

FILE

February 28, 2008

Ms. Renee Jenkins
Secretary
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43266-0573

RE: Case Nos. 08-214-GA-GCR and 89-8020-GA-TRF

Dear Secretary Jenkins;

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

1. For filing in Case No. 89-8020-GA-TRF, an original plus one (1) copy each of its GCR tariff sheets for its Waverly and Hillsboro Divisions effective for billing purposes on March 1, 2008, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, Twentieth Revised Sheet Number 32 supersedes existing Nineteenth Revised Sheet No. 32, which is hereby withdrawn.
2. For filing in Case No. 08-214-GA-GCR, an original plus ten (10) copies each of the GCR calculations for Pike's Hillsboro and Waverly Divisions for the GCR to be effective for billing purposes March 1, 2008.

Very truly yours
PIKE NATURAL GAS COMPANY



Kenneth N. Rosselet, Jr.
Regulatory Compliance Officer

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PUCO

8. 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).

a. Rates for natural gas consumption in accordance with PUCO Case No. 04-1338-GA-UNC

i. Hillsboro Division

1. Effective rate from March 1, 2008 through March 31, 2008
\$ 1.07844 per Ccf

ii. Waverly Division

1. Effective rate from March 1, 2008 through March 31, 2008
\$ 1.09894 per Ccf

PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION
PURCHASED GAS ADJUSTMENT
GAS COST RECOVERY RATE CALCULATION

PARTICULARS	UNIT	AMOUNT
Expected Gas Cost (EGC)	\$/MCF	\$ 10.7800
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ -
Actual Adjustment (AA)	\$/MCF	\$ 0.0044
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 10.7844

Gas Cost Recovery Rate Effective Dates: March 1, 2008 to March 31, 2008.

EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	\$	\$ 4,975,509
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 4,975,509
Total Annual Sales	MCF	461,550
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 10.7800

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	\$ 0.0495
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.8063)
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.6535
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.1077
Actual Adjustment (AA)	\$/MCF	\$ 0.0044

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: February 28, 2008

BY: Brian Jonard
TITLE: President

PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION
PURCHASED GAS ADJUSTMENT
EXPECTED GAS COST RATE CALCULATION

Details for the EGC Rate In Effect As of March 1, 2008.
Volume for the Twelve Month Period Ended January 31, 2008.

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)	\$ -	\$ 4,975,509	\$ -	\$ 4,975,509
(D) Ohio Producers (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(E) Self Help Arrangements (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 4,975,509	\$ -	\$ 4,975,509
<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				\$ 4,975,509

PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION
PURCHASED GAS ADJUSTMENT
OTHER PRIMARY SUPPLIERS

Details for the EGC Rate In Effect As of March 1, 2008.
Volume for the Twelve Month Period Ended January 31, 2008.

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

Atmos Energy Marketing	\$ 10.7800	461,550	\$ 4,975,509
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 4,975,509</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>

**PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION
PURCHASED GAS ADJUSTMENT
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT**

Details for the Three Months Ended September 30, 2007

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 01/31/2008	MCF	461,550
Total Sales: Twelve Months Ended 01/31/2008	MCF	461,550
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 Twelve Months Ending 01/31/2008	MCF	461,550
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$ -

**Details of Refunds/Adjustments
Received/Ordered During the Three Months Ended 09/30/2007**

Particulars (Specify)	Amount (\$)
<u>Supplier Refunds Received During Quarter</u>	See Sch. II-1
	\$ -
	\$ -
Total Supplier Refunds	\$ -
<u>Reconciliation Adjustments Ordered During Quarter</u>	
	\$ -
	\$ -
Total Supplier Refunds	\$ -

**PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION
PURCHASED GAS ADJUSTMENT
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT
DETAILS OF SUPPLIER REFUNDS**

Details for the Three Months Ended September 30, 2007

MM-YY	Amount
Jul-07	\$ -
Aug-07	\$ -
Sep-07	\$ -
Total	<u>\$ -</u>

PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION
PURCHASED GAS ADJUSTMENT
ACTUAL ADJUSTMENT

Details for the Three Months Ended September 30, 2007

Particulars	Unit	Month Jul-07	Month Aug-07	Month Sep-07
<u>Supply Volume Per Books</u>				
Primary Supplies	MCF	7,969	7,913	11,219
Local Production	MCF	-	-	-
Special Production	MCF	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	MCF	-	-	-
Storage Adjustment	MCF	-	-	-
Total Supply Volumes	MCF	7,969	7,913	11,219
<u>Supply Costs Per Books</u>				
Primary Supplies	\$	\$ 71,795	\$ 64,173	\$ 82,810
Local Production	\$	-	-	-
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
Total Supply Costs	\$	\$ 71,795	\$ 64,173	\$ 82,810
<u>Sales Volumes</u>				
Jurisdictional	MCF	6,736	6,883	7,320
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	6,736	6,883	7,320
<u>Unit Book Cost of Gas</u>				
(Supply \$ / Sales MCF)	\$/MCF	\$ 10.6585	\$ 9.3234	\$ 11.3129
Less: EGC In Effect for Month	\$/MCF	\$ 10.1900	\$ 9.8600	\$ 9.9000
Difference	\$/MCF	\$ 0.4685	\$ (0.5366)	\$ 1.4129
Times: Jurisdictional Sales	MCF	6,736	6,883	7,320
Monthly Cost Difference	\$	\$ 3,156	\$ (3,693)	\$ 10,342
Other Credits	\$	\$ -	\$ -	\$ -

Particulars	Unit	Amount
Cost Difference for Three Month Period	\$	\$ 9,805
Balance Adjustment (Sch. IV)		12,963
Total		\$ 22,768
Twelve Month Jurisdictional Sales Ended 09/30/2007	MCF	459,851
Current Quarter Actual Adjustment	\$/MCF	\$ 0.0495

PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION
PURCHASED GAS ADJUSTMENT
BALANCE ADJUSTMENT

Details for the Three Months Ended September 30, 2007

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.	\$ (263,775)
Less: Dollar amount resulting from the AA of (\$0.6018) \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of 459,851 Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ (276,738)
Balance Adjustment for the AA	<u>\$ 12,963</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 _____ \$/Mcf as used to compute RA of the GCR in effect four quarters 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 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	\$ -
Balance Adjustment for the BA	<u>\$ -</u>
Total Balance Adjustment	<u>\$ 12,963</u>

PIKE NATURAL GAS COMPANY - WAVERLY DIVISION
PURCHASED GAS ADJUSTMENT
GAS COST RECOVERY RATE CALCULATION

PARTICULARS	UNIT	AMOUNT
Expected Gas Cost (EGC)	\$/MCF	\$ 10.0500
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ -
Actual Adjustment (AA)	\$/MCF	\$ 0.9394
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 10.9894

Gas Cost Recovery Rate Effective Dates: March 1, 2008 to March 31, 2008.

EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	\$	\$ 3,868,677
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 3,868,677
Total Annual Sales	MCF	384,943
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 10.0500

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	\$ (0.1788)
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.3257)
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 1.2949
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.1490
Actual Adjustment (AA)	\$/MCF	\$ 0.9394

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: February 28, 2008

BY: Brian Jonard
TITLE: President

PIKE NATURAL GAS COMPANY - WAVERLY DIVISION
PURCHASED GAS ADJUSTMENT
EXPECTED GAS COST RATE CALCULATION

Details for the EGC Rate In Effect As of March 1, 2008
Volume for the Twelve Month Period Ended January 31, 2008

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)	\$ -	\$ 3,868,677	\$ -	\$ 3,868,677
(D) Ohio Producers (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(E) Self Help Arrangements (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 3,868,677	\$ -	\$ 3,868,677
<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				\$ 3,868,677

**PIKE NATURAL GAS COMPANY - WAVERLY DIVISION
PURCHASED GAS ADJUSTMENT
OTHER PRIMARY SUPPLIERS**

Details for the EGC Rate In Effect As of March 1, 2008
Volume for the Twelve Month Period Ended January 31, 2008

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

Atmos Energy Marketing	\$ 10.0500	384,943	\$ 3,868,677
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 3,868,677</u>

Ohio Producers

	\$ -	-	\$ -
	\$ -	-	
	\$ -	-	
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>

**PIKE NATURAL GAS COMPANY - WAVERLY DIVISION
PURCHASED GAS ADJUSTMENT
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT**

Details for the Three Months Ended September 30, 2007

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 01/31/2008	MCF	384,943
Total Sales: Twelve Months Ended 01/31/2008	MCF	384,943
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 Twelve Months Ending 01/31/2008	MCF	384,943
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$ -

**Details of Refunds/Adjustments
Received/Ordered During the Three Months Ended 09/30/2007**

Particulars (Specify)	Amount (\$)
<u>Supplier Refunds Received During Quarter</u>	See Sch. II-1
	\$ -
	\$ -
Total Supplier Refunds	\$ -
<u>Reconciliation Adjustments Ordered During Quarter</u>	
	\$ -
	\$ -
Total Supplier Refunds	\$ -

**PIKE NATURAL GAS COMPANY - WAVERLY DIVISION
PURCHASED GAS ADJUSTMENT
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT
DETAILS OF SUPPLIER REFUNDS**

Details for the Three Months Ended September 30, 2007

MM-YY	Amount
Jul-07	\$ -
Aug-07	\$ -
Sep-07	\$ -
Total	<u>\$ -</u>

PIKE NATURAL GAS COMPANY - WAVERLY DIVISION
PURCHASED GAS ADJUSTMENT
ACTUAL ADJUSTMENT

Details for the Three Months Ended September 30, 2007

Particulars	Unit	Month Jul-07	Month Aug-07	Month Sep-07
<u>Supply Volume Per Books</u>				
Primary Supplies	MCF	2,099	7,913	9,210
Local Production	MCF	-	-	-
Special Production	MCF	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	MCF	-	-	-
Storage Adjustment	MCF	-	-	-
Total Supply Volumes	MCF	2,099	7,913	9,210

Supply Costs Per Books

Primary Supplies	\$	\$ 19,026	\$ 64,173	\$ 68,498
Local Production	\$	-	-	-
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
Total Supply Costs	\$	\$ 19,026	\$ 64,173	\$ 68,498

Sales Volumes

Jurisdictional	MCF	7,413	7,816	7,924
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	7,413	7,816	7,924

Unit Book Cost of Gas

(Supply \$ / Sales MCF)	\$/MCF	\$ 2.5665	\$ 8.2105	\$ 8.6444
Less: EGC In Effect for Month	\$/MCF	\$ 10.1900	\$ 9.8600	\$ 9.6500
Difference	\$/MCF	\$ (7.6235)	\$ (1.6495)	\$ (1.0056)
Times: Jurisdictional Sales	MCF	7,413	7,816	7,924
Monthly Cost Difference	\$	\$ (56,513)	\$ (12,892)	\$ (7,968)
Other Credits	\$	\$ -	\$ -	\$ -

Particulars	Unit	Amount
Cost Difference for Three Month Period	\$	\$ (77,373)
Balance Adjustment (Sch. IV)		\$ 8,031
Total		\$ (69,342)
Twelve Month Jurisdictional Sales Ended 09/30/2007	MCF	387,908
Current Quarter Actual Adjustment	\$/MCF	\$ (0.1788)

**PIKE NATURAL GAS COMPANY - WAVERLY DIVISION
PURCHASED GAS ADJUSTMENT
BALANCE ADJUSTMENT**

Details for the Three Months Ended September 30, 2007

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.	\$ (121,647)
Less: Dollar amount resulting from the AA of (\$0.3343) \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of 387,908 Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ (129,678)
Balance Adjustment for the AA	<u>\$ 8,031</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 _____ \$/Mcf as used to compute RA of the GCR in effect four quarters 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 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	\$ -
Balance Adjustment for the BA	<u>\$ -</u>
Total Balance Adjustment	<u><u>\$ 8,031</u></u>