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April 29, 2016

Executive Secretary  
North Dakota Public Service  
Commission  
State Capitol Building  
Bismarck, ND 58505

Re: Cost of Gas Adjustment (COG)  
May 2016

Great Plains Natural Gas Co. (Great Plains), a Division of MDU Resources Group, Inc., herewith submits an original and two (2) copies of a Cost of Gas Adjustment (COG) pursuant to North Dakota Century Code 49-05-05.

Attachment A is the Rate Summary Sheet (122<sup>nd</sup> Revised Sheet No. 1.1) showing the proposed natural gas rates and the Cost of Gas Tariff (122<sup>nd</sup> Revised Sheet No. 8), showing the May 2016 cost of gas and the resulting Cost of Gas Adjustment. The net effect of this filing is an increase of \$0.2532 per decatherm (dk) for residential and firm general service customers and an increase of \$0.2148 per dk for interruptible customers.

Attachment B shows the calculations supporting the gas costs for May 2016, including the calculation of the commodity cost of gas. The commodity cost of gas has increased \$0.2148 per dk since the last COG filing.

Attachment B shows the calculations supporting the gas costs for May 2016, including the calculation of the commodity cost of gas. The commodity cost of gas has increased \$0.2148 per dk for residential and firm general service customers and has increased \$0.2148 per dk for large and small interruptible customers since the last COG filing. There has been an increase in pipeline charges of \$0.0384 per dk due to an update in the annual demand volume. The net effect of these changes is an increase of \$0.2532 per Dk for residential and firm general service customers.

Attachment C explains the reasons for the change in the market price of gas.

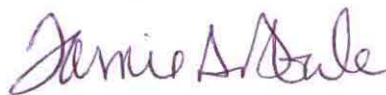
Attachment D shows the calculation of the balancing account since April 30, 2015.

Great Plains submitted a check for \$600.00 on December 30, 2015 pursuant to the requirements of Section 49-05-05 of the North Dakota Century Code. This payment covers the \$50.00 filing fee associated with the monthly COG filings.

Great Plains respectfully requests this filing be accepted as being in full compliance with the filing requirements of this Commission.

Please acknowledge receipt by stamping or initialing the duplicate copy of this letter attached hereto and returning the same in the enclosed self-addressed, stamped envelope.

Sincerely,



Tamie A. Aberle  
Director of Regulatory Affairs

Attachments

**Attachment A**

**Attachment A**



**GREAT PLAINS NATURAL GAS CO.**  
*A Division of MDU Resources Group, Inc.*

**State of North Dakota  
 Gas Rate Schedule**

NDPSC Volume 2

122<sup>nd</sup> Revised Sheet No. 1.1

Canceling 121<sup>st</sup> Revised Sheet No.1.1

**RATE SUMMARY SHEET**

Page 1 of 1

Rate Schedule	Sheet No.	Basic Service Charge	Distribution Delivery Charge	COG Items	Total Rate/dk
Firm Gas Service - General	2	\$3.50 per month	First 10 dk \$1.2869 Over 10 dk 1.0646	\$3.8575	\$5.1444 4.9221
Interruptible Gas Service - General	3	\$3.50 per month	First 400 dk \$1.1506 Next 2,600 dk 0.9021 Over 3,000 dk 0.7486	\$2.0426	\$3.1932 2.9447 2.7912
Interruptible Gas Service - Grain Processing	4	\$3.50 per month	All dk \$1.2516	\$2.0426	\$3.2942
Transportation Service	5	\$3.50 per month	First 400 dk \$1.1506 Next 2,600 dk 0.9021 Over 3,000 dk 0.7486		\$1.1506 0.9021 0.7486

**Date Filed:** April 29, 2016

**Effective Date:** Service rendered on and after May 1, 2016

**Issued By:** Tamie A. Aberle  
 Director - Regulatory Affairs

**Case No.:**



**GREAT PLAINS NATURAL GAS CO.**  
*A Division of MDU Resources Group, Inc.*

**State of North Dakota  
 Gas Rate Schedule**

NDPSC Volume 2  
 122<sup>nd</sup> Revised Sheet No. 8  
 Canceling 121<sup>st</sup> Revised Sheet No. 8

**COST OF GAS**

Page 1 of 1

Summary:	Firm			Interruptible			
	Est. Wtd. Demand Costs	Average Commodity	GCR Adj.	Est. Wtd. Total Firm	Average Commodity	GCR Adj.	Total Int.
Base Rate	\$0.0662	\$5.1708	\$0.0000	\$5.2370	\$5.1708	\$0.0000	\$5.1708
Accumulated Adj.	1.5457	(3.3891)	0.2107	(1.6327)	(3.3891)	0.0461	(3.3430)
Current Adj.	0.0384	0.2148	0.0000	0.2532	0.2148	0.0000	0.2148
Total Adj.	1.5841	(3.1743)	0.2107	(1.3795)	(3.1743)	0.0461	(3.1282)
Total Rate	\$1.6503	\$1.9965	\$0.2107	\$3.8575	\$1.9965	\$0.0461	\$2.0426

**Date Filed:** April 29, 2016

**Effective Date:** Service rendered on and after May 1, 2016

**Issued By:** Tamie A. Aberle  
 Director - Regulatory Affairs

**Case No.:**

**GREAT PLAINS NATURAL GAS CO.  
WAHPETON  
COST OF GAS ADJUSTMENT  
MAY 2016**

<u>Firm</u>	<u>Billing</u> <u>Determinants</u>	<u>Rate 1/</u>	<u>Demand</u> <u>Months</u>	<u>Amount</u>	<u>Amount</u> <u>Per dk</u>
FT-A - Zone 1-1 (Cat. 3)	8,000	\$4.3706	12	\$419,578	\$0.3020
FT-A - Zone 1-1 (Cat. 1)	7,700	4.7507	5	182,902	0.1317
TFX - Winter/Seasonal	15,000	15.1530	5	1,136,475	0.8181
TFX - Summer	13,000	5.6830	7	517,153	0.3723
BP Seasonal Gas Contract	730	2/	5	36,376	0.0262
Total Demand Charges				\$2,292,484	1.6503
Estimated Weighted Average Commodity Cost	1,389,177	3/ 1.9965		2,773,492	1.9965
Gas Cost Reconciliation Adjustment					0.2107
Total Current Firm Gas Cost				\$5,065,976	3.8575
Base Cost of Gas					5.2370
Accumulated Adjustment					(\$1.3795)
<u>Interruptible</u>					
Estimated Weighted Average Commodity Cost					\$1.9965
Gas Cost Reconciliation Adjustment					0.0461
Total Current Interruptible Gas Cost					2.0426
Base Cost of Gas					5.1708
Accumulated Adjustment					(\$3.1282)

1/ Rates Effective May 1, 2016

2/ Contract terms are 730 dk/day at \$0.33/dk for the period November 1, 2015 through March 31, 2016.

3/ Annual demand volume; combined MN North District and Wahpeton.

**GREAT PLAINS NATURAL GAS CO.  
WAHPETON  
ESTIMATED GAS COSTS  
MAY 2016**

	Total System Supply	NNG	
		Base	Swing
<u>Estimated Cost Per Dk</u>			
Commodity Cost of Gas		\$1.9290	\$1.9000
<u>Transportation 1/</u>			
Northern Natural		0.0379	0.0379
Viking		0.0130	0.0130
<u>Fuel Transportation 2/</u>			
Northern Natural		0.0087	0.0087
Viking		0.0000	0.0000
LMS Demand 3/		0.0153	0.0153
Total cost per dk		<u>\$2.0039</u>	<u>\$1.9749</u>
Total Estimated dk Purchases 4/	64,024	47,740	16,284
Estimated Cost	\$127,825	\$95,666	\$32,159
Average Cost per Dk	<u>\$1.9965</u>	<u>\$2.0039</u>	<u>\$1.9749</u>

1/ Northern 10th Revised Sheet 50 Market Area - Maximum  
Viking FT-A Statement of Rates V22.0.0

2/ Transportation Fuel Percentage	Base	Swing
NNG	0.45%	0.45%
Viking	0.00%	0.00%

3/ Amount divided by the annual demand volume; combined MN North District and Wahpeton.

	Billing Determinants	Rate	Demand Months	Amount	Amount Per dk
LMS Demand	2,500	\$1.0000	12	\$30,000	\$0.0153
4/ Dk requirements for May		Required Monthly	Days in Month	Required Daily	Percent Supply
Estimated System Supply		64,024	31	2,065	100%

STATEMENT OF RATES  
 (Rates Per Dekatherm)

Currently Effective Term-Differentiated Rates

Rate Schedule	Base Tariff Rate
<u>Category 1 (Contract Term of Less than 3 Years)</u>	
Monthly Reservation Rates	
FT-A	
Zone 1-1 Maximum Rate	\$4.7507
Zone 1-1 Minimum Rate	\$0.0000
Zone 1-2 Maximum Rate 1/	\$5.7394
Zone 1-2 Minimum Rate	\$0.0000
Zone 2-2 Maximum Rate	\$3.3143
Zone 2-2 Minimum Rate	\$0.0000
<u>Category 2 (Contract Term of 3 Years to less than 5 Years)</u>	
Monthly Reservation Rates	
FT-A	
Zone 1-1 Maximum Rate	\$4.5607
Zone 1-1 Minimum Rate	\$0.0000
Zone 1-2 Maximum Rate	\$5.5494
Zone 1-2 Minimum Rate	\$0.0000
Zone 2-2 Maximum Rate	\$3.1243
Zone 2-2 Minimum Rate	\$0.0000
<u>Category 3 (Contract Term of 5 or more Years)</u>	
Monthly Reservation Rates	
FT-A	
Zone 1-1 Maximum Rate	\$4.3706
Zone 1-1 Minimum Rate	\$0.0000
Zone 1-2 Maximum Rate	\$5.3593
Zone 1-2 Minimum Rate	\$0.0000
Zone 2-2 Maximum Rate	\$2.9343
Zone 2-2 Minimum Rate	\$0.0000

1/ Throughout Viking's Statement of Rates and Tariff, "Zone 1-2" shall mean Transportation Service for quantities received in Zone 1 and delivered in Zone 2 or received in Zone 2 and delivered in Zone 1 whether by transport, exchange, or Displacement.

Rate Schedule	Base Tariff Rate	Fuel and Loss Retention Percentages 2/
Commodity Rates 1/		
FT-A – Maximum Rates		
Zone 1-1	\$0.0116	0.00%
Zone 1-2	\$0.0116	0.00%
Zone 2-2	\$0.0116	0.00%
Minimum Rate	\$0.0116	
IT and AOT		
Zone 1-1	\$0.1678	0.00%
Zone 1-2	\$0.2003	0.00%
Zone 2-2	\$0.1206	0.00%
Minimum Rate	\$0.0116	

- 1/ Pursuant to Section 19 of the General Terms and Conditions, the maximum and minimum commodity rates shall be increased to include the Commission-authorized Annual Charge Adjustment unit rate as published on the Commission's Web Site located at <http://www.ferc.gov>.
- 2/ The Fuel and Loss Retention Percentages shall be applicable to all transportation rate schedules and includes the following Gas Lost and Unaccounted For Percentages: 0.00% for Zone 1-1, 0.00% for Zone 1-2, and 0.00% for Zone 2-2. Transportation entirely by Displacement will incur only the Gas Lost and Unaccounted For Percentages.

Rate Schedule	Base Tariff Rate	Adjustment Under Section 27 1/	Rate After Current Adjustment
LMS – Monthly Demand Rate	\$1.00		\$1.00
LMS – Daily Overrun Rate	\$0.2003		\$0.2003
LMS – Load Management Cost Reconciliation Adjustment		(\$0.0273)	

- 1/ Pursuant to Section 27 of the General Terms and Conditions of this Tariff, a mechanism is established to reconcile through surcharges or credits to the Rate Schedule LMS rate, as appropriate, differences between the cost to maintain Company's line pack gas and the amounts Company receives or pays for such gas arising out of the purchase and sale of such gas.

Rate Schedule	Maximum Rate Per Dekatherm	Minimum Rate Per Dekatherm
PAL		
NPL, OPL, and APL Service:		
Daily Commodity Rate	\$0.2003	\$0.0000
RPL Service:		
Daily Reservation Rate	\$0.2003	\$0.0000

RATE SCHEDULE TF

RESERVATION RATES	MARKET-TO-MARKET			FIELD-TO- FIELD/MARKET DEMARCATIION
	TF12		TF5	TFF
	TF12 Base	Variable		
Base Tariff Rates 1/				
Summer (Apr-Oct)	5.683	5.683	-0-	5.473
Winter (Nov-Mar)	<u>10.230</u>	<u>13.866</u>	<u>15.153</u>	<u>9.853</u>

COMMODITY RATES 2/		Market Area 3/ 6/		Field Mileage 5/		Carlton Surcharge 4/		Out-of-Balance 3/	
TF12 Base	TF12 Var., TF5 & TFF	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum
Market	Market	0.0365	0.0196			0.0175	0.0000	0.0365	0.0196
Field	Market	0.0365	0.0196	0.0122	0.0040	0.0175	0.0000		
Market	Field			0.0122	0.0040				
Field	Field			0.0122	0.0040			0.0276	0.0090

- 1/ The minimum reservation rate is equal to zero.
- 2/ The applicable Mileage Indicator Districts (MIDs) billing rate will be added to the TF rates for volumes received in the Field Area, or received in the Market Area and delivered to the Field Area. The MIDs rates shown on Sheet Nos. 59-60A represent the maximum Field Area throughput commodity rates for any transaction involving MIDs. For volumes transported through Northern's Ft. Buford compressor station, the commodity rate, fuel and unaccounted for apply only to volumes that are not ultimately confirmed for re-delivery into Northern's Market Area.
- 3/ The Maximum and Minimum rates include the Market Area Electric Compression charge of \$0.0006 where applicable. In addition, Shipper shall pay the ACA unit surcharge as posted on FERC's website at <http://www.ferc.gov>.
- 4/ Applicable to Market Area shippers as provided for in the Carlton Settlement filed in Docket No. RP96-347 dated October 28, 1996.
- 5/ Where applicable, the Field Area Electric Compression charge of \$0.0000 and the ACA unit surcharge as set forth on FERC's website at <http://www.ferc.gov> will be added to the mileage based rates.
- 6/ There will be no commodity charge for transportation from the Ventura pooling point (POI 78623) to the NBPL/NNG Ventura point (POI 192) and from the Ventura pooling point (POI 78623) to the MID 17 pooling point (POI 71458). In addition, there will be no commodity charge for transportation as set forth in Sheet Nos. 141, 142C and 147.

RATE SCHEDULES TFX and LFT

RESERVATION RATES		MARKET-TO-MARKET		FIELD-TO-FIELD		Carlton Surcharge 4/		Out-of-Balance 3/	
		Apr-Oct	Nov-Mar	Apr-Oct	Nov-Mar				
Base Tariff Rates 1/		\$5.683	\$15.153	\$5.473	\$9.853				

COMMODITY RATES 2/ TFX and LFT		Market Area 3/ 7/		Field Mileage 5/ Rate per 100 miles		Carlton Surcharge 4/		Out-of-Balance 3/	
Receipt Point	Delivery Point	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum
Market	Market	0.0365	0.0196			0.0175	0.0000	0.0365	0.0196
Field	Market	0.0365	0.0196	0.0122	0.0040	0.0175	0.0000		
Market	Field			0.0122	0.0040				
Field	Field			0.0122	0.0040			0.0276	0.0090

GULF COAST		Reservation 1/		Commodity 6/		Out-of-Balance 6/	
		Maximum	Minimum	Maximum	Minimum	Maximum	Minimum
Other Gulf Coast		4.8169	0.0000	0.0000	0.0000	0.0000	0.0000

- 1/ The minimum reservation rate is equal to zero.
- 2/ The applicable Mileage Indicator Districts (MIDs) billing rate will be added to the TF rates for volumes received in the Field Area, or received in the Market Area and delivered to the Field Area. The MIDs rates shown on Sheet Nos. 59-60A represent the maximum Field Area throughput commodity rates for any transaction involving MIDs. For volumes transported through Northern's Ft. Buford compressor station, the commodity rate, fuel and unaccounted for apply only to volumes that are not ultimately confirmed for re-delivery into Northern's Market Area.
- 3/ The Maximum and Minimum rates include the Market Area Electric Compression charge of \$0.0006 where applicable. In addition, Shipper shall pay the ACA unit surcharge as posted on FERC's website at <http://www.ferc.gov>.
- 4/ Applicable to Market Area shippers as provided for in the Carlton Settlement filed in Docket No. RP96-347 dated October 28, 1996.
- 5/ Where applicable, the Field Area Compression charge of \$0.0000 and the ACA unit surcharge as set forth on FERC's website at <http://www.ferc.gov> will be added to the mileage based rates.
- 6/ In addition to the Maximum and Minimum rates, Shipper shall pay the ACA unit surcharge as posted on FERC's website at <http://www.ferc.gov>.
- 7/ There will be no commodity charge for transportation from the Ventura pooling point (POI 78623) to the NBPL/NNG Ventura point (POI 192) and from the Ventura pooling point (POI 78623) to the MID 17 pooling point (POI 71458). In addition, there will be no commodity charge for transportation as set forth in Sheet Nos. 141, 142C and 147.

RATE SCHEDULES TF, TFX, LFT, GST, TI, & FDD

Fuel Percentages/Electric Compression Rates

	<u>Percentages</u>
FUEL PERCENTAGES:	1/ 7/
Market Area (including Out-of-Balance)	0.70%
Field Area	2/ 3/ 5/ 6/
UNACCOUNTED FOR PERCENTAGE (including Out-of-Balance)	-0.25% 4/ 5/ 7/
FDD Storage Fuel	1.19%
	<u>Electric Compression</u>
COMMODITY RATES:	1/ 7/
Market Area	\$0.0006
Field Area	\$0.0000

1/ Northern will adjust its Fuel percentages and electric compression commodity rates in accordance with Sections 53A and 53B, respectively, of the General Terms and Conditions of this Tariff.

2/ Fuel shall be determined by Mileage Indicator Districts (MIDS) for the Field Area.

3/ Fuel charged in the Field and Market Areas for a pooling transaction or for processing plant transactions will not exceed the fuel charged on a unified Field-to-Market transaction having the same initial Field receipt point and ultimate Market delivery point, i.e., the total fuel collected for transactions that go into and out of pooling points or processing plants in either the Field Area or the Market Area will be no greater than the fuel collected on the total path between the original receipt point and the ultimate delivery point, subject to the shipper(s) providing Northern the requisite information.

4/ The Unaccounted For percentage utilizes the most recent twelve-month period ending December 31, 2015. For deliveries subject only to UAF, the UAF rate is zero; provided, however Northern will issue a volume credit on the Shipper's monthly imbalance statement equivalent to the Unaccounted For Percentage listed above for the period April 2016 through March 2017 for such deliveries.

5/ Sheet No. 54A identifies the specific transportation transactions exempt from fuel and unaccounted-for retention charges.

6/ The Out-of-Balance Fuel Percentage for deliveries in MIDS 1-7 shall be the applicable Section 1 Mainline Fuel percentage, and for deliveries in MIDS 8-16B shall be the applicable Section 2 Mainline Fuel percentage.

7/ There will be no fuel, electric compression or UAF charges for transportation from the Ventura pooling point (POI 78623) to the NBPL/NNG Ventura point (POI 192) and from the Ventura pooling point (POI 78623) to the MID 17 pooling point (POI 71458). In addition, there will be no fuel, electric compression or UAF charges for transportation as set forth in Sheet Nos. 141, 142C and 147.

In the event facilities have been abandoned, Northern shall have the right to file to reduce the applicable MID fuel percentage(s) on a common basis for all transactions affected by the abandonment to reflect the reduction in use for the remainder of the PRA period. In the event such abandoned facilities (gas compressors) have been replaced with electric compressors installed after October 1, 1998, and Northern reduces the applicable MID fuel percentages, Northern has the right to file to increase the applicable electric compression commodity rate.

**Great Plains Natural Gas Co.  
Market Conditions for Wahpeton's Natural Gas  
May 2016**

The principal gas sources of natural gas for Wahpeton, North Dakota are from the mid-continent area of the United States. The pricing for the majority of this gas is the Northern Natural Gas Co. Ventura, Iowa point which is an actively traded market point in North America. The May monthly price for the NNG-Ventura Index is expected to increase from the previous month index. The NNG-Ventura Index is based on negotiated trades during the last five business days of the month, commonly known as bid week, and reported by Platt's Inside FERC's Gas Market Report published the beginning of each month.

A slight dip in the supply of natural gas along with injections into storage being lower than the five year average were contributing factors of the increase in the index price from the month of April. The EIA reported nationwide storage levels as of April 15, 2016 at 48.5 percent above the five-year average and 55.0 percent above last year's balance.

The Department of Energy's (DOE) Energy Information Administration (EIA) provides various publications on energy issues. The information is available on the DOE website: <http://www.eia.doe.gov>.

**GREAT PLAINS NATURAL GAS CO.  
COMPUTATION OF (OVER) / UNDER RECOVERED GAS COST ACCOUNT BALANCE  
APPLICABLE TO NORTH DAKOTA  
FIRM**

	(Over) Under Recovery	Refunds & Other	Interest 1/	Total Net Additions	Actual Dk Sales	Adjustment Per Dk	Total Adjustment Amount	Net Change- Additions less Adjustment	Cumulative Balance
<b>Balance @ April 30, 2015</b>									<b><u>\$74,482</u></b>
May 2015	(\$3,948)	0	\$293	(\$3,655)	13,744	\$1.3462	\$18,502	(\$22,157)	52,325
June	923	0	211	1,134	9,387	0.2107	9,293 2/	(8,159)	44,166
July	552	0	126	678	6,105	0.2107	1,286	(608)	43,558
August	9,970	0	124	10,094	5,546	0.2107	1,169	8,925	52,483
September	14,512	0	226	14,738	5,919	0.2107	1,247	13,491	65,974
October	11,833	0	1	11,834	7,065	0.2107	1,489	10,345	76,319
November	1,224	0	5	1,229	12,586	0.2107	2,652	(1,423)	74,896
December	16,443	0	9	16,452	29,650	0.2107	6,247	10,205	85,101
January 2016	(23,833)	0	12	(23,821)	48,349	0.2107	10,187	(34,008)	51,093
February	(7,215)	0	7	(7,208)	45,031	0.2107	9,488	(16,696)	34,397
March	14,239	0	4	14,243	40,302	0.2107	8,492	5,751	40,148
<b>Total</b>	<b>\$34,700</b>	<b>\$0</b>	<b>\$1,018</b>	<b>\$35,718</b>	<b>223,684</b>		<b>\$70,052</b>	<b>(\$34,334)</b>	<b><u>\$40,148</u></b>

1/ Interest calculated at 13.3%, the authorized rate of return, through September 30, 2015. Effective October 1, 2015, interest calculated at the 3 Month Treasury Constant Maturity Rate.

2/ Reflects 6,442.6 dk @ \$1.3462 and 2,944.3 dk @ \$0.2107

**GREAT PLAINS NATURAL GAS CO.  
COMPUTATION OF (OVER) / UNDER RECOVERED GAS COST ACCOUNT BALANCE  
APPLICABLE TO NORTH DAKOTA  
INTERRUPTIBLE**

	(Over) Under Recovery	Refunds & Other	Interest 1/	Total Net Additions	Actual Dk Sales	Adjustment Per Dk	Total Adjustment Amount	Net Change- Additions less Adjustment	Cumulative Balance
<b>Balance @ April 30, 2015</b>									<b><u>\$35,759</u></b>
May 2015	(\$8,261)	0	\$2	(\$8,259)	20,827	\$0.9696	\$20,194	(\$28,453)	7,306
June	(8,730)	0	(311)	(9,041)	28,071	0.0461	20,202 2/	(29,243)	(21,937)
July	(23,404)	0	(626)	(24,030)	41,181	0.0461	1,898	(25,928)	(47,865)
August	(6,153)	0	(882)	(7,035)	27,831	0.0461	1,283	(8,318)	(56,183)
September	(17,950)	0	(948)	(18,898)	10,845	0.0461	500	(19,398)	(75,581)
October	(487)	0	(2)	(489)	18,267	0.0461	842	(1,331)	(76,912)
November	269	0	(11)	258	25,431	0.0461	1,172	(914)	(77,826)
December	583	0	(20)	563	43,163	0.0461	1,990	(1,427)	(79,253)
January 2016	(2,721)	0	(22)	(2,743)	66,058	0.0461	3,045	(5,788)	(85,041)
February	7,623	0	(27)	7,596	63,624	0.0461	2,933	4,663	(80,378)
March	(9,489)	0	(24)	(9,513)	77,777	0.0461	3,586	(13,099)	(93,477)
Total	<u>(\$68,720)</u>	<u>\$0</u>	<u>(\$2,871)</u>	<u>(\$71,591)</u>	<u>423,075</u>		<u>\$57,645</u>	<u>(\$129,236)</u>	
<b>Balance @ March 31, 2016.</b>									<b><u>(\$93,477)</u></b>

1/ Interest calculated at 13.3%, the authorized rate of return, through September 30, 2015. Effective October 1, 2015, interest calculated at the 3 Month Treasury Constant Maturity Rate.

2/ Reflects 20,473.8 dk @ \$0.9696 and 7,597.5 dk @ \$0.0461.