March 22, 2016

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

RE: Case Nos. 16-0215-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 April 1, 2015, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, One Hundred and Thirtieth Revised Sheet Number 25A supersedes existing tariff One-Hundred and Twenty-Ninth Revised Sheet 25A, which is hereby withdrawn.

2. For filing in Case No. 16-0215-GA-GCR, an original copy of the GCR calculation for the GCR to be effective for billing purposes April 1, 2016.

Very truly yours
SOUTHEASTERN NATURAL GAS

/s/ Kenneth N. Rosselet, Jr.

Kenneth N. Rosselet, Jr.
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Canton, Ohio 44718
(614) 395-0622
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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 April 1, 2016 through April 30, 2016.
$ 0.42268 per Ccf

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

PARTICULARS	UNIT	AMOUNT
Expected Gas Cost (EGC)	$/MCF	$ 3.6180
Supplier Refund and Reconciliation Adjustment (RA)	$/MCF	$ -
Actual Adjustment (AA)	$/MCF	$ 0.6088
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	$/MCF	$ 4.2268

Gas Cost Recovery Rate Effective Dates: April 1, 2016 thru April 30, 2016

EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	$	$ 490,259
Utility Production Expected Gas Cost	$	$ -
Includable Propane Expected Gas costs	$	$ -
Total Annual Expected Gas Costs	$	$ 490,259
Total Annual Sales	MCF	135,505.4
Expected Gas Costs (EGC) Rate	$/MCF	$ 3.6180

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	$ (0.2412)
Previous Quarterly Reported Actual Adjustment	$/MCF	$ 0.0437
Second Previous Quarterly Reported Actual Adjustment	$/MCF	$ 0.3556
Third Previous Quarterly Reported Actual Adjustment	$/MCF	$ 0.4507
Actual Adjustment (AA)	$/MCF	$ 0.6088

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: March 22, 2016

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 April 1, 2016
Volumes for the Twelve Month Period Ended January 31, 2016

	Expected Gas Cost Amount ($)			
Supplier Name	**Demand**	**Commodity**	**Misc.**	**Total**
Primary Gas Suppliers:				
(A) Interstate Pipeline Suppliers (Sch 1-A)				
	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
Total Interstate Pipeline Suppliers	$ -	$ -	$ -	$ -
(B) Synthetic (Sch 1-A)	$ -		$ -	$ -
(C) Other Gas Companies (Sch 1-B)	$ -	$ 490,259	$ -	$ 490,259
(D) Ohio Producers (Sch 1-B)	$ -	$ -	$ -	$ -
(E) Self Help Arrangements (Sch 1-B)	$ -	$ -	$ -	$ -
(F) Special Purchases (Sch 1 -B)	$ -	$ -	$ -	$ -
Total Primary Gas Suppliers	$ -	$ 490,259	$ -	$ 490,259
Utility Production				
Total Utility Production (Attach Details)				$ -
Includable Propane				
(A) Peak Shaving (Attach Details)				$ -
(B) Volumetric (Attach Detail)				$ -
Total Includable Propane				$ -
Total Expected Gas Cost Amount				$ 490,259

SOUTHEASTERN NATURAL GAS COMPANY
PURCHASED GAS ADJUSTMENT
OTHER PRIMARY SUPPLIERS

Details for the EGC Rate In Effect As of April 1, 2016
Volumes for the Twelve Month Period Ended January 31, 2016

Supplier Name	Unit Rate ($/MCF)	Twelve Month Volume (MCF)	Expected Gas Cost Amount ($)
Other Gas Companies:			
M & B Services	$ 3.6180	135,505.4	$ 490,259
		-	
	$ -	-	
Total Other Gas Companies			$ 490,259
Ohio Producers			
East Ohio Gas	$ -	-	$ -
	$ -	-	
	$ -	-	
Total Other Gas Companies			$ -
Self-Help Arrangement			
	$ -	-	$ -
	$ -	-	
	$ -	-	
Total Self-Help Arrangement			$ -
Special Purchases			
Various Sources Price	$ -	-	$ -
Includes Transportation	$ -	-	
	$ -	-	
Total Other Gas Companies			$ -

SOUTHEASTERN NATURAL GAS COMPANY
PURCHASED GAS ADJUSTMENT
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT

Details for the Three Months Ended December 31, 2015

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 12/31/15	MCF	135,505.4
Total Sales: Twelve Months Ended 12/31/2015	MCF	135,505.4
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 for the Twelve Months Ended 12/31/15	MCF	135,505.4
Current Supplier Refund and Reconciliation Adjustment	$/MCF	$ -

Details of Refunds/Adjustments
Received/Ordered During the Three Months Ended 12/31/2015

Particulars (Specify)	Amount ($)
Supplier Refunds Received During Quarter	See Sch. II-1
	$ -
	-
Total Supplier Refunds	$ -
Reconciliation Adjustments Ordered During Quarter	
	-
Total Reconcilation 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, 2015

MM-YY	Amount
Oct-15	$ -
Nov-15	$ -
Dec-15	$ -
Total	$ -

SOUTHEASTERN NATURAL GAS COMPANY
PURCHASED GAS ADJUSTMENT
ACTUAL ADJUSTMENT

Details for the Three Months Ended December 31, 2015

Particulars	Unit	Month Oct-15	Month Nov-15	Month Dec-15
Supply Volume Per Books				
Primary Supplies	MCF	11,868.6	17,411.8	11,635.4
Local Production	MCF	-	-	-
Special Production	MCF	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	MCF	-	-	-
Storage Adjustment	MCF	-	-	-
Total Supply Volumes	MCF	11,868.6	17,411.8	11,635.4
Supply Costs Per Books				
Primary Supplies	$	$ 52,887.94	$ 67,350.69	$ 47,793.89
Local Production	$	-	-	-
Take or Pay	$	-	-	-
Allocated to S.C. @ 9.79%	$	-	-	-
Storage Costs	$	-	-	-
Storage Adjustment	$	-	-	-
Total Supply Costs	$	$ 52,887.94	$ 67,350.69	$ 47,793.89
Sales Volumes				
Jurisdictional	MCF	8,959.9	14,368.0	28,839.2
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	8,959.9	14,368.0	28,839.2
Unit Book Cost of Gas				
(Supply $ / Sales MCF)	$/MCF	$ 5.9027	$ 4.6875	$ 1.6573
Less: EGC In Effect for Month	$/MCF	$ 4.1280	$ 3.8040	$ 3.8710
Difference	$/MCF	$ 1.7747	$ 0.8835	$ (2.2137)
Times: Jurisdictional Sales	MCF	8,959.9	14,368.0	28,839.2
Monthly Cost Difference	$	$ 15,901.47	$ 12,694.82	$ (63,842.65)
Other Credits (See Schs. III-A and III-B)	$	$ -	$ -	$ -

Particulars	Unit	Amount
Cost Difference for Three Month Period	$	$ (35,246.36)
Balance Adjustment (See Sch. IV)		2,561.66
Total		$ (32,684.70)
Jurisdictional Sales for the Twelve Months Ended 12/31/15	MCF	135,505.4
Current Quarter Actual Adjustment	$/MCF	$ (0.2412)

SOUTHEASTERN NATURAL GAS COMPANY
PURCHASED GAS ADJUSTMENT
BALANCE ADJUSTMENT

Details for the Three Months Ended December 31, 2015

	Particulars		Amount
Balance Adjustment for the AA			
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	$	14,296
Less:	Dollar amount resulting from the AA of **$0.0866** $/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of **135,505.4** Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	$	11,735
	Balance Adjustment for the AA	$	2,562
Balance Adjustment for the RA			
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 **($0.0000)** $/Mcf as used to compute RA of the GCR in effect four quarters prior to the currently effective GCR times the jurisdictional sales of **147,186.8** 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	$	-
Balance Adjustment for the BA			
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	$	-
	Total Balance Adjustment	$	2,562