

705 West Fir Ave.
Mailing Address:
P.O. Box 176
Fergus Falls, MN 56538-0176
1-877-267-4764

May 31, 2023

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

Re: Cost of Gas Adjustment (COG)
June 2023
Case No. PU-23-009

Great Plains Natural Gas Co. (Great Plains), a Division of Montana-Dakota Utilities Co., herewith electronically submits a Cost of Gas Adjustment (COG) pursuant to North Dakota Century Code 49-05-05.

Attachment A is the Rate Summary Sheet (200th Revised Sheet No. 1.1) showing the proposed natural gas rates and the June 2023 cost of gas. The net effect of this filing is a decrease of \$0.7231 per dk for firm customers and a decrease of \$0.2015 per dk for interruptible customers.

Attachment B shows the calculations supporting the gas costs for June 2023, including the calculation of the commodity cost of gas. The commodity cost of gas has decreased \$0.0166 per dk for all customers since the last COG filing due to a decrease in the market price of gas. A change to the pipeline rates has resulted in a decrease of \$0.7065 per dk for firm customers and a decrease of \$0.1849 per dk for interruptible 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 August 31, 2022.

Great Plains will submit the \$50.00 filing fee following this filing.

Great Plains respectfully requests this electronic filing, in lieu of an original and two (2) physical copies, be accepted as being in full compliance with the filing requirements of this Commission.

If you have questions regarding this filing, please contact me at (701) 222-7855 or travis.jacobson@mdu.com

Sincerely,

/s/ Travis R. Jacobson

Travis R. Jacobson
Director of Regulatory Affairs

Attachments

Attachment A



GREAT PLAINS NATURAL GAS CO.
A Division of Montana-Dakota Utilities Co.

**State of North Dakota
 Gas Rate Schedule**

NDPSC Volume 2

200th Revised Sheet No. 1.1

Canceling 199th 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 Rate 65	2	\$0.250 per day	\$0.9220 per dk	\$2.4617	\$3.3837
Interruptible Gas Service - General Rate 71	3	\$180.00 per month	(Maximum) \$0.6690 per dk	\$2.1357	(Maximum) \$2.8047
Transportation Service Rate 80	5	\$180.00 per month	(Maximum) \$0.6690 per dk		(Maximum) \$0.6690

Date Filed: May 31, 2023

Effective Date: Service rendered on and after June 1, 2023

Issued By: Travis R. Jacobson
 Director - Regulatory Affairs

Case No.: PU-20-379

**GREAT PLAINS NATURAL GAS CO.
WAHPETON
PURCHASED GAS COST ADJUSTMENT
JUNE 2023**

Attachment B
Page 1 of 9

	Billing Determinants	Rate 1/	Demand Months	Amount	Amount Per Dk
<u>Viking Firm</u>					
FT-A - Zone 1-1 (Cat. 3)	8,000	\$3.8060	12	\$365,376	\$0.1151
FT-A - Zone 1-1 (Cat. 1)	5,000	3.8060	12	228,360	0.0719
FT-A Seasonal (Cat. 3)	2,000	3.8060	5	38,060	0.0120
FT-A - Zone 1-1 (Cat. 3)	5,000	3.8060	12	228,360	0.0719
FT-A - Zone 1-1 (Cat. 3)	3,291	3.8060	12	150,307	0.0473
FT-A - Capacity Release	(4,291)	13.5939	5	(291,657)	(0.0919)
 <u>Northern Natural Firm</u>					
TFX - Winter/Seasonal	15,000	25.7990	5	1,934,925	0.6094
TFX - Summer	13,000	9.6760	7	880,516	0.2773
TF12 Base - Summer	4,128	9.6760	7	279,598	0.0881
TF12 Base - Winter	4,128	17.4170	5	359,487	0.1132
TF12 Variable - Summer	3,407	9.6760	7	230,763	0.0727
TF12 Variable - Winter	3,407	23.6090	5	402,179	0.1267
TF5	3,410	25.7990	5	439,873	0.1385
TFX - Summer	3,000	9.6760	7	203,196	0.0640
TFX - Winter	8,200	25.7990	5	1,057,759	0.3331
FDD-1 Reservation	4,640	3.2345	12	180,097	0.0567
Interruptible Demand Credit 4/				(862,090)	(0.2715)
Total Demand Charges				\$5,825,109	\$1.8345
Estimated Weighted Average Commodity Cost	3,175,097 2/	\$2.1209		6,734,063	2.1209
Gas Cost Reconciliation Adjustment					(1.4937)
Total Current Firm Gas Cost				\$12,559,172	\$2.4617
 <u>Interruptible</u>					
Demand Charge 3/					\$0.4803
Estimated Weighted Average Commodity Cost					2.1209
Gas Cost Reconciliation Adjustment					(0.4655)
Total Current Interruptible Gas Cost					\$2.1357
 1/ Effective June 1, 2023					
2/ Annual demand volume including Minnesota.					
3/ Interruptible demand charge based on 100% load factor:					
Firm Capacity (Per MN DEQ filing: Docket No. G004/M-22-310)		38,145			
Dk @ 100% Load Factor (Firm capacity x 365 days)		13,922,925			
Total Demand Charges (Excl. Interruptible Demand Credit)		\$6,687,199			
Interruptible Demand Charge per dk @ 100% LF		\$0.4803			
 4/ Interruptible Demand Credit:					
Interruptible Demand Charge per dk @ 100% LF		\$0.4803			
Total annual interruptible volumes		1,794,900			
Total Interruptible Demand Credit		(\$862,090)			
Total annual firm volumes		3,175,097			
Interruptible Demand Credit per dk - Firm		(\$0.2715)			

**GREAT PLAINS NATURAL GAS CO.
WAHPETON
ESTIMATED GAS COSTS
JUNE 2023**

	<u>Total System Supply</u>	<u>Cost per Dk</u>	<u>FDD-1 Storage</u>	<u>FDD-1 Capacity</u>	<u>SMS 1/</u>	<u>Viking Transport</u>
<u>Estimated Cost Per Dk</u>						
Commodity Cost of Gas		\$1.9836				
Transportation - Northern Natural		0.0275	\$0.0275		\$0.0208	
Transportation - Viking						\$0.0151
Withdrawal Fee			0.0232			
Fuel Transportation - Northern Natural 2/		0.0184				
Fuel Transportation - Viking 2/						0.0144
SMS Demand 3/		0.0257	0.0257			
LMS Demand 3/		0.0060	0.0060			
FDD-1 Capacity 4/				\$0.0362		
Total Cost Per Dk		\$2.0612	\$0.0824	\$0.0362	\$0.0208	\$0.0295
Total Estimated Dk Purchases 5/	134,919	134,919	0			100,599
Estimated Cost	\$286,145	\$278,095	\$0	\$4,884	\$198	\$2,968
Average Cost Per Dk		<u><u>\$2.1209</u></u>				

1/ Monthly requirement of 9,500 Dk.

	<u>NNG</u>	<u>Viking</u>
2/ Transportation Fuel Percentage of Field Area and Other	0.00%	0.00%
Market Area	0.92%	0.72%
Total	0.92%	0.72%

3/ Amount divided by the annual demand volume pursuant to Minnesota Rule 7825.2700 Subpart 5.

	<u>Billing Determinants</u>	<u>Rate</u>	<u>Demand Months</u>	<u>Amount</u>	<u>Amount Per Dk</u>
SMS Demand	2,500	\$4.2550	12	\$127,650	\$0.0257
LMS Demand	2,500	1.0000	12	30,000	0.0060

4/ Amount divided by the annual demand volume pursuant to Minnesota Rule 7825.2700 Subpart 5.

	<u>Billing Determinants</u>	<u>Rate</u>	<u>Demand Months</u>	<u>Amount</u>	<u>Amount Per Dk</u>
FDD-1 Demand Charge (Capacity Charge)	53,509	\$0.6731	5	\$180,085	\$0.0362

**GREAT PLAINS NATURAL GAS CO.
WAHPETON
ESTIMATED GAS COSTS
JUNE 2023**

5/ Dk requirements for June	<u>Required Monthly</u>	<u>Days in Month</u>	<u>Required Daily</u>	<u>Percent Supply</u>
Estimated Dk Purchases	188,767	30	6,292	140%
Storage Gas	(53,848)	30	(1,795)	-40%
Total Dk Requirements	134,919		4,497	100%

Transportation Fuel

	<u>NNG</u>	<u>Viking</u>
Dk	134,919	100,599
Adjusted for Fuel Dk	136,172	101,329
Fuel Costs	\$2,485	\$1,448
Fuel Cost Per Dk	\$0.0184	\$0.0144

Storage Fuel - NNG

Dk	0
Adjusted for Fuel Dk	0
Fuel Costs	\$0
Fuel Cost Per Dk	\$0.0000

STATEMENT OF RATES
 (Rates Per Dekatherm)

Currently Effective Term-Differentiated Rates

Rate Schedule	Base Tariff Rate
Category 1 (Contract Term of Less than 3 Years)	
Monthly Reservation Rates	
FT-A	
Zone 1-1 Maximum Rate	\$3.9106
Zone 1-1 Minimum Rate	\$0.0000
Zone 1-2 Maximum Rate 1/	\$4.9080
Zone 1-2 Minimum Rate	\$0.0000
Zone 2-2 Maximum Rate	\$2.6118
Zone 2-2 Minimum Rate	\$0.0000
Category 2 (Contract Term of 3 Years to less than 5 Years)	
Monthly Reservation Rates	
FT-A	
Zone 1-1 Maximum Rate	\$3.8583
Zone 1-1 Minimum Rate	\$0.0000
Zone 1-2 Maximum Rate	\$4.8330
Zone 1-2 Minimum Rate	\$0.0000
Zone 2-2 Maximum Rate	\$2.5890
Zone 2-2 Minimum Rate	\$0.0000
Category 3 (Contract Term of 5 or more Years)	
Monthly Reservation Rates	
FT-A	
Zone 1-1 Maximum Rate	\$3.8060
Zone 1-1 Minimum Rate	\$0.0000
Zone 1-2 Maximum Rate	\$4.7580
Zone 1-2 Minimum Rate	\$0.0000
Zone 2-2 Maximum Rate	\$2.5662
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	\$0.0136	0.72%
Zone 1-2	\$0.0136	0.92%
Zone 2-2	\$0.0136	0.20%
Minimum Rate	\$0.0136	
IT and AOT		
Zone 1-1	\$0.1422	0.72%
Zone 1-2	\$0.1750	0.92%
Zone 2-2	\$0.0995	0.20%
Minimum Rate	\$0.0136	

- 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	\$1.0000		\$1.0000
LMS – Daily Overrun Rate	\$0.1750		\$0.1750
LMS – Load Management Cost Reconciliation Adjustment		\$0.0390	

- 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	\$0.1750	\$0.0000
RPL Service:		
Daily Reservation Rate	\$0.1750	\$0.0000

RATE SCHEDULE TF

RESERVATION RATES	MARKET-TO-MARKET			FIELD-TO-FIELD/MARKET DEMARCATION
	TF12 Base	TF12 Variable	TF5	TF6
Base Tariff Rates 1/				
Summer (Apr-Oct)	9.676	9.676	-0-	7.485
Winter (Nov-Mar)	<u>17.417</u>	<u>23.609</u>	<u>25.799</u>	<u>13.476</u>

COMMODITY RATES 2/ 3/					
TF12 Base, TF12 Var., TF5 & TFF	Market Area 4/	Field Mileage Rate per 100 miles	Out-of Balance	Carlton Surcharge 5/	
Receipt Point	Delivery Point	Commodity	Commodity	Commodity	Maximum Minimum
Market	Market	0.0260		0.0260	0.0175 0.0000
Field	Market	0.0260	0.0103		0.0175 0.0000
Market	Field		0.0103		
Field	Field		0.0103	0.0217	

- 1/ The minimum reservation rate is equal to zero.
- 2/ Shipper shall pay the applicable Electric Compression commodity rate as shown in Sheet No. 54 and ACA unit surcharge as posted on FERC's website at <https://www.ferc.gov>.
- 3/ The firm transportation services commodity rates are not discountable. The commodity rate is the maximum and minimum commodity rate. The applicable MIDs commodity rate will be in addition to the TF reservation rates. The MIDs rates shown in Sheet Nos. 59-60A represent the throughput commodity rates for any transaction involving MIDs.
- 4/ 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.
- 5/ Applicable to Market Area Shippers as provided for in the Carlton Settlement filed in Docket No. RP96-347 dated October 28, 1996.

RATE SCHEDULE TFX

RESERVATION RATES	MARKET-TO-MARKET		FIELD-TO-FIELD	
	Apr-Oct	Nov-Mar	Apr-Oct	Nov-Mar
Base Tariff Rates 1/	<u>\$9.676</u>	<u>\$25.799</u>	<u>\$7.485</u>	<u>\$13.476</u>

COMMODITY RATES 2/ 3/

TFX		Market Area 4/	Field Mileage Rate per 100 miles	Out-of-Balance	Carlton Surcharge 5/		
Receipt Point	Delivery Point	Commodity	Commodity	Commodity	Maximum	Minimum	
Market	Market	0.0260		0.0260	0.0175	0.0000	
Field	Market	0.0260	0.0103		0.0175	0.0000	
Market	Field		0.0103				
Field	Field		0.0103	0.0217			

- 1/ The minimum reservation rate is equal to zero.
- 2/ Shipper shall pay the applicable Electric Compression commodity rate as shown in Sheet No. 54 and ACA unit surcharge as posted on FERC's website at <https://www.ferc.gov>.
- 3/ The firm transportation services commodity rates are not discountable. The commodity rate is the maximum and minimum commodity rate. The applicable MIDs commodity rate will be in addition to the TFX reservation rates. The MIDs rates shown in Sheet Nos. 59-60A represent the throughput commodity rates for any transaction involving MIDs.
- 4/ 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.
- 5/ Applicable to Market Area Shippers as provided for in the Carlton Settlement filed in Docket No. RP96-347 dated October 28, 1996.

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

Fuel Percentages/Electric Compression Rates

	<u>Percentages</u>
FUEL PERCENTAGES:	1/ 2/
Market Area (including Out-of-Balance)	0.95%
Field Area	3/ 4/ 5/ 6/
UNACCOUNTED FOR PERCENTAGE (including Out-of-Balance)	-0.03% 2/ 5/ 7/
FDD STORAGE FUEL	1.94%
FDD URR PERCENTAGE	-0.13% 1/

	<u>Electric Compression</u>
COMMODITY RATES:	1/ 2/
Market Area	\$0.0006
Field Area	\$0.0000

1/ Northern will adjust its Fuel, UAF and URR percentages and electric compression commodity rates in accordance with Sections 53A and 53B, respectively, of the GENERAL TERMS AND CONDITIONS of this Tariff.

2/ 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.

3/ Fuel percentages shall be determined by MIDs for the Field Area shown in Sheet Nos. 61-62.

4/ 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 that would be 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.

5/ Sheet No. 54A identifies the specific transportation transactions exempt from Fuel and UAF retention charges.

6/ The out-of-balance Fuel percentage for deliveries in MIDs 1-7 shall be the applicable Section 1 Transportation Fuel percentage, and for deliveries in MIDs 8-16B shall be the applicable Section 2 Transportation Fuel percentage.

7/ The UAF percentage utilizes the most recent twelve-month period ending December 31, 2022. For deliveries subject only to UAF, if the above UAF rate is negative, the UAF rate is zero; provided, however Northern will issue a volume credit on the Shipper's monthly imbalance statement equivalent to the negative UAF percentage for such deliveries during the period in which the UAF rate is less than zero.

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.

RATE SCHEDULES FDD, PDD, IDD, ILD & SMS

Rate Schedule FDD

Maximum Reservation Charge	3.2345	1/
Maximum Capacity Charge	0.6731	1/
Injection Charge - Firm	0.0232	
Withdrawal Charge - Firm	0.0232	
Annual Rollover Charge	0.6731	1/

Rate Schedule PDD

Maximum Capacity Charge	0.6731	1/
Maximum Monthly Inventory Charge	0.1624	1/
Injection Charge	0.0232	
Withdrawal Charge	0.0232	
Annual Rollover Charge	0.6731	1/

Rate Schedule IDD

Maximum Monthly Inventory Charge	0.1624	1/
Injection Charge	0.0232	
Withdrawal Charge	0.0232	
Annual Rollover Charge	0.6731	1/

Rate Schedule ILD

Maximum Charge	11.7500	
Minimum Charge	0.5044	
Performance Obligation Charge	2.0000	

Rate Schedule SMS

Reservation Charge	4.2550	
Commodity Rate	0.0208	

1/ Minimum Rate is zero.

**Great Plains Natural Gas Co.
Market Conditions for Wahpeton's Natural Gas
June 2023**

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 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 at the beginning of each month.

This month's monthly price for the NNG-Ventura Index is expected to increase by approximately \$0.11/MMBTU from the previous month's index of \$1.90/MMBTU. The EIA reported nationwide storage levels as of May 19, 2023 at 17.0 percent above the five-year average and 29.3 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	Interest 1/	Total Net Additions	Actual Dk Sales	Adjustment Per Dk	Total Adjustment Amount	Net Change- Additions less Adjustment	Cumulative Balance
Balance @ August 31, 2022								<u>(\$441,536)</u>
September 2022	(\$15,333)	(\$1,174)	(\$16,507)	5,160	\$0.0000	\$0	(\$16,507)	(458,043)
October	(24,137)	(1,443)	(25,580)	8,124	(1.4937)	(5,017) 2/	(20,563)	(478,606)
November	(43,278)	(1,676)	(44,954)	18,568	(1.4937)	(27,735)	(17,219)	(495,825)
December	(36,444)	(1,771)	(38,215)	45,197	(1.4937)	(67,511)	29,296	(466,529)
January 2023	(79,708)	(1,776)	(81,484)	58,422	(1.4937)	(87,265)	5,781	(460,748)
February	(67,885)	(1,792)	(69,677)	49,618	(1.4937)	(74,114)	4,437	(456,311)
March	(63,888)	(1,784)	(65,672)	58,520	(1.4937)	(87,411)	21,739	(434,572)
April	(38,145)	(1,777)	(39,922)	40,119	(1.4937)	(59,926)	20,004	(414,568)
Total	<u>(\$368,818)</u>	<u>(\$13,193)</u>	<u>(\$382,011)</u>	283,728		<u>(\$408,979)</u>	<u>\$26,968</u>	
Balance @ April 30, 2023								<u>(\$414,568)</u>

1/ Interest calculated at the 3 Month Treasury Bill Rate.

2/ Reflects 4,765.4 dk @ \$0.000 and 3,358.6 dk @ (\$1.4937).

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

	(Over) Under Recovery	Interest 1/	Total Net Additions	Actual Dk Sales	Adjustment Per Dk	Total Adjustment Amount	Net Change- Additions less Adjustment	Cumulative Balance
Balance @ August 31, 2022								<u>(\$366,462)</u>
September 2022	(\$44,423)	(\$974)	(\$45,397)	47,088	\$0.0000	\$0	(\$45,397)	(411,859)
October	(50,334)	(1,295)	(51,629)	19,585	(0.4655)	(2,052) 2/	(49,577)	(461,436)
November	(84,194)	(1,612)	(85,806)	28,552	(0.4655)	(13,291)	(72,515)	(533,951)
December	(35,353)	(1,902)	(37,255)	74,387	(0.4655)	(34,627)	(2,628)	(536,579)
January 2023	(39,967)	(2,035)	(42,002)	114,094	(0.4655)	(53,111)	11,109	(525,470)
February	(122,438)	(2,034)	(124,472)	101,584	(0.4655)	(47,287)	(77,185)	(602,655)
March	26,455	(2,345)	24,110	101,511	(0.4655)	(47,253)	71,363	(531,292)
April	5,506	(2,159)	3,347	73,838	(0.4655)	(34,372)	37,719	(493,573)
Total	<u>(\$344,748)</u>	<u>(\$14,356)</u>	<u>(\$359,104)</u>	<u>560,639</u>		<u>(\$231,993)</u>	<u>(\$127,111)</u>	
Balance @ April 30, 2023								<u>(\$493,573)</u>

1/ Interest calculated at the 3 Month Treasury Bill Rate.

2/ Reflects 15,176.5 dk @ \$0.000 and 4,408.5 dk @ (\$0.4655).