

Calculation of the Inventory Adjustment

Line No.		Col.1	Col.2
Line No.		Exhibit Reference	
1.	Forecast inventory balance at January 1, 2017 (10 ³ M ³)	Q1-3.T2.S5	2 285 767.1
2.	Gas purchase unit rate change applied to the forecast of January 1, 2017 inventory volume (\$/10 ³ M ³)	Q1-3.T1.S1	<u>(\$1.041)</u>
3.	Inventory adjustment (\$000)		<u><u>(\$2,379.5)</u></u>