 28,315.79	\$ 131,864.44
Local Production	\$	-	-	-
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
Total Supply Costs	\$	\$ 46,219.46	\$ 28,315.79	\$ 131,864.44
<u>Sales Volumes</u>				
Jurisdictional	MCF	12,316.5	25,470.4	27,018.1
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	12,316.5	25,470.4	27,018.1
<u>Unit Book Cost of Gas</u>				
(Supply \$ / Sales MCF)	\$/MCF	\$ 3.7526	\$ 1.1117	\$ 4.8806
Less: EGC In Effect for Month	\$/MCF	\$ 5.6360	\$ 5.6850	\$ 5.5760
Difference	\$/MCF	\$ (1.8834)	\$ (4.5733)	\$ (0.6954)
Times: Jurisdictional Sales	MCF	12,316.5	25,470.4	27,018.1
Monthly Cost Difference	\$	\$ (23,196.33)	\$ (116,483.43)	\$ (18,788.49)
Other Credits (See Schs. III-A and III-B)	\$	\$ -	\$ -	\$ -
Particulars	Unit	Amount		
Cost Difference for Three Month Period	\$	\$ (158,468.25)		
Balance Adjustment (See Sch. IV)		781.99		
Total		\$ (157,686.26)		
Jurisdictional Sales for the Twelve Months Ended 12/31/2013	MCF	151,061.2		
Current Quarter Actual Adjustment	\$/MCF	\$ (1.0439)		

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

Details for the Three Months Ended December 31, 2013

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	\$ (1,514)
Less: Dollar amount resulting from the AA of <u>\$(0.0152)</u> \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of <u>151,061.2</u> Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ (2,296)
Balance Adjustment for the AA	<u>\$ 782</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 <u>\$0.0000</u> \$/Mcf as used to compute RA of the GCR in effect four quarters prior to the currently effective GCR times the jurisdictional sales of <u>151,061.2</u> 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>\$ 782</u></u>

This foregoing document was electronically filed with the Public Utilities

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in

Case No(s). 14-0215-GA-GCR, 89-8025-GA-TRF

Summary: Tariff May 2014 GCR electronically filed by Mr. Kenneth N Rosselet on behalf of Southeastern Natural Gas Company