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November 24, 2009

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

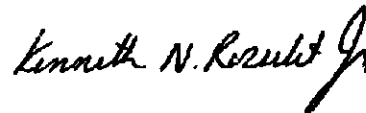
RE: Case Nos. 09-214-GA-GCR and 89-8020-GA-TRF

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 December 1, 2009, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, Forty-First Revised Sheet Number 32 supersedes existing Fortieth Revised Sheet No. 32, which is hereby withdrawn.
2. For filing in Case No. 09-214-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 December 1, 2009.

Very truly yours
PIKE NATURAL GAS COMPANY



Kenneth N. Rosselet, Jr.
Regulatory Compliance Officer

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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 December 1, 2009 through December 31, 2009
\$ 0.48565 per Ccf

ii. Waverly Division

1. Effective rate from December 1, 2009 through December 31, 2009
\$ 0.48731 per Ccf

Issued: November 24, 2009

Effective: December 1, 2009

Filed Under Authority of Case No. 09-0214-GA-GCR
Issued by the Public Utilities Commission of Ohio

Issued by Brian R. Jonard, President

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

PARTICULARS	UNIT	AMOUNT
Expected Gas Cost (EGC)	\$/MCF	\$ 4.8354
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ -
Actual Adjustment (AA)	\$/MCF	\$ 0.0211
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 4.8565

Gas Cost Recovery Rate Effective Dates: December 1, 2009 to December 31, 2009.

EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	\$	\$ 2,231,479
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 2,231,479
Total Annual Sales	MCF	461,488
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 4.8354

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	\$ (0.4864)
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.6788)
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.3903
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 0.7960
Actual Adjustment (AA)	\$/MCF	\$ 0.0211

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: November 24, 2009

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 November 1, 2009
Volume for the Twelve Month Period Ended October 31, 2009

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)	\$ -	\$ 2,231,479	\$ -	\$ 2,231,479
(D) Ohio Producers (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(E) Self Help Arrangements (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 2,231,479	\$ -	\$ 2,231,479
<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				\$ 2,231,479

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

Details for the EGC Rate In Effect As of November 1, 2009
Volume for the Twelve Month Period Ended October 31, 2009

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

Atmos Energy Marketing	\$ 4.8354	461,488	\$ 2,231,479
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 2,231,479</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 June 30, 2009

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 06/30/2009	MCF	458,241
Total Sales: Twelve Months Ended 06/30/2009	MCF	458,241
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 03/31/2009	MCF	458,241
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$ -

**Details of Refunds/Adjustments
Received/Ordered During the Three Months Ended 03/31/2009**

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 Reconciliation Adjustments Ordered	\$ -

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

Details for the Three Months Ended June 30, 2009

MM-YY	Amount
Apr-09	\$ -
May-09	\$ -
Jun-09	\$ -
Total	\$ -

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

Details for the Three Months Ended June 30, 2009

Particulars	Unit	Month Apr-09	Month May-09	Month Jun-09
<u>Supply Volume Per Books</u>				
Primary Supplies	Dth	26,066	10,374	6,677
Local Production	Dth	-	-	-
Special Production	Dth	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	Dth	-	-	-
Storage Adjustment	Dth	-	-	-
Total Supply Volumes	Dth	26,066	10,374	6,677
<u>Supply Costs Per Books</u>				
Primary Supplies	\$	\$ 178,993	\$ 54,080	\$ 36,343
Local Production	\$	-	-	-
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
Total Supply Costs	\$	\$ 178,993	\$ 54,080	\$ 36,343
<u>Sales Volumes</u>				
Jurisdictional	MCF	40,253	19,804	9,582
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	40,253	19,804	9,582
<u>Unit Book Cost of Gas</u>				
(Supply \$ / Sales MCF)	\$/MCF	\$ 4.4467	\$ 2.7308	\$ 3.7928
Less: EGC In Effect for Month	\$/MCF	\$ 7.4878	\$ 6.4878	\$ 7.0878
Difference	\$/MCF	\$ (3.0411)	\$ (3.7570)	\$ (3.2950)
Times: Jurisdictional Sales	MCF	40,253	19,804	9,582
Monthly Cost Difference	\$	\$ (122,414)	\$ (74,403)	\$ (31,573)
Other Credits	\$	\$ -	\$ -	\$ -

Particulars	Unit	Amount
Cost Difference for Three Month Period	\$	\$ (228,390)
Balance Adjustment (Sch. IV)		5,498
Total		\$ (222,892)
Twelve Month Jurisdictional Sales Ended 06/30/2009	MCF	458,241
Current Quarter Actual Adjustment	\$/MCF	\$ (0.4864)

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

Details for the Three Months Ended June 30, 2009

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.	\$ (198,832)
Less: Dollar amount resulting from the AA of (\$0.4459) \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of 458,241 Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ (204,330)
Balance Adjustment for the AA	<u>\$ 5,498</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>\$ 5,498</u>

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

PARTICULARS	UNIT	AMOUNT
Expected Gas Cost (EGC)	\$/MCF	\$ 5.2854
Supplier Refund and Reconciliation Adjustment (RA)	\$/MCF	\$ -
Actual Adjustment (AA)	\$/MCF	\$ (0.4123)
Gas Cost Recovery Rate (GCR) = EGC + RA + AA	\$/MCF	\$ 4.8731

Gas Cost Recovery Rate Effective Dates: December 1, 2009 to December 31, 2009.

EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
Primary Gas Suppliers Expected Gas Cost	\$	\$ 2,047,252
Utility Production Expected Gas Cost	\$	\$ -
Includable Propane Expected Gas costs	\$	\$ -
Total Annual Expected Gas Costs	\$	\$ 2,047,252
Total Annual Sales	MCF	387,341
Expected Gas Costs (EGC) Rate	\$/MCF	\$ 5.2854

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	\$ (0.4630)
Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.7402)
Second Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ 1.0685
Third Previous Quarterly Reported Actual Adjustment	\$/MCF	\$ (0.2776)
Actual Adjustment (AA)	\$/MCF	\$ (0.4123)

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: November 24, 2009

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 December 1, 2009
Volume for the Twelve Month Period Ended October 31, 2009

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)	\$ -	\$ 2,047,252	\$ -	\$ 2,047,252
(D) Ohio Producers (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(E) Self Help Arrangements (Sch 1-B)	\$ -	\$ -	\$ -	\$ -
(F) Special Purchases (Sch 1 -B)	\$ -	\$ -	\$ -	\$ -
Total Primary Gas Suppliers	\$ -	\$ 2,047,252	\$ -	\$ 2,047,252
<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				\$ 2,047,252

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

Details for the EGC Rate In Effect As of December 1, 2009
Volume for the Twelve Month Period Ended October 31, 2009

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

Atmos Energy Marketing	\$ 5.2854	387,341	\$ 2,047,252
	\$ -	-	
	\$ -	-	
Total Other Gas Companies			<u>\$ 2,047,252</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 June 30, 2009

Particulars	Unit	Amount
Jurisdictional Sales for the Twelve Months Ended 06/30/2009	MCF	387,463
Total Sales: Twelve Months Ended 06/30/2009	MCF	387,463
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 06/30/2009	MCF	387,463
Current Supplier Refund and Reconciliation Adjustment	\$/MCF	\$ -

**Details of Refunds/Adjustments
Received/Ordered During the Three Months Ended 06/30/2009**

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 Reconciliation Adjustments Ordered	\$ -

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

Details for the Three Months Ended June 30, 2009

MM-YY	Amount
Apr-09	\$ -
May-09	\$ -
Jun-09	\$ -
Total	\$ -

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

Details for the Three Months Ended June 30, 2009

Particulars	Unit	Month Apr-09	Month May-09	Month Jun-09
<u>Supply Volume Per Books</u>				
Primary Supplies	Dth	27,727	12,583	4,883
Local Production	Dth	-	-	-
Special Production	Dth	-	-	-
Other Volumes - Specify				
Storage (Net) = (In) Out	Dth	-	-	-
Storage Adjustment	Dth	-	-	-
Total Supply Volumes	Dth	27,727	12,583	4,883
<u>Supply Costs Per Books</u>				
Primary Supplies	\$	\$ 187,028	\$ 65,696	\$ 26,607
Local Production	\$	-	-	-
Take or Pay	\$	-	-	-
Allocated to S.C. @ 9.79%	\$	-	-	-
Storage Costs	\$	-	-	-
Storage Adjustment	\$	-	-	-
Total Supply Costs	\$	\$ 187,028	\$ 65,696	\$ 26,607
<u>Sales Volumes</u>				
Jurisdictional	MCF	33,858	18,976	10,098
Non-Jurisdictional	MCF	-	-	-
Other Volumes (Specify)	MCF	-	-	-
Total Sales Volumes	MCF	33,858	18,976	10,098
<u>Unit Book Cost of Gas</u>				
(Supply \$ / Sales MCF)	\$/MCF	\$ 5.5239	\$ 3.4621	\$ 2.6350
Less: EGC In Effect for Month	\$/MCF	\$ 7.5405	\$ 6.5405	\$ 7.1405
Difference	\$/MCF	\$ (2.0166)	\$ (3.0784)	\$ (4.5055)
Times: Jurisdictional Sales	MCF	33,858	18,976	10,098
Monthly Cost Difference	\$	\$ (68,278)	\$ (58,415)	\$ (45,495)
Other Credits	\$	\$ -	\$ -	\$ -
Particulars	Unit	Amount		
Cost Difference for Three Month Period	\$	\$ (172,188)		
Balance Adjustment (Sch. IV)		\$ (7,212)		
Total		\$ (179,400)		
Twelve Month Jurisdictional Sales Ended 06/30/2009	MCF	387,463		
Current Quarter Actual Adjustment	\$/MCF	\$ (0.4630)		

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

Details for the Three Months Ended June 30, 2009

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.	\$ 170,246
Less: Dollar amount resulting from the AA of \$0.4580 \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of 387,463 Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate.	\$ 177,458
Balance Adjustment for the AA	<u>\$ (7,212)</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>\$ (7,212)</u>