

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

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In the matter of the application of	)	
<b>SEMCO ENERGY GAS COMPANY</b> for	)	
authority to implement a gas cost recovery plan	)	Case No. U-15702
and factors for the 12-month period of April 2009	)	
through March 2010 for its M.P.S.C Division.	)	
_____	)	

At the September 29, 2009 meeting of the Michigan Public Service Commission in Lansing, Michigan.

PRESENT: Hon. Orjiakor N. Isiogu, Chairman  
Hon. Monica Martinez, Commissioner  
Hon. Steven A. Transeth, Commissioner

**ORDER APPROVING SETTLEMENT AGREEMENT**

On December 23, 2008, pursuant to 1982 PA 304, MCL 460.6h *et seq.*, SEMCO Energy Gas Company (SEMCO) filed an application with supporting testimony and exhibits requesting approval of its gas cost recovery (GCR) plan and factors for the 12-month period ending March 31, 2010. On May 12, 2009, SEMCO filed amended testimony and exhibits.

A prehearing conference was held on February 12, 2009, at which Administrative Law Judge Mark E. Cummins granted petitions for leave to intervene filed by Attorney General Michael A. Cox and the Residential Ratepayer Consortium. The Commission Staff (Staff) also participated in the proceedings. Subsequently, the parties filed a settlement agreement resolving all issues in the case.

According to the terms of the settlement agreement, attached as Exhibit A, the parties agree that SEMCO's 2009-10 GCR plan, as reflected in its direct and amended case filings and as modified by the settlement agreement, should be approved. The parties also agree that the Staff will convene a collaborative to review the Fixed Price Purchasing program for the 2011-2012 GCR period and beyond, and that the proposal to upgrade the Wakefield Interchange shall be withdrawn from the 2009-2010 plan. The parties agreed that SEMCO will investigate, and if possible secure, a peaking service to meet a needle peak day for the 2009-10 GCR plan year. The parties also agree that SEMCO's Fixed Price Purchasing program should be modified to eliminate the Quartile Buy Signal of \$.30 under the New York Mercantile Exchange (NYMEX) price secured under the Second Quartile purchase. Additionally, the parties agreed that for the months of January, February and March, the experienced peak day will be defined as the weighted average coldest day experienced during the most recent 5 years in each of the company's respective service areas.

The parties agree that the Commission should approve a base GCR factor of \$7.8394 per thousand cubic feet (Mcf) for SEMCO's M.P.S.C. Division as set forth in Attachment 1. The parties agree that the base GCR factor is composed of a demand capacity charge of \$0.4568 per Mcf; a balancing recovery charge of \$0.2500 per Mcf; and a gas commodity charge of \$7.1326 per Mcf. Further, the parties agree that the base GCR factor will be subject to adjustment pursuant to the contingency matrix mechanism calculated in accordance with Attachment 2 to the settlement agreement. The NYMEX increase used to calculate the quarterly adjustment is capped at \$3.00 per million British thermal units (MMBtu). The parties agree that any new GCR factor ceiling calculated under the matrix will not decrease below the base GCR factor of \$7.8394 per Mcf; however, the Commission observes that if the price of natural gas decreases, SEMCO may elect to

bill a lower factor under MCL 460.6h(9) and nothing in the settlement agreement precludes the company from doing so. Thus, if gas prices decline, the Commission expects SEMCO to voluntarily reduce its GCR factor, if appropriate.

Finally, the parties agree that it is necessary for SEMCO to direct Northern Natural Gas (NNG) to make capacity improvements at the Houghton Gate Station and Houghton Branch Pipeline (collectively the Houghton Capacity Improvements). The parties also agree that the cost associated with the Houghton Capacity Improvements billed by NNG to SEMCO as a pipeline transportation capacity demand charge will be recovered from the M.P.S.C. Division GCR customers as a booked cost of gas over a 5-year period beginning April 1, 2010. Furthermore, the parties agreed that SEMCO will seek to set off the costs allocated to GCR customers by implementing a surcharge over a 5-year period to those transportation customers electing to use capacity at the Houghton Gate Station or the Branch Line. It is intended that such surcharge will be reflective of approximately 15% of the costs associated with the Houghton Capacity Improvements and SEMCO will credit all revenues received from the surcharge to cost of gas.

The Commission finds that the settlement agreement is reasonable, in the public interest, and should be approved.

THEREFORE, IT IS ORDERED that:

- A. The settlement agreement, attached as Exhibit A, is approved.
- B. The 2009-2010 gas cost recovery plan as filed, amended, and modified by the settlement agreement is approved.
- C. SEMCO Energy Gas Company is authorized for the 2009-2010 plan year to incorporate into its rates a base gas cost recovery factor of \$7.8394 per thousand cubic feet, effective with the first billing month following the issuance of this order.

D. SEMCO Energy Gas Company is authorized to implement maximum gas cost recovery factors for the 2009-2010 plan year as set forth in the settlement agreement and pursuant to the contingency mechanism set forth in Attachment 2 of the settlement agreement.

E. SEMCO Energy Gas Company shall file, within 30 days, tariff sheets reflective of the approvals granted herein and substantially similar to Attachments 1 and 2 to the settlement agreement.

The Commission reserves jurisdiction and may issue further orders as necessary.

Any party desiring to appeal this order must do so in the appropriate court within 30 days after issuance and notice of this order, under MCL 462.26.

MICHIGAN PUBLIC SERVICE COMMISSION

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Orjiakor N. Isiogu, Chairman

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Monica Martinez, Commissioner

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Steven A. Transeth, Commissioner

By its action of September 29, 2009.

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Mary Jo Kunkle, Executive Secretary

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

\* \* \* \*

In the matter of the application of	)	
<b>SEMCO ENERGY GAS COMPANY</b>	)	Case No. U-15702
for authority to implement a gas cost recovery	)	
plan and factors for the 12-month period from	)	
April 2009 through March 2010 for its	)	
M.P.S.C. Division.	)	
_____	)	

SETTLEMENT AGREEMENT

Pursuant to MCL 24.278 and Rule 333 of the Rules of Practice and Procedure before the Michigan Public Service Commission (“Commission”), R 460.17333, SEMCO Energy Gas Company (“SEMCO Gas” or the “Company”), Attorney General Michael A. Cox (“AG”), Residential Ratepayer Consortium (“RRC”) and the Commission Staff (“Staff”) agree as follows:

1. On December 23, 2008, SEMCO Gas filed its (i) application, (ii) testimony and exhibits of John R. Alger, Walter E. Fitzgerald, Marc A. Simone, Tamara L. Spencer, and James A. Van Sickle, and (iii) 5-year forecast for its M.P.S.C. Division.

2. On January 16, 2009, the Commission’s Executive Secretary issued the Notice of Hearing in this proceeding directing SEMCO Gas to mail a copy of the Notice of Hearing to all cities, incorporated villages, townships and counties in its M.P.S.C. Division service area and to intervenors in Case No. U-15452. Further, SEMCO Gas was directed to publish the Notice of Hearing in daily newspapers of general circulation throughout its service area. On

February 4, 2009, SEMCO Gas electronically filed its affidavit of mailing and proof of publication.

3. On February 12, 2009, Administrative Law Judge (“ALJ”) Mark E. Cummins conducted a prehearing conference. SEMCO Gas and Staff participated in the proceedings. The ALJ granted intervenor status to the RRC and AG.

4. On May 12, 2009, SEMCO Gas filed the amended testimony and revised exhibits of Mr. Fitzgerald.

5. On May 28, 2009, the RRC filed the testimony and exhibits of Frank J. Hollewa, and on May 29, 2009, the AG filed the testimony and exhibits of Sebastian Coppola and the Staff filed the testimony and exhibits of James LaPan.

6. On August 11, 2009, the Company filed Revised Exhibit A-8.

7. The parties have participated in settlement discussions and as a result agree as follows:

a. SEMCO Gas’s filed 2009-10 GCR plan as amended, and as modified by paragraphs 7c through e of this settlement agreement, should be approved by the Commission.

b. The parties agree that a collaborative will be convened by Staff and attended by the parties to review and discuss the Fixed Price Purchasing program as relating to the 2011-2012 GCR plan period and beyond.

c. For purposes of this settlement and for the 2009-10 GCR plan period, SEMCO Gas agrees to withdraw its proposal regarding the upgrade to the Wakefield Interchange between Northern Natural Gas (“NNG”) and Great Lakes Gas Transmission Company.

d. The Company also agrees to investigate for the 2009-10 GCR period the option to acquire peaking service if reasonably available, to serve needle peak day needs. If,

however, a peaking service cannot be reasonably acquired, the Company will serve a needle peak day by purchasing in the day market.

e. The Company agrees to modify the current Fixed Price Purchasing program to eliminate the words “or \$.30 under the NYMEX price secured under the second quartile purchase,” from the Quartile Buy Signals on pages 3 and 4 of Exhibit A-13 (TLS-2).

f. The parties also agree that for the months of January, February and March, the experienced peak day will be defined as the weighted average coldest day experienced during the most recent 5 years in each of the Company’s respective service areas.

g. The parties request the Commission to approve the 2009-10 base GCR factor of \$7.8394 per thousand cubic feet (“Mcf”) for SEMCO Gas’s M.P.S.C. Division effective with the first billing month immediately following the issuance of a Commission order approving this settlement agreement, as composed of i) a demand capacity charge of \$0.4568 per Mcf, ii) a balancing recovery charge of \$0.2500 per Mcf, and iii) a gas commodity charge of \$7.1326 per Mcf and as reflected in Attachment 1 hereto. The parties further agree that the base GCR factor is subject to adjustment pursuant to the contingency matrix mechanism calculated pursuant to Attachment 2 hereto. The NYMEX increase used to calculate the quarterly adjustment is capped at \$3.00 per million British Thermal units, and any new GCR factor ceiling calculated pursuant to the matrix will not decrease below the base GCR factor of \$7.8394 per Mcf. The RRC does not agree that the contingency factor matrix is necessary in this gas supply and cost review, but for settlement purposes, the RRC does not object to its inclusion as reflected in this agreement.

h. The parties accept SEMCO Gas’s 5-year forecast as satisfying the requirements of Section 6h(4) of 1982 PA 304.

i. Finally, the parties agree that it is necessary for SEMCO Gas to direct NNG to make capacity improvements at the Houghton Gate Station and Houghton Branch Pipeline, collectively the Houghton Capacity Improvements. The parties also agree that the cost associated with the Houghton Capacity Improvements billed by NNG to SEMCO Gas as a pipeline transportation capacity demand charge will be recovered from the M.P.S.C. Division GCR customers as a booked cost of gas over a 5-year period beginning April 1, 2010. Furthermore, it is agreed that the Company will seek to set off the cost allocated to GCR customers by requesting Commission approval of a surcharge for a five year period to be applied to those transportation customers electing to use capacity at the Houghton Gate Station or the Branch Line. It is intended that such surcharge will be reflective of approximately 15% of the cost associated with the Houghton Capacity Improvement and the Company will credit all revenues received from the surcharge to the cost of gas.

8. This settlement agreement is entered into for the sole and express purpose of reaching a compromise among the parties. All offers of settlement and discussions relating to this settlement are considered privileged under MRE 408. If the Commission approves this settlement agreement without modification, neither the parties to the settlement nor the Commission shall make any reference to, or use this settlement agreement or the order approving it, as a reason, authority, rationale or example for taking any action or position or making any subsequent decision in any other case or proceeding; provided however, such references may be made to enforce or implement the provisions of this settlement agreement and the order approving it.

9. Pursuant to Rule 333(6) of the Commission's Rules of Practice and Procedure, R 460.17333(6) the parties agree any order approving this settlement agreement shall not establish

precedent for future proceedings and shall not be used as such. This settlement agreement is based on the facts and circumstances of this case and is intended as the final disposition of Case No. U-15702 only. If the Commission approves this settlement agreement, without modification, the undersigned parties agree not to appeal, challenge or otherwise contest the Commission order approving this settlement agreement only. Except as otherwise set forth herein, the parties agree and understand that this settlement agreement does not limit any party's right to take new and/or different positions on similar issues in other administrative proceedings, or appeals related thereto.

10. This settlement agreement is not severable. Each provision of this settlement agreement is dependent upon all other provisions of this settlement agreement. Failure to comply with any provision of this settlement agreement constitutes failure to comply with the entire settlement agreement. If the Commission rejects or modifies this settlement agreement or any provision of this settlement agreement, this settlement agreement shall be deemed to be withdrawn, shall not constitute any part of the record in this proceeding or be used for any other purpose, and shall not operate to prejudice the pre-negotiation positions of any party.

11. The parties agree that approval by the Commission of this settlement agreement would be reasonable and in the public interest.

12. The parties agree to waive Section 81 of the Administrative Procedures Act of 1969 (MCL 24.281), as it applies to the issues in this proceeding, if the Commission approves this settlement agreement without modification.

SEMCO ENERGY GAS COMPANY

Dated: August 24, 2009

By: \_\_\_\_\_  
One of its Attorneys  
Harvey J. Messing (P23309)  
Sherri A. Wellman (P38989)  
MILLER, CANFIELD, PADDOCK AND STONE, P.L.C.  
One Michigan Avenue, Suite 900  
Lansing, MI 48933

MICHIGAN PUBLIC SERVICE COMMISSION STAFF

Dated: August 24, 2009

By: \_\_\_\_\_  
Patricia S. Barone (P29560)  
Assistant Attorney General  
6545 Mercantile Way, Suite 15  
Lansing, MI 48911

RESIDENTIAL RATEPAYER CONSORTIUM

Dated: August 24, 2009

By: \_\_\_\_\_  
Its Attorney  
David L. Shaltz (P29330)  
2379 Woodlake Drive, Suite 480B  
Okemos, MI 48864

ATTORNEY GENERAL MICHAEL A. COX

Dated: August 24, 2009

By: \_\_\_\_\_  
Michael E. Moody (P51985)  
Assistant Attorney General  
Tobacco and Special Litigation Division  
7<sup>th</sup> Floor, G. Mennen Williams Bldg.  
525 W. Ottawa Street  
Lansing, MI 48909

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**The Gas Cost Recovery Factors**

Pursuant to MCL 460.6h (9), the Company is authorized to implement Gas Cost Recovery Factors for The April 2009 through March 2010 GCR plan period of up to:

<b>Billing Months</b>	<b>Maximum Authorized Factor \$/Mcf</b>	<b>Actual Factor Billed \$/Mcf</b>
April, 2009	\$7.8394/Mcf	
May, 2009	\$7.8394/Mcf	
June, 2009	\$7.8394/Mcf	
July, 2009	\$7.8394/Mcf	
August, 2009	\$7.8394/Mcf	
September, 2009	\$7.8394/Mcf	
October, 2009		
November, 2009		
December, 2009		
January, 2010		
February, 2010		
March, 2010		

The current month's Gas Cost Recovery factor is composed of the following cost components:

Balancing Charge .....	\$0.2500 per Mcf
Capacity Demand Charge.....	\$0.4568 per Mcf
Gas Commodity Charge .....	\$7.1326 per Mcf

Contingency Factor Matrix

	April-June 1st Q		July-Sept 2nd Q		Oct-Dec 3rd Q		Jan-Mar 4th Q		
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter	
	April-Oct	Nov-Mar	April-Oct	Nov-Mar	April-Oct	Nov-Mar	April-Oct	Jan-Mar	
<b>Fractional Mult. <math>F_m</math></b>	0.549	0.347	0.479	0.325	0.438	0.273	0.448	0.255	
<b>Plan NYMEX (<math>X_{plan}</math>)</b>	\$6.5342	\$7.6567	\$6.5342	\$7.6567	\$6.5342	\$7.6567	\$6.5342	\$7.8205	
<b>Base GCR Factor</b>	\$7.8394	\$7.8394	\$7.8394	\$7.8394	\$7.8394	\$7.8394	\$7.8394	\$7.8394	
<b>NYMEX Increase</b> Greater than Or Equal to	<b>Incremental Contingent GCR Factor</b> \$/Mcf								
But Less than									
\$0.00	\$0.05	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	
\$0.05	\$0.10	\$0.0275	\$0.0173	\$0.0239	\$0.0163	\$0.0219	\$0.0136	\$0.0224	
\$0.10	\$0.15	\$0.0549	\$0.0347	\$0.0479	\$0.0325	\$0.0438	\$0.0273	\$0.0448	
\$0.15	\$0.20	\$0.0824	\$0.0520	\$0.0718	\$0.0488	\$0.0657	\$0.0409	\$0.0672	
\$0.20	\$0.25	\$0.1099	\$0.0694	\$0.0957	\$0.0650	\$0.0876	\$0.0545	\$0.0897	
\$0.25	\$0.30	\$0.1374	\$0.0867	\$0.1197	\$0.0813	\$0.1095	\$0.0681	\$0.1121	
\$0.30	\$0.35	\$0.1648	\$0.1041	\$0.1436	\$0.0975	\$0.1314	\$0.0818	\$0.1345	
\$0.35	\$0.40	\$0.1923	\$0.1214	\$0.1676	\$0.1138	\$0.1533	\$0.0954	\$0.1569	
\$0.40	\$0.45	\$0.2198	\$0.1387	\$0.1915	\$0.1300	\$0.1752	\$0.1090	\$0.1793	
\$0.45	\$0.50	\$0.2473	\$0.1561	\$0.2154	\$0.1463	\$0.1971	\$0.1226	\$0.2017	
\$0.50	\$0.55	\$0.2747	\$0.1734	\$0.2394	\$0.1625	\$0.2191	\$0.1363	\$0.2242	
\$0.55	\$0.60	\$0.3022	\$0.1908	\$0.2633	\$0.1788	\$0.2410	\$0.1499	\$0.2466	
\$0.60	\$0.65	\$0.3297	\$0.2081	\$0.2872	\$0.1951	\$0.2629	\$0.1635	\$0.2690	
\$0.65	\$0.70	\$0.3572	\$0.2254	\$0.3112	\$0.2113	\$0.2848	\$0.1772	\$0.2914	
\$0.70	\$0.75	\$0.3846	\$0.2428	\$0.3351	\$0.2276	\$0.3067	\$0.1908	\$0.3138	
\$0.75	\$0.80	\$0.4121	\$0.2601	\$0.3590	\$0.2438	\$0.3286	\$0.2044	\$0.3362	
\$0.80	\$0.85	\$0.4396	\$0.2775	\$0.3830	\$0.2601	\$0.3505	\$0.2180	\$0.3587	
\$0.85	\$0.90	\$0.4670	\$0.2948	\$0.4069	\$0.2763	\$0.3724	\$0.2317	\$0.3811	
\$0.90	\$0.95	\$0.4945	\$0.3122	\$0.4309	\$0.2926	\$0.3943	\$0.2453	\$0.4035	
\$0.95	\$1.00	\$0.5220	\$0.3295	\$0.4548	\$0.3088	\$0.4162	\$0.2589	\$0.4259	
\$1.00	\$1.05	\$0.5495	\$0.3468	\$0.4787	\$0.3251	\$0.4381	\$0.2726	\$0.4483	
\$1.05	\$1.10	\$0.5769	\$0.3642	\$0.5027	\$0.3414	\$0.4600	\$0.2862	\$0.4707	
\$1.10	\$1.15	\$0.6044	\$0.3815	\$0.5266	\$0.3576	\$0.4819	\$0.2998	\$0.4931	
\$1.15	\$1.20	\$0.6319	\$0.3989	\$0.5505	\$0.3739	\$0.5038	\$0.3134	\$0.5156	
\$1.20	\$1.25	\$0.6594	\$0.4162	\$0.5745	\$0.3901	\$0.5257	\$0.3271	\$0.5380	
\$1.25	\$1.30	\$0.6868	\$0.4335	\$0.5984	\$0.4064	\$0.5476	\$0.3407	\$0.5604	
\$1.30	\$1.35	\$0.7143	\$0.4509	\$0.6223	\$0.4226	\$0.5695	\$0.3543	\$0.5828	
\$1.35	\$1.40	\$0.7418	\$0.4682	\$0.6463	\$0.4389	\$0.5914	\$0.3679	\$0.6052	
\$1.40	\$1.45	\$0.7693	\$0.4856	\$0.6702	\$0.4551	\$0.6134	\$0.3816	\$0.6276	
\$1.45	\$1.50	\$0.7967	\$0.5029	\$0.6942	\$0.4714	\$0.6353	\$0.3952	\$0.6501	

**SEMCO Energy Gas Company**

MPSC Division

Case No: U-15702

Contingency Factor Matrix

		April-June 1st Q		July-Sept 2nd Q		Oct-Dec 3rd Q		Jan-Mar 4th Q	
		Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
		April-Oct	Nov-Mar	April-Oct	Nov-Mar	April-Oct	Nov-Mar	April-Oct	Jan-Mar
<b>Fractional Mult. <math>F_m</math></b>		0.549	0.347	0.479	0.325	0.438	0.273	0.448	0.255
<b>Plan NYMEX (<math>X_{plan}</math>)</b>		\$6.5342	\$7.6567	\$6.5342	\$7.6567	\$6.5342	\$7.6567	\$6.5342	\$7.8205
<b>Base GCR Factor</b>		\$7.8394	\$7.8394	\$7.8394	\$7.8394	\$7.8394	\$7.8394	\$7.8394	\$7.8394
NYMEX Increase Greater than Or Equal to		Incremental Contingent GCR Factor \$/Mcf							
But Less than									
\$1.50	\$1.55	\$0.8242	\$0.5203	\$0.7181	\$0.4876	\$0.6572	\$0.4088	\$0.6725	\$0.3829
\$1.55	\$1.60	\$0.8517	\$0.5376	\$0.7420	\$0.5039	\$0.6791	\$0.4225	\$0.6949	\$0.3957
\$1.60	\$1.65	\$0.8791	\$0.5549	\$0.7660	\$0.5202	\$0.7010	\$0.4361	\$0.7173	\$0.4085
\$1.65	\$1.70	\$0.9066	\$0.5723	\$0.7899	\$0.5364	\$0.7229	\$0.4497	\$0.7397	\$0.4212
\$1.70	\$1.75	\$0.9341	\$0.5896	\$0.8138	\$0.5527	\$0.7448	\$0.4633	\$0.7621	\$0.4340
\$1.75	\$1.80	\$0.9616	\$0.6070	\$0.8378	\$0.5689	\$0.7667	\$0.4770	\$0.7845	\$0.4468
\$1.80	\$1.85	\$0.9890	\$0.6243	\$0.8617	\$0.5852	\$0.7886	\$0.4906	\$0.8070	\$0.4595
\$1.85	\$1.90	\$1.0165	\$0.6416	\$0.8856	\$0.6014	\$0.8105	\$0.5042	\$0.8294	\$0.4723
\$1.90	\$1.95	\$1.0440	\$0.6590	\$0.9096	\$0.6177	\$0.8324	\$0.5179	\$0.8518	\$0.4851
\$1.95	\$2.00	\$1.0715	\$0.6763	\$0.9335	\$0.6339	\$0.8543	\$0.5315	\$0.8742	\$0.4978
\$2.00	\$2.05	\$1.0989	\$0.6937	\$0.9575	\$0.6502	\$0.8762	\$0.5451	\$0.8966	\$0.5106
\$2.05	\$2.10	\$1.1264	\$0.7110	\$0.9814	\$0.6664	\$0.8981	\$0.5587	\$0.9190	\$0.5234
\$2.10	\$2.15	\$1.1539	\$0.7284	\$1.0053	\$0.6827	\$0.9200	\$0.5724	\$0.9415	\$0.5361
\$2.15	\$2.20	\$1.1814	\$0.7457	\$1.0293	\$0.6990	\$0.9419	\$0.5860	\$0.9639	\$0.5489
\$2.20	\$2.25	\$1.2088	\$0.7630	\$1.0532	\$0.7152	\$0.9638	\$0.5996	\$0.9863	\$0.5617
\$2.25	\$2.30	\$1.2363	\$0.7804	\$1.0771	\$0.7315	\$0.9857	\$0.6132	\$1.0087	\$0.5744
\$2.30	\$2.35	\$1.2638	\$0.7977	\$1.1011	\$0.7477	\$1.0077	\$0.6269	\$1.0311	\$0.5872
\$2.35	\$2.40	\$1.2912	\$0.8151	\$1.1250	\$0.7640	\$1.0296	\$0.6405	\$1.0535	\$0.6000
\$2.40	\$2.45	\$1.3187	\$0.8324	\$1.1489	\$0.7802	\$1.0515	\$0.6541	\$1.0760	\$0.6127
\$2.45	\$2.50	\$1.3462	\$0.8497	\$1.1729	\$0.7965	\$1.0734	\$0.6678	\$1.0984	\$0.6255
\$2.50	\$2.55	\$1.3737	\$0.8671	\$1.1968	\$0.8127	\$1.0953	\$0.6814	\$1.1208	\$0.6382
\$2.55	\$2.60	\$1.4011	\$0.8844	\$1.2208	\$0.8290	\$1.1172	\$0.6950	\$1.1432	\$0.6510
\$2.60	\$2.65	\$1.4286	\$0.9018	\$1.2447	\$0.8453	\$1.1391	\$0.7086	\$1.1656	\$0.6638
\$2.65	\$2.70	\$1.4561	\$0.9191	\$1.2686	\$0.8615	\$1.1610	\$0.7223	\$1.1880	\$0.6765
\$2.70	\$2.75	\$1.4836	\$0.9365	\$1.2926	\$0.8778	\$1.1829	\$0.7359	\$1.2104	\$0.6893
\$2.75	\$2.80	\$1.5110	\$0.9538	\$1.3165	\$0.8940	\$1.2048	\$0.7495	\$1.2329	\$0.7021
\$2.80	\$2.85	\$1.5385	\$0.9711	\$1.3404	\$0.9103	\$1.2267	\$0.7631	\$1.2553	\$0.7148
\$2.85	\$2.90	\$1.5660	\$0.9885	\$1.3644	\$0.9265	\$1.2486	\$0.7768	\$1.2777	\$0.7276
\$2.90	\$2.95	\$1.5935	\$1.0058	\$1.3883	\$0.9428	\$1.2705	\$0.7904	\$1.3001	\$0.7404
\$2.95	\$3.00	\$1.6209	\$1.0232	\$1.4122	\$0.9590	\$1.2924	\$0.8040	\$1.3225	\$0.7531
\$3.00		\$1.6484	\$1.0405	\$1.4362	\$0.9753	\$1.3143	\$0.8177	\$1.3449	\$0.7659