

**FORM A: BID**  
(See B9)

1. Contract Title SUPPLY AND DELIVERY OF FUELS

2. Bidder

\_\_\_\_\_  
Name of Bidder

\_\_\_\_\_  
Usual Business Name of Bidder as it appears on Invoice (if different from above)

\_\_\_\_\_  
Street

\_\_\_\_\_  
City

\_\_\_\_\_  
Province

\_\_\_\_\_  
Postal Code

(Mailing address if different)

\_\_\_\_\_  
Email Address of Bidder

\_\_\_\_\_  
Facsimile Number

\_\_\_\_\_  
Street or P.O. Box

\_\_\_\_\_  
City

\_\_\_\_\_  
Province

\_\_\_\_\_  
Postal Code

\_\_\_\_\_  
GST Registration Number (if applicable)

(Choose one)

The Bidder is:

a sole proprietor

a partnership

a corporation

carrying on business under the above name.

3. Contact Person

The Bidder hereby authorizes the following contact person to represent the Bidder for purposes of the Bid.

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Facsimile Number

4. Definitions

All capitalized terms used in the Contract shall have the meanings ascribed to them in the General Conditions and D3.

5. Offer The Bidder hereby offers to perform the Work in accordance with the Contract for the price(s), in Canadian funds, set out on Form B: Prices, appended hereto.

6. Commencement of the Work The Bidder agrees that no Work shall commence until he/she is in receipt of a notice of award authorizing the commencement of the Work.

7. Contract The Bidder agrees that the Bid Opportunity in its entirety shall be deemed to be incorporated in and to form a part of this offer notwithstanding that not all parts thereof are necessarily attached to or accompany this Bid.

8. Addenda The Bidder certifies that the following addenda have been received and agrees that they shall be deemed to form a part of the Contract:

No.	_____	Dated	_____
	_____		_____
	_____		_____

9. Time This offer shall be open for acceptance, binding and irrevocable for a period of ninety (90) Calendar Days following the Submission Deadline.

10. Signatures The Bidder or the Bidder's authorized official or officials have signed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Signature of Bidder or  
Bidder's Authorized Official or Officials

\_\_\_\_\_

(Print here name and official capacity of individual whose signature appears above)

\_\_\_\_\_

(Print here name and official capacity of individual whose signature appears above)

**FORM B: PRICES**

(See B10)

**SUPPLY AND DELIVERY OF FUELS**

**UNIT PRICES**

ITEM NO.	DESCRIPTION	SPECIFICATION REFERENCE	APPROX. ANNUAL QUANTITY (litres)	COMPONENT PRICES			TOTAL UNIT PRICE (\$ / litre)
				Fuel price (\$ / litre)	Federal Excise Tax (\$ / litre)	MB Fuel Tax (\$ / litre)	
1.	<b>Diesel fuel, Type B-ULS</b>	<b>E2.2</b>					
	<b>(a) Pricing as of March 13, 2014</b>		<b>21,341,299</b>				
	(i) 3 Grey Street		27,686		0.0400	0.1400	
	(ii) 2546 McPhillips Street		411,648		0.0400	0.1400	
	(iii) 849 Ravelston Ave. W.		216,602		0.0400	0.1400	
	(iv) 552 Plinguet Street		715,908		0.0400	0.1400	
	(v) 1539 Waverley Street		627,310		0.0400	0.1400	
	(vi) 735 Assiniboine Park Drive		174,266		0.0400	0.1400	
	(vii) 1220 Pacific Avenue		585,564		0.0400	0.1400	
	(viii) 421 Osborne Street		12,692,897		0.0400	0.1400	
	(ix) 1520 Main Street		3,103,300		0.0400	0.1400	
	(x) 600 Brandon Avenue		1,861,980		0.0400	0.1400	
	(xi) Lot 57082, Provincial Road		299,538		Exempt	0.1400	
	(xii) 901 Maginot Street		79,925		0.0400	0.1400	
	(xiii) 2057 Camsell Avenue		399,246		0.0400	0.1400	
	(xiv) 678 Moray Street		67,810		0.0400	0.1400	

**FORM B: PRICES**

(See B10)

**SUPPLY AND DELIVERY OF FUELS**

**UNIT PRICES**

ITEM NO.	DESCRIPTION	SPECIFICATION REFERENCE	APPROX. ANNUAL QUANTITY (litres)	COMPONENT PRICES			TOTAL UNIT PRICE (\$ / litre)
				Fuel price (\$ / litre)	Federal Excise Tax (\$ / litre)	MB Fuel Tax (\$ / litre)	
	(xv) 89 Freedman Crescent		77,619		0.0400	0.1400	
	<b>(b) Pricing as of April 17, 2014</b>		<b>21,341,299</b>				
	(i) 3 Grey Street		27,686		0.0400	0.1400	
	(ii) 2546 McPhillips Street		411,648		0.0400	0.1400	
	(iii) 849 Ravelston Ave. W.		216,602		0.0400	0.1400	
	(iv) 552 Plinguet Street		715,908		0.0400	0.1400	
	(v) 1539 Waverley Street		627,310		0.0400	0.1400	
	(vi) 735 Assiniboine Park Drive		174,266		0.0400	0.1400	
	(vii) 1220 Pacific Avenue		585,564		0.0400	0.1400	
	(viii) 421 Osborne Street		12,692,897		0.0400	0.1400	
	(ix) 1520 Main Street		3,103,300		0.0400	0.1400	
	(x) 600 Brandon Avenue		1,861,980		0.0400	0.1400	
	(xi) Lot 57082, Provincial Road		299,538		Exempt	0.1400	
	(xii) 901 Maginot Street		79,925		0.0400	0.1400	
	(xiii) 2057 Camsell Avenue		399,246		0.0400	0.1400	
	(xiv) 678 Moray Street		67,810		0.0400	0.1400	
	(xv) 89 Freedman Crescent		77,619		0.0400	0.1400	



**FORM B: PRICES**

(See B10)

**SUPPLY AND DELIVERY OF FUELS**

**UNIT PRICES**

ITEM NO.	DESCRIPTION	SPECIFICATION REFERENCE	APPROX. ANNUAL QUANTITY (litres)	COMPONENT PRICES			TOTAL UNIT PRICE (\$ / litre)
				Fuel price (\$ / litre)	Federal Excise Tax (\$ / litre)	MB Fuel Tax (\$ / litre)	
2.	<b>Diesel fuel, Type B-ULS, marked</b>	E2.3					
	<b>(a) Pricing as of March 13, 2014</b>		<b>1,568,171</b>				
	(i) 2546 McPhillips Street		189,999		0.0400	N/A	
	(ii) 849 Ravelston Avenue W.		176,959		0.0400	N/A	
	(iii) 552 Plinguet Street		165,370		0.0400	N/A	
	(iv) 1539 Waverley Street		327,224		0.0400	N/A	
	(v) 735 Assiniboine Park Drive		102,659		0.0400	N/A	
	(vi) 1220 Pacific Avenue		371,141		0.0400	N/A	
	(vii) Brady Road Landfill		154,614		0.0400	N/A	
	(viii) 3001 Notre Dave Avenue		34,146		0.0400	N/A	
	(ix) 236 River Road		6,404		0.0400	N/A	
	(x) 781 Crescent Drive		2,200		0.0400	N/A	
	(xi) 1229 Springfield Road		1,017		0.0400	N/A	
	(xii) 2021 Main Street		5,433		0.0400	N/A	
	(xiii) 10 Rue Des Meurons		4,666		0.0400	N/A	
	(xiv) Glenlea Manitoba		26,339		0.0400	N/A	
	<b>(b) Pricing as of April 17, 2014</b>		<b>1,568,171</b>				

**FORM B: PRICES**

(See B10)

**SUPPLY AND DELIVERY OF FUELS**

**UNIT PRICES**

ITEM NO.	DESCRIPTION	SPECIFICATION REFERENCE	APPROX. ANNUAL QUANTITY (litres)	COMPONENT PRICES			TOTAL UNIT PRICE (\$ / litre)
				Fuel price (\$ / litre)	Federal Excise Tax (\$ / litre)	MB Fuel Tax (\$ / litre)	
	(i) 2546 McPhillips Street		189,999		0.0400	N/A	
	(ii) 849 Ravelston Avenue W.		176,959		0.0400	N/A	
	(iii) 552 Plinguet Street		165,370		0.0400	N/A	
	(iv) 1539 Waverley Street		327,224		0.0400	N/A	
	(v) 735 Assiniboine Park Drive		102,659		0.0400	N/A	
	(vi) 1220 Pacific Avenue		371,141		0.0400	N/A	
	(vii) Brady Road Landfill		154,614		0.0400	N/A	
	(viii) 3001 Notre Dave Avenue		34,146		0.0400	N/A	
	(ix) 236 River Road		6,404		0.0400	N/A	
	(x) 781 Crescent Drive		2,200		0.0400	N/A	
	(xi) 1229 Springfield Road		1,017		0.0400	N/A	
	(xii) 2021 Main Street		5,433		0.0400	N/A	
	(xiii) 10 Rue Des Meurons		4,666		0.0400	N/A	
	(xiv) Glenlea Manitoba		26,339		0.0400	N/A	
	<b>(c) Pricing as of May 15, 2014</b>		<b>1,568,171</b>				
	(i) 2546 McPhillips Street		189,999		0.0400	N/A	
	(ii) 849 Ravelston Avenue W.		176,959		0.0400	N/A	

**FORM B: PRICES**

(See B10)

**SUPPLY AND DELIVERY OF FUELS**

**UNIT PRICES**

ITEM NO.	DESCRIPTION	SPECIFICATION REFERENCE	APPROX. ANNUAL QUANTITY (litres)	COMPONENT PRICES			TOTAL UNIT PRICE (\$ / litre)
				Fuel price (\$ / litre)	Federal Excise Tax (\$ / litre)	MB Fuel Tax (\$ / litre)	
	(iii) 552 Plinguet Street		165,370		0.0400	N/A	
	(iv) 1539 Waverley Street		327,224		0.0400	N/A	
	(v) 735 Assiniboine Park Drive		102,659		0.0400	N/A	
	(vi) 1220 Pacific Avenue		371,141		0.0400	N/A	
	(vii) Brady Road Landfill		154,614		0.0400	N/A	
	(viii) 3001 Notre Dave Avenue		34,146		0.0400	N/A	
	(ix) 236 River Road		6,404		0.0400	N/A	
	(x) 781 Crescent Drive		2,200		0.0400	N/A	
	(xi) 1229 Springfield Road		1,017		0.0400	N/A	
	(xii) 2021 Main Street		5,433		0.0400	N/A	
	(xiii) 10 Rue Des Meurons		4,666		0.0400	N/A	
	(xiv) Glenlea Manitoba		26,339		0.0400	N/A	
3.	<b>Diesel fuel, locomotive</b>	E2.4					
	<b>(a) Pricing as of March 13, 2014</b>		<b>67,840</b>				
	(i) Ross Manitoba		18,141		0.0400	0.0630	
	(ii) Hadashville Manitoba		17,370		0.0400	0.0630	



**FORM B: PRICES**

(See B10)

**SUPPLY AND DELIVERY OF FUELS**

**UNIT PRICES**

ITEM NO.	DESCRIPTION	SPECIFICATION REFERENCE	APPROX. ANNUAL QUANTITY (litres)	COMPONENT PRICES			TOTAL UNIT PRICE (\$ / litre)
				Fuel price (\$ / litre)	Federal Excise Tax (\$ / litre)	MB Fuel Tax (\$ / litre)	
	(iii) 598 Plinguet Street		32,329		0.0400	0.0630	
	<b>(b) Pricing as of April 17, 2014</b>		<b>67,840</b>				
	(i) Ross Manitoba		18,141		0.0400	0.0630	
	(ii) Hadashville Manitoba		17,370		0.0400	0.0630	
	(iii) 598 Plinguet Street		32,329		0.0400	0.0630	
	<b>(c) Pricing as of May 15, 2014</b>		<b>67,840</b>				
	(i) Ross Manitoba		18,141		0.0400	0.0630	
	(ii) Hadashville Manitoba		17,370		0.0400	0.0630	
	(iii) 598 Plinguet Street		32,329		0.0400	0.0630	
4.	<b>Furnace fuel, Type 2</b>	E2.5					
	<b>(a) Pricing as of March 13, 2014</b>		<b>547,983</b>				
	(i) Brady Road Landfill		10,743		N/A	0.0190	
	(ii) 89 Freedman Crescent		537,240		N/A	0.0190	
	<b>(b) Pricing as of April 17, 2014</b>		<b>547,983</b>		N/A	0.0190	
	(i) Brady Road Landfill		10,743		N/A	0.0190	
	(ii) 89 Freedman Crescent		537,240		N/A	0.0190	

**FORM B: PRICES**

(See B10)

**SUPPLY AND DELIVERY OF FUELS**

**UNIT PRICES**

ITEM NO.	DESCRIPTION	SPECIFICATION REFERENCE	APPROX. ANNUAL QUANTITY (litres)	COMPONENT PRICES			TOTAL UNIT PRICE (\$ / litre)
				Fuel price (\$ / litre)	Federal Excise Tax (\$ / litre)	MB Fuel Tax (\$ / litre)	
	<b>(c) Pricing as of May 15, 2014</b>		<b>547,983</b>		N/A	0.0190	
	(i) Brady Road Landfill		10,743		N/A	0.0190	
	(ii) 89 Freedman Crescent		537,240		N/A	0.0190	
5.	<b>Gasoline, unleaded regular</b>	E2.6					
	<b>(a) Pricing as of March 13, 2014</b>		<b>4,320,198</b>				
	(i) 3 Grey Street		91,916		0.1000	0.1400	
	(ii) 2546 McPhillips Street		690,578		0.1000	0.1400	
	(iii) 849 Ravelston Ave. W.		326,969		0.1000	0.1400	
	(iv) 552 Plinguet Street		653,985		0.1000	0.1400	
	(v) 1539 Waverley Street		679,539		0.1000	0.1400	
	(vi) 735 Assiniboine Park Drive		386,989		0.1000	0.1400	
	(vii) 1220 Pacific Avenue		1,106,168		0.1000	0.1400	
	(viii) 3001 Notre Dame Avenue		29,051		0.1000	0.1400	
	(ix) 2021 Main Street		9,510		0.1000	0.1400	
	(x) 10 Rue Des Meurons		9,588		0.1000	0.1400	
	(xi) 781 Crescent Drive		1,511		0.1000	0.1400	

**FORM B: PRICES**

(See B10)

**SUPPLY AND DELIVERY OF FUELS**

**UNIT PRICES**

ITEM NO.	DESCRIPTION	SPECIFICATION REFERENCE	APPROX. ANNUAL QUANTITY (litres)	COMPONENT PRICES			TOTAL UNIT PRICE (\$ / litre)
				Fuel price (\$ / litre)	Federal Excise Tax (\$ / litre)	MB Fuel Tax (\$ / litre)	
	(xii) 421 Osborne Street		135,317		0.1000	0.1400	
	(xiii) 598 Plinguet Street		6,306		0.1000	0.1400	
	(xiv) 598 Plinguet St. (on to rail car)		9,979		0.1000	0.1400	
	(xv) Ross Manitoba		7,312		0.1000	0.1400	
	(xvi) Hadashville Manitoba		11,409		0.1000	0.1400	
	(xvii) 638 Moray Street		31,420		0.1000	0.1400	
	(xviii) 89 Freedman Crescent		132,651		0.1000	0.1400	
	<b>(b) Pricing as of April 17, 2014</b>		<b>4,320,198</b>				
	(i) 3 Grey Street		91,916		0.1000	0.1400	
	(ii) 2546 McPhillips Street		690,578		0.1000	0.1400	
	(iii) 849 Ravelston Ave. W.		326,969		0.1000	0.1400	
	(iv) 552 Plinguet Street		653,985		0.1000	0.1400	
	(v) 1539 Waverley Street		679,539		0.1000	0.1400	
	(vi) 735 Assiniboine Park Drive		386,989		0.1000	0.1400	
	(vii) 1220 Pacific Avenue		1,106,168		0.1000	0.1400	
	(viii) 3001 Notre Dame Avenue		29,051		0.1000	0.1400	
	(ix) 2021 Main Street		9,510		0.1000	0.1400	

**FORM B: PRICES**

(See B10)

**SUPPLY AND DELIVERY OF FUELS**

**UNIT PRICES**

ITEM NO.	DESCRIPTION	SPECIFICATION REFERENCE	APPROX. ANNUAL QUANTITY (litres)	COMPONENT PRICES			TOTAL UNIT PRICE (\$ / litre)
				Fuel price (\$ / litre)	Federal Excise Tax (\$ / litre)	MB Fuel Tax (\$ / litre)	
	(x) 10 Rue Des Meurons		9,588		0.1000	0.1400	
	(xi) 781 Crescent Drive		1,511		0.1000	0.1400	
	(xii) 421 Osborne Street		135,317		0.1000	0.1400	
	(xiii) 598 Plinguet Street		6,306		0.1000	0.1400	
	(xiv) 598 Plinguet St. (on to rail car)		9,979		0.1000	0.1400	
	(xv) Ross Manitoba		7,312		0.1000	0.1400	
	(xvi) Hadashville Manitoba		11,409		0.1000	0.1400	
	(xvii) 638 Moray Street		31,420		0.1000	0.1400	
	(xviii) 89 Freedman Crescent		132,651		0.1000	0.1400	
	<b>(c) Pricing as of May 15, 2014</b>		<b>4,320,198</b>				
	(i) 3 Grey Street		91,916		0.1000	0.1400	
	(ii) 2546 McPhillips Street		690,578		0.1000	0.1400	
	(iii) 849 Ravelston Ave. W.		326,969		0.1000	0.1400	
	(iv) 552 Plinguet Street		653,985		0.1000	0.1400	
	(v) 1539 Waverley Street		679,539		0.1000	0.1400	
	(vi) 735 Assiniboine Park Drive		386,989		0.1000	0.1400	
	(vii) 1220 Pacific Avenue		1,106,168		0.1000	0.1400	

**FORM B: PRICES**

(See B10)

**SUPPLY AND DELIVERY OF FUELS**

**UNIT PRICES**

ITEM NO.	DESCRIPTION	SPECIFICATION REFERENCE	APPROX. ANNUAL QUANTITY (litres)	COMPONENT PRICES			TOTAL UNIT PRICE (\$ / litre)
				Fuel price (\$ / litre)	Federal Excise Tax (\$ / litre)	MB Fuel Tax (\$ / litre)	
	(viii) 3001 Notre Dame Avenue		29,051		0.1000	0.1400	
	(ix) 2021 Main Street		9,510		0.1000	0.1400	
	(x) 10 Rue Des Meurons		9,588		0.1000	0.1400	
	(xi) 781 Crescent Drive		1,511		0.1000	0.1400	
	(xii) 421 Osborne Street		135,317		0.1000	0.1400	
	(xiii) 598 Plinguet Street		6,306		0.1000	0.1400	
	(xiv) 598 Plinguet St. (on to rail car)		9,979		0.1000	0.1400	
	(xv) Ross Manitoba		7,312		0.1000	0.1400	
	(xvi) Hadashville Manitoba		11,409		0.1000	0.1400	
	(xvii) 638 Moray Street		31,420		0.1000	0.1400	
	(xviii) 89 Freedman Crescent		132,651		0.1000	0.1400	
6.	<b>Gasoline, unleaded regular, marked</b>	E2.7					
	(a) <b>Pricing as of March 13, 2014</b>		<b>7,940</b>				
	(i) Glenlea Manitoba		5,940		0.1000	0.03	
	(ii) 89 Freedman Crescent		2,000		0.1000	0.03	
	(b) <b>Pricing as of April 17, 2014</b>		<b>7,940</b>				

**FORM B: PRICES**

(See B10)

**SUPPLY AND DELIVERY OF FUELS**

**UNIT PRICES**

ITEM NO.	DESCRIPTION	SPECIFICATION REFERENCE	APPROX. ANNUAL QUANTITY (litres)	COMPONENT PRICES			TOTAL UNIT PRICE (\$ / litre)
				Fuel price (\$ / litre)	Federal Excise Tax (\$ / litre)	MB Fuel Tax (\$ / litre)	
	(i) Glenlea Manitoba		5,940		0.1000	0.03	
	(ii) 89 Freedman Crescent		2,000		0.1000	0.03	
	<b>(c) Pricing as of May 15, 2014</b>		<b>7,940</b>				
	(i) Glenlea Manitoba		5,940		0.1000	0.03	
	(ii) 89 Freedman Crescent		2,000		0.1000	0.03	

\_\_\_\_\_  
 Name of Bidder

**FORM N: PRICE ADJUSTMENT MECHANISM**  
 (See B11)

**SUPPLY AND DELIVERY OF FUELS**

**OPTION 2 - INDEX TO PRODUCT PRICE** (See B11.9 to B11.12)

Fuel prices on Form B: Prices for **March 13, April 17 and May 15, 2014**, are based on the following price adjustment mechanism(s):

ITEM NO.	DESCRIPTION	REFERENCE PRODUCT (See Note 1)	REFERENCE PRICE (See Note 2)
1.	Diesel fuel, Type B-ULS	_____	_____
2.	Diesel fuel, Type B-ULS, marked	_____	_____
3.	Diesel fuel, locomotive	_____	_____
4.	Furnace fuel, Type 2	_____	_____
5.	Gasoline, unleaded regular	_____	_____
6.	Gasoline, unleaded regular, marked	_____	_____

INDEX:  
 (See Note 3) \_\_\_\_\_

TIME PERIOD:  
 (See Note 4) \_\_\_\_\_

OTHER PRICE ADJUSTMENTS:  
 (See Note 5) \_\_\_\_\_ / litre effective \_\_\_\_\_ for \_\_\_\_\_

Notes:

1. REFERENCE PRODUCT must clearly identify the reference product to which each item is indexed, e.g., "Diesel low sulphur seasonal".
2. REFERENCE PRICE must be the reference price used to calculate the bid price on Form B: Prices. If a reference price is posted in other than Canadian dollars per litre, identify in an attachment, the currency exchange rates used (index, rate, date and data source), e.g., "Monthly average daily noon rate, United States dollar, 1.11071429, March 2014, Bank of Canada", and/or the conversion factor for the unit of measure, e.g., "U.S. gallon = 3.785 litres".
3. INDEX must clearly identify the producer(s), f.o.b. point, and data source, e.g., "average of Esso, Petro-Canada & Shell, at Edmonton, reported by OPIS Energy Group", indicating daily, weekly or monthly.
4. TIME PERIOD must clearly identify the dates March 13, April 17 and May 15, 2014 for which the reference prices were calculated.
5. OTHER PRICE ADJUSTMENTS must clearly identify the amount of any proposed increase or decrease which is additional to the daily/weekly/monthly, as the case may be, adjustments.

**FORM N: PRICE ADJUSTMENT MECHANISM**  
(See B11)

**SUPPLY AND DELIVERY OF FUELS**

**OPTION 1 - INDEX TO CRUDE OIL PRICE** (See B11.5 to B11.8)

Fuel prices on Form B: Prices for **March 13, April 17 and May 15, 2014** are based on the following price adjustment mechanism(s):

REFERENCE BENCHMARK:

(See Note 1)

\_\_\_\_\_

REFERENCE PRICE:

(See Note 2)

\_\_\_\_\_

INDEX:

(See Note 3)

\_\_\_\_\_

TIME PERIOD:

(See Note 4)

\_\_\_\_\_

OTHER PRICE  
ADJUSTMENTS:

(See Note 5)

\_\_\_\_\_ / litre effective \_\_\_\_\_ for \_\_\_\_\_

Notes:

1. REFERENCE BENCHMARK must clearly identify the reference benchmark, e.g., "Light sweet crude".
2. REFERENCE PRICE must be the reference price used to calculate the bid price on Form B: Prices. If a reference price is posted in other than Canadian dollars per cubic metre, identify in an attachment, the currency exchange rates used (index, rate, date and data source), e.g., "Monthly average daily noon rate, United States dollar, 1.11071429, March 2014, Bank of Canada", and/or the conversion factor for the unit of measure, e.g., "barrel = 158.987 litres".
3. INDEX must clearly identify the producer(s), f.o.b. point, and data source, e.g., "Shell Canada, Terminal Rack Prices, reported by Shell Canada at <http://www.shell.ca/en/products-services/shell-for-drivers/pricing/app-rack-pricing.html> indicating daily, weekly or monthly.
4. TIME PERIOD must clearly identify the dates March 13, April 17 and May 15, 2014 for which the reference prices were calculated.
5. OTHER PRICE ADJUSTMENTS must clearly identify the amount of any proposed increase or decrease which is additional to the daily/weekly/monthly, as the case may be, adjustments.