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## GAS ADJUSTMENT CALCULATION

APPLICABLE TO SERVICE CLASSIFICATION	S.C. 1, 2 & 5
Average Cost of Gas in Cents per 100 Cubic Feet determined November 23, 2005	145.842
Factor of adjustment	1.01626
Adj for l/u per Tariff	148.213
Annual Surcharge or (Refund)	0.8774
Transition Surcharge	0.360
Resulting Gas Cost in Cents per CCF commencing with billings of December 3, 2005 and thereafter until changed.	149.450 ======