

**Calculation of the Inventory Adjustment**

Line No.		Col.1	Col.2
	Exhibit Reference		
1.	Forecast inventory balance at March 31, 2017 ( $10^3$ M <sup>3</sup> )	Q2-3.T2.S5	737 759.9
2.	Gas purchase unit rate change applied to the forecast of March 31, 2017 inventory volume ( $\$/10^3$ M <sup>3</sup> )	Q2-3.T1.S1	<u>\$0.348</u>
3.	Inventory adjustment (\$000)		<u><u>\$256.7</u></u>