Ms. Renee Jenkins

$$
\left[\begin{array}{llll}
1 & : & \vdots & \\
i & & \ddots & 3
\end{array}\right]
$$

Secretary
Public Utilities Commission of Ohio 180 East Broad Street
Columbus, Ohio 43266-0573
RE: Case Nos. 07-214-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 November 1, 2007, in compliance with amendments to Rule 4901:1-14, O.A.C.. The enclosed tariff, Sixteenth Revised Sheet Number 32 supersedes existing Fifteenth Revised Sheet No. 32, which is hereby withdrawn.
2. For filing in Case No. 07-214-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 November 1, 2007.

Very truly yours
PIKE NATURAL GAS COMPANY
Louth N. Rosulde In
Kenneth N. Rosselet, Jr.
Regulatory Compliance Officer
$\qquad$ Date Processed 10.31 .07

## 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 November 1, 2007 through November 30, 2007 $\$ 0.94417$ per Cof
ii. Waverly Division
2. Effective rate from November 1, 2007 through November 30, 2007 \$ 1.06142 per Ccf

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

| PARTICULARS | UNIT | AMOUNT |  |
| :---: | :---: | :---: | :---: |
| Expected Gas Cost (EGC) | \$/MCF | \$ | 9.7000 |
| Supplier Refund and Reconciliation Adjustment (RA) | \$/MCF | \$ | - |
| Actual Adjustment (AA) | \$/MCF | \$ | (0.2583) |
| Gas Cost Recovery Rate (GCR) $=\mathrm{EGC}+\mathrm{RA}+\mathrm{AA}$ | \$/MCF | \$ | 9.4417 |

Gas Cost Recovery Rate Effective Dates: November 1, 2007 to November 30, 2007.

## EXPECTED GAS COST SUMMARY CALCULATION

| PARTICULARS | UNIT | AMOUNT |
| :---: | :---: | :---: |
| Primary Gas Suppliers Expected Gas Cost | \$ | \$ 4,460,555 |
| Utility Production Expected Gas Cost | \$ |  |
| Includable Propane Expected Gas costs | \$ | \$ |
| Total Annual Expected Gas Costs | \$ | \$ 4,460,555 |
| Total Annual Sales | MCF | 459,851 |
| Expected Gas Costs (EGC) Rate | \$/MCF | \$ 9.7000 |

## 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 | \$ (0.2132) |
| 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 | \$ (0.2583) |

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: October 31, 2007
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, 2007.
Volume for the Twelve Month Period Ended September 30, 2007.

| Supplier Name | Expected Gas Cost Amount (\$) |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Demand | Commodity | Misc. | Total |
| Primary Gas Suppliers: <br> (A) Interstate Pipeline Suppliers (Sch 1-A) |  |  |  |  |
|  | \$ | \$ | \$ | \$ |
|  | \$ | \$ | \$ | \$ |
|  | \$ | \$ | \$ | \$ |
| Total Interstate Pipeline Suppliers | \$ | \$ | \$ | \$ |
| (B) Synthetic (Sch 1-A) | \$ |  | \$ | \$ |
| (C) Other Gas Companies (Sch 1-B) | \$ | \$ 4,460,555 | \$ | \$ 4,460,555 |
| (D) Ohio Producers (Sch 1-B) | \$ | \$ | \$ | \$ |
| (E) Self Help Arrangements (Sch 1-B) | \$ | \$ | \$ | \$ |
| (F) Special Purchases (Sch 1 -B) | \$ | \$ | \$ | \$ |
| Total Primary Gas Suppliers | \$ | \$ 4,460,555 | \$ | \$ 4,460,555 |
| Utility Production |  |  |  |  |
| Total Utility Production (Attach Details) |  |  |  | \$ |
| Includable Propane |  |  |  |  |
| (A) Peak Shaving (Attach Details) |  |  |  | \$ |
| (B) Volumetric (Attach Detail) |  |  |  | \$ |
| Total Includable Propane |  |  |  | \$ |
| Total Expected Gas Cost Amount |  |  |  | \$ 4,460,555 |

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

Details for the EGC Rate In Effect As of November 1, 2007.
Volume for the Twelve Month Period Ended September 30, 2007.

|  | Unit <br> Rate <br> (\$/MCF) | Twelve <br> Month <br> Volume <br> (MCF) | Expected <br> Gas Cost <br> Amount <br> (\$) |
| :---: | :---: | :---: | :---: |

## Other Gas Companies:

Atmos Energy Marketing

Total Other Gas Companies
Ohio Producers

Total Other Gas Companies

| $\$$ | 9.7000 | 459,851 | $\$$ | $4,460,555$ |
| :--- | :---: | :---: | :---: | :---: |
| $\$$ | - | - |  |  |
|  | - | - |  |  |
|  |  |  | $\$ 8,460,555$ |  |
|  |  |  |  |  |

East Ohio Gas

Self-Help Arrangement

$\$$
$\$$
\$

-     - 

| $\$$ | - | - | $\$$ | - |
| :--- | :--- | :--- | :--- | :--- |
| $\$$ | - | - |  |  |
| $\$$ | - | - |  |  |
|  |  |  |  |  |
|  |  | $\$$ | - |  |
|  |  |  |  |  |

Special Purchases

| Various Sources Price | $\$$ | - | - | $\$$ | - |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Includes Transportation | $\$$ | - | - |  |  |
|  | $\$$ | - | - | - |  |
| Total Other Gas Companies |  |  |  | $\$$ | - |

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

Details for the Three Months Ended June 30, 2007

| Particulars | Unit |  | Amount |
| :---: | :---: | :---: | :---: |
| Jurisdictional Sales for the Twelve Months Ended 09/30/2007 | MCF |  | 459,851 |
| Total Sales: Twelve Months Ended 09/30/2007 | MCF |  | 459,851 |
| Ratio Jurisdictional Sales to Total Sales | Ratio |  | $1: 1$ |
| Supplier Refunds Received During Three Month Periad |  | \$ | - |
| 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 09/30/2007 | MCF |  | 459,851 |
| Current Supplier Refund and Reconciliation Adjustment | \$/MCF | \$ | - |
| Detalls of Refunds/Adjustments Received/Ordered During the Three Months Ended 06/30/2007 |  |  |  |
| Particulars (Specify) |  | Amount (\$) |  |
| Supplier Refunds Received During Quarter |  | See Sch. Il-1 |  |
|  |  | \$ | - |
|  |  |  | - |
| Total Supplier Refunds |  | \$ | - |
| Reconciliation Adjustments Ordered During Quarter |  |  |  |
|  |  | \$ | - |
|  |  | \$ | - |
| Total Supplier Refunds |  | \$ | . |

# PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION PURCHASED GAS ADJUSTMENT <br> SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT DETAILS OF SUPPLIER REFUNDS 

Details for the Three Months Ended June 30, 2007

## MM-YY

Apr-07
May-07
Jun-07

Total

Amount
$\$$
\$
$\$$
$\$ \quad-$

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

Details for the Three Months Ended June 30, 2007

| Particulars | Unit |  | $\begin{aligned} & \hline \text { Month } \\ & \text { Apr-07 } \end{aligned}$ |  | $\begin{gathered} \hline \text { Month } \\ \text { May-07 } \end{gathered}$ |  | $\begin{aligned} & \hline \text { Month } \\ & \text { Jun-07 } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Supply Volume Per Books |  |  |  |  |  |  |  |
| Primary Supplies | MCF |  | 36,839 |  | 12,095 |  | 6,764 |
| Local Production | MCF |  | - |  | - |  | - |
| Special Production | MCF |  | - |  | - |  | - |
| Other Volumes - Specify |  |  |  |  |  |  | - |
| Storage Adjustment | MCF |  | - |  | - |  | - |
| Total Supply Volumes | MCF |  | 36,839 |  | 12,095 |  | 6,764 |
| Supply Costs Per Books |  |  |  |  |  |  |  |
| Primary Supplies | \$ | \$ | 357,107 | \$ | 116,598 | \$ | 65,811 |
| Local Production | \$ |  | - |  | - |  | - |
| Take or Pay | \$ |  | - |  | - |  | - |
| Allocated to S.C. @ 9.79\% | \$ |  | - |  | - |  | - |
| Storage Costs | \$ |  | - |  | - |  | - |
| Storage Adjustment | \$ |  | $\cdot$ |  | $\bullet$ |  | - |
| Total Supply Costs | \$ | \$ | 357,107 | \$ | 116,598 | \$ | 65,811 |
| Sales Volumes |  |  |  |  |  |  |  |
| Jurisdictional | MCF |  | 44,276 |  | 23,125 |  | 9,204 |
| Non-Jurisdictional | MCF |  | - |  | - |  | - |
| Other Volumes (Specify) | MCF |  | - |  | - |  | - |
| Total Sales Volumes | MCF |  | 44,276 |  | 23,125 |  | 9,204 |
| Unit Book Cost of Gas |  |  |  |  |  |  |  |
| (Supply \$ / Sales MCF) | \$/MCF | \$ | 8.0655 | \$ | 5.0421 | \$ | 7.1503 |
| Less: EGC In Effect for Month | \$/MCF | \$ | 9.2500 | \$ | 9.7500 | \$ | 9.9500 |
| Difference | \$/MCF | \$ | (1.1845) | \$ | (4.7079) | \$ | (2.7997) |
| Times: Jurisdictional Sales | MCF |  | 44,276 |  | 23,125 |  | 9,204 |
| Monthly Cost Difference | \$ | \$ | $(52,445)$ | \$ | (108,870) | \$ | $(25,768)$ |
| Other Credits | \$ | \$ | - | \$ | - | \$ | - |
| Particulars |  |  |  |  | Unit |  | Amount |
| Cost Difference for Three Month Period |  |  |  |  | \$ | \$ | $(187,083)$ |
| Balance Adjustment (Sch. IV) |  |  |  |  |  |  | 88,764 |
| Total |  |  |  |  |  | \$ | $(98,319)$ |
| Twelve Month Jurisdictional Sales Ended 06/30/2007Current Quarter Actual Adjustment |  |  |  |  | MCF |  | 461,174 |
|  |  |  |  |  | \$/MCF | \$ | (0.2132) |

# PIKE NATURAL GAS COMPANY - HILLSBORO DIVISION PURCHASED GAS ADJUSTMENT <br> BALANCE ADJUSTMENT 

Details for the Three Months Ended June 30, 2007

| Particulars | Amount |
| :--- | :--- | :--- | :--- |
| Balance Adjustment for the AA for April 07 |  |

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

| PARTICULARS | UNIT | AMOUNT |
| :--- | :---: | :---: |
| Expected Gas Cost (EGC) | $\$ / \mathrm{MCF}$ | $\$$ |
| Supplier Refund and Reconciliation Adjustment (RA) | $\$ / \mathrm{MCF}$ | $\$$ |
| Actual Adjustment (AA) | $\$ / \mathrm{MCF}$ | $\$$ |
| Gas Cost Recovery Rate (GCR) = EGC + RA + AA | $\$ / \mathrm{MCF}$ | $\$ 8$ |

Gas Cost Recovery Rate Effective Dates: November 1, 2007 to November 30, 2007.

EXPECTED GAS COST SUMMARY CALCULATION

| PARTICULARS | UNIT | AMOUNT |
| :--- | :---: | :---: |
| Primary Gas Suppliers Expected Gas Cost | $\$$ | $\$ 3,762,708$ |
| Utility Production Expected Gas Cost | $\$$ | $\$$ |
| Includable Propane Expected Gas costs | $\$$ | - |
| $\quad$ Total Annual Expected Gas Costs | $\$$ | $\$ 3,762,708$ |
| Total Annual Sales | MCF | 387,908 |
| Expected Gas Costs (EGC) Rate | $\$ / \mathrm{MCF}$ | $\$$ |

## SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION

| PARTICULARS | UNIT | AMOUNT |
| :--- | :---: | :---: |
| Current Quarterly Supplier Refund \& Reconciliation Adjustment | $\$ / \mathrm{MCF}$ | $\$$ |
| Previous Quarterly Supplier Refund \& Reconciliation Adjustment | $\$ / \mathrm{MCF}$ | $\$$ |
| Second Previous Quarter Supplier Refund \& Reconciliation Adjustment | $\$ / \mathrm{MCF}$ | - |
| Third Previous Quarter Supplier Refund \& Reconciliation Adjustment | $\$ / \mathrm{MCF}$ | - |
|  |  | - |
| Supplier Refund \& Reconciliation Adjustment (RA) | $\$ / \mathrm{MCF}$ | $\$$ |

ACTUAL ADJUSTMENT SUMMARY CALCULATION

| PARTICULARS | UNIT | AMOUNT |  |
| :---: | :---: | :---: | :---: |
| Current Quarterly Actual Adjustment | \$/MCF | \$ | (0.2040) |
| 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 | \$ | 0.9142 |

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: October 31, 2007
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 November 1, 2007 Volume for the Twelve Month Period Ended September 30, 2007

| Supplier Name | Expected Gas Cost Amount (\$) |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Demand | Commodity | Misc. | Total |
| Primary Gas Suppliers: <br> (A) Interstate Pipeline Suppliers (Sch 1-A) |  |  |  |  |
|  | \$ | \$ | \$ | \$ |
|  | \$ | \$ | \$ | \$ |
|  | \$ | \$ | \$ | \$ |
| Total Interstate Pipeline Suppliers | \$ | \$ | \$ | \$ |
| (B) Synthetic (Sch 1-A) | \$ |  | \$ | \$ |
| (C) Other Gas Companies (Sch 1-B) | \$ | \$ 3,762,708 | \$ | \$ 3,762,708 |
| (D) Ohio Producers (Sch 1-B) | \$ | \$ | \$ | \$ |
| (E) Self Help Arrangements (Sch 1-B) | \$ | \$ | \$ | \$ |
| (F) Special Purchases (Sch 1 -B) | \$ | \$ | \$ | \$ |
| Total Primary Gas Suppliers | \$ | \$ 3,762,708 | \$ | \$ 3,762,708 |
| Utility Production |  |  |  |  |
| Total Utility Production (Attach Details) |  |  |  | \$ |
| Includable Propane |  |  |  |  |
| (A) Peak Shaving (Attach Details) |  |  |  | \$ - |
| (B) Volumetric (Attach Detail) |  |  |  | \$ |
| Total Includable Propane |  |  |  | \$ |
| Total Expected Gas Cost Amount |  |  |  | \$ 3,762,708 |

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

Details for the EGC Rate In Effect As of November 1, 2007
Volume for the Twelve Month Period Ended September 30, 2007

|  | Unit <br> Rate <br> Supplier Name | Twelve <br> Month <br> Volume <br> $(M C F)$ | Expected <br> Gas Cost <br> Amount |
| :---: | :---: | :---: | :---: |

Other Gas Companies:

| Atmos Energy Marketing | $\$$ | 9.7000 | 387,908 | $\$$ | $3,762,708$ |
| :--- | :---: | :---: | :---: | :---: | :---: |
|  | $\$$ | - | - |  |  |
| Total Other Gas Companies | $\$$ | - | - |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

## Ohio Producers

|  | $\$$ | - | - | $\$$ | - |
| :--- | :--- | :--- | :--- | :--- | :--- |
|  | $\$$ | - | - |  |  |
| Total Other Gas Companies | $\$$ | - | - |  |  |

## Self-Help Arrangement

> Total Self-Help Arrangement

| $\$$ | - | - | $\$$ | - |
| :--- | :--- | :--- | :--- | :--- |
| $\$$ | - | - |  |  |
| $\$$ | - | - |  |  |
|  |  |  |  |  |

## Special Purchases

| Various Sources Price | $\$$ | - | - | $\$$ | - |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Includes Transportation | $\$$ | - | - |  |  |
|  | $\$$ | - | - |  |  |

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

Details for the Three Months Ended June 30, 2007

| Particulars | Unit |  | Amount |
| :---: | :---: | :---: | :---: |
| Jurisdictional Sales for the Twelve Months Ended 09/30/2007 | MCF |  | 387,908 |
| Total Sales: Twelve Months Ended 09/30/2007 | MCF |  | 387,908 |
| 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 09/30/2007 | MCF |  | 387,908 |
| Current Supplier Refund and Reconciliation Adjustment | \$/MCF | \$ | - |
| Details of Refunds/Adjustments <br> Received/Ordered During the Three Months Ended 06/30/2007 |  |  |  |
| Particulars (Specify) |  |  | Amount (\$) |
| Supplier Refunds Beceived During Quarter |  | See Sch. II-1 |  |
|  |  | \$ | - |
|  |  | \$ | - |
| Total Supplier Refunds |  | \$ | - |
| Reconciliation Adjustments Ordered During Quarter |  |  |  |
|  |  | \$ | - |
|  |  | \$ | - |
| Total Supplier Refunds |  | \$ | - |

# PIKE NATURAL GAS COMPANY - WAVERLY DIVISION PURCHASED GAS ADJUSTMENT <br> SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT DETAILS OF SUPPLIER REFUNDS 

Details for the Three Months Ended June 30, 2007

> MM-YY

Amount
Apr-07
May-07

Jun-07

Total
\$

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

Details for the Three Months Ended June 30,2007


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

Details for the Three Months Ended June 30, 2007

|  | Particulars |  | Amount |
| :---: | :---: | :---: | :---: |
| Balance Adjustment for the AA for April 07 |  |  |  |
| Cost: | Difference between book and effective EGC as used to compute AA of the GCR in effect four quarters prior to the current effective GCR | \$ | 1,103,028 |
| Less: | Dollar amount resulting from the AA of \$2.6345 \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of $\mathbf{3 9 2 , 3 1 9}$ Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate. | \$ | 1,033,564 |
|  | Balance Adjustment for the AA | \$ | 69,464 |
| Balance Adiustment for the AA for July 07 |  |  |  |
| 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 | \$ | $(398,742)$ |
| Less: | Dollar amount resulting from the AA of (\$1.0591) \$/Mcf as used to compute the GCR in effect four quarters prior to the current effective GCR times the jurisdictional sales of $\mathbf{3 9 1 , 2 4 0}$ Mcf for the period between the effective date of the GCR rate in effect approximately one year prior to the current rate. | \$ | $(414,362)$ |
|  | Balance Adjustment for the AA | \$ | 15,620 |
|  | Total Baiance Adjustment | \$ | 85,084 |

