

### Imprudence Adjustment Calculation Summary

	Total Retail Normal Volumes (1) A	Ratio of HDDs Warmest/Normal (2) B	Warmest Volumes C=A*B	Forward Prices \$/MMBtu (3) D	Prices Paid \$/MMBtu (4) E	Price Difference F = E - D	Imprudent Costs G = C * F
Nov	13,125,526	0.70705726	9,280,498	4.37	5.82	1.45	\$ 13,522,812.89
Dec	18,783,110	0.78364116	14,719,218	4.45	8.67	4.22	\$ 62,190,483.58
Jan	22,807,146	0.71771772	16,369,093	4.44	9.73	5.29	\$ 86,659,964.45
Feb	18,503,620	0.68475210	12,670,393	4.22	8.55	4.33	\$ 54,851,668.43
Mar	14,933,790	0.72215709	10,784,542	4.00	5.18	1.18	\$ 12,759,422.93
							<b>\$ 229,984,352.28</b>

(1) Source: City DR 1.003

(2) Source: City DR 1.024 ("HDD" means Heating Degree Days.)

(3) Source: New York Mercantile Exchange

(4) Source: City DR 1.070

**Note: This exhibit is presented to illustrate -- not to replicate precisely -- the calculation of Imprudence Costs.** The numbers shown in Column G (Imprudence Costs) are taken directly from workpapers calculations, which used unrounded numbers. Other figures shown in the table are rounded. A calculation using the rounded figures would differ by \$231,467 -- approximately one-tenth of one percent of the recommended Imprudence Costs.

**Note:** The Forward Prices Include a Chicago Basis of approximately \$0.05/MMBtu. The forward prices are based on an average of settlement prices for the forward months of November- March for the period April to near end October 2000. The values shown in Columns D and F are rounded values.