NATURAL GAS COMPANIES

ANNUAL REPORT

89-8039
Brainard Gas Corp.
Mr. Thomas J. Smith, President
Suite 100 8500 Station Street
Mentor, OH 44060

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO

FOR THE

YEAR ENDED

12/31/2008

Name, title, address and telephone number (including area code) of the peson to be contacted concerning this report.

THOMAS J. SMITH	PRESIDENT	440-974-3770
8500 STATION ST. SUITE 100	MENTOR, OH 44060	

History

Brainard Gas Corporation | Period Ending: 12/31/2008

1. Date of Organization. 06/10/1999

2. Date when operations began. 08/21/1999

3. Under the laws of what Government, State of Territory organized? If more than one, name all.

OHIO

4. If a consolidated or merged company, name all constituent and all merged companies.

N/A

5. Date and authority for each consolidation and each merger.

N/A

6. State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual.

CORPORATION

7. If a reorganized company, given name of original corporation, refer to laws under which it was organized, and state the occasion for the reorganization.

N/A

8. Where are the books and records of the company kept?

8500 STATION ST., SUITE 100
MENTOR, OHIO 44070

9. General description of territory served by respondent.

MIDDLEFIELD, MIDDLEFIELD TOWNSHIP AND PARKMAN OHIO

10. Number of locations within Ohio.

ONE

Facts Pertaining To Control Of Respondents

Brainard Gas Corporation
12/31/2008

1. Did any individual, association, corporation or corporations, control the respondent at close of year?

YES

(a) The form of control, whether sole or joint:

SOLE - RICHARD M. OSBORNE

(b) The name of the controlling corporation or corporations:

N/A

(c) The manner in which control was established

N/A

(d) The extent of control.

N/A

(e) Whether control was direct or indirect:

DIRECT

(f) The name of the intermediary through which control, if indirect, was established

N/A

2. Did any individual, association, or corporation hold control, as trustee over the respondent at the close of the year?

NO

(a) The name of the trustee:

(b) The name of the beneficiary or beneficiaries for whom the trust was maintained:

N/A

Important Changes During the Year

Brainard Gas Corporation

12/31/2008

1. Purchase or sale of entire property, or of a part of property when service teritory is included: Give brief description of each transaction, name of party, date, consideration, and Commission authorization.

NONE

2. Lease of property (to or from another) of the kind covered by the preceding inquiry: To the extent applicable give details corresponding to those required by the preceding inquiry.

NONE

3. Capital stock and debt issued during the year: Identify the securities, give purpose of issuance, date, consideration received and Commission authorization.

NONE

4. Changes in articles of incorporation: Give brief particulars of each change and date.

NONE

5. Other important changes: Give brief particulars of each other important change which is not disclosed elsewhere in this report.

NONE

Voting Powers and Elections

Brainard Gas Corporation

12/31/2008

Name And Address Of Stockholders	Number of Shares Held	Number of Voting	Other Vote Empowered Securities
RICHARD M. OSBORNE 8500 STATION ST., SUITE 100 MENTOR, OH 44060	100	100	0
Total Listed Above:	**100**	**100**	**0**

Board of Directors

Brainard Gas Corporation

12/31/2008

Name Of Director	Address Of Director	Served Continuously From	Term Expired or Current Term Will Expire	No.of Meetings Attended During Year
RICHARD OSBORNE	8500 STATION ST., SUITE 100 MENTOR, OH 44060	April 01, 2006	December 31, 2009	1

Name Of Chairman: RICHARD M. OSBORNE

Name Of Secretary: THOMAS J. SMITH

Number Of Board Meetings: 1

Name Of Director by Charter:

Number Of Directors Required:

PRINCIPAL GENERAL OFFICERS

Brainard Gas Corporation

12/31/2008

Title of General Officer	Department Over Which Jurisdiction is	Name Of Person Holding The Office at End of Year	Office Address (City and State)
PRESIDENT, TREASURER, SECRETARY	ALL	THOMAS J. SMITH	MENTOR, OHIO
CONTROLLER	ALL	BECKY HOWELL	MENTOR, OHIO
VICE PRESIDENT	ALL	GREGORY OSBORNE	MENTOR, OHIO
CHAIRMAN/CEO	ALL	RICHARD OSBORNE	MENTOR, OHIO

Balance Sheet Report

Acct No.	Account Title	Beginning Balance	Ending Balance	Increase or Decrease
TOTAL ASSETS AND OTHER DEBITS				
UTILITY PLANT				
101	Gas Plant in Service	$239,866	$471,771	$231,905
101.1	Property Under Capital Leases	$0	$0	$0
102	Gas Plant Purchased or Sold	$0	$0	$0
103	Experimental Gas Plant Unclassified (Major)	$0	$0	$0
103.1	Gas Plant in Process of Reclassification (nonmajor)	$0	$0	$0
104	Gas Plant Leased to Others	$0	$0	$0
105	Gas Plant Held for Future Use	$0	$0	$0
105.1	Production Prop. Held for Future Use (Major)	$0	$0	$0
106	Completed Constr. Not Classified-Gas (Major)	$0	$0	$0
107	Construction Work in Progress-Gas	$64,859	$0	($64,859)
108	Accum. Prov. For Deprec. Of Gas Util. Plant	($38,862)	($46,566)	($7,704)
110	Accum. Prov. For Deprec., Depletion & Amort. Of G	$0	$0	$0
111	Accum. Prov. For Amort. & Depletion of Gas Util. P	$0	$0	$0
114	Gas Plant Acquisition Adjustments	$0	$0	$0
115	Accum. Prov. For Amort. Of Gas Plant Acquisition A	$0	$0	$0
116	Other Gas Plant Adjustments	$0	$0	$0
117	Gas Stored Underground-Noncurrent (major)	$0	$0	$0
118	Other Utility Plant	$0	$0	$0
119	Accum. Prov. For Deprec. & Amort. Of Other Util. P	$0	$0	$0
TOTAL NET UTILITY PLANT (101-119)		$265,863	$425,205	$159,342
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	$11,583	$11,583	$0
122	Accumulated Prov. For Deprec. & Amort. Of Nonuti	($2,896)	($5,212)	($2,316)
123	Investment in Assoc. Companies (major)	$0	$0	$0
123.1	Investment in Subsidiary Companies (major)	$0	$0	$0
124	Other Investments	$0	$0	$0
125	Sinking Funds (major)	$0	$0	$0
126	Depreciation Funds (major)	$0	$0	$0
128	Other Special Funds (major)	$0	$0	$0
129	Special Funds (nonmajor)	$0	$0	$0
TOTAL OTHER PROPERTY AND INVESTMENTS (121-129)		$8,687	$6,371	($2,316)

Balance Sheet Report

Acct No.	Account Title	Beginning Balance	Ending Balance	Increase or Decrease
CURRENT AND ACCRUED ASSETS				
130	Cash & Working Funds (nonmajor only)	$0	$0	$0
131	Cash (major)	$28,978	$34,602	$5,624
132	Interest Special Deposits (major)	$0	$0	$0
133	Dividend Special Deposits	$0	$0	$0
134	Other Special Deposits	$0	$0	$0
135	Working Funds	$0	$0	$0
136	Temporary Cash Investments	$0	$0	$0
141	Notes Receivable	$0	$0	$0
142	Customer Accounts Receivable	$91,192	$90,233	($959)
143	Other Accounts Receivable	$0	$7,148	$7,148
144	Accum Prov for Uncollectible Accounts (Cr)	($2,000)	($2,000)	$0
145	Notes Receivable from Associated Cos.	$0	$0	$0
146	Accts Receivable from Associated Cos.	$118,229	$0	($118,229)
151	Fuel Stock	$0	$0	$0
152	Fuel Stock Expense Undistributed (major only)	$0	$0	$0
153	Residuals and Extracted Products	$0	$0	$0
154	Plant Materials and Supplies	$18,328	$0	($18,328)
155	Merchandise	$0	$0	$0
156	Other Materials and Supplies	$0	$0	$0
157	Nuclear Materials and Supplies	$0	$0	$0
158	Allowances	$0	$0	$0
163	Store Expense	$0	$0	$0
164.1	Gas Stored Underground-Current	$0	$0	$0
164.2	Liquified Natural Gas Stored	$0	$0	$0
164.3	Liquified Natural Gas Held for Process	$0	$0	$0
164.4	Gas Stored Underground-Current	$0	$0	$0
165	Prepayments	$200	$469	$269
166	Other Advances for Gas	$0	$0	$0
167	Other Advances for Gas (major only)	$0	$0	$0
171	Interest and Dividends Receivable	$0	$0	$0
172	Rents Receivable	$0	$0	$0
173	Accrued Utility Revenues	$0	$4,376	$4,376
174	Misc. Current and Accrued Assets	$0	$0	$0
TOTAL CURRENT ACCRUED ASSETS (130-174)		$254,927	$134,828	($120,099)

Balance Sheet Report

Acct No.	Account Title	Beginning Balance	Ending Balance	Increase or Decrease
DEFERRED DEBITS				
181	Unamortized Debt Discount and Expense	$0	$0	$0
182.1	Extraordinary Property Losses	$0	$0	$0
182.2	Unrecovered Plant & Regulatory Study Cost	$0	$0	$0
182.3	Other Regulatory Assets	$0	$0	$0
183.1	Prelim Nat Gas Survey and Invest Charges	$0	$0	$0
183.2	Other Prelim Survey and Invest Charges	$0	$0	$0
184	Clearing Accounts	$0	$0	$0
185	Temporary Facilities	$0	$0	$0
186	Miscellaneous Deferred Debits	$0	$0	$0
187	Deferred Losses from Disp of Util Plant	$0	$0	$0
188	Research, Devel and Demon Expenditures	$0	$0	$0
189	Unamort Loss on Reacquired Debt	$0	$0	$0
190	Accumulated Deferred Income Taxes	$0	$0	$0
191	Unrecovered Purchased Gas Costs	$5,121	$20,592	$15,471
192.1	Unrecovered Incremental Gas Costs	$0	$0	$0
192.2	Unrecovered Incremental Surcharges	$0	$0	$0
TOTAL DEFERRED DEBITS (181-192.2)		$5,121	$20,592	$15,471
TOTAL ASSETS AND OTHER DEBITS		$534,598	$586,996	$52,398

TOTAL LIABILITIES, CAPITAL AND OTHER CREDITS

PROPRIETORY CAPITAL				
201	Common Stock Issued	$500	$500	$0
202	Common Stock Subscribed	$0	$0	$0
203	Common Stock Liability for Conversion	$0	$0	$0
204	Preferred Stock Issued	$0	$0	$0
205	Preferred Stock Subscribed	$0	$0	$0
206	Preferred Stock Liability for Conversion	$0	$0	$0
207	Premium on Capital Stock	$45,750	$29,595	($16,155)
208	Donations Received from Shareholders	$0	$0	$0
209	Reduction in Par or Stated Value of Stock	$0	$0	$0
210	Gain on Resale/Cancellation of Reacq. Stock	$0	$0	$0
211	Miscellaneous Paid-in Capital	$0	$0	$0
212	Installments Received on Capital Stock	$0	$0	$0
213	Discount on Capital Stock	$0	$0	$0
214	Capital Stock Expense	$0	$0	$0
215	Appropriated Retained Earnings	$0	$0	$0
216	Unappropriated Retained Earnings	$1,732	$0	($1,732)
216.1	Unappropriated Undistributed Subsid Earnings	$0	$0	$0
217	Reacquired Capital Stock	$0	$0	$0
218	Non-Corporate Proprietorship	$0	$0	$0
219	Accumulated Other Comprehensive Income	$0	$0	$0
TOTAL PROPRIETORY CAPITAL (201-218)		$47,982	$30,095	($17,887)

Balance Sheet Report

Acct No.	Account Title	Beginning Balance	Ending Balance	Increase or Decrease
LONG-TERM DEBT				
221	Bonds	$0	$0	$0
222	Reacquired Bonds	$0	$0	$0
223	Advances from Associated Companies	$0	$0	$0
224	Other Long Term Debt	$0	$0	$0
225	Unamort Premium on Long Term Debt	$0	$0	$0
226	Unamort Discount on Long Term Debt-Dr	$0	$0	$0
TOTAL LONG TERM DEBT (221-226)		$0	$0	$0
OTHER NONCURRENT LIABILITIES				
227	Oblig Under Capital Leases-Noncurrent	$0	$0	$0
228.1	Accum Provision for Property Insurance	$0	$0	$0
228.2	Accum Provision for Injuries and Damages	$0	$0	$0
228.3	Accum Provision for Pensions and Benefits	$0	$0	$0
228.4	Accum Miscellaneous Operating Provisions	$0	$0	$0
229	Accum Provision for Rate Refunds	$0	$0	$0
230	Asset Retirement Costs	$6,062	$7,395	$1,333
TOTAL OTHER NONCURRENT LIABILITIES (227-229)		$6,062	$7,395	$1,333
CURRENT ACCRUED LIABILITIES				
231	Notes Payable	$115,398	$98,307	($17,091)
232	Accounts Payable	$132,823	$75,506	($57,317)
233	Notes Payable to Associated Companies	$0	$0	$0
234	Accounts Payable to Associated Companies	$202,364	$308,517	$106,153
235	Customer Deposits	$4,120	$6,045	$1,925
236	Taxes Accrued	$23,535	$50,618	$27,083
237	Interest Accrued	$0	$0	$0
238	Dividends Declared	$0	$0	$0
239	Matured Long Term Debt	$0	$0	$0
240	Matured Interest	$0	$0	$0
241	Tax Collections Payable	$0	$0	$0
242	Miscellaneous Current and Accrued Liabilities	$2,314	$10,513	$8,199
243	Obligations Under Capital Leases-Current	$0	$0	$0
TOTAL CURRENT ACCRUED LIABILITIES (231-243)		$480,554	$549,506	$68,952
DEFERRED CREDITS				
252	Customer Advances for Construction	$0	$0	$0
253	Other Deferred Credits	$0	$0	$0
254	Other Regulatory Liabilities	$0	$0	$0
255	Accumulated Deferred Investment Tax Credits	$0	$0	$0
256	Deferred Gains from Disposal of Utility Plant	$0	$0	$0
257	Unamortized Gain on Reacquisition of Debt	$0	$0	$0
281	Accum. Deferred Income Taxes-Accel Amort	$0	$0	$0
282	Accum. Deferred Income Taxes-Libr Depr	$0	$0	$0
283	Accum. Deferred Income Taxes-Other	$0	$0	$0
TOTAL DEFERRED CREDITS (252-283)		$0	$0	$0

Balance Sheet Report

Acct No.	Account Title	Beginning Balance	Ending Balance	Increase or Decrease
	TOTAL LIABILITIES PLUS PROPRIETORY CAPITAL AND OTHER CREDITS	$534,598	$586,996	$52,398

Notes to Balance Sheet

Acct No	Notes To Balance Sheet

Income Statement Report

Acct No.	Account Title	Revenue Amount	Expense Amount
UTILITY OPERATING INCOME			
400	Operating Revenues	$405,711	
TOTAL OPERATING REVENUE (400)		$405,711	
OPERATING EXPENSES			
401	Operating Expense		$329,206
402	Maintenance Expense		$4,546
403	Depreciation Expense		$7,591
403.1	Depreciation & Depletion Expense		$0
404	Amortization of Limited Term Utility Plant		$0
404.1	Amort. and Depl. of Prod. Nat. Gas Land and Land Rights (major)		$0
404.2	Amort. Of Undergr. Storage Land and Land Rights (major)		$0
404.3	Amort. Of Other Limited-Term Gas Plant (major)		$0
405	Amortization of Other Utility Plant		$0
406	Amortization of Utility Plant - Acq Adj		$0
407.1	Amort. Of Extraordinary Prop. Losses, Unrecov. Plant and Reg. Study		$0
407.2	Amort. Of Conversion Exp.		$0
408.1	Taxes Other Than Income - Util Op Income		$0
409.1	Income Taxes - Utility Operating Income		$500
410.1	Provision for Def Income Tax - Util Op Inc		$0
411.1	Income Taxes Deferred in Prior Years - Cr.		$0
411.10	Accretion Expense to Operating Expenses		$1,331
411.4	ITC Adjustments - Util Operations		$0
TOTAL OPERATING EXPENSES (401-411.4)			$343,174
NET OPERATING INCOME (400) Less (401-411.4)			**$62,537**
OTHER OPERATING INCOME			
411.6	Gains from Disposition of Utility Property	$0	
413	Income from Utility Plant Leased to Others	$0	
414	Gains(Losses) from Disposition of Utility Plant	$0	
TOTAL OTHER OPERATING INCOME (411.6-414)		$0	
OTHER OPERATING DEDUCTIONS			
411.7	Losses from Disposition Of Utility Plant		$0
411.8	(Less) Gains from Disposition of Allowances		$0
411.9	Losses from Disposition of Allowances		$0
TOTAL OTHER OPERATING DEDUCTIONS (411.6-414)			$0
OTHER INCOME			
415	Revenues from Merchandising, Jobbing, Other	$5,030	
417	Income from Nonutility Operations	$0	
418	Nonoperating Rental Income	$0	
418.1	Eq. In Earnings of Sub Co. (major)	$0	
419	Interest and Dividend Income	$0	
421	Miscellaneous Nonoperating Income	$0	
421.1	Gains from Disposition of Property	$0	
TOTAL OTHER INCOME		$5,030	

Income Statement Report

Acct No.	Account Title	Revenue Amount	Expense Amount
OTHER DEDUCTIONS			
416	Costs of Merchandising, Jobbing, Other		$4,056
417.1	Expenses Of Nonutility Operations		$0
419.1	Allowance for Funds Used During Construction		$0
421.2	Loss on Disp. Of Prop.		$0
425	Miscellaneous Amortization		$2,317
426.1	Donations		$0
426.2	Life Insurance		$0
426.3	Penalties		$0
426.4	Expend. For Certain Civic, Political and Related Activities		$0
426.5	Other Ded., Total Other Inc. Deduc., Total Other Income and Deduc.		$0
TOTAL OTHER DEDUCTIONS			$6,373
TAXES ON OTHER INCOME AND DEDUCTIONS			
408.2	Taxes Other Than Income - Oth Inc and Ded		$27,085
409.2	Income Taxes - Oth Inc and Ded		$0
410.2	Provision for Def Income Tax - Oth Inc		$0
411.2	Income Taxes Deferred in Prior Years - Cr.		$0
411.5	Investment Tax Credits Adjustments, Nonutility Operations		$0
420	Investment Tax Credits		$0
TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-420)			$27,085
NET OTHER INCOME AND DEDUCTIONS			($28,428)
INTEREST CHARGES			
427	Interest on Long-Term Debt		$0
428	Amortization of Debt Discount and Expense		$0
428.1	Amortization of Loss on Reacq. Debt		$0
429	Amortization of Premuim on Debt - Cr.		$0
429.1	Amortization of Gain on Reacq. Debt - Cr.		$0
430	Interest on Debt to Associated Companies		$0
431	Other Interest Expense		$6,667
432	AFUDC - Cr.		$0
NET INTEREST CHARGES (427-432)			$6,667
INCOME BEFORE EXTRAORDINARY ITEMS			$27,442
EXTRAORDINARY ITEMS			
409.3	Income Taxes - Extraordinary Items	$0	$0
434	Extraordinary Income	$0	$0
435	Extraordinary Deductions	$0	$0
TOTAL EXTRAORDINARY ITEMS (433-409.3)		$0	$0
NET INCOME			$27,442

Notes to Income Statement

Acct No	Notes To Income Statement

Statement of Retained Earnings - Account 216

Brainard Gas Corporation
12/31/2008

Sub Account	SubAccountTitle	Amount
216	Unappropriated Retained Earnings at the Beginning of the period	$1,732
433	Balance Transferred from Income	$27,442
434	Extraordinary Income	$0
435	Extraordinary Deductions	$0
436	Appropriations of Retained Earnings	$0
437	Dividends Declared - Preferred Stock	$0
438	Dividends Declared - Common Stock	$0
439	Adjustments to Retained Earnings	($29,174)
		$0

Partnership Capital Statement - Account 218

Brainard Gas Corporation

12/31/2008

Account No. 218

Description	Amount
Miscellaneous Credits	$0
Miscellaneous Debits	$0
Net Income (Loss for Year)	$0
Partners' Capital Contributions	$0
Partners' Drawings	$0
Partnership Capital (Beginning of Year)	$0
Total Partnership Capital (End Of Year):	**$0**

Utility Plant In Service - Account 101

Account No 101

Brainard Gas Corporation
12/31/2008

Sub Account No	Sub Account Title	Balance First Of Year	Additions During Year	Retirements During Year	Adjustments Debit Or Credit	Balance End of Year
301	Organization	$0	$0	$0	$0	$0
302	Franchise and Consents	$0	$0	$0	$0	$0
303	Miscellaneous Intangible Plant	$0	$0	$0	$0	$0
304	Land and Land Rights	$0	$0	$0	$0	$0
305	Structures and Improvements	$0	$0	$0	$0	$0
306	Boiler Plant Equipment	$0	$0	$0	$0	$0
307	Other Power Equipment	$0	$0	$0	$0	$0
308	Coke Ovens	$0	$0	$0	$0	$0
309	Producer Gas Equipment	$0	$0	$0	$0	$0
310	Water Gas Generating Equipment	$0	$0	$0	$0	$0
311	Liquefied Petroleum Gas Equipment	$0	$0	$0	$0	$0
312	Oil Gas Generating Equipment	$0	$0	$0	$0	$0
313	Generating Equipment--Other Processes	$0	$0	$0	$0	$0
314	Coal, Coke, And Ash Handling Equipment	$0	$0	$0	$0	$0
315	Catalytic Cracking Equipment	$0	$0	$0	$0	$0
316	Other Reforming Equipment	$0	$0	$0	$0	$0
317	Purification Equipment	$0	$0	$0	$0	$0
318	Residual Refining Equipment	$0	$0	$0	$0	$0
319	Gas Mixing Equipment	$0	$0	$0	$0	$0
320	Other Equipment	$0	$0	$0	$0	$0
325.1	Producing Lands	$0	$0	$0	$0	$0
325.2	Producing Leaseholds	$0	$0	$0	$0	$0
325.3	Gas Rights	$0	$0	$0	$0	$0
325.4	Rights-of-Way	$0	$0	$0	$0	$0

Utility Plant In Service - Account 101

Account No 101

Sub Account No	Sub Account Title	Balance First Of Year	Additions During Year	Retirements During Year	Adjustments Debit Or Credit	Balance End of Year
325.5	Other Land and Land Rights	$0	$0	$0	$0	$0
326	Gas Well Structures	$0	$0	$0	$0	$0
327	Field Compressor Station Structures	$0	$0	$0	$0	$0
328	Field Meas. & Reg. Station Structures	$0	$0	$0	$0	$0
329	Other Structures	$0	$0	$0	$0	$0
330	Producting Gas Wells-Well Construction	$0	$0	$0	$0	$0
331	Producing Gas Wells-Well Equipment	$0	$0	$0	$0	$0
332	Field Lines	$0	$0	$0	$0	$0
333	Field Compressor Station Equipment	$0	$0	$0	$0	$0
334	Field Meas. & Reg. Station Equipment	$0	$0	$0	$0	$0
335	Drilling and Cleaning Equipment	$0	$0	$0	$0	$0
336	Purification Equipment	$0	$0	$0	$0	$0
337	Other Equipment	$0	$0	$0	$0	$0
338	Unsuccessful Exploration & Development Costs	$0	$0	$0	$0	$0
339	Asset Retirement Costs - Production and Gathering	$0	$0	$0	$0	$0
340	Land and Land Rights	$0	$0	$0	$0	$0
341	Structures and Improvements	$0	$0	$0	$0	$0
342	Extraction and Refining Equipment	$0	$0	$0	$0	$0
343	Pipe Lines	$0	$0	$0	$0	$0
344	Extracted Products Storage Equipment	$0	$0	$0	$0	$0
345	Compressor Equipment	$0	$0	$0	$0	$0
346	Gas Meas. & Reg. Equipment	$0	$0	$0	$0	$0
347	Other Equipment	$0	$0	$0	$0	$0
348	Asset Retirement Costs - Extraction	$0	$0	$0	$0	$0
350.1	Land	$0	$0	$0	$0	$0
350.2	Rights-of-Way	$0	$0	$0	$0	$0
351	Structures and Improvements	$0	$0	$0	$0	$0

Utility Plant In Service - Account 101

Account No 101

Sub Account No	Sub Account Title	Balance First Of Year	Additions During Year	Retirements During Year	Adjustments Debit Or Credit	Balance End of Year
352	Wells	$0	$0	$0	$0	$0
352.1	Storage Leaseholds and Rights	$0	$0	$0	$0	$0
352.2	Reservoirs	$0	$0	$0	$0	$0
352.3	Non-recoverable Natural Gas	$0	$0	$0	$0	$0
353	Lines	$0	$0	$0	$0	$0
354	Compressor Station Equipment	$0	$0	$0	$0	$0
355	Measuring and Regulating Equipment	$0	$0	$0	$0	$0
356	Purification Equipment	$0	$0	$0	$0	$0
357	Other Equipment	$0	$0	$0	$0	$0
358	Asset Retirement Costs - Underground Storage	$0	$0	$0	$0	$0
360	Land and Land Rights	$0	$0	$0	$0	$0
361	Structures and Improvements	$0	$0	$0	$0	$0
362	Gas Holders	$0	$0	$0	$0	$0
363	Purification Equipment	$0	$0	$0	$0	$0
363.1	Liquefication Equipment	$0	$0	$0	$0	$0
363.2	Vaporizing Equipment	$0	$0	$0	$0	$0
363.3	Compressor Equipment	$0	$0	$0	$0	$0
363.4	Meas. and Reg. Equipment	$0	$0	$0	$0	$0
363.5	Other Equipment	$0	$0	$0	$0	$0
363.6	Asset Retirement Costs - Other Storage	$0	$0	$0	$0	$0
364.1	Land and Land Rights	$0	$0	$0	$0	$0
364.2	Structures and Improvements	$0	$0	$0	$0	$0
364.3	LNG Processing Terminal Equipment	$0	$0	$0	$0	$0
364.4	LNG Transportation Equipment	$0	$0	$0	$0	$0
364.5	Measuring and Regulating Equipment	$0	$0	$0	$0	$0
364.6	Compressor Station Equipment	$0	$0	$0	$0	$0
364.7	Communications Equipment	$0	$0	$0	$0	$0
364.8	Other Equipment	$0	$0	$0	$0	$0

Utility Plant In Service - Account 101

Account No 101

Sub Account No	Sub Account Title	Balance First Of Year	Additions During Year	Retirements During Year	Adjustments Debit Or Credit	Balance End of Year
364.9	Asset Retirement Costs - LNG Terminaling and Processing	$0	$0	$0	$0	$0
365.1	Land and Land Rights	$0	$0	$0	$0	$0
365.2	Rights-of-Way	$0	$0	$0	$0	$0
366	Structures and Improvements	$0	$0	$0	$0	$0
367	Mains	$0	$0	$0	$0	$0
368	Compressor Station Equipment	$0	$0	$0	$0	$0
369	Measuring and Reg. Sta. Equipment	$0	$0	$0	$0	$0
370	Communication Equipment	$0	$0	$0	$0	$0
371	Other Equipment	$0	$0	$0	$0	$0
372	Asset Retirement Costs - Transmission	$0	$0	$0	$0	$0
374	Land and Land Rights	$0	$0	$0	$0	$0
375	Structures and Improvement	$0	$0	$0	$0	$0
376	Mains	$200,895	$156,174	$0	$0	$357,069
377	Compressor Station Equipment	$0	$0	$0	$0	$0
378	Meas. and Reg. Sta. Equip.-General	$0	$0	$0	$0	$0
379	Meas. and Reg. Sta. Equip.-City Gate	$0	$0	$0	$0	$0
380	Services	$1,326	$23,310	$0	$0	$24,636
381	Meters	$28,036	$52,421	$0	$0	$80,457
382	Meter Installations	$0	$0	$0	$0	$0
383	House Regulators	$9,609	$0	$0	$0	$9,609
384	House Regulator Installations	$0	$0	$0	$0	$0
385	Industrial Meas. and Reg. Sta. Equip.	$0	$0	$0	$0	$0
386	Other Prop. on Customers' Premises	$0	$0	$0	$0	$0
387	Other Equip.	$0	$0	$0	$0	$0
388	Asset Retirement Costs - Distribution	$0	$0	$0	$0	$0
389	Land and Land Rights	$0	$0	$0	$0	$0
390	Structures and Improvements	$0	$0	$0	$0	$0

Utility Plant In Service - Account 101

Account No 101

Sub Account No	Sub Account Title	Balance First Of Year	Additions During Year	Retirements During Year	Adjustments Debit Or Credit	Balance End of Year
391	Office Furniture and Equipment	$0	$0	$0	$0	$0
392	Transportation Equipment	$0	$0	$0	$0	$0
393	Stores Equipment	$0	$0	$0.	$0	$0
394	Tools, Shop and Garage Equipment	$0	$0	$0	$0	$0
395	Laboratory Equipment	$0	$0	$0	$0	$0
396	Power Operated Equipment	$0	$0	$0	$0	$0
397	Communication Equipment	$0	$0	$0	$0	$0
398	Miscellaneous Equipment	$0	$0	$0	$0	$0
399	Other Tangible Property	$0	$0	$0	$0	$0
399.1	Asset Retirement Costs - General	$0	$0	$0	$0	$0
		$239,866	**$231,905**	**$0**	**$0**	**$471,771**

Accumulated Provision For Depreciation - Account 108

Name of Other Item		Accumumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost Of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions Added (h)	Other Additions or Deductions Subtracted (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
Brainard Gas Corporation										
12/31/2008										
301	Organization	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
302	Franchise and Consents	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
303	Miscellaneous Intangible Plant	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
304	Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
305	Structures and Improvements	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
306	Boiler Plant Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
307	Other Power Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
308	Coke Ovens	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
309	Producer Gas Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
310	Water Gas Generating Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
311	Liquefied Petroleum Gas Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
312	Oil Gas Generating Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
313	Generating Equipment–Other Processes	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
314	Coal, Coke, And Ash Handling Equipmei	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
315	Catalytic Cracking Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
316	Other Reforming Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
317	Purification Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
318	Residual Refining Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
319	Gas Mixing Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
320	Other Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
325.1	Producing Lands	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
325.2	Producing Leaseholds	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
325.3	Gas Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
325.4	Rights-of-Way	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
325.5	Other Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
326	Gas Well Structures	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
327	Field Compressor Station Structures	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
328	Field Meas. & Reg. Station Structures	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
329	Other Structures	$0	0.00%	$0	$0	$0	$0	$0	$0	$0

Name of Other Item		Accumumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost Of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions Added (h)	Other Additions or Deductions Subtracted (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
330	Producting Gas Wells-Well Construction	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
331	Producing Gas Wells-Well Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
332	Field Lines	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
333	Field Compressor Station Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
334	Field Meas. & Reg. Station Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
335	Drilling and Cleaning Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
336	Purification Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
337	Other Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
338	Unsuccessful Exploration & Developmer	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
339	Asset Retirement Costs - Production anc	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
340	Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
341	Structures and Improvements	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
342	Extraction and Refining Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
343	Pipe Lines	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
344	Extracted Products Storage Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
345	Compressor Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
346	Gas Meas. & Reg. Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
347	Other Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
348	Asset Retirement Costs - Extraction	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
350.1	Land	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
350.2	Rights-of-Way	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
351	Structures and Improvements	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
352	Wells	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
352.1	Storage Leaseholds and Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
352.2	Reservoirs	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
352.3	Non-recoverable Natural Gas	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
353	Lines	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
354	Compressor Station Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
355	Measuring and Regulating Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
356	Purification Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
357	Other Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
358	Asset Retirement Costs - Underground S	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
360	Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
361	Structures and Improvements	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
362	Gas Holders	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
363	Purification Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0

Name of Other Item		Accumumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost Of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions Added (h)	Other Additions or Deductions Subtracted (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
363.1	Liquefication Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
363.2	Vaporizing Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
363.3	Compressor Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
363.4	Meas. and Reg. Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
363.5	Other Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
363.6	Asset Retirement Costs - Other Storage	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.1	Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.2	Structures and Improvements	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.3	LNG Processing Terminal Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.4	LNG Transportation Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.5	Measuring and Regulating Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.6	Compressor Station Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.7	Communications Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.8	Other Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.9	Asset Retirement Costs - LNG Terminali	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
365.1	Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
365.2	Rights-of-Way	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
366	Structures and Improvements	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
367	Mains	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
368	Compressor Station Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
369	Measuring and Reg. Sta. Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
370	Communication Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
371	Other Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
372	Asset Retirement Costs - Transmission	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
374	Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
375	Structures and Improvement	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
376	Mains	($30,311)	2.88%	($5,515)	$0	$0	$0	$0	$0	($35,826)
377	Compressor Station Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
378	Meas. and Reg. Sta. Equip.-General	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
379	Meas. and Reg. Sta. Equip.-City Gate	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
380	Services	$0	0.00%	($303)	$0	$0	$0	$0	$0	($303)
381	Meters	($5,815)	3.33%	($1,565)	$0	$0	$0	$0	$0	($7,380)
382	Meter Installations	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
383	House Regulators	($2,736)	4.40%	($321)	$0	$0	$0	$0	$0	($3,057)
384	House Regulator Installations	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
385	Industrial Meas. and Reg. Sta. Equip.	$0	0.00%	$0	$0	$0	$0	$0	$0	$0

Name of Other Item		Accumumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost Of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions Added (h)	Other Additions or Deductions Subtracted (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
386	Other Prop. on Customers' Premises	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
387	Other Equip.	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
388	Asset Retirement Costs - Distribution	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
389	Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
390	Structures and Improvements	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
391	Office Furniture and Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
392	Transportation Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
393	Stores Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
394	Tools, Shop and Garage Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
395	Laboratory Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
396	Power Operated Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
397	Communication Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
398	Miscellaneous Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
399	Other Tangible Property	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
399.1	Asset Retirement Costs - General	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
	Total	($38,862)		($7,704)	$0	$0	$0	$0	$0	($46,566)

Accumulated Provision For Depreciation - Reserve Items - Account 108

Account No

Name of Other Item	Accumumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions Added (h)	Other Additions or Deductions Subtracted (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
Sub Total									
Grand Total									$0

Name of Other Item	Accumumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost Of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)-(f) +(g)+(h)-(i)
							Added (h)	Subtracted (i)	

Accumulated Provision For Depreciation - Account 110

Name of Other Item		Accumumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost Of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions Added (h)	Other Additions or Deductions Subtracted (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
Brainard Gas Corporation 12/31/2008										
301	Organization	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
302	Franchise and Consents	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
303	Miscellaneous Intangible Plant	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
304	Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
305	Structures and Improvements	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
306	Boiler Plant Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
307	Other Power Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
308	Coke Ovens	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
309	Producer Gas Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
310	Water Gas Generating Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
311	Liquefied Petroleum Gas Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
312	Oil Gas Generating Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
313	Generating Equipment--Other Processes	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
314	Coal, Coke, And Ash Handling Equipmei	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
315	Catalytic Cracking Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
316	Other Reforming Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
317	Purification Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
318	Residual Refining Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
319	Gas Mixing Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
320	Other Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
325.1	Producing Lands	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
325.2	Producing Leaseholds	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
325.3	Gas Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
325.4	Rights-of-Way	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
325.5	Other Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
326	Gas Well Structures	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
327	Field Compressor Station Structures	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
328	Field Meas. & Reg. Station Structures	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
329	Other Structures	$0	0.00%	$0	$0	$0	$0	$0	$0	$0

Name of Other Item		Accumumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost Of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions Added (h)	Other Additions or Deductions Subtracted (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
330	Producting Gas Wells-Well Construction	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
331	Producing Gas Wells-Well Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
332	Field Lines	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
333	Field Compressor Station Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
334	Field Meas. & Reg. Station Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
335	Drilling and Cleaning Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
336	Purification Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
337	Other Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
338	Unsuccessful Exploration & Developmer	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
339	Asset Retirement Costs - Production anc	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
340	Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
341	Structures and Improvements	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
342	Extraction and Refining Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
343	Pipe Lines	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
344	Extracted Products Storage Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
345	Compressor Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
346	Gas Meas. & Reg. Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
347	Other Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
348	Asset Retirement Costs - Extraction	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
350.1	Land	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
350.2	Rights-of-Way	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
351	Structures and Improvements	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
352	Wells	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
352.1	Storage Leaseholds and Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
352.2	Reservoirs	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
352.3	Non-recoverable Natural Gas	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
353	Lines	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
354	Compressor Station Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
355	Measuring and Regulating Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
356	Purification Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
357	Other Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
358	Asset Retirement Costs - Underground S	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
360	Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
361	Structures and Improvements	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
362	Gas Holders	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
363	Purification Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0

Name of Other Item		Accumumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost Of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions Added (h)	Other Additions or Deductions Subtracted (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
363.1	Liquefication Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
363.2	Vaporizing Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
363.3	Compressor Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
363.4	Meas. and Reg. Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
363.5	Other Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
363.6	Asset Retirement Costs - Other Storage	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.1	Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.2	Structures and Improvements	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.3	LNG Processing Terminal Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.4	LNG Transportation Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.5	Measuring and Regulating Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.6	Compressor Station Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.7	Communications Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.8	Other Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
364.9	Asset Retirement Costs - LNG Terminali	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
365.1	Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
365.2	Rights-of-Way	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
366	Structures and Improvements	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
367	Mains	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
368	Compressor Station Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
369	Measuring and Reg. Sta. Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
370	Communication Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
371	Other Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
372	Asset Retirement Costs - Transmission	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
374	Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
375	Structures and Improvement	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
376	Mains	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
377	Compressor Station Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
378	Meas. and Reg. Sta. Equip.-General	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
379	Meas. and Reg. Sta. Equip.-City Gate	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
380	Services	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
381	Meters	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
382	Meter Installations	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
383	House Regulators	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
384	House Regulator Installations	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
385	Industrial Meas. and Reg. Sta. Equip.	$0	0.00%	$0	$0	$0	$0	$0	$0	$0

Name of Other Item		Accumumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost Of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions Added (h)	Other Additions or Deductions Subtracted (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
386	Other Prop. on Customers' Premises	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
387	Other Equip.	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
388	Asset Retirement Costs - Distribution	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
389	Land and Land Rights	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
390	Structures and Improvements	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
391	Office Furniture and Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
392	Transportation Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
393	Stores Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
394	Tools, Shop and Garage Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
395	Laboratory Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
396	Power Operated Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
397	Communication Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
398	Miscellaneous Equipment	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
399	Other Tangible Property	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
399.1	Asset Retirement Costs - General	$0	0.00%	$0	$0	$0	$0	$0	$0	$0
	Total	$0		$0	$0	$0	$0	$0	$0	$0

Name of Other Item	Accumumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost Of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions Added (h)	Other Additions or Deductions Subtracted (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)

Accumulated Provision For Depreciation - Reserve Items - Account 110

Account No

Name of Other Item	Accumumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions Added (h)	Other Additions or Deductions Subtracted (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
Sub Total									
Grand Total									$0

Special Funds - Account 125

Account No.

Name of Fund (a)	Balance First of Year (b)	Principal Additions Principle (c)	Principal Additions Income (d)	Deductions (e)	Balance End of Year (f)=(b)+(c)+(d)-(e)
Totals					

Special Funds - Account 126

Account No:

Name of Fund (a)	Balance First of Year (b)	Principal Additions Principle (c)	Principal Additions Income (d)	Deductions (e)	Balance End of Year (f)=(b)+(c)+(d)-(e)
Totals					

Special Funds - Account 128

Account No.

Name of Fund (a)	Balance First of Year (b)	Principal Additions Principle (c)	Principal Additions Income (d)	Deductions (e)	Balance End of Year (f)=(b)+(c)+(d)-(e)

Special Funds - Account 129

Account No.

Name of Fund (a)	Balance First of Year (b)	Principal Additions Principle (c)	Principal Additions Income (d)	Deductions (e)	Balance End of Year (f)=(b)+(c)+(d)-(e)

Prepayments - Account 165

Account No: 165

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
Brainard Gas Corporation				
12/31/2008				
Prepaid Expenses	$200	$3,109	$3,309	$0
Prepaid Insurance	$0	$1,126	$657	$469
Totals	**$200**	**$4,235**	**$3,966**	**$469**

Misc. Current and Accrued Assets - Account 174

Account No:

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
Totals				

Extraordinary Property Losses - Account 182.1

Account No:

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
Totals				

Unrecovered Plant and Regulatory Study Costs - Account 182.2

Account No:

	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
Totals				

Miscellaneous Deferred Debits - Account 186

Account No:

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
Totals				

Research Development and Demonstration Expense (major) - Account 188

Account No:

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
Totals				

Capital Stock - Account 201

Acct No. 201

Class Description Of Capital Stock (Common) (a)	Par Or Stated Value Per Share (Common)	Shares Authorized (Common)	Shares Issued Outstanding (Common)	Total Par V alue of Stock Issues	Dividends Declared Per Share For Year (Common)	Total Declared Dividends
Brainard Gas Corporation 12/31/2008						
Common	$1.00	0	500	$500	$0.00	$0
	$1.00	**0**	**500**	**$500**	**$0.00**	**$0**

Capital Stock - Account 204

Acct No. Class Description Of Capital Stock (Common) (a)	Par Or Stated Value Per Share (Preferred) (b)	Shares Authorized (Preferred) (c)	Shares Issued Outstanding (Preferred) (d)	Total Par V alue of Stock Issues (e) = (b) x (d)	Dividends Declared Per Share For Year (Common) (f)	Total Declared Dividends (g)

Long Term Debt - Account 221

AccountNo / Description of Obligation	Beginning Balance (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	Short Term Portion (h)	Long-Term Portion (i)

Long Term Debt - Account 222

Account No Description of obligation	Beginning Balance (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	Short Term Portion (h)	Long-Term Portion (i)

Long Term Debt - Account 223

Account No:	Beginning Balance	Nominal Date of Issue	Date of Maturity	Face Amount Outstanding	Unamortized Premium or Discount	Stated Rate	Yield Rate	Short Term Portion	Long-Term Portion
Description of obligation	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)

Long Term Debt - Account 224

Account No:	Beginning Balance (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	Short Term Portion (h)	Long-Term Portion (i)
Description of Obligation									

Long Term Debt - Account 225

Account No:	Beginning Balance	Nominal Date of Issue	Date of Maturity	Face Amount Outstanding	Unamortized Premium or Discount	Stated Rate	Yield Rate	Short Term Portion	Long-Term Portion
Description of Obligation	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)

Long Term Debt - Account 226

Account No:	Beginning Balance	Nominal Date of Issue	Date of Maturity	Face Amount Outstanding	Unamortized Premium or Discount	Stated Rate	Yield Rate	Short Term Portion	Long-Term Portion
Description of Obligation	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)

Deferred Income Tax - Account 190

Account No

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e) = (b) - (c) + (d)
Total				

Deferred Income Tax - Account 281

Account No

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e) = (b) - (c) + (d)
Total				

Deferred Income Tax - Account 282

Account No

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e) = (b) - (c) + (d)
Total				

Deferred Income Tax - Account 283

Account No

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e) = (b) - (c) + (d)
Total				

Misc. Current and Accrued Liabilities - Account 242

Account No. 242

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e) = (b) - (c) + (d)
Brainard Gas Corporation				
12/31/2008				
Accrued Professional Fees	$0	$16,138	$26,651	$10,513
Accrued Misc. Liabilities	$2,314	$157,835	$155,521	$0
Total	**$2,314**	**$173,973**	**$182,172**	**$10,513**

Gas Operating Revenues

Account No 400

Sub Account No	SubAccountTitle	Cubic Feet Sold Ohio	Cubic Feet Entire System	Revenues Ohio	Revenues Entire System
Brainard Gas Corporation					
12/31/2008					
480	Residential Sales	5,112	5,112	60,874	60,874
481	Commercial & Industrial Sales	20,638	20,638	198,754	198,754
481.1	Commercial Sales (Small)	0	0	0	0
481.2	Industrial Sales (large)	0	0	0	0
482	Other Sales to Public Authorities	0	0	0	0
483	Sales for Resale	0	0	0	0
484	Interdepartmental Sales	0	0	0	0
485	Intracompany Transfers	0	0	0	0
487	Forfeited Discounts	0	0	1,075	1,075
488	Miscellaneous Service Revenues	0	0	9,310	9,310
489	Revenue from Trans of Gas of Others	0	0	135,698	135,698
489.1	Revenues from Transportation of Gas of Others through Gathering Facilities	0	0	0	0
489.2	Revenues from Transportation of Gas of Others through Transmission Facilities	0	0	0	0
489.3	Revenues from Transportation of Gas of Others through Distribution Facilities	0	0	0	0
489.4	Revenues from Storing Gas of Others	0	0	0	0
490	Sales of Prod. Extracted from Nat. Gas	0	0	0	0
491	Rev. from Nat. Gas Processed by Others	0	0	0	0
492	Incidental Gasoline and Oil Sales	0	0	0	0
493	Rent from Gas Property	0	0	0	0
494	Interdepartmental Rents	0	0	0	0
495	Other Gas Revenues	0	0	0	0
496	Provision for Rate Refunds	0	0	0	0

Gas Operating Revenues

Account No 400

Sub Account No	SubAccountTitle	Cubic Feet Sold Ohio	Cubic Feet Entire System	Revenues Ohio	Revenues Entire System
Total Gas Operating Revenues Net of Provision for Refunds (480-496)		25,750	25,750	405,711	405,711

Gas Operating Expense Accounts

Account No 401

Sub Acct No	SubAccountTitle	Ohio	Entire System
Brainard Gas Corporation			
12/31/2008			
700	Operation supervision and engineering	$0	$0
701	Operation labor	$0	$0
702	Boiler fuel	$0	$0
703	Miscellaneous steam expenses	$0	$0
704	Steam transferred-Credit	$0	$0
710	Operation supervision and engineering	$0	$0
711	Steam expenses	$0	$0
712	Other power expenses	$0	$0
713	Coke oven expenses	$0	$0
714	Producer gas expenses	$0	$0
715	Water gas generating expenses	$0	$0
716	Oil gas generating expenses	$0	$0
717	Liquefied petroleum gas expenses	$0	$0
718	Other process production expenses	$0	$0
719	Fuel under coke ovens	$0	$0
720	Producer gas fuel	$0	$0
721	Water gas generator fuel	$0	$0
722	Fuel for oil gas	$0	$0
723	Fuel for liquefied petroleum gas process	$0	$0
724	Other gas fuels	$0	$0
724.1	Fuel	$0	$0
725	Coal carbonized in coke ovens	$0	$0
726	Oil for water gas	$0	$0
727	Oil for oil gas	$0	$0
728	Liquefied petroleum gas	$0	$0
729	Raw materials for other gas processes	$0	$0
729.1	Raw material	$0	$0
730	Residuals expenses	$0	$0
731	Residuals produced-Credit.	$0	$0
732	Purification expenses	$0	$0
733	Gas mixing expenses	$0	$0
734	Duplicate charges--Credit	$0	$0
735	Miscellaneous production expenses	$0	$0
736	Rents	$0	$0
737	Operation supplies and expenses	$0	$0
750	Operation Supv and Eng	$0	$0

Gas Operating Expense Accounts

Account No 401

Sub Acct No	SubAccountTitle	Ohio	Entire System
751	Production Maps and Records	$0	$0
752	Gas Wells Exp	$0	$0
753	Field Lines Exp	$0	$0
754	Field Compress Sta Exp	$0	$0
755	Field Compress Sta Fuel and Pwr	$0	$0
756	Field Meas and Reg Sta Exp	$0	$0
757	Purification Exp	$0	$0
758	Gas Well Royalties	$0	$0
759	Other Expenses	$0	$0
760	Rents	$0	$0
770	Oper Supv and Eng	$0	$0
771	Oper Labor	$0	$0
772	Gas Shrinkage	$0	$0
773	Fuel	$0	$0
774	Power	$0	$0
775	Materials	$0	$0
776	Oper Supplies and Exp	$0	$0
777	Gas Process by Others	$0	$0
778	Royalties on Products Extracted	$0	$0
779	Marketing Ex	$0	$0
780	Products Purchased for Resale	$0	$0
781	Variation in Products Inventory	$0	$0
782	Extracted Prod Used by the Utility-Cr	$0	$0
783	Rents	$0	$0
795	Delay Rents	$0	$0
796	Nonprod Well Drilling	$0	$0
797	Abandoned Leases	$0	$0
798	Other Exploration	$0	$0
799	Natural Gas Purchases	$0	$0
800	Nat Gas Well Head Purchases	$0	$0
800.1	Nat Gas Well Head Purchases, Intracompany Trans	$0	$0
801	Nat Gas Field Line Purchases	$0	$0
802	Nat Gas Gasoline Plant Outlet Purchases	$0	$0
803	Nat Gas Transmission Line Purchases	$0	$0
804	Nat Gas City Gate Purchases	$207,682	$207,682
804.1	Liquefied Nat Gas Purchases	$0	$0
805	Other Gas Purchases	$0	$0
805.1	Purchased Gas Cost Adjust	$(4,358)	$(4,358)
805.2	Incremental Gas Cost Adjust	$0	$0
806	Exchange Gas	$0	$0

Gas Operating Expense Accounts

Account No 401

Sub Acct No	SubAccountTitle	Ohio	Entire System
807.1	Well Exp -Purchased Gas	$0	$0
807.2	Oper of Purchased Gas Meas Sta	$0	$0
807.3	Maint of Purchased Gas Meas Sta	$0	$0
807.4	Purchased Gas Calculations Ex	$0	$0
807.5	Other Purchased Gas Exp	$0	$0
808.1	Gas Withdrawn from Storage-Debit	$0	$0
808.2	Gas Delivered to Storage-Cr	$0	$0
809.1	Withdrawals of Liqu Nat Gas for Process -Debit	$0	$0
809.2	Deliveries of Nat Gas for Process -Cr	$0	$0
810	Gas Used for Compress Sta Fuelr	$0	$0
811	Gas Used for Prod Extract -Cr	$0	$0
812	Gas Used for Other Utility Oper -Cr	$0	$0
812.1	Gas Used in Util Oper -Cr	$0	$0
813	Other Gas Supply Expenses	$0	$0
814	Oper Supv and Eng	$0	$0
815	Maps and Records	$0	$0
816	Wells Exp	$0	$0
817	Lines Exp	$0	$0
818	Compress Sta Exp	$0	$0
819	Compress Sta Fuel and Power	$0	$0
820	Meas and Reg Sta Exp	$0	$0
821	Purification Exp	$0	$0
822	Exploration and Develop	$0	$0
823	Gas Losses	$0	$0
824	Other Exp	$0	$0
825	Storage Well Royalties	$0	$0
826	Rents	$0	$0
827	Operation supplies and expenses	$0	$0
840	Oper Supv and Eng	$0	$0
841	Oper Labor and Exp	$0	$0
842	Rents	$0	$0
842.1	Fuel	$0	$0
842.2	Power	$0	$0
842.3	Gas Losses	$0	$0
844.1	Oper Super and Eng	$0	$0
844.2	LNG Process Terminal Labor and Exp	$0	$0
844.3	Liquefaction Process Labor and Exp	$0	$0
844.4	Liquefach Trans Labor and Exp	$0	$0
844.5	Meas and Reg Labor and Exp	$0	$0
844.6	Compress Station Labor and	$0	$0

Gas Operating Expense Accounts

Account No 401

Sub Acct No	SubAccountTitle	Ohio	Entire System
844.7	Communication System Exp	$0	$0
844.8	System Control and Load Dispatch	$0	$0
845.1	Fuel	$0	$0
845.2	Power	$0	$0
845.3	Rents	$0	$0
845.5	Wharfage Receipts-Cr	$0	$0
845.6	Process Liquefied or Vapor Gas by Others	$0	$0
846.1	Gas Losses	$0	$0
846.2	Other Exp	$0	$0
850	Oper Supv and Eng	$0	$0
851	System Control and Load Dispatch	$0	$0
852	Comm System Exp	$0	$0
853	Compress Sta Labor and Exp	$0	$0
853.1	Compressor stataion fuel and power	$0	$0
854	Gas for Compress Sta Fuel	$0	$0
855	Other Fuel and Power for Compress Sta	$0	$0
856	Mains Exp	$0	$0
857	Meas and Reg Sta Exp	$0	$0
857.1	Operation supplies and expenses	$0	$0
858	Trans and Compress Of Gas by Others	$0	$0
859	Other Exp	$0	$0
860	Rents	$0	$0
870	Oper and Supv and Eng	$925	$925
871	Dist Load Dispatch	$0	$0
872	Compress Station Labor and Exp	$0	$0
873	Compress Sta Fuel and Power	$0	$0
874	Mains and Services Exp	$0	$0
875	Meas and Reg Sta Exp -General	$0	$0
876	Meas and Reg Sta Exp -Industrial	$0	$0
877	Meas and Reg Sta Exp -City Gas Check Sta	$0	$0
878	Meter and House Reg Exp	$0	$0
879	Customer Install Exp	$0	$0
880	Other Exp	$(59)	$(59)
881	Rents	$0	$0
901	Supervision	$0	$0
902	Meter Reading Exp	$0	$0
903	Customer Records and Collection Exp	$0	$0
904	Uncollectible Accts	$1,331	$1,331
905	Misc Customer Accounts EXP	$0	$0
906	Customer service and informational expenses	$0	$0

Gas Operating Expense Accounts

Account No 401

Sub Acct No	SubAccountTitle	Ohio	Entire System
907	Supervision	$0	$0
908	Customer Assist Exp	$0	$0
909	Information and Instructional Exp	$0	$0
910	Misc Cust Serv and Info Exp	$0	$0
911	Supervision	$0	$0
912	Demonstrating and Selling Exp	$0	$0
913	Advertising Exp	$114	$114
916	Misc Sales Exp	$0	$0
917	Sales Expense	$0	$0
920	Admin and Gen Salaries	$0	$0
921	Office Supplies and Other Exp	$1,020	$1,020
922	Admin Exp Trans - Cr	$0	$0
923	Outside Services Employed	$24,631	$24,631
924	Property Insurance	$1,228	$1,228
925	Injuries and Damages	$0	$0
926	Employee Pensions and Benefits	$0	$0
927	Franchise Requirements	$0	$0
928	Reg Comm Exp	$512	$512
929	Duplicate Charges-Cr	$0	$0
930.1	General Advertising Exp	$0	$0
930.2	Misc Ceneral Exp	$96,180	$96,180
931	Rents	$0	$0
Total OperatingExpenses (750-935)		$329,206	$329,206

Gas Maintenance Expense Accounts

Account No 402

Sub Acct No	SubAccountTitle	Ohio	EntireSystem
Brainard Gas Corporation 12/31/2008			
705	Maintenance supervision and engineering	$0	$0
706	Maintenance of structures and improvements	$0	$0
707	Maintenance of boiler plant equipment	$0	$0
708	Maintenance of other steam production plant	$0	$0
740	Maintenance supervision and engineering	$0	$0
741	Maintenance of structures and improvements	$0	$0
742	Maintenance of production equipment	$0	$0
743	Maintenance of production plant	$0	$0
761	Maint Supv and Eng	$0	$0
762	Maint of Struct and Improvmnt	$0	$0
763	Maint of Prod Gas Wells	$0	$0
764	Maint of Field Lines	$0	$0
765	Maint of Field Compress Sta Equip	$0	$0
766	Maint of Field Meas and Reg Station Equip	$0	$0
767	Maint of Purification Equip	$0	$0
768	Maint of Drilling and Cleaning Equip	$0	$0
769	Maint of Other Equip	$0	$0
769.1	Maintenance of other plant	$0	$0
784	Maintenance Supervisor and Eng	$0	$0
785	Maint of Structures and Improvemnts	$0	$0
786	Maint of Extraction and Refining Equip	$0	$0
787	Maint of Pipe Lines	$0	$0
788	Maint of Extracted Products Storage Equip	$0	$0
789	Maint of Compress Equip	$0	$0
790	Maint of Gas Meas and Reg Equip	$0	$0
791	Maint of Other Equip	$0	$0
792	Maintenance of product extraction plant	$0	$0
830	Maint Supv and Eng	$0	$0
831	Maint of Structures and Improvmnt	$0	$0
832	Maint of Reservoirs and Wells	$0	$0
833	Maint of Lines	$0	$0
834	Maint of Compress Station Equip	$0	$0
835	Maint of Meas and Reg Equip	$0	$0
836	Maint of Purification Equip	$0	$0
837	Maint of Other Equip	$0	$0
839	Maint of Local Storge Plant+	$0	$0

Gas Maintenance Expense Accounts

Account No 402

Sub Acct No	SubAccountTitle	Ohio	EntireSystem
843.1	Maint Supv and Eng	$0	$0
843.2	Maint of Structures and Improve	$0	$0
843.3	Maint of Gas Holders	$0	$0
843.4	Maint Of Purification Equip	$0	$0
843.5	Maint of Liquefaction Equip	$0	$0
843.6	Maint of Vaporizing Equip	$0	$0
843.7	Maint of Compress Equip	$0	$0
843.8	Maint of Meas and Reg Equip	$0	$0
843.9	Maint of Other Equip	$0	$0
847.1	Maint Supv and Eng	$0	$0
847.2	Maint of Structures and Improvmnt	$0	$0
847.3	Maint of LNG Process Terminal Equip	$0	$0
847.4	Maint of LNG Trans Equip	$0	$0
847.5	Maint of Meas and Reg Equip	$0	$0
847.6	Maint of Compress Sta Equip	$0	$0
847.7	Maint of Communication Equip	$0	$0
847.8	Maint of Other Equip	$0	$0
861	Maint Supv and Eng	$0	$0
862	Maint of Structures and Improve	$0	$0
863	Maint of Mains	$0	$0
864	Maint of Compressor Station Equip	$0	$0
865	Maint of Meas and Reg Station Equip	$0	$0
866	Maint of Commun Equip	$0	$0
867	Maint of Other Equip	$0	$0
868	Maint of other plant	$0	$0
885	Maint Supv and Eng	$0	$0
886	Maint of Structures and Improvemnts	$0	$0
887	Maint of Mains	$1,665	$1,665
888	Maint of Compress Station Equip	$0	$0
889	Maint of Meas and Reg Sta Equip - Gen	$0	$0
890	Maint of Meas and Reg Sta Equip -Indus	$0	$0
891	Maint of Meas and Reg Sta Equip -City Gate C	$0	$0
892	Maint of Services	$0	$0
892.1	Maintenance of Lines	$0	$0
893	Maint of Meters and House Reg	$0	$0
894	Maint of Other Equip	$2,881	$2,881
933	Transportation expenses	$0	$0
935	Maint of General Plant	$0	$0
Total Maintenance Expense		$4,546	$4,546

Gas Maintenance Expense Accounts

Account No 402

Sub Acct No	SubAccountTitle	Ohio	EntireSystem

Account 142-xx
PIP Customer Acounts Receivable

Month	Beginning Balance	Transfers From Acct 142 and Acct 144	Payment From Customers	Transfers To Acct 186 and 182.3	Other Adjustments	Ending Balance
Brainard Gas Corporation						
12/31/2008						
January	0	0	0	0	0	0
February	0	0	0	0	0	0
March	0	0	0	0	0	0
April	0	0	0	0	0	0
May	0	0	0	0	0	0
June	0	0	0	0	0	0
July	0	0	0	0	0	0
August	0	0	0	0	0	0
September	0	0	0	0	0	0
October	0	0	0	0	0	0
November	0	0	0	0	0	0
December	0	0	0	0	0	0
	0	**0**	**0**	**0**	**0**	**0**

PIP Customer Deferred Accounts Receivable

Brainard Gas Corporation

12/31/2008

1. What time period are PIP Accounts Receivable balances aged prior to transfers to the PIP Deferred account?

2. Do the transfers include Pre-PIP balances?

3. What Account do you record aged PIP in?

Month	Balance At End Of Previous Year PIP Deferred	Transfer From Acct 142_xx	Recover Thru Tariff Rider	Other Items	Ending Balance PIP Deferred (f) = (b+ c + d + e)
January	0	0	0	0	$0
February	0	0	0	0	$0
March	0	0	0	0	$0
April	0	0	0	0	$0
May	0	0	0	0	$0
June	0	0	0	0	$0
July	0	0	0	0	$0
August	0	0	0	0	$0
September	0	0	0	0	$0
October	0	0	0	0	$0
November	0	0	0	0	$0
December	0	0	0	0	$0
		0	0	0	

General Information - Natural Gas

Brainard Gas Corporation
12/31/2008

1. Does the respondent use any process for mixing, reforming or stabilizing the heat content of natural gas?

2. Give location and capacity of mixing, reforming or stabilizing plants.

3. Give a brief description of the process(es) used.

4. Volume of gas mixed, reformed or stabilized, by separate plants

   Plant Number

   Natural Gas Input MCF

   Highest Avg BTU of Input Nat Gas

   LowestAvgBTUofInputNatGas

   MixingorStabilGasInputMCF

   HighestAvgBTUofMixorStabilGas

   LowestAvgBTUofMixorStabilGas

   HighestAvgBTUofMixdorStabildGas

   LowestAvgBTUofMixdorStabildGas

   AnnualOutputofMixdorStabildGasMCF

5.a. Number of acres at beginning of the year.

5.b. Leases taken (acres).

5.c. Leases abandoned (acres).

5.d. Acres purchased.

5.e. Acres sold

5.f. Acres transferred from non-producing.

5.g. Number of acres at end of year.

5.h.1. Number of Producing wells drilled during year:

5.h.2. Number of non-productive wells drilled during year.

5.i. Number of wells drilled deeper during year.

5.j. Number of wells purchased during year.

5.k. Number of wells abandoned during year.

5.l. Number of wells sold during year.

6. Non-Producing Gas Lands and Leaseholds

6.a. Number of acres at beginning of year.

6.b. Number of acres at beginning of year.

6.c. Number of acres abandoned during year.

6.d. Number of acres transferred to producing during year

6.e. Number of acres at close of year.

6.f.1. Number of producing wells drilled during year

6.f.2. Number of non-productive wells drilled during year.

7.a.1. Number of gas wells owned in Ohio:

7.b.1. Number of gas wells owned for the entire company

8. Number of gas wells leased and names of lessors.

Name Of Lessor	Number Of Gas Wells Leased

9. Number of acres under lease in Ohio as of the date of this report.

10. If gas is purchased from other companies during year, state: (attach rider if necessary)

Name Of Company	Number Cubic Feet	Price Per MCF	Amount Paid

11.a. Number of cubic feet produced during the year in Ohio

11.b. Number of cubic feet produced during the year for the entire company.

12.a. Total number of customers as of close of business in December for Ohio:

12.b. Total number of customers as of close of busines in December for entire company:

13. If gas is sold to other gas utility companies during year, state: (attach rider if necessary)

Name Of Company	Number Cubic Feet	Price Per MCF	Amount Paid

14. Number of cubic feet gas brought into Ohio.

15. Number of cubic feet gas sold outside of Ohio.

16. Number of gallons of gasoline produced during the year.

17. Number of new wells drilled during year:

Enter Ohio and Entire Company	Productive	Non Productive	Total
Entire Company	0	0	0
Ohio	0	0	0

Employee Compensation

Brainard Gas Corporation
12/31/2008

Employee P or F	Male	Female	Total	Operation and Maintenance	Construction Wages	Other Wages	Total Compensation for Year Ending December 31
full-time	0	0	0	$0	$0	$0	$0
part-time	0	0	0	$0	$0	$0	$0
Totals	**0**	**0**	**0**	**0**	**0**	**0**	**0**

AFUDC Rate Used During Year and Calculation of Rate

Brainard Gas Corporation
12/31/2008

AFUDC Rate Used During Year:

Calculation AFUDC Rate Used:

Number of Customers

Brainard Gas Corporation
12/31/2008

Type of Customers	Number of Customers
Commercial	42
Industrial	0
Interdepartmental	0
Miscellaneous	0
Other	0
Public Authorities	0
Residential	53
Sales for Resale	0
Special Contract	0
Transportation	29
Ultimate Consumers	0
Total	**124**

Revenue, Customers, Consumption, and Gas Transportation

Brainard Gas Corporation

12/31/2008

Description	Revenue	Sales MCF	Number of Customers	MCF / Month	Revenue/ MCF	Average GCR/MCF
Commercial Sales	$198,754	20,638	42	1,720	$9.63	$0.00
Commercial Transportation	$0	0	0	0	$0.00	$0.00
Industrial Sales	$0	0	0	0	$0.00	$0.00
Industrial Transportation	$0	0	0	0	$0.00	$0.00
Other Sales	$10,386	0	0	0	$0.00	$0.00
Other Transportation	$135,698	0	29	0	$0.00	$0.00
Residential Sales	$60,874	5,112	53	426	$11.91	$0.00
Residential Transportation	$0	0	0	0	$0.00	$0.00
	$405,712	**25,750**	**124**	**2,146**		

Statement of Intrastate Gross Earnings

Brainard Gas Corporation
12/31/2008

Acct No	Account Title	Total Dollars (a)	Interstate Dollars (b)	Intrastate Dollars (3) = (1) -(2)
400	Operating Revenues	405,711	0	405,711
411.6	Gains from Disposition of Utility Property	0	0	0
412	Revenue from Gas Plant Leased to Others	0	0	0
414	Gains(Losses) from Disposition of Utility Plant	0	0	0
415	Revenues from Merchandising, Jobbing, Other	0	0	0
417	Income from Nonutility Operations	0	0	0
418	Nonoperating Rental Income	0	0	0
418.1	Eq. In Earnings of Sub Co. (major)	0	0	0
419	Interest and Dividend Income	0	0	0
421	Miscellaneous Nonoperating Income	0	0	0
421.1	Gains from Disposition of Property	0	0	0
434	Extraordinary Income	0	0	0
483	Sales for Resale	0	0	0
TOTAL		405,711	0	405,711

Contact Persons

Brainard Gas Corporation
12/31/2008

Name, Title, Address, and Phone Number of the Company's Contact Persons to Receive Entries and Orders from the Docketing Division

Name:
THOMAS J. SMITH

Title:
PRESIDENT

Address:
8500 STATION ST., SUITE 100
MENTOR, OH 44060

Phone:
440-974-3770

Name, Title, Address, and Phone Number of Person to whom Invoice should be Directed

Name:
THOMAS J. SMITH

Title:
PRESIDENT

Address:
8500 STATION ST., SUITE 100
MENTOR, OH 44060

Phone:
440-974-3770

Name and Address of the President

President Name
THOMAS J. SMITH

President Address
8500 STATION ST., SUITE 100
MENTOR, OH 44060

VERIFICATION

The foregoing report must be verified by the President or Chief Officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

State of Ohio

County of Lake

Thomas J. Smith makes oath and says that
(Insert here the name of the affiant.)

s/he is President
(Insert here the name of the deponent.)

of Brainard Gas Corporation
(Insert here the exact legal title or name of the respondent.)

that s/he has examined the foregoing report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including January 1, 20 08 to and including December 31, 20 08.

(Signature of affiant.)

State of Ohio

County of Lake

The foregoing was sworn to and subscribed before me, Notary Public, by Julie E. Intihar

in his/her capacity as the (circle one) President/CEO of

Brainard Gas Corporation

NOTARIAL SEAL STATE OF OHIO

JULIE E. DUNBAR - INTIHAR
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES 05/20/12
RECORDED IN LAKE COUNTY

this 28th day of April, 20 09.

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

4/28/2009 3:45:48 PM

in

Case No(s). 09-0001-AU-UNC

Summary: Annual Report Annual Report for Brainard Gas Corp electronically filed by Becky Howell on behalf of Brainard Gas Corp.