

1641 Worthington Road, Suite 220  
West Palm Beach, FL 33409

January 22, 2018

Ms. Carlotta Stauffer, Director  
Commission Clerk & Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Blvd  
Tallahassee, FL 32399-0950

RE: Docket Number 20170003-GU:  
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the **December 2017** Purchase Gas Adjustment filing for Florida Public Utilities.

If you have any questions or comments, please feel free to contact me at [awight@fpuc.com](mailto:awight@fpuc.com), or (561) 494-7901.

Sincerely,



Alex Wight  
Senior Regulatory Analyst

Enclosure

CC: Beth Keating, Gunster & Yoakley  
Jill Bauersmith  
SJ 80-445, 2016 PGA Filings

FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017

	CURRENT MONTH: DECEMBER				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN (1) ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 2,357	\$ 176,869	\$ 174,512	98.67	\$ 27,239	\$ 1,602,782	\$ 1,575,543	98.30
2	NO NOTICE SERVICE	\$ 7,039	\$ 707	\$ (6,332)	-895.55	\$ 48,361	\$ 4,855	\$ (43,506)	-896.11
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 921,306	\$ 2,760,328	\$ 1,839,022	66.62	\$ 9,164,703	\$ 27,752,279	\$ 18,587,576	66.98
5	DEMAND	\$ 1,240,953	\$ 911,776	\$ (329,177)	-36.10	\$ 12,285,236	\$ 8,583,931	\$ (3,701,305)	-43.12
6	OTHER	\$ 54,588	\$ 8,087	\$ (46,501)	-575.01	\$ 301,935	\$ 97,000	\$ (204,935)	-211.27
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
9	COMMODITY (Other)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$ -	\$ -	\$ -	-	\$ -	\$ (93,358)	\$ (93,358)	100.00
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$ 2,226,243	\$ 3,857,767	\$ 1,631,524	42.29	\$ 21,827,473	\$ 37,947,489	\$ 16,120,016	42.48
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 985	\$ 800	\$ (185)	-23.10	\$ 12,038	\$ 10,900	\$ (1,138)	-10.44
14	TOTAL THERM SALES	\$ 2,538,498	\$ 3,856,967	\$ 1,318,469	34.18	\$ 22,926,564	\$ 37,936,589	\$ 15,010,025	39.57
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	2,534,850	4,007,950	1,473,100	36.75	21,071,790	39,305,130	18,233,340	46.39
16	NO NOTICE SERVICE	1,472,500	0	(1,472,500)	-	10,117,400	0	(10,117,400)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	3,222,541	4,007,950	785,409	19.60	26,043,680	39,305,130	13,261,450	33.74
19	DEMAND	21,858,583	2,184,260	(19,674,323)	-900.73	133,777,834	24,739,520	(109,038,314)	-440.75
20	OTHER	0	0	0	-	0	0	0	-
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	0	0	0	-	0	0	0	-
22	DEMAND	0	0	0	-	0	0	0	-
23	COMMODITY (Other)	0	0	0	-	0	0	0	-
24	TOTAL PURCHASES (+17+18+20)-(21+23)	3,222,541	4,007,950	785,409	19.60	26,043,680	39,305,130	13,261,450	33.74
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,164	1,198	34	2.80	14,290	15,435	1,145	7.42
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,133,998	4,006,752	872,754	21.78	31,961,696	39,289,695	13,260,305	33.75
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.093	4.413	4.320	97.89	0.129	4.078	3.949	96.84
29	NO NOTICE SERVICE	(2/16) 0.478	0.000	(0.478)	-	0.478	0.000	(0.478)	-
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
31	COMMODITY (Other)	(4/18) 28.589	68.871	40.282	58.49	35.190	70.607	35.417	50.16
32	DEMAND	(5/19) 5.677	41.743	36.066	86.40	9.183	34.697	25.514	73.53
33	OTHER	(6/20) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline	(7/21) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
35	DEMAND	(8/22) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
36	COMMODITY Other	(9/23) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
37	TOTAL COST OF PURCHASES	(11/24) 69.083	96.253	27.170	28.23	83.811	96.546	12.735	13.19
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 84.575	66.778	(17.797)	-26.65	84.242	70.619	(13.623)	-19.29
40	TOTAL COST OF THERM SOLD	(11/27) 71.035	96.282	25.247	26.22	68.293	96.584	28.291	29.29
41	TRUE-UP	(E-2) 0.836	0.836	0.000	0.00	0.836	0.836	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 71.871	97.118	25.247	26.00	69.129	97.420	28.291	29.04
43	REVENUE TAX FACTOR	1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES	(42x43) 72.23251	97.60650	25.374	26.00	69.47672	97.91002	28.433	29.04
45	PGA FACTOR ROUNDED TO NEAREST .001	72.233	97.607	25.374	26.00	69.477	97.910	28.433	29.04

(1) 2016 Projections have been revised to be consistent with the August 19th filing

**COMPANY: FLORIDA PUBLIC UTILITIES COMPANY**

**PURCHASED GAS ADJUSTMENT  
COST RECOVERY CLAUSE CALCULATION  
SCHEDULE A-1 SUPPORTING DETAIL**

**FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017**  
**CURRENT MONTH: Dec-17**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,275,900	2,116.59	0.093
2 No Notice Commodity Adjustment - System Supply	258,950	240.82	0.093
3 Commodity Pipeline - Scheduled FTS -	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	0	0.00	0.000
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	2,534,850	2,357.41	0.093
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	2,698,577	1,111,876.59	41.202
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	(25,014.51)	0.000
20 Imbalance Cashout - FGT	523,964	(166,244.00)	0.000
21 Imbalance Cashout - Other Shippers	0	688.28	0.000
22 Imbalance Cashout - OSSS	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	3,222,541	921,306.36	28.589
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	19,966,426	928,098.65	4.648
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	0	0.00	0.000
28 Other - PPC	1,857,540	265,996.13	14.320
29 Other - Marlin	0	15,950.00	0.000
30 Other - Teco	34,617	30,907.72	89.285
31 Other - Ft. Meade	0	0.00	0.000
32 TOTAL DEMAND	21,858,583	1,240,952.50	5.677
<b>OTHER</b>			
33 Company Use of Natural Gas	0	10.32	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	0.00	0.000
36 Other	0	98.03	0.000
37 Other	0	2,500.00	0.000
38 Other	0	2,500.00	0.000
39 Other	0	17,764.96	0.000
40 Other	0	16,810.93	0.000
41 Other	0	175.00	0.000
42 Other	0	1,246.95	0.000
43 Other	0	1,327.28	0.000
44 Other	0	1,258.43	0.000
45 Other	0	1,366.00	0.000
46 Other	0	9,530.04	0.000
47 TOTAL OTHER	0	54,587.94	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
18 Commodity Other - Scheduled FTS - OSSS	Dekatherms	Unit Cost	Amount
	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	



FLORIDA PUBLIC UTILITIES COMPANY  
 NOVEMBER 2017 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		NOVEMBER 2017 ACTUAL			NOVEMBER 2017 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$1,870.14	2,010,900	\$1,870.14	2,010,900	000367738		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$83.70	90,000	\$83.70	90,000	000367608		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$44.46	47,810	\$44.46	47,810	000367593		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$44.92	48,300	\$44.92	48,300	000367599		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$139.09	149,560	\$139.09	149,560	000367799		\$0.00	0
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$2,182.31</b>	<b>2,346,570</b>	<b>\$2,182.31</b>	<b>2,346,570</b>			<b>\$0.00</b>	<b>0</b>
NO NOTICE	FGT	\$5,062.02	1,059,000	\$5,062.02	1,059,000	000367737		\$0.00	0
<b>NO NOTICE TOTAL</b>		<b>\$5,062.02</b>	<b>1,059,000</b>	<b>\$5,062.02</b>	<b>1,059,000</b>			<b>\$0.00</b>	<b>0</b>
ALERT DAY	FGT	\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY	INDIANTOWN	\$0.00	0	\$0.00	0			\$0.00	0
<b>ALERT DAY TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	FGT	\$121,078.41	128,649	\$121,078.41	123,251	000367857		\$0.00	(5,398)
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,046.06	0	\$1,046.06	0	374557-1017		\$0.00	0
COMMODITY (OTHER)	FCG	\$113,894.79	0	\$113,894.79	0	201711-204615		\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$622,019.68	2,196,830	\$622,019.68	2,196,830	94219		\$0.00	0
COMMODITY (OTHER)	PESCO	\$79,943.74	225,000	\$79,943.74	225,000	1117-501330		\$0.00	0
COMMODITY (OTHER)	BP	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	PGS	\$11,231.88	12,576	\$11,231.88	12,576	211012145184-1117		\$0.00	0
COMMODITY (OTHER)	PGS	\$1,141.41	1,278	\$2,729.37	3,056	211012145440-1117		\$1,587.96	1,778
COMMODITY (OTHER)	PGS	\$0.00	0	\$0.00	0	211012145697-1117		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	27813		\$0.00	0
COMMODITY (OTHER)	PGS	\$0.00	0	(\$25,014.51)	0	FB Imbalance 1117 Reclass		(\$25,014.51)	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$950,355.97</b>	<b>2,584,333</b>	<b>\$926,929.42</b>	<b>2,560,713</b>			<b>(\$23,426.55)</b>	<b>(3,620)</b>
DEMAND	FGT	327,057.43	5,927,100	\$327,057.43	5,927,100	000367737		\$0.00	0
DEMAND	FGT	113,198.15	1,736,700	\$113,198.15	1,736,700	000367607		\$0.00	0
DEMAND	FGT	2,665.19	48,300	\$2,665.19	48,300	000367592		\$0.00	0
DEMAND	FGT	3,148.19	48,300	\$3,148.19	48,300	000367598		\$0.00	0
DEMAND	FGT	85,500.00	8,550,000	\$85,500.00	8,550,000	000367734		\$0.00	0
DEMAND	FGT	55,279.16	848,100	\$55,279.16	848,100	000367729		\$0.00	0
DEMAND	FGT	285,600.00	2,400,000	\$285,600.00	2,400,000	000367733		\$0.00	0
DEMAND	SNG	4,002.83	2,350	\$4,002.83	2,350	0215601117SNG00		\$0.00	0
DEMAND	FCG	23,288.62	174,662	\$23,740.04	174,662	201712-205162		\$451.42	0
DEMAND	FCG	43,140.80	287,977	\$43,140.80	287,977	201712-205163		\$0.00	0
DEMAND	MARLIN	15,950.00	0	\$15,950.00	0	27813		\$0.00	0
DEMAND	MARLIN	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	359,373.06	1,728,490	\$359,373.06	1,723,090	375223-1117		\$0.00	(5,400)
DEMAND	PPC	0.00	0	(\$229,000.10)	0	375223-1117ADJ		(\$229,000.10)	0
DEMAND	PPC	135,623.17	0	\$135,623.17	0	428663-1117		\$0.00	0
DEMAND	PGS	2,432.79	12,576	\$2,432.79	12,576	211012145184-1117		\$0.00	0
DEMAND	PGS	427.11	1,278	\$705.09	3,056	211012145440-1117		\$277.98	1,778
DEMAND	PGS	294.00	0	\$294.00	0	211012145697-1117		\$0.00	0
<b>DEMAND TOTAL</b>		<b>1,456,980.50</b>	<b>21,765,833</b>	<b>1,228,709.80</b>	<b>21,762,211</b>			<b>(228,270.70)</b>	<b>(3,622)</b>
OTHER	FPUC	\$4.46	0	\$4.46	0	04003844 1117		\$0.00	0
OTHER	FPUC	\$1.76	0	\$1.76	0	02053890 1117		\$0.00	0
OTHER	FPUC	\$114.03	0	\$114.03	0	03817905 1117		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1153		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1154		\$0.00	0
OTHER	PIERPONT & MCLELL	\$15,775.18	0	\$15,775.18	0	150		\$0.00	0
OTHER	PIERPONT & MCLELL	\$20,721.64	0	\$20,721.64	0	156		\$0.00	0
OTHER	PIERPONT & MCLELL	\$390.00	0	\$390.00	0	Reclass		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,292.85	0	\$1,292.85	0	9184185		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,246.95	0	\$1,246.95	0	9202508		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,246.95	0	\$1,246.95	0	9219505		\$0.00	0
OTHER	ACCOUNTING PRINC	\$726.75	0	\$726.75	0	9235709		\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
<b>OTHER TOTAL</b>		<b>\$46,520.57</b>	<b>0</b>	<b>\$46,520.57</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>

FLORIDA PUBLIC UTILITIES COMPANY  
DECEMBER 2017 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	DECEMBER 2017 ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$1,822.63	1,959,820	Accrual
COMMODITY (PIPELINE)	FGT	\$175.86	189,100	Accrual
COMMODITY (PIPELINE)	FGT	\$59.05	63,490	Accrual
COMMODITY (PIPELINE)	FGT	\$59.05	63,490	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$240.82	258,950	Accrual
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$2,357.41</b>	<b>2,534,850</b>	
NO NOTICE	FGT	\$7,038.55	1,472,500	000368165
<b>NO NOTICE TOTAL</b>		<b>\$7,038.55</b>	<b>1,472,500</b>	
ALERT DAY	FGT	\$0.00	0	
ALERT DAY	INDIANTOWN	\$0.00	0	
ALERT DAY		\$0.00	0	
<b>ALERT DAY TOTAL</b>		<b>\$0.00</b>	<b>0</b>	
COMMODITY (OTHER)	FGT	(\$166,244.00)	529,362	Accrual
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$688.28	0	374557-1117
COMMODITY (OTHER)	FCG	\$142,259.01	0	201711-204615
COMMODITY (OTHER)	FGT	\$57.11	0	Reconciling Item Feb
COMMODITY (OTHER)	FGT	\$65,561.56	0	FGT CICO Reclaim
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$722,268.10	2,276,460	Accrual
COMMODITY (OTHER)	PESCO	\$150,815.13	387,500	1117-501330
COMMODITY (OTHER)	BP	\$0.00	0	
COMMODITY (OTHER)	PGS	\$26,599.35	29,783	211012145184-1217
COMMODITY (OTHER)	PGS	\$2,729.37	3,056	Accrual
COMMODITY (OTHER)	PGS	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	27819
COMMODITY (OTHER)	MARLIN	\$0.00	0	
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$944,732.91</b>	<b>3,226,161</b>	
DEMAND	FGT	339,481.55	6,152,260	000368165
DEMAND	FGT	114,667.80	1,759,250	000368027
DEMAND	FGT	3,506.69	63,550	000368011
DEMAND	FGT	4,142.19	63,550	000368017
DEMAND	FGT	88,350.00	8,835,000	000368161
DEMAND	FGT	6,991.19	107,260	000368153
DEMAND	FGT	295,120.00	2,480,000	000368158
DEMAND	SNG	4,002.83	2,350	Accrual
DEMAND	FCG	28,324.26	215,853	Accrual
DEMAND	FCG	43,060.72	287,353	Accrual
DEMAND	MARLIN	15,950.00	0	27819
DEMAND	MARLIN	0.00	0	
DEMAND	PPC	359,373.06	1,862,940	375223-1217
DEMAND	PPC	0.00	0	
DEMAND	PPC	135,623.17	0	428663-1217
DEMAND	PGS	5,558.28	29,783	211012145184-1217
DEMAND	PGS	705.09	3,056	Accrual
DEMAND	PGS	294.00	0	Accrual
DEMAND	SNG	24,016.98	0	Jan - Jun Reclaim
DEMAND	PGS	16.15	0	Reconciling Items Sept
DEMAND	PGS	39.24	0	Reconciling Items Apr
<b>DEMAND TOTAL</b>		<b>1,469,223.20</b>	<b>21,862,205</b>	
OTHER	FPUC	\$10.32	0	04003844 1217
OTHER	FPUC	\$3.10	0	02053890 1217
OTHER	FPUC	\$94.93	0	03817905 1217
OTHER	CARDINAL TECH	\$2,500.00	0	Accrual
OTHER	CARDINAL TECH	\$2,500.00	0	Accrual
OTHER	PIERPONT & MCLELL	\$17,764.96	0	163
OTHER	PIERPONT & MCLELL	\$16,810.93	0	177
OTHER	GUNSTER	\$175.00	0	558793
OTHER	ACCOUNTING PRINC	\$1,246.95	0	9252193
OTHER	ACCOUNTING PRINC	\$1,327.28	0	9279855
OTHER	ACCOUNTING PRINC	\$1,258.43	0	9296432
OTHER	ACCOUNTING PRINC	\$1,366.00	0	Accrual
OTHER	Reconciling Items Jan	\$9,530.04	0	Accrual
OTHER		\$0.00	0	
<b>OTHER TOTAL</b>		<b>\$54,587.94</b>	<b>0</b>	
<b>LESS END-USE CONTRACT</b>				
COMMODITY (OTHER)		\$0.00	0	
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	

FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017

			CURRENT MONTH: DECEMBER				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
				(1)	AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	921,306	\$ 2,760,328	\$ 1,839,022	66.6	9,164,703	\$ 27,658,921	\$ 18,494,218	66.9
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,304,936	\$ 1,097,439	\$ (207,497)	(18.9)	12,662,770	\$ 10,288,568	\$ (2,374,202)	(23.1)
3	TOTAL COST		2,226,242	\$ 3,857,767	\$ 1,631,525	42.3	21,827,473	\$ 37,947,489	\$ 16,120,016	42.5
4	FUEL REVENUES (NET OF REVENUE TAX)		2,538,498	\$ 3,856,967	\$ 1,318,469	34.2	22,926,564	\$ 37,936,589	\$ 15,010,025	39.6
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(27,373)	\$ (27,373)	\$ -	0.0	(328,468)	\$ (328,468)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,511,125	\$ 3,829,594	\$ 1,318,469	34.4	22,598,096	\$ 37,608,121	\$ 15,010,025	39.9
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>284,883</b>	\$ (28,173)	\$ (313,056)	1111.2	770,623	\$ (339,368)	\$ (1,109,991)	327.1
8	INTEREST PROVISION -THIS PERIOD	Line 21	696	\$ 669	\$ (27)	(4.0)	4,441	\$ 5,646	\$ 1,205	21.3
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		465,516	\$ 597,328	\$ 131,812	22.1	<b>(325,065)</b>	<b>\$ 602,451</b>	\$ 927,516	154.0
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	27,373	\$ 27,373	\$ -	0.0	328,468	\$ 328,468	\$ -	0.0
10a	FLEX RATE REFUND (if applicable)		-	\$ -	\$ -	0.0	-	\$ -	\$ -	0.0
11	TOTAL ACTUAL/ESTIMATED TRUE-UP: over/(under)	Add Lines 7 + 8 + 9 + 10 + 10a	<b>778,468</b>	<b>\$ 597,197</b>	<b>\$ (181,271)</b>	<b>(30.4)</b>	<b>778,467</b>	<b>\$ 597,197</b>	<b>\$ (181,270)</b>	<b>(30.4)</b>
MEMO: Unbilled Over-recovery			<u>896,383</u>							
Over/(under)-recovery Book Balance			<u>1,674,851</u>							
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 465,516	\$ 597,328	\$ 131,812	22.1				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 777,772	\$ 596,528	\$ (181,244)	(30.4)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 1,243,288	\$ 1,193,856	\$ (49,432)	(4.1)				
15	AVERAGE	50% of Line 14	\$ 621,644	\$ 596,928	\$ (24,716)	(4.1)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.01200	0.01200	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.01490	0.01490	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.02690	0.02690	-	0.0				
19	AVERAGE	50% of Line 18	0.01345	0.01345	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00112	0.00112	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	<b>\$ 696</b>	<b>\$ 669</b>	<b>\$ (27)</b>	<b>(4.0)</b>				

5

Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up.  
 The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.  
 (1) 2016 Projections have been revised to be consistent with the August 19th filing



COMPANY:  
**FLORIDA PUBLIC  
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES  
 SYSTEM SUPPLY AND END USE**  
 FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017

SCHEDULE A-3

PRESENT MONTH: DECEMBER

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRIFUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	CONOCO	SYS SUPPLY	N/A	4,529,310		4,529,310	\$ 1,839,143	N/A	N/A		40.605374
2	Jan	FCG	SYS SUPPLY	N/A	0		0	\$ 297,281	N/A	N/A		N/A
3	Jan	FGT	SYS SUPPLY	N/A	(1,389,351)		(1,389,351)	\$ (292,791)	N/A	N/A		21.073960
4	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (1,543)	N/A	N/A		N/A
5	Jan	PESCO	SYS SUPPLY	N/A	340,560		340,560	\$ 162,242	N/A	N/A		47.639679
6	Jan	PEOPLES GAS	SYS SUPPLY	N/A	35,230		35,230	\$ 27,068	N/A	N/A		76.831394
7	Feb	CONOCO	SYS SUPPLY	N/A	3,527,160		3,527,160	\$ 1,236,242	N/A	N/A		35.049218
8	Feb	FGT (FT. MEADE)	SYS SUPPLY	N/A	(16,140)		(16,140)	\$ (4,288)	N/A	N/A		26.565675
9	Feb	FCG	SYS SUPPLY	N/A	0		0	\$ (12,183)	N/A	N/A		N/A
10	Feb	PEOPLES GAS	SYS SUPPLY	N/A	35,438		35,438	\$ 28,428	N/A	N/A		80.219821
11	Feb	FGT	SYS SUPPLY	N/A	(1,001,309)		(1,001,309)	\$ (467,758)	N/A	N/A		46.714694
12	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 58,853	N/A	N/A		N/A
13	Feb	PESCO	SYS SUPPLY	N/A	294,000		294,000	\$ 125,127	N/A	N/A		42.560265
14	Mar	CONOCO	SYS SUPPLY	N/A	3,237,600		3,237,600	\$ 877,588	N/A	N/A		27.106114
15	Mar	FGT (FT. MEADE)	SYS SUPPLY	N/A	(11,340)		(11,340)	\$ (3,037)	N/A	N/A		26.780423
16	Mar	FCG	SYS SUPPLY	N/A	0		0	\$ (10,674)	N/A	N/A		N/A
17	Mar	PEOPLES GAS	SYS SUPPLY	N/A	24,184		24,184	\$ 19,401	N/A	N/A		80.224198
18	Mar	FGT	SYS SUPPLY	N/A	(1,205,670)		(1,205,670)	\$ (374,964)	N/A	N/A		31.100013
19	Mar	PESCO	SYS SUPPLY	N/A	263,500		263,500	\$ 89,946	N/A	N/A		34.135188
20	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 5,070	N/A	N/A		N/A
21	Apr	CONOCO	SYS SUPPLY	N/A	3,163,400		3,163,400	\$ 1,043,812	N/A	N/A		32.996515
22	Apr	FGT (FT. MEADE)	SYS SUPPLY	N/A	0		0		N/A	N/A		N/A
23	Apr	FCG	SYS SUPPLY	N/A	0		0	\$ 51,425	N/A	N/A		N/A
24	Apr	PEOPLES GAS	SYS SUPPLY	N/A	15,937		15,937	\$ 13,598	N/A	N/A		85.324716
25	Apr	FGT	SYS SUPPLY	N/A	(1,253,463)		(1,253,463)	\$ (162,826)	N/A	N/A		12.990130
26	Apr	PESCO	SYS SUPPLY	N/A	299,510		299,510	\$ 121,084	N/A	N/A		40.427378
27	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 3	N/A	N/A		N/A
28	May	CONOCO	SYS SUPPLY	N/A	719,960		719,960	\$ 240,896	N/A	N/A		33.459691
29	May	FGT (FT. MEADE)	SYS SUPPLY	N/A	0		0		N/A	N/A		N/A
30	May	FCG	SYS SUPPLY	N/A	0		0	\$ (22,241)	N/A	N/A		N/A
31	May	PEOPLES GAS	SYS SUPPLY	N/A	8,710		8,710	\$ 7,854	N/A	N/A		90.176579
32	May	FGT	SYS SUPPLY	N/A	(1,291,688)		(1,291,688)	\$ (97,174)	N/A	N/A		7.522992
33	May	PESCO	SYS SUPPLY	N/A	2,028,580		2,028,580	\$ 798,853	N/A	N/A		39.379888
34	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (284)	N/A	N/A		N/A
35	Jun	CONOCO	SYS SUPPLY	N/A	692,640		692,640	\$ 234,492	N/A	N/A		33.854816
36	Jun	FGT (FT. MEADE)	SYS SUPPLY	N/A	0		0		N/A	N/A		N/A
37	Jun	FCG	SYS SUPPLY	N/A	0		0	\$ (4,555)	N/A	N/A		N/A
38	Jun	PEOPLES GAS	SYS SUPPLY	N/A	7,907		7,907	\$ 5,175	N/A	N/A		65.448084
39	Jun	FGT	SYS SUPPLY	N/A	(311,460)		(311,460)	\$ (587,264)	N/A	N/A		188.551865
40	Jun	PESCO	SYS SUPPLY	N/A	1,064,430		1,064,430	\$ 449,978	N/A	N/A		42.274050
41	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (6)	N/A	N/A		N/A
42	Jul	CONOCO	SYS SUPPLY	N/A	660,560		660,560	\$ 211,537	N/A	N/A		32.023893
43	Jul	FGT (FT. MEADE)	SYS SUPPLY	N/A	0		0		N/A	N/A		N/A
44	Jul	FCG	SYS SUPPLY	N/A	0		0	\$ (1,978)	N/A	N/A		N/A
45	Jul	PEOPLES GAS	SYS SUPPLY	N/A	5,919		5,919	\$ 4,630	N/A	N/A		78.216591
46	Jul	FGT	SYS SUPPLY	N/A	(780,544)		(780,544)	\$ (156,196)	N/A	N/A		20.011152
47	Jul	PESCO	SYS SUPPLY	N/A	979,430		979,430	\$ 395,375	N/A	N/A		40.367841
48	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 103	N/A	N/A		N/A
49	Aug	PESCO	SYS SUPPLY	N/A	325,500		325,500	\$ 125,836	N/A	N/A		38.659379
50	Aug	CONOCO	SYS SUPPLY	N/A	610,990		610,990	\$ 189,675	N/A	N/A		31.043798
51	Aug	PEOPLES GAS	SYS SUPPLY	N/A	5,232		5,232	\$ 6,636	N/A	N/A		126.825879
52	Aug	FGT	SYS SUPPLY	N/A	606,519		606,519	\$ (169,781)	N/A	N/A		-27.992744
53	Aug	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (1,355)	N/A	N/A		N/A
54	Aug	FCG	SYS SUPPLY	N/A	0		0	\$ 8,810	N/A	N/A		N/A
55	Sep	PESCO	SYS SUPPLY	N/A	967,050		967,050	\$ 366,465	N/A	N/A		37.895175
56	Sep	CONOCO	SYS SUPPLY	N/A	552,940		552,940	\$ 177,253	N/A	N/A		32.056485
57	Sep	PEOPLES GAS	SYS SUPPLY	N/A	6,469		6,469	\$ 13,855	N/A	N/A		214.179008
58	Sep	FGT	SYS SUPPLY	N/A	200,587		200,587	\$ 111,524	N/A	N/A		55.598887
59	Sep	FCG	SYS SUPPLY	N/A	0		0	\$ 33,491	N/A	N/A		N/A
60	Sep	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (3,970)	N/A	N/A		N/A
61	Sep	MARLIN	SYS SUPPLY	N/A	0		0	\$ 4,504	N/A	N/A		N/A
62	Oct	CONOCO	SYS SUPPLY	N/A	1,189,920		1,189,920	\$ 357,431	N/A	N/A		30.038234
63	Oct	PESCO	SYS SUPPLY	N/A	146,330		146,330	\$ 55,298	N/A	N/A		37.790207
64	Oct	PEOPLES GAS	SYS SUPPLY	N/A	6,785		6,785	\$ 1,491	N/A	N/A		21.968607
65	Oct	FGT	SYS SUPPLY	N/A	983,511		983,511	\$ (113,176)	N/A	N/A		-11.507372
66	Oct	MARLIN	SYS SUPPLY	N/A	123		123	\$ -	N/A	N/A		0.000000
67	Oct	FCG	SYS SUPPLY	N/A	0		0	\$ (23,192)	N/A	N/A		N/A
68	Oct	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 2,888	N/A	N/A		N/A
69	Nov	CONOCO	SYS SUPPLY	N/A	2,196,830		2,196,830	\$ 623,002	N/A	N/A		28.359136
70	Nov	PESCO	SYS SUPPLY	N/A	225,000		225,000	\$ 79,944	N/A	N/A		35.530551
71	Nov	PEOPLES GAS	SYS SUPPLY	N/A	13,854		13,854	\$ 12,373.29	N/A	N/A		89.312040
72	Nov	FGT	SYS SUPPLY	N/A	110,499		110,499	\$ 124,010.15	N/A	N/A		112.227396
73	Nov	FCG	SYS SUPPLY	N/A	0		0	\$ 113,894.79	N/A	N/A		N/A
74	Nov	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 1,046	N/A	N/A		N/A
75	Nov	FGT (FT. MEADE)	SYS SUPPLY	N/A	0		0		N/A	N/A		N/A
76	Dec	CONOCO	SYS SUPPLY	N/A	2,276,460		2,276,460	\$ 722,268	N/A	N/A		31.727687
77	Dec	PESCO	SYS SUPPLY	N/A	387,500		387,500	\$ 150,815	N/A	N/A		38.920034
78	Dec	PEOPLES GAS	SYS SUPPLY	N/A	34,617		34,617	\$ 30,917	N/A	N/A		89.310686
79	Dec	FGT	SYS SUPPLY	N/A	523,964		523,964	\$ (125,640)	N/A	N/A		-23.978716
80	Dec	FCG	SYS SUPPLY	N/A	0		0	\$ 142,258	N/A	N/A		N/A
81	Dec	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 688	N/A	N/A		N/A
82	Dec	FGT (FT. MEADE)	SYS SUPPLY	N/A	0		0		N/A	N/A		N/A
<b>TOTAL</b>					<b>26,043,680</b>		<b>26,043,680</b>	<b>9,164,703</b>				<b>35.190</b>





COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary  
 FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017  
 Monthly Actual Data

SCHEDULE A-5

		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>PGA COST</b>													
1	Commodity costs	2,031,399	964,421	603,331	1,067,095	927,905	97,820	453,471	159,820	703,123	280,740	954,270	921,306
2	Transportation costs	1,243,995	1,145,408	1,238,414	1,172,793	792,014	785,006	796,292	857,926	788,499	1,026,856	1,510,632	1,304,936
3	Hedging costs												
4	(financial settlement)												
5	Adjustments*												
6													
7													
8													
9													
10													
11													
12	<b>Total</b>	<b>3,275,394</b>	<b>2,109,829</b>	<b>1,841,745</b>	<b>2,239,888</b>	<b>1,719,919</b>	<b>882,826</b>	<b>1,249,762</b>	<b>1,017,746</b>	<b>1,491,622</b>	<b>1,307,596</b>	<b>2,464,902</b>	<b>2,226,243</b>
<b>PGA THERM SALES</b>													
13	Residential	1,724,137	1,508,803	1,449,601	1,314,937	908,661	795,299	696,526	624,411	1,124,733	770,621	1,030,348	1,445,702
14	Commercial	910,451	869,988	819,206	773,688	619,986	606,627	558,500	506,472	568,287	546,148	637,068	753,570
18													
<b>PGA RATES (FLEX-DOWN FACTORS)</b>													
19	Residential	\$ 0.81000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000
20	Commercial	\$ 0.81000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000
<b>PGA REVENUES</b>													
24	Residential	1,393,915	1,278,833	1,229,728	1,116,401	768,462	674,184	591,059	530,632	955,744	654,073	874,854	1,227,500
25	Commercial	737,459	740,080	693,866	657,632	526,104	515,634	474,719	429,509	485,030	462,123	541,508	640,534
29													
45													
<b>NUMBER OF PGA CUSTOMERS</b>													
46	Residential	53,218	53,335	53,549	53,731	53,707	53,586	53,761	53,889	53,961	53,907	53,964	54,229
47	Commercial	3,338	3,338	3,319	3,300	3,269	3,253	3,263	3,247	3,228	3,218	3,205	3,220

\*Any adjustment such as off system sales. Provide additional details or reference to other schedules as needed.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		CONVERSION FACTOR CALCULATION												SCHEDULE A-6
FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017														
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
<b>SOUTH FLORIDA</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0294	1.0271	1.0252	1.0258	1.0261	1.0244	1.0261	1.0263	1.0264	1.0256	1.0282	1.0256		
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929		
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135		
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04		
<b>CENTRAL FLORIDA</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0251	1.0254	1.0245	1.0249	1.0251	1.0237	1.0247	1.0254	1.0247	1.0196	1.0285	1.02423		
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983		
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172		
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.05	1.04		
<b>NORTHEAST FLORIDA</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0422	1.0455	1.0450	1.0450	1.0437	1.0460	1.0440	1.0499	1.0549	1.0500	1.0481	1.03985		
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980		
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170		
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.07	1.07	1.07	1.07	1.06		
<b>OKEECHOBEE</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0252	1.0248	1.0244	1.0236	1.0238	1.0227	1.0233	1.0234	1.0237	1.0221	1.0329	1.0240		
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983		
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172		
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.05	1.04		
<b>BREWSTER</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0275	1.0255	1.0245	1.0228	1.0237	1.0198	1.0248	1.0254	1.0220	1.0214	1.0260	1.0227		
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980		
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170		
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04		
<b>FORT MEADE</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0229	1.0228	1.0226	1.0204	1.0237	1.0241	1.0189	1.0290	1.0338	1.0151	1.0329	1.0240		
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980		
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73		
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170		
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.05	1.05	1.03	1.05	1.04		