



1635 Meathe Drive  
West Palm Beach, FL 33411

June 19, 2019

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

RE: Docket Number 20190003-GU:  
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the **May 2019** Purchase Gas Adjustment filing for Florida Public Utilities.

If you have any questions or comments, please feel free to contact me at [dcraig@fpuc.com](mailto:dcraig@fpuc.com), or (904) 383-8693.

Sincerely,

A handwritten signature in blue ink that reads "Derrick M. Craig". The signature is written in a cursive, flowing style.

Derrick M. Craig  
Senior Regulatory Analyst

Enclosure

CC: Beth Keating, Gunster & Yoakley  
Jill Bauersmith  
SJ 80-445, 2019 PGA Filings



FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019

|                              | CURRENT MONTH: MAY                           |                   |              |            | YEAR-TO-DATE |                   |               |              |         |
|------------------------------|--|-------------------|--------------|------------|--------------|-------------------|---------------|--------------|---------|
|                              | ACTUAL                                       | ORIGINAL ESTIMATE | DIFFERENCE   |            | ACTUAL       | ORIGINAL ESTIMATE | DIFFERENCE    |              |         |
|                              |  |                   | AMOUNT       | %          |              |                   | AMOUNT        | %            |         |
| <b>COST OF GAS PURCHASED</b> |  |                   |              |            |              |                   |               |              |         |
| 1                            | COMMODITY (Pipeline)                         | \$ 1,238          | \$ 5,151     | \$ 3,913   | 75.96        | \$ 44,047         | \$ 34,304     | \$ (9,743)   | -28.40  |
| 2                            | NO NOTICE SERVICE                            | \$ -              | \$ 1,660     | \$ 1,660   | 100.00       | \$ -              | \$ 26,676     | \$ 26,676    | 100.00  |
| 3                            | SWING SERVICE                                | \$ -              | \$ -         | \$ -       |              | \$ -              | \$ -          | \$ -         |         |
| 4                            | COMMODITY (Other)                            | \$ 772,655        | \$ 1,426,613 | \$ 653,958 | 45.84        | \$ 4,148,027      | \$ 9,290,851  | \$ 5,142,824 | 55.35   |
| 5                            | DEMAND                                       | \$ 1,466,540      | \$ 1,615,605 | \$ 149,065 | 9.23         | \$ 8,498,318      | \$ 9,605,533  | \$ 1,107,215 | 11.53   |
| 6                            | OTHER  | \$ 32,167         | \$ 50,000    | \$ 17,833  | 35.67        | \$ 177,766        | \$ 250,000    | \$ 72,234    | 28.89   |
| <b>LESS END-USE CONTRACT</b> |  |                   |              |            |              |                   |               |              |         |
| 7                            | COMMODITY (Pipeline)                         | \$ -              | \$ -         | \$ -       |              | \$ -              | \$ -          | \$ -         |         |
| 8                            | DEMAND - SWING SERVICE CREDIT <sup>(1)</sup> | \$ -              | \$ 443,560   | \$ 443,560 | 100.00       | \$ -              | \$ 2,217,801  | \$ 2,217,801 | 100.00  |
| 9                            | COMMODITY (Other)                            | \$ -              | \$ -         | \$ -       |              | \$ -              | \$ -          | \$ -         |         |
| 10                           | Second Prior Month Purchase Adj. (OPTIONAL)  | \$ -              | \$ -         | \$ -       |              | \$ -              | \$ -          | \$ -         |         |
| 11                           | TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)          | \$ 2,272,600      | \$ 2,655,469 | \$ 382,869 | 14.42        | \$ 12,868,158     | \$ 16,989,563 | \$ 4,121,405 | 24.26   |
| 12                           | NET UNBILLED                                 | \$ -              | \$ -         | \$ -       |              | \$ -              | \$ -          | \$ -         |         |
| 13                           | COMPANY USE                                  | \$ 983            | \$ 600       | \$ (383)   | -63.84       | \$ 5,292          | \$ 3,400      | \$ (1,892)   | -55.65  |
| 14                           | TOTAL THERM SALES                            | \$ 2,420,496      | \$ 2,654,869 | \$ 234,373 | 8.83         | \$ 13,869,652     | \$ 16,986,163 | \$ 3,116,511 | 18.35   |
| <b>THERMS PURCHASED</b>      |  |                   |              |            |              |                   |               |              |         |
| 15                           | COMMODITY (Pipeline)                         | 350,330           | 2,550,120    | 2,199,790  | 86.26        | 10,018,100        | 16,982,590    | 6,964,490    | 41.01   |
| 16                           | NO NOTICE SERVICE                            | 0                 | 0            | 0          |              | 0                 | 0             | 0            |         |
| 17                           | SWING SERVICE                                | 0                 | 0            | 0          |              | 0                 | 0             | 0            |         |
| 18                           | COMMODITY (Other)                            | 1,781,176         | 2,550,120    | 768,944    | 30.15        | 12,364,535        | 16,982,590    | 4,618,055    | 27.19   |
| 19                           | DEMAND                                       | 4,673,293         | 7,450,540    | 2,777,247  | 37.28        | 49,906,227        | 64,287,210    | 14,380,983   | 22.37   |
| 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)          | 1,781,176         | 2,550,120    | 768,944    | 30.15        | 12,364,535        | 16,982,590    | 4,618,055    | 27.19   |
| 25                           | NET UNBILLED                                 | 0                 | 0            | 0          |              | 0                 | 0             | 0            |         |
| 26                           | COMPANY USE                                  | 1,136             | 1,060        | (76)       | -7.13        | 6,231             | 6,130         | (101)        | -1.64   |
| 27                           | TOTAL THERM SALES (For Estimated, 24 - 26)   | 2,404,200         | 2,549,060    | 144,860    | 5.68         | 15,295,705        | 16,976,460    | 4,618,156    | 27.20   |
| <b>CENTS PER THERM</b>       |  |                   |              |            |              |                   |               |              |         |
| 28                           | COMMODITY (Pipeline)                         | (1/15) 0.353      | 0.202        | (0.151)    | -74.75       | 0.440             | 0.202         | (0.238)      | -117.82 |
| 29                           | NO NOTICE SERVICE                            | (2/16) 0.000      | 0.000        | 0.000      |              | 0.000             | 0.000         | 0.000        |         |
| 30                           | SWING SERVICE                                | (3/17) 0.000      | 0.000        | 0.000      |              | 0.000             | 0.000         | 0.000        |         |
| 31                           | COMMODITY (Other)                            | (4/18) 43.379     | 55.943       | 12.564     | 22.46        | 33.548            | 54.708        | 21.160       | 38.68   |
| 32                           | DEMAND                                       | (5/19) 31.381     | 21.684       | (9.697)    | -44.72       | 17.029            | 14.942        | (2.087)      | -13.97  |
| 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) 127.590   | 104.131      | (23.459)   | -22.53       | 104.073           | 100.041       | (4.032)      | -4.03   |
| 38                           | NET UNBILLED                                 | (12/25) 0.000     | 0.000        | 0.000      |              | 0.000             | 0.000         | 0.000        |         |
| 39                           | COMPANY USE                                  | (13/26) 86.565    | 56.604       | (29.961)   | -52.93       | 84.938            | 55.465        | (29.473)     | -53.14  |
| 40                           | TOTAL COST OF THERM SOLD                     | (11/27) 94.526    | 104.174      | 9.648      | 9.26         | 84.129            | 100.077       | 15.948       | 15.94   |
| 41                           | TRUE-UP                                      | (E-2) (8.181)     | (8.181)      | 0.000      | 0.00         | (8.181)           | (8.181)       | 0.000        | 0.00    |
| 42                           | TOTAL COST OF GAS                            | (40+41) 86.345    | 95.993       | 9.648      | 10.05        | 75.948            | 91.896        | 15.948       | 17.35   |
| 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) 86.77932  | 96.47584     | 9.697      | 10.05        | 76.33002          | 92.35824      | 16.028       | 17.35   |
| 45                           | PGA FACTOR ROUNDED TO NEAREST .001           | 86.77932          | 96.476       | 9.697      | 10.05        | 76.330            | 92.358        | 16.028       | 17.35   |

(1) Actual Swing Service credits revenue vs. projection which credits expense

| <b>COMPANY: FLORIDA PUBLIC UTILITIES COMPANY</b><br><b>PURCHASED GAS ADJUSTMENT</b><br><b>COST RECOVERY CLAUSE CALCULATION</b><br><b>SCHEDULE A-1 SUPPORTING DETAIL</b><br><b>FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019</b><br><b>CURRENT MONTH: May 2019</b> |   |   |                                 |
|---|---|---|---------------------------------|
| COMMODITY (Pipeline)  | THERMS  | INVOICE AMOUNT  | COST PER THERM<br>(¢ PER THERM) |
| 1 Commodity Pipeline - Scheduled FTS - System Supply  | 308,620   | 1,138.98  | 0.369                           |
| 2 No Notice Commodity Adjustment - System Supply  | 41,710  | 99.22   | 0.238                           |
| 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)  | 350,330   | 1,238.20  | 0.353                           |
| <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 - TECO   | 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  | 1,978,633   | 507,997.03  | 25.674                          |
| 18 Commodity Other - Scheduled FTS - OSSS   | 0   | 0.00  | 0.000                           |
| 19 Commodity Other - Marlin   | 9,780   | 11,599.20   | 118.601                         |
| 20 Imbalance Cashout - FGT  | (207,237)   | 253,058.51  | (122.111)                       |
| 21 Imbalance Cashout - Other Shippers   | 0   | 0.00  | 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)  | 1,781,176   | 772,654.74  | 43.379                          |
| <b>DEMAND</b>   |   |   |                                 |
| 25 Demand (Pipeline) Entitlement to System Supply   | 4,301,560   | 406,194.40  | 9.443                           |
| 26 Demand (Pipeline) No Notice - System Supply  | 347,200   | 1,659.62  | 0.478                           |
| 27 Demand (Pipeline) Entitlement to End-Users   | 0   | 0.00  | 0.000                           |
| 28 Demand (Pipeline) Entitlement to OSSS  | 0   | 0.00  | 0.000                           |
| 29 Other - PPC  | 0   | 984,312.06  | 0.000                           |
| 30 Other - Marlin   | 9,780   | 71,842.00   | 734.581                         |
| 31 Other - Teco   | 14,753  | 2,531.74  | 17.161                          |
| 32 Other Ft. Meade  | 0   | 0.00  | 0.000                           |
| 33 TOTAL DEMAND   | 4,673,293   | 1,466,539.82  | 31.381                          |
| <b>OTHER</b>  |   |   |                                 |
| 34 Company Use of Natural Gas   | 0   | 145.50  | 0.000                           |
| 35 Transportation Trailer Charges   | 0   | 0.00  | 0.000                           |
| 36 Propane Gas  | 0   | 0.00  | 0.000                           |
| 37 Other  | 0   | 5,000.00  | 0.000                           |
| 38 Other  | 0   | 19,444.31   | 0.000                           |
| 39 Other  | 0   | 1,228.84  | 0.000                           |
| 40 Other  | 0   | 1,185.35  | 0.000                           |
| 41 Other  | 0   | 1,294.07  | 0.000                           |
| 42 Other  | 0   | 1,228.84  | 0.000                           |
| 43 Other  | 0   | 2,640.00  | 0.000                           |
| 44 Other  | 0   | 0.00  | 0.000                           |
| 45 Other  | 0   | 0.00  | 0.000                           |
| 46 Other  | 0   | 0.00  | 0.000                           |
| 47 Other  | 0   | 0.00  | 0.000                           |
| 48 Other  | 0   | 0.00  | 0.000                           |
| 49 Other  | 0   | 0.00  | 0.000                           |
| 50 TOTAL OTHER  | 0   | 32,166.91   | 0.000                           |
| <b>OFF-SYSTEMS SALES SERVICE</b>  |   |   |                                 |
|   | Dekatherms  | Unit Cost   | Amount                          |
| 18 Commodity Other - Scheduled FTS - OSSS   | 0   | 0.00000   | 0.00                            |
| NOTES   | Supply Area Volume<br>Required to provide<br>Delivered Volume | From Schedule A-4<br>Weighted Average<br>Wellhead Price |                                 |





FLORIDA PUBLIC UTILITIES COMPANY  
 May GAS SUPPLY COSTS

| DESCRIPTION                | SUPPLIER                  | May ACCRUAL    |           | INVOICE #                             |
|----------------------------|---------------------------|----------------|-----------|---------------------------------------|
|                            |                           | \$             | THERMS    |                                       |
| COMMODITY (PIPELINE)       | FGT                       | \$217.74       | 49,600    | Accrual                               |
| COMMODITY (PIPELINE)       | FGT                       | \$426.71       | 97,200    | Accrual                               |
| COMMODITY (PIPELINE)       | FGT                       | \$355.19       | 80,910    | Accrual                               |
| COMMODITY (PIPELINE)       | FGT                       | \$355.19       | 80,910    | Accrual                               |
| COMMODITY (PIPELINE)       | FGT                       | \$0.00         | 0         |                                       |
| COMMODITY (PIPELINE)       | FGT                       | \$0.00         | 0         |                                       |
| COMMODITY (PIPELINE)       | FGT                       | \$0.00         | 0         |                                       |
| COMMODITY (PIPELINE)       | FGT                       | \$34.90        | 7,950     | Accrual                               |
| COMMODITY (PIPELINE)       | FGT                       | \$0.00         | 0         |                                       |
| COMMODITY (PIPELINE)       | FGT                       | \$0.00         | 0         |                                       |
| COMMODITY (PIPELINE)       | FGT                       | \$0.00         | 0         |                                       |
| COMMODITY (PIPELINE) TOTAL |                           | \$1,389.73     | 316,570   |                                       |
| ALERT DAY                  | FGT                       | \$0.00         | 0         | Alert Day Calculation                 |
| ALERT DAY                  | INDIANTOWN                | \$0.00         | 0         | Alert Day Calculation                 |
| ALERT DAY                  | TECO                      | \$0.00         | 0         | Alert Day Calculation                 |
| ALERT DAY TOTAL            |                           | \$0.00         | 0         |                                       |
| COMMODITY (OTHER)          | FGT                       | \$257,064.91   | (83,397)  | FGT CICO Report                       |
| COMMODITY (OTHER)          | FGT                       | \$0.00         | 0         |                                       |
| COMMODITY (OTHER)          | FGT (INDIANTOWN)          | \$967.59       | 0         | 374557-0419                           |
| COMMODITY (OTHER)          | FCG                       | \$0.00         | 0         |                                       |
| COMMODITY (OTHER)          | FGT Interest              | \$0.00         | 0         |                                       |
| COMMODITY (OTHER)          | IND OBA-PGA               | \$0.00         | 0         |                                       |
| COMMODITY (OTHER)          | MARLIN                    | \$2,943.60     | 2,480     | 27985                                 |
| COMMODITY (OTHER)          | MARLIN                    | \$0.00         | 0         |                                       |
| COMMODITY (OTHER)          | MARLIN                    | \$3,865.20     | 3,260     | 27986                                 |
| COMMODITY (OTHER)          | MARLIN                    | \$4,790.40     | 4,040     | 27984                                 |
| COMMODITY (OTHER)          | MARLIN                    | \$0.00         | 0         |                                       |
| COMMODITY (OTHER)          | MARLIN                    | \$0.00         | 0         |                                       |
| COMMODITY (OTHER)          | MARLIN                    | \$0.00         | 0         |                                       |
| COMMODITY (OTHER)          | TECO                      | \$8,761.83     | 8,850     | 211012145184-04                       |
| COMMODITY (OTHER)          | TECO                      | \$5,405.24     | 5,903     | Accrual based on last month's invoice |
| COMMODITY (OTHER)          | TECO                      | \$479.44       | 0         | Accrual based on last month's invoice |
| COMMODITY (OTHER)          | TECO                      | (\$22,857.42)  | 0         | Accrual based on estimate             |
| COMMODITY (OTHER)          | TECO                      | \$0.00         | 0         |                                       |
| COMMODITY (OTHER)          | TECO                      | \$0.00         | 0         |                                       |
| COMMODITY (OTHER)          | CONOCO                    | \$516,400.30   | 1,983,880 | Accrual                               |
| COMMODITY (OTHER)          | PESCO                     | \$0.00         | 0         |                                       |
| COMMODITY (OTHER)          |                           | \$0.00         | 0         |                                       |
| COMMODITY (OTHER)          |                           | \$0.00         | 0         |                                       |
| COMMODITY (OTHER) TOTAL    |                           | \$777,820.89   | 1,905,018 |                                       |
| DEMAND - NO NOTICE         | FGT                       | \$1,859.82     | 347,200   | 000375753                             |
| DEMAND                     | FGT                       | \$5,027.89     | 94,550    | 000375753                             |
| DEMAND                     | FGT                       | \$8,931.06     | 141,360   | 000375612                             |
| DEMAND                     | FGT                       | \$16,304.46    | 306,590   | 000375556                             |
| DEMAND                     | FGT                       | \$19,370.38    | 306,590   | 000375558                             |
| DEMAND                     | FGT                       | \$0.00         | 0         |                                       |
| DEMAND                     | FGT                       | \$61,440.63    | 972,470   | 000375741                             |
| DEMAND                     | FGT                       | \$295,120.00   | 2,480,000 | 000375745                             |
| DEMAND                     | SNG                       | \$0.00         | 0         |                                       |
| DEMAND                     | FCG                       | \$0.00         | 0         |                                       |
| DEMAND                     | FCG                       | \$0.00         | 0         |                                       |
| DEMAND                     | MARLIN                    | \$21,918.00    | 2,480     | 27985                                 |
| DEMAND                     | MARLIN                    | \$0.00         | 0         |                                       |
| DEMAND                     | MARLIN                    | \$24,734.00    | 3,260     | 27986                                 |
| DEMAND                     | MARLIN                    | \$25,190.00    | 4,040     | 27984                                 |
| DEMAND                     | MARLIN                    | \$0.00         | 0         |                                       |
| DEMAND                     | MARLIN                    | \$0.00         | 0         |                                       |
| DEMAND                     | MARLIN                    | \$0.00         | 0         |                                       |
| DEMAND                     | PPC                       | \$413,139.06   | 0         | Accrual based on last month's invoice |
| DEMAND                     | PPC                       | \$0.00         | 0         |                                       |
| DEMAND                     | PPC                       | \$571,173.00   | 0         | Accrual based on last month's invoice |
| DEMAND                     | TECO                      | \$1,492.73     | 8,850     | 211012145184-05                       |
| DEMAND                     | TECO                      | \$1,117.91     | 5,903     | Accrual based on last month's invoice |
| DEMAND                     | TECO                      | \$0.00         | 0         |                                       |
| DEMAND                     | TECO                      | \$0.00         | 0         |                                       |
| DEMAND                     | TECO                      | \$0.00         | 0         |                                       |
| DEMAND                     | TECO                      | \$0.00         | 0         |                                       |
| DEMAND TOTAL               |                           | \$1,466,618.72 | 4,673,293 |                                       |
| OTHER                      | FPUC                      | \$0.00         | 0         | 02053890-0519                         |
| OTHER                      | FPUC                      | \$126.15       | 0         | 03817905-0519                         |
| OTHER                      | FPUC                      | \$8.80         | 0         | 04003844-0519                         |
| OTHER                      | FPUC                      | \$3.89         | 0         | 04886479-0519                         |
| OTHER                      | FPUC                      | \$8.68         | 0         | 04886578-0519                         |
| OTHER                      | CARDINAL TECH             | \$2,500.00     | 0         | 1184                                  |
| OTHER                      | CARDINAL TECH             | \$2,500.00     | 0         | 1184                                  |
| OTHER                      | PIERPONT & MCLELLAND      | \$25,000.00    | 0         | Based on estimate from Donna Rance    |
| OTHER                      | PIERPONT & MCLELLAND      | \$0.00         | 0         |                                       |
| OTHER                      | DAYTONA EMPLOYMENT        | \$1,228.84     | 0         | 2019-0488                             |
| OTHER                      | DAYTONA EMPLOYMENT        | \$1,185.35     | 0         | 2019-0497                             |
| OTHER                      | DAYTONA EMPLOYMENT        | \$1,294.07     | 0         | 2019-0522                             |
| OTHER                      | DAYTONA EMPLOYMENT        | \$1,228.84     | 0         | 2019-0544                             |
| OTHER                      | GUNSTER YOAKLEY & STEWART | \$1,780.00     | 0         | 601361                                |
| OTHER                      |                           | \$0.00         | 0         |                                       |
| OTHER                      |                           | \$0.00         | 0         |                                       |
| OTHER                      |                           | \$0.00         | 0         |                                       |
| OTHER                      |                           | \$0.00         | 0         |                                       |
| OTHER                      |                           | \$0.00         | 0         |                                       |
| OTHER                      |                           | \$0.00         | 0         |                                       |
| OTHER                      |                           | \$0.00         | 0         |                                       |
| OTHER                      |                           | \$0.00         | 0         |                                       |
| OTHER TOTAL                |                           | \$36,862.80    | 0         |                                       |
| LESS END-USE CONTRACT      |                           |                |           |                                       |
| COMMODITY (OTHER)          |                           | \$0.00         | 0         |                                       |
| COMMODITY (OTHER) TOTAL    |                           | \$0.00         | 0         |                                       |



FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019

|                                    |  | CURRENT MONTH: MAY                                 |              |              |              | YEAR-TO-DATE |             |                |                |         |
|------------------------------------|--|--|--------------|--------------|--------------|--------------|-------------|----------------|----------------|---------|
|                                    |  | ACTUAL   | ESTIMATE     | DIFFERENCE   |              | ACTUAL       | ESTIMATE    | DIFFERENCE     |                |         |
|                                    |  |  |              | AMOUNT       | %            |              |             | AMOUNT         | %              |         |
| <b>TRUE-UP CALCULATION</b>         |  |  |              |              |              |              |             |                |                |         |
| 1                                  | PURCHASED GAS COST                                     | Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10 | 772,655      | \$ 1,426,613 | \$ 653,958   | 45.8         | 4,148,027   | \$ 9,290,851   | \$ 5,142,824   | 55.4    |
| 2                                  | TRANSPORTATION COST                                    | Sch. A-1 Lines 1, 2, 3, 5, 6                       | 1,499,945    | \$ 1,672,416 | \$ 172,471   | 10.3         | 8,720,131   | \$ 9,916,513   | \$ 1,196,382   | 12.1    |
| 3                                  | TOTAL COST   |  | 2,272,600    | \$ 3,099,029 | \$ 826,429   | 26.7         | 12,868,158  | \$ 19,207,364  | \$ 6,339,206   | 33.0    |
| 4                                  | FUEL REVENUES (NET OF REVENUE TAX)                     |  | 2,420,496    | \$ 2,654,869 | \$ 234,373   | 8.8          | 13,869,652  | \$ 16,986,163  | \$ 3,116,511   | 18.4    |
| 5                                  | TRUE-UP - (COLLECTED) OR REFUNDED *                    |  | 227,213      | \$ 227,213   | \$ -         | 0.0          | 1,136,066   | \$ 1,136,066   | \$ -           | 0.0     |
| 6                                  | FUEL REVENUE APPLICABLE TO PERIOD                      | Add Lines 4 + 5                                    | 2,647,709    | \$ 2,882,082 | \$ 234,373   | 8.1          | 15,005,718  | \$ 18,122,229  | \$ 3,116,511   | 17.2    |
| 7                                  | TRUE-UP - OVER(UNDER) - THIS PERIOD                    | Line 6 - Line 3                                    | 375,109      | \$ (216,947) | \$ (592,056) | 272.9        | 2,137,560   | \$ (1,085,135) | \$ (3,222,695) | 297.0   |
| 8                                  | INTEREST PROVISION -THIS PERIOD                        | Line 21  | 2,091        | \$ 1,500     | \$ (591)     | (39.4)       | 4,983       | \$ 16,479      | \$ 11,496      | 69.8    |
| 9                                  | BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under) |  | 961,387      | \$ 964,497   | \$ 3,111     | 0.3          | 104,897     | \$ 2,726,559   | \$ 2,621,662   | 96.2    |
| 10                                 | TRUE-UP COLLECTED OR (REFUNDED)                        | Reverse of Line 5                                  | (227,213)    | \$ (227,213) | \$ -         | 0.0          | (1,136,066) | \$ (1,136,066) | \$ -           | 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                     | 1,111,374    | \$ 521,837   | \$ (589,537) | (113.0)      | 1,111,374   | \$ 521,837     | \$ (589,537)   | (113.0) |
| MEMO: Unbilled Over-recovery       |  |  | 695,726      |              |              |              |             |                |                |         |
| Over/(under)-recovery Book Balance |  |  | 1,807,100    |              |              |              |             |                |                |         |
| <b>INTEREST PROVISION</b>          |  |  |              |              |              |              |             |                |                |         |
| 12                                 | BEGINNING TRUE-UP AND                                  | Line 9   | \$ 961,387   | \$ 964,497   | \$ 3,111     | 0.3          |             |                |                |         |
| 13                                 | ENDING TRUE-UP BEFORE INTEREST                         | Add Lines 12 + 7 + 5                               | \$ 1,109,283 | \$ 520,337   | \$ (588,946) | (113.2)      |             |                |                |         |
| 14                                 | TOTAL (12+13)  | Add Lines 12 + 13                                  | \$ 2,070,669 | \$ 1,484,834 | \$ (585,835) | (39.5)       |             |                |                |         |
| 15                                 | AVERAGE  | 50% of Line 14                                     | \$ 1,035,335 | \$ 742,417   | \$ (292,918) | (39.5)       |             |                |                |         |
| 16                                 | INTEREST RATE - FIRST DAY OF MONTH                     |  | 0.02420      | 0.02420      | -            | 0.0          |             |                |                |         |
| 17                                 | INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH          |  | 0.02420      | 0.02420      | -            | 0.0          |             |                |                |         |
| 18                                 | TOTAL  | Add Lines 16 + 17                                  | 0.04840      | 0.04840      | -            | 0.0          |             |                |                |         |
| 19                                 | AVERAGE  | 50% of Line 18                                     | 0.02420      | 0.02420      | -            | 0.0          |             |                |                |         |
| 20                                 | MONTHLY AVERAGE  | Line 19 / 12 mos.                                  | 0.00202      | 0.00202      | -            | 0.0          |             |                |                |         |
| 21                                 | INTEREST PROVISION                                     | Line 15 x Line 20                                  | \$ 2,091     | \$ 1,500     | \$ (591)     | (39.4)       |             |                |                |         |

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.

5

COMPANY:  
**FLORIDA PUBLIC  
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES  
 SYSTEM SUPPLY AND END USE**  
 FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019

SCHEDULE A-3

PRESENT MONTH: **MAY**

| 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/GR/FUEL | TOTAL CENTS PER THERM |
|---------|--------------|------------------|---------------|----------|---------------------|---------------|-----------------------|-----------------|----------|-------------|---------------------------|-----------------------|
|         |              |                  |               |          |                     |               |                       | THIRD PARTY     | PIPELINE |             |                           |                       |
| 1       | Jan          | FGT              | SYS SUPPLY    | N/A      | (539,813)           |               | (539,813)             | \$ 313,338.99   | N/A      | N/A         | INCL IN COST              | -58.045840            |
| 2       | Jan          | FGT (INDIANTOWN) | SYS SUPPLY    | N/A      |                     |               | 0                     | \$ 998.26       | N/A      | N/A         | INCL IN COST              | N/A                   |
| 3       | Jan          | FCG              | SYS SUPPLY    | N/A      |                     |               | 0                     | \$ (20,495.89)  | N/A      | N/A         | INCL IN COST              | N/A                   |
| 4       | Jan          | MARLIN           | SYS SUPPLY    | N/A      | 18,800              |               | 18,800                | \$ 31,399.00    | N/A      | N/A         | INCL IN COST              | 167.015957            |
| 5       | Jan          | TECO             | SYS SUPPLY    | N/A      | 51,162              |               | 51,162                | \$ 88,045.54    | N/A      | N/A         | INCL IN COST              | 172.091670            |
| 6       | Jan          | CONOCO           | SYS SUPPLY    | N/A      | 3,894,030           |               | 3,894,030             | \$ 1,459,968.76 | N/A      | N/A         | INCL IN COST              | 37.492489             |
| 7       | Feb          | FGT              | SYS SUPPLY    | N/A      | 261,434             |               | 261,434               | \$ (146,168.06) | N/A      | N/A         | INCL IN COST              | -55.910119            |
| 8       | Feb          | FGT (INDIANTOWN) | SYS SUPPLY    | N/A      | 0                   |               | 0                     | \$ 402.56       | N/A      | N/A         | INCL IN COST              | N/A                   |
| 9       | Feb          | MARLIN           | SYS SUPPLY    | N/A      | 8,810               |               | 8,810                 | \$ 11,097.00    | N/A      | N/A         | INCL IN COST              | 125.959137            |
| 10      | Feb          | TECO             | SYS SUPPLY    | N/A      | 46,067              |               | 46,067                | \$ (133,494.09) | N/A      | N/A         | INCL IN COST              | -289.782469           |
| 11      | Feb          | CONOCO           | SYS SUPPLY    | N/A      | 2,596,190           |               | 2,596,190             | \$ 788,382.02   | N/A      | N/A         | INCL IN COST              | 30.366885             |
| 12      | Feb          | BOCA RATON HYDR  | SYS SUPPLY    | N/A      | 0                   |               | 0                     | \$ 91,089.74    | N/A      | N/A         | INCL IN COST              | N/A                   |
| 13      | Mar          | FGT              | SYS SUPPLY    | N/A      | (800,051)           |               | (800,051)             | \$ (154,726.99) | N/A      | N/A         | INCL IN COST              | 19.339641             |
| 14      | Mar          | FGT (INDIANTOWN) | SYS SUPPLY    | N/A      | 0                   |               | 0                     | \$ 641.60       | N/A      | N/A         | INCL IN COST              | N/A                   |
| 15      | Mar          | FCG              | SYS SUPPLY    | N/A      | 0                   |               | 0                     | \$ -            | N/A      | N/A         | INCL IN COST              | N/A                   |
| 16      | Mar          | FGT Interest     | SYS SUPPLY    | N/A      | 0                   |               | 0                     | \$ 265.95       | N/A      | N/A         | INCL IN COST              | N/A                   |
| 17      | Mar          | IND OBA-PGA      | SYS SUPPLY    | N/A      | 0                   |               | 0                     | \$ -            | N/A      | N/A         | INCL IN COST              | N/A                   |
| 18      | Mar          | MARLIN           | SYS SUPPLY    | N/A      | 12,130              |               | 12,130                | \$ 11,284.00    | N/A      | N/A         | INCL IN COST              | 93.025556             |
| 19      | Mar          | TECO             | SYS SUPPLY    | N/A      | 20,163              |               | 20,163                | \$ 18,233.94    | N/A      | N/A         | INCL IN COST              | 90.432674             |
| 20      | Mar          | CONOCO           | SYS SUPPLY    | N/A      | 2,730,510           |               | 2,730,510             | \$ 799,902.03   | N/A      | N/A         | INCL IN COST              | 29.294968             |
| 21      | Apr          | FGT              | SYS SUPPLY    | N/A      | 1,354,852           |               | 1,354,852             | \$ (40,190.67)  | N/A      | N/A         | INCL IN COST              | -2.966425             |
| 22      | Apr          | FGT (INDIANTOWN) | SYS SUPPLY    | N/A      | 0                   |               | 0                     | \$ 873.72       | N/A      | N/A         | INCL IN COST              | N/A                   |
| 23      | Apr          | FCG              | SYS SUPPLY    | N/A      | 0                   |               | 0                     | \$ -            | N/A      | N/A         | INCL IN COST              | N/A                   |
| 24      | Apr          | FGT Interest     | SYS SUPPLY    | N/A      | 0                   |               | 0                     | \$ -            | N/A      | N/A         | INCL IN COST              | N/A                   |
| 25      | Apr          | IND OBA-PGA      | SYS SUPPLY    | N/A      | 0                   |               | 0                     | \$ -            | N/A      | N/A         | INCL IN COST              | N/A                   |
| 26      | Apr          | MARLIN           | SYS SUPPLY    | N/A      | 9,990               |               | 9,990                 | \$ 11,855       | N/A      | N/A         | INCL IN COST              | 118.666667            |
| 27      | Apr          | TECO             | SYS SUPPLY    | N/A      | 19,605              |               | 19,605                | \$ (10,167)     | N/A      | N/A         | INCL IN COST              | -51.856720            |
| 28      | Apr          | CONOCO           | SYS SUPPLY    | N/A      | 899,480             |               | 899,480               | \$ 252,836      | N/A      | N/A         | INCL IN COST              | 28.109174             |
| 27      | May          | FGT              | SYS SUPPLY    | N/A      | (207,237)           |               | (207,237)             | \$ 252,091      | N/A      | N/A         | INCL IN COST              | -121.643780           |
| 28      | May          | FGT (INDIANTOWN) | SYS SUPPLY    | N/A      | 0                   |               | 0                     | \$ 967.59       | N/A      | N/A         | INCL IN COST              | N/A                   |
| 29      | May          | FCG              | SYS SUPPLY    | N/A      | 0                   |               | 0                     | \$ -            | N/A      | N/A         | INCL IN COST              | N/A                   |
| 30      | May          | FGT Interest     | SYS SUPPLY    | N/A      | 0                   |               | 0                     | \$ -            | N/A      | N/A         | INCL IN COST              | N/A                   |
| 31      | May          | IND OBA-PGA      | SYS SUPPLY    | N/A      | 0                   |               | 0                     | \$ -            | N/A      | N/A         | INCL IN COST              | N/A                   |
| 32      | May          | MARLIN           | SYS SUPPLY    | N/A      | 9,780               |               | 9,780                 | \$ 11,599       | N/A      | N/A         | INCL IN COST              | 118.601227            |
| 33      | May          | TECO             | SYS SUPPLY    | N/A      | 14,753              |               | 14,753                | \$ (8,403)      | N/A      | N/A         | INCL IN COST              | -56.959737            |
| 34      | May          | CONOCO           | SYS SUPPLY    | N/A      | 1,963,880           |               | 1,963,880             | \$ 516,400      | N/A      | N/A         | INCL IN COST              | 26.294901             |
| 111     | <b>TOTAL</b> |                  |               |          | 12,364,535          |               | 12,364,535            | 4,148,027       |          |             |                           | 33.548                |







COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary  
 FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019  
 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        | 1,873,255        | 611,309          | 675,601          | 215,208          | 772,655          | 0        | 0        | 0        | 0        | 0        | 0        |
| 2                                    | Transportation costs   | 1,766,281        | 1,787,194        | 1,844,725        | 1,821,985        | 1,499,945        | 0        | 0        | 0        | 0        | 0        | 0        |
| 3                                    | Hedging costs          |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| 4                                    | (financial settlement) |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| 5                                    | Adjustments*           |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| 6                                    |                        |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| 7                                    |                        |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| 8                                    |                        |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| 9                                    |                        |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| 10                                   |                        |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| 11                                   |                        |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| 12                                   | <b>Total</b>           | <b>3,639,536</b> | <b>2,398,504</b> | <b>2,520,326</b> | <b>2,037,193</b> | <b>2,272,600</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>PGA THERM SALES</b>               |                        |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| 13                                   | Residential            | 1,961,224        | 1,700,499        | 1,360,259        | 1,290,887        | 1,030,255        | 0        | 0        | 0        | 0        | 0        | 0        |
| 14                                   | Commercial             | 862,718          | 830,601          | 703,904          | 693,154          | 611,290          | 0        | 0        | 0        | 0        | 0        | 0        |
| 18                                   |                        |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| <b>PGA RATES (FLEX-DOWN FACTORS)</b> |                        |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| 19                                   | Residential            | \$ 0.85000       | \$ 0.85000       | \$ 0.85000       | \$ 0.85000       | \$ 0.87000       | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     |
| 20                                   | Commercial             | \$ 0.85000       | \$ 0.85000       | \$ 0.85000       | \$ 0.85000       | \$ 0.87000       | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     |
| <b>PGA REVENUES</b>                  |                        |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| 24                                   | Residential            | 1,666,429        | 1,443,701        | 1,155,009        | 1,095,635        | 895,777          | 0        | 0        | 0        | 0        | 0        | 0        |
| 25                                   | Commercial             | 733,320          | 705,174          | 600,981          | 589,062          | 531,727          | 0        | 0        | 0        | 0        | 0        | 0        |
| 29                                   |                        |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| 45                                   |                        |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| <b>NUMBER OF PGA CUSTOMERS</b>       |                        |                  |                  |                  |                  |                  |          |          |          |          |          |          |
| 46                                   | Residential            | 56,074           | 56,130           | 56,277           | 56,764           | 56,755           | 0        | 0        | 0        | 0        | 0        | 0        |
| 47                                   | Commercial             | 3,196            | 3,204            | 3,200            | 3,232            | 3,235            | 0        | 0        | 0        | 0        | 0        | 0        |

\*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 2019 THROUGH DECEMBER 2019                               |        |                               |        |        |        |        |        |        |        |        |        |        |              |
|   | JAN    | FEB                           | MAR    | APR    | MAY    | JUN    | JUL    | AUG    | SEP    | OCT    | NOV    | DEC    |              |
| <b>SOUTH FLORIDA</b>  |        |                               |        |        |        |        |        |        |        |        |        |        |              |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED  |        |                               |        |        |        |        |        |        |        |        |        |        |              |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0290 | 1.0246                        | 1.0232 | 1.0269 | 1.0810 | 0.8110 | 1.0238 |        |        |        |        |        |              |
| 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   | 1.10   | 0.82   | 1.04   |        |        |        |        |        |              |
| <b>CENTRAL FLORIDA</b>  |        |                               |        |        |        |        |        |        |        |        |        |        |              |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED  |        |                               |        |        |        |        |        |        |        |        |        |        |              |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0254 | 1.0225                        | 1.0232 | 1.0234 | 1.0229 | 1.0240 | 1.0248 |        |        |        |        |        |              |
| 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   |        |        |        |        |        |              |
| <b>NORTHEAST FLORIDA</b>  |        |                               |        |        |        |        |        |        |        |        |        |        |              |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED  |        |                               |        |        |        |        |        |        |        |        |        |        |              |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0490 | 1.0397                        | 1.0430 | 1.0367 | 1.0433 | 1.0395 | 1.0358 |        |        |        |        |        |              |
| 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  | 1.07   | 1.06                          | 1.06   | 1.05   | 1.06   | 1.06   | 1.05   |        |        |        |        |        |              |
| <b>OKEECHOBEE</b>   |        |                               |        |        |        |        |        |        |        |        |        |        |              |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED  |        |                               |        |        |        |        |        |        |        |        |        |        |              |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0257 | 1.0239                        | 1.0233 | 1.0224 | 1.0211 | 1.0229 | 1.0230 |        |        |        |        |        |              |
| 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   |        |        |        |        |        |              |
| <b>BREWSTER</b>   |        |                               |        |        |        |        |        |        |        |        |        |        |              |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED  |        |                               |        |        |        |        |        |        |        |        |        |        |              |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 0.9622 | 1.0240                        | 1.0221 | 1.0210 | 1.0186 | 1.0229 | 1.0236 |        |        |        |        |        |              |
| 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  | 0.98   | 1.04                          | 1.04   | 1.04   | 1.04   | 1.04   | 1.04   |        |        |        |        |        |              |
| <b>FORT MEADE</b>   |        |                               |        |        |        |        |        |        |        |        |        |        |              |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED  |        |                               |        |        |        |        |        |        |        |        |        |        |              |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.1901 | 1.0375                        | 1.0218 | 1.0220 | 1.0211 | 1.0261 | 1.0268 |        |        |        |        |        |              |
| 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  | 1.21   | 1.06                          | 1.04   | 1.04   | 1.04   | 1.04   | 1.04   |        |        |        |        |        |              |