



1635 Meathe Drive
West Palm Beach, FL 33411

September 20, 2021

Adam J. Teitzman
Commission Clerk & Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850

RE: Docket Number 20210003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are enclosing the **August 2021** 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, or (904) 383-8693.

Sincerely,

A handwritten signature in black 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
SJ 80-445, 2019 PGA Filings

FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021

| | CURRENT MONTH: | | | | YEAR-TO-DATE | | | | |
|------------------------------|--|-------------------|--------------|--------------|--------------|-------------------|---------------|----------------|---------|
| | ACTUAL | ORIGINAL ESTIMATE | DIFFERENCE | | ACTUAL | ORIGINAL ESTIMATE | DIFFERENCE | | |
| | | | AMOUNT | % | | | AMOUNT | % | |
| COST OF GAS PURCHASED | | | | | | | | | |
| 1 | COMMODITY (Pipeline) | \$ 209 | \$ 10,830 | \$ 10,621 | 98.07 | \$ 38,449 | \$ 126,823 | \$ 88,374 | 69.68 |
| 2 | NO NOTICE SERVICE | \$ - | \$ 1,645 | \$ 1,645 | 100.00 | \$ 85,044 | \$ 31,572 | \$ (53,472) | -169.37 |
| 3 | SWING SERVICE | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | |
| 4 | COMMODITY (Other) | \$ 651,085 | \$ 902,323 | \$ 251,238 | 27.84 | \$ 5,796,273 | \$ 10,807,270 | \$ 5,010,997 | 46.37 |
| 5 | DEMAND | \$ 2,516,893 | \$ 2,473,240 | \$ (43,653) | -1.77 | \$ 21,644,791 | \$ 21,474,462 | \$ (170,329) | -0.79 |
| 6 | OTHER | \$ 21,552 | \$ 59,864 | \$ 38,312 | 64.00 | \$ 145,591 | \$ 478,912 | \$ 333,321 | 69.60 |
| LESS END-USE CONTRACT | | | | | | | | | |
| 7 | COMMODITY (Pipeline) | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | |
| 8 | DEMAND - SWING SERVICE CREDIT ⁽¹⁾ | \$ - | \$ 1,221,178 | \$ 1,221,178 | 100.00 | \$ - | \$ 9,769,426 | \$ 9,769,426 | 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) | \$ 3,189,739 | \$ 2,226,724 | \$ (963,015) | -43.25 | \$ 27,710,148 | \$ 23,149,613 | \$ (4,560,534) | -19.70 |
| 12 | NET UNBILLED | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | |
| 13 | COMPANY USE | \$ 654 | \$ 600 | \$ (54) | -9.06 | \$ 7,114 | \$ 3,800 | \$ (3,314) | -87.20 |
| 14 | TOTAL THERM SALES | \$ 2,616,673 | \$ 2,226,124 | \$ (390,549) | -17.54 | \$ 31,001,852 | \$ 23,145,813 | \$ (7,856,039) | -33.94 |
| THERMS PURCHASED | | | | | | | | | |
| 15 | COMMODITY (Pipeline) | 890,780 | 1,934,060 | 1,043,280 | 53.94 | 16,836,110 | 22,647,060 | 5,810,950 | 25.66 |
| 16 | NO NOTICE SERVICE | 0 | 0 | 0 | | 1,039,000 | 0 | (1,039,000) | |
| 17 | SWING SERVICE | 0 | 0 | 0 | | 0 | 0 | 0 | |
| 18 | COMMODITY (Other) | 1,632,114 | 1,934,060 | 301,946 | 15.61 | 20,414,209 | 22,647,060 | 2,232,851 | 9.86 |
| 19 | DEMAND | 5,803,340 | 2,711,570 | (3,091,770) | -114.02 | 78,441,059 | 52,248,390 | (26,192,669) | -50.13 |
| 20 | OTHER | 0 | 0 | 0 | | 0 | 0 | 0 | |
| LESS END-USE CONTRACT | | | | | | | | | |
| 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) | 1,632,114 | 1,934,060 | 301,946 | 15.61 | 20,414,209 | 22,647,060 | 2,232,851 | 9.86 |
| 25 | NET UNBILLED | 0 | 0 | 0 | | 0 | 0 | 0 | |
| 26 | COMPANY USE | 723 | 1,301 | 578 | 44.46 | 7,386 | 8,385 | 999 | 11.91 |
| 27 | TOTAL THERM SALES (For Estimated, 24 - 26) | 1,791,977 | 1,932,759 | 140,781 | 7.28 | 22,654,681 | 22,638,675 | 2,231,852 | 9.86 |
| CENTS PER THERM | | | | | | | | | |
| 28 | COMMODITY (Pipeline) | (1/15) 0.023 | 0.560 | 0.537 | 95.89 | 0.228 | 0.560 | 0.332 | 59.29 |
| 29 | NO NOTICE SERVICE | (2/16) 0.000 | 0.000 | 0.000 | | 8.185 | 0.000 | (8.185) | |
| 30 | SWING SERVICE | (3/17) 0.000 | 0.000 | 0.000 | | 0.000 | 0.000 | 0.000 | |
| 31 | COMMODITY (Other) | (4/18) 39.892 | 46.654 | 6.762 | 14.49 | 28.393 | 47.720 | 19.327 | 40.50 |
| 32 | DEMAND | (5/19) 43.370 | 91.211 | 47.841 | 52.45 | 27.594 | 41.101 | 13.507 | 32.86 |
| 33 | OTHER | (6/20) 0.000 | 0.000 | 0.000 | | 0.000 | 0.000 | 0.000 | |
| LESS END-USE CONTRACT | | | | | | | | | |
| 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) 195.436 | 115.132 | (80.304) | -69.75 | 135.740 | 102.219 | (33.521) | -32.79 |
| 38 | NET UNBILLED | (12/25) 0.000 | 0.000 | 0.000 | | 0.000 | 0.000 | 0.000 | |
| 39 | COMPANY USE | (13/26) 90.544 | 46.115 | (44.429) | -96.34 | 96.310 | 45.320 | (50.990) | -112.51 |
| 40 | TOTAL COST OF THERM SOLD | (11/27) 178.001 | 115.210 | (62.791) | -54.50 | 122.315 | 102.257 | (20.058) | -19.62 |
| 41 | TRUE-UP | (E-2) (5.583) | (5.583) | 0.000 | 0.00 | (5.583) | (5.583) | 0.000 | 0.00 |
| 42 | TOTAL COST OF GAS | (40+41) 172.418 | 109.627 | (62.791) | -57.28 | 116.732 | 96.674 | (20.058) | -20.75 |
| 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) 173.28526 | 110.17842 | (63.107) | -57.28 | 117.31916 | 97.16027 | (20.159) | -20.75 |
| 45 | PGA FACTOR ROUNDED TO NEAREST .001 | 173.285 | 110.178 | (63.107) | -57.28 | 117.319 | 97.160 | (20.159) | -20.75 |

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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021
CURRENT MONTH: August 2021

| COMMODITY (Pipeline) | THERMS | INVOICE AMOUNT | COST PER THERM (\$ PER THERM) |
|--|----------|----------------|-------------------------------|
| 1 Commodity Pipeline - Scheduled FTS - System Supply | 917,350 | 267.25 | 0.029 |
| 2 No Notice Commodity Adjustment - System Supply | (26,570) | (57.92) | 0.218 |
| 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) | 890,780 | 209.33 | 0.023 |

| SWING SERVICE | | | |
|---|---|------|-------|
| 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 |

| COMMODITY OTHER | | | |
|--|-----------|-------------|---------|
| 17 Commodity Other - Scheduled FTS - System Supply | 922,200 | 471,783.480 | 51.158 |
| 18 Commodity Other - Scheduled FTS - OSSS | 0 | 0.000 | 0.000 |
| 19 Commodity Other - Marlin | 11,680 | 57,667.710 | 493.730 |
| 20 Imbalance Cashout - FGT | 698,234 | 121,633.770 | 17.420 |
| 21 Imbalance Cashout - Other Shippers | 0 | 0.000 | 0.000 |
| 22 Imbalance Cashout - OSSS | 0 | 0.000 | 0.000 |
| 23 Commodity Other - System Supply - June Adjustment | 0 | 0.000 | 0.000 |
| 24 TOTAL COMMODITY (Other) | 1,632,114 | 651,084.960 | 39.892 |

| DEMAND | | | |
|---|-----------|--------------|--------|
| 25 Demand (Pipeline) Entitlement to System Supply | 5,454,450 | 526,750.02 | 9.657 |
| 26 Demand (Pipeline) No Notice - System Supply | 344,100 | 1,878.79 | 0.546 |
| 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 | 1,959,137.06 | 0.000 |
| 30 Other - Marlin | 0 | 27,665.00 | 0.000 |
| 31 Other - Teco | 4,790 | 1,461.76 | 30.517 |
| 32 Other Ft. Meade | 0 | 0.00 | 0.000 |
| 33 TOTAL DEMAND | 5,803,340 | 2,516,892.63 | 43.370 |

| OTHER | | | |
|-----------------------------------|---|-----------|-------|
| 34 Company Use of Natural Gas | 0 | 5,094.35 | 0.000 |
| 35 Transportation Trailer Charges | 0 | 0.00 | 0.000 |
| 36 Propane Gas | 0 | 0.00 | 0.000 |
| 37 Other | 0 | 0.00 | 0.000 |
| 38 Other | 0 | 2,369.80 | 0.000 |
| 39 Other | 0 | 0.00 | 0.000 |
| 40 Other | 0 | 0.00 | 0.000 |
| 41 Other | 0 | 0.00 | 0.000 |
| 42 Other | 0 | 0.00 | 0.000 |
| 43 Other | 0 | 0.00 | 0.000 |
| 44 Other | 0 | 0.00 | 0.000 |
| 45 Other | 0 | 0.00 | 0.000 |
| 46 Other | 0 | 14,087.50 | 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 | 21,551.65 | 0.000 |

| OFF-SYSTEMS SALES SERVICE | Dekatherms | Unit Cost | Amount |
|---|------------|-----------|--------|
| 18 Commodity Other - Scheduled FTS - OSSS | 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
August GAS SUPPLY COSTS

| DESCRIPTION | SUPPLIER | August ACCRUAL | | INVOICE # |
|-----------------------------------|---------------------------|-----------------------|------------------|-----------------------|
| | | \$ | THERMS | |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 | ACCRUAL |
| COMMODITY (PIPELINE) | FGT | \$175.16 | 80,350 | ACCRUAL |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 | |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 | |
| COMMODITY (PIPELINE) | FGT | \$133.92 | 637,000 | ACCRUAL |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 | |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 | |
| COMMODITY (PIPELINE) | FGT | (\$57.82) | (26,570) | ACCRUAL |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 | |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 | |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 | |
| COMMODITY (PIPELINE) TOTAL | | \$251.16 | 890,780 | |
| 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 | \$127,935.91 | 898,234 | FGT CICO Report |
| COMMODITY (OTHER) | FCG | \$115.91 | 0 | ACCRUAL |
| COMMODITY (OTHER) | FGT (INDIANTOWN) | (\$6,498.83) | 0 | 548397-0721 |
| COMMODITY (OTHER) | CALLAHAN-Feb | \$0.00 | 0 | ACCRUAL |
| COMMODITY (OTHER) | FGT Interest | \$0.00 | 0 | |
| COMMODITY (OTHER) | IND OBA-PGA | \$0.00 | 0 | |
| COMMODITY (OTHER) | | \$0.00 | 0 | |
| COMMODITY (OTHER) | | \$0.00 | 0 | |
| COMMODITY (OTHER) | FCG | \$1,185.28 | 4,960 | ACCRUAL |
| COMMODITY (OTHER) | MARLIN | \$0.00 | 0 | |
| COMMODITY (OTHER) | MARLIN | \$0.00 | 0 | |
| COMMODITY (OTHER) | MARLIN | \$6,233.65 | 6,720 | 28476 |
| COMMODITY (OTHER) | MARLIN | \$0.00 | 0 | |
| COMMODITY (OTHER) | MARLIN | \$0.00 | 0 | 28489 |
| COMMODITY (OTHER) | MARLIN | \$50,250.00 | 0 | 28488 |
| COMMODITY (OTHER) | TECO | \$3,928.57 | 3,170 | 211012145184-0821 |
| COMMODITY (OTHER) | TECO | \$3,351.78 | 2,700 | ACCRUAL |
| COMMODITY (OTHER) | TECO | \$3,366.70 | 0 | ACCRUAL |
| COMMODITY (OTHER) | TECO | \$0.00 | 0 | |
| COMMODITY (OTHER) | TECO | \$0.00 | 0 | |
| COMMODITY (OTHER) | FCG | \$0.00 | 0 | |
| COMMODITY (OTHER) | CONOCO | \$387,568.68 | 917,410 | ACCRUAL |
| COMMODITY (OTHER) | EMERA | \$79,327.36 | 0 | ACCRUAL |
| COMMODITY (OTHER) | EMERA-February Bookout | \$0.00 | 0 | ACCRUAL |
| COMMODITY (OTHER) | FGU | \$0.00 | 0 | 2210212 |
| COMMODITY (OTHER) TOTAL | | \$857,168.31 | 1,633,194 | |
| DEMAND - NO NOTICE | FGT | \$1,878.79 | 344,100 | 387736 |
| DEMAND | FGT | \$5,476.48 | 86,480 | 387736 |
| DEMAND | FGT | \$8,868.72 | 93,000 | 387611 |
| DEMAND | FSC | \$28,847.27 | 1,950,000 | ACCRUAL |
| DEMAND | FPL | \$4,000.00 | 0 | ACCRUAL |
| DEMAND | FGT | \$0.00 | 0 | |
| DEMAND | FGT | (\$0.01) | 0 | 387728 |
| DEMAND | FGT | \$476,160.00 | 3,720,000 | 387732 |
| DEMAND | SNG | \$5,109.99 | 0 | ACCRUAL |
| DEMAND | FCG | \$1,160.20 | 4,960 | ACCRUAL |
| DEMAND | FCG | \$0.00 | 0 | |
| DEMAND | MARLIN | \$0.00 | 0 | |
| DEMAND | MARLIN | \$0.00 | 0 | |
| DEMAND | MARLIN | \$0.00 | 0 | |
| DEMAND | MARLIN | \$0.00 | 0 | |
| DEMAND | MARLIN | \$0.00 | 0 | |
| DEMAND | MARLIN | \$0.00 | 0 | |
| DEMAND | MARLIN | \$0.00 | 0 | |
| DEMAND | MARLIN | \$27,885.00 | 0 | 28489 |
| DEMAND | MARLIN | \$0.00 | 0 | 28488 |
| DEMAND | PPC | \$1,331,376.06 | 0 | 375223-0821 |
| DEMAND | PPC | \$0.00 | 0 | |
| DEMAND | PPC | \$627,791.00 | 0 | 428683-0821 |
| DEMAND | TECO | \$420.00 | 3,170 | 211012145184-0821 |
| DEMAND | TECO | \$420.00 | 2,700 | ACCRUAL |
| DEMAND | TECO | \$636.00 | 0 | ACCRUAL |
| DEMAND | TECO | \$0.00 | 0 | |
| DEMAND | TECO | \$0.00 | 0 | |
| DEMAND | TECO | \$0.00 | 0 | |
| DEMAND TOTAL | | \$2,516,799.48 | 5,804,420 | |
| OTHER | FPUC | \$50.33 | 0 | 03817805-0821 |
| OTHER | FPUC | \$7.06 | 0 | 04003844-0821 |
| OTHER | FPUC | \$9.96 | 0 | 04886578-0821 |
| OTHER | FPUC | \$0.00 | 0 | |
| OTHER | CARDINAL TECH | \$5,000.00 | 0 | 1220 |
| OTHER | | \$0.00 | 0 | |
| OTHER | PIERPONT & MCLELLAND | \$0.00 | 0 | ACCRUAL |
| OTHER | PIERPONT & MCLELLAND | \$3,900.00 | 0 | ACCRUAL |
| OTHER | PIERPONT & MCLELLAND | \$1,041.67 | 0 | AMORTIZE |
| OTHER | | \$0.00 | 0 | |
| OTHER | | \$0.00 | 0 | |
| OTHER | | \$0.00 | 0 | |
| OTHER | GUNSTER YOAKLEY & STEWART | \$0.00 | 0 | |
| OTHER | GUNSTER YOAKLEY & STEWART | \$0.00 | 0 | |
| OTHER | ATRUM | \$0.00 | 0 | |
| OTHER | KENNEDY | \$0.00 | 0 | ACCRUAL |
| OTHER | Snell & Wilmer | \$0.00 | 0 | ACCRUAL |
| OTHER | Snell & Wilmer | \$0.00 | 0 | ACCRUAL |
| OTHER | | \$0.00 | 0 | |
| OTHER | | \$0.00 | 0 | |
| OTHER TOTAL | | \$10,036.02 | 0 | |
| LESS END-USE CONTRACT | | | | |
| COMMODITY (OTHER) | | \$0.00 | 0 | |
| COMMODITY (OTHER) TOTAL | | \$0.00 | 0 | |

COMPANY:
**FLORIDA PUBLIC
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES
 SYSTEM SUPPLY AND END USE**
 FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021

SCHEDULE A-3

PRESENT MONTH: AUGUST

| 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 | 756,294 | | 756,294 | \$ 216,319.71 | N/A | N/A | INCL IN COST | 28.602595 |
| 2 | Jan | FGT (INDIANTOWN) | SYS SUPPLY | N/A | | | 0 | \$ 543.34 | N/A | N/A | INCL IN COST | N/A |
| 3 | Jan | FCG | SYS SUPPLY | N/A | 7,639 | | 7,639 | \$ 3,179.98 | N/A | N/A | INCL IN COST | 41.628224 |
| 4 | Jan | MARLIN | SYS SUPPLY | N/A | 15,170 | | 15,170 | \$ 91,364.62 | N/A | N/A | INCL IN COST | 602.271721 |
| 5 | Jan | TECO | SYS SUPPLY | N/A | 80,170 | | 80,170 | \$ 56,330.45 | N/A | N/A | INCL IN COST | 70.263752 |
| 5 | Jan | RAINBOW ENERGY | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 6 | Jan | CONOCO | SYS SUPPLY | N/A | 3,803,390 | | 3,803,390 | \$ 969,639.70 | N/A | N/A | INCL IN COST | 25.494091 |
| 7 | Jan | EMERA | SYS SUPPLY | N/A | | | | \$ 71,278 | N/A | N/A | INCL IN COST | N/A |
| 7 | Feb | FGT | SYS SUPPLY | N/A | 218,248 | | 218,248 | \$ (261,396.64) | N/A | N/A | INCL IN COST | -119.770463 |
| 8 | Feb | FGT (INDIANTOWN) | SYS SUPPLY | N/A | | | 0 | \$ 659.93 | N/A | N/A | INCL IN COST | N/A |
| 9 | Feb | FCG | SYS SUPPLY | N/A | 4,470 | | 4,470 | \$ 906.77 | N/A | N/A | INCL IN COST | 20.285682 |
| 9 | Feb | MARLIN | SYS SUPPLY | N/A | 14,690 | | 14,690 | \$ 62,492.05 | N/A | N/A | INCL IN COST | 425.405378 |
| 10 | Feb | TECO | SYS SUPPLY | N/A | 44,170 | | 44,170 | \$ 48,106.69 | N/A | N/A | INCL IN COST | 108.912588 |
| 11 | Feb | CALLAHAN | SYS SUPPLY | N/A | 0 | | 0 | \$ (50,449.71) | N/A | N/A | INCL IN COST | N/A |
| 11 | Feb | CONOCO | SYS SUPPLY | N/A | 3,081,370 | | 3,081,370 | \$ 875,893.28 | N/A | N/A | INCL IN COST | 28.425450 |
| 11 | Feb | FGU | SYS SUPPLY | N/A | 30,000 | | 30,000 | \$ 11,250.00 | N/A | N/A | INCL IN COST | 37.500000 |
| 12 | Feb | BOCA RATON HYDR | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 13 | Feb | EMERA | SYS SUPPLY | N/A | | | 0 | \$ 78,824 | N/A | N/A | INCL IN COST | N/A |
| 14 | Mar | FGT | SYS SUPPLY | N/A | (12,794) | | (12,794) | \$ (311,447.28) | N/A | N/A | INCL IN COST | 2434.322964 |
| 15 | Mar | FGT (INDIANTOWN) | SYS SUPPLY | N/A | | | 0 | \$ (321.47) | N/A | N/A | INCL IN COST | N/A |
| 16 | Mar | FCG | SYS SUPPLY | N/A | 5,170 | | 5,170 | \$ 1,341.28 | N/A | N/A | INCL IN COST | 25.943520 |
| 17 | Mar | CALLAHAN | SYS SUPPLY | N/A | 0 | | 0 | \$ (8,680.67) | N/A | N/A | INCL IN COST | N/A |
| 17 | Mar | FGT Interest | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 18 | Mar | IND OBA-PGA | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 19 | Mar | MARLIN | SYS SUPPLY | N/A | 10,460 | | 10,460 | \$ 59,299.25 | N/A | N/A | INCL IN COST | 566.914436 |
| 20 | Mar | TECO | SYS SUPPLY | N/A | 22,640 | | 22,640 | \$ 29,222.32 | N/A | N/A | INCL IN COST | 129.073852 |
| 21 | Mar | CONOCO | SYS SUPPLY | N/A | 3,253,420 | | 3,253,420 | \$ 962,352.28 | N/A | N/A | INCL IN COST | 29.579712 |
| 22 | Mar | EMERA | SYS SUPPLY | N/A | | | 0 | \$ 83,661 | N/A | N/A | INCL IN COST | N/A |
| 23 | Apr | FGT | SYS SUPPLY | N/A | (189,971) | | (189,971) | \$ (224,088.78) | N/A | N/A | INCL IN COST | 117.959467 |
| 24 | Apr | FGT (INDIANTOWN) | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 25 | Apr | FCG | SYS SUPPLY | N/A | 5,220 | | 5,220 | \$ 1,228.52 | N/A | N/A | INCL IN COST | 23.534866 |
| 26 | Apr | FGT Interest | SYS SUPPLY | N/A | | | 0 | \$ 914.75 | N/A | N/A | INCL IN COST | N/A |
| 27 | Apr | IND OBA-PGA | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 28 | Apr | MARLIN | SYS SUPPLY | N/A | 14,010 | | 14,010 | \$ 62,136 | N/A | N/A | INCL IN COST | 443.510849 |
| 29 | Apr | TECO | SYS SUPPLY | N/A | 23,700 | | 23,700 | \$ 29,396 | N/A | N/A | INCL IN COST | 124.035232 |
| 30 | Apr | CONOCO | SYS SUPPLY | N/A | 2,618,000 | | 2,618,000 | \$ 697,013 | N/A | N/A | INCL IN COST | 26.623866 |
| 30 | Apr | EMERA | SYS SUPPLY | N/A | | | 0 | \$ 61,321 | N/A | N/A | INCL IN COST | N/A |
| 29 | May | FGT | SYS SUPPLY | N/A | (873,992) | | (873,992) | \$ (273,416) | N/A | N/A | INCL IN COST | 31.283606 |
| 30 | May | FGT (INDIANTOWN) | SYS SUPPLY | N/A | | | 0 | \$ 940.82 | N/A | N/A | INCL IN COST | N/A |
| 31 | May | FCG | SYS SUPPLY | N/A | 4,320 | | 4,320 | \$ 7,579 | N/A | N/A | INCL IN COST | 175.428241 |
| 32 | May | FGT Interest | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 33 | May | IND OBA-PGA | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 34 | May | MARLIN | SYS SUPPLY | N/A | 14,010 | | 14,010 | \$ 62,136 | N/A | N/A | INCL IN COST | 443.510849 |
| 35 | May | TECO | SYS SUPPLY | N/A | 40,880 | | 40,880 | \$ 18,536 | N/A | N/A | INCL IN COST | 45.343664 |
| 36 | May | CONOCO | SYS SUPPLY | N/A | 2,730,130 | | 2,730,130 | \$ 823,127 | N/A | N/A | INCL IN COST | 30.149727 |
| 35 | May | EMERA | SYS SUPPLY | N/A | | | 0 | \$ 66,641 | N/A | N/A | INCL IN COST | N/A |
| 37 | Jun | FGT | SYS SUPPLY | N/A | 880,413 | | 880,413 | \$ (199,535) | N/A | N/A | INCL IN COST | -22.663817 |
| 38 | Jun | FGT (INDIANTOWN) | SYS SUPPLY | N/A | | | 0 | \$ 1,544 | N/A | N/A | INCL IN COST | N/A |
| 39 | Jun | FCG | SYS SUPPLY | N/A | 3,810 | | 3,810 | \$ 537 | N/A | N/A | INCL IN COST | 14.093176 |
| 40 | Jun | CONOCO | SYS SUPPLY | N/A | 778,840 | | 778,840 | \$ 243,573 | N/A | N/A | INCL IN COST | 31.273866 |
| 41 | Jun | PESCO | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 42 | Jun | BP | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 43 | Jun | PEOPLES GAS | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 44 | Jun | MARLIN | SYS SUPPLY | N/A | (470) | | (470) | \$ 49,653 | N/A | N/A | INCL IN COST | -10564.368085 |
| 45 | Jun | TECO | SYS SUPPLY | N/A | 24,260 | | 24,260 | \$ 29,095 | N/A | N/A | INCL IN COST | 119.930709 |
| 46 | Jun | GAS SOUTH | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 45 | Jun | EMERA | SYS SUPPLY | N/A | | | 0 | \$ 64,240 | N/A | N/A | INCL IN COST | N/A |
| 46 | Jul | FGT | SYS SUPPLY | N/A | 455,018 | | 455,018 | \$ 139,939 | N/A | N/A | INCL IN COST | 30.754684 |
| 47 | Jul | FGT (INDIANTOWN) | SYS SUPPLY | N/A | | | 0 | \$ (5,714) | N/A | N/A | INCL IN COST | N/A |
| 47 | Jul | FCG | SYS SUPPLY | N/A | 4,000 | | 4,000 | \$ 775 | N/A | N/A | INCL IN COST | 19.369250 |
| 48 | Jul | CONOCO | SYS SUPPLY | N/A | 916,180 | | 916,180 | \$ 349,914 | N/A | N/A | INCL IN COST | 38.192753 |
| 49 | Jul | PESCO | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 60 | Jul | BP | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 50 | Jul | PEOPLES GAS | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 51 | Jul | MARLIN | SYS SUPPLY | N/A | 6,990 | | 6,990 | \$ 56,257 | N/A | N/A | INCL IN COST | 804.826896 |
| 52 | Jul | GAS SOUTH | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 51 | Jul | EMERA | SYS SUPPLY | N/A | | | 0 | \$ 74,741 | N/A | N/A | INCL IN COST | N/A |
| 52 | Jul | TECO | SYS SUPPLY | N/A | (7,760) | | (7,760) | \$ 16,335 | N/A | N/A | INCL IN COST | -210.504897 |
| 52 | Aug | FGT | SYS SUPPLY | N/A | 698,234 | | 698,234 | \$ 128,062 | N/A | N/A | INCL IN COST | 18.340894 |
| 53 | Aug | FGT (INDIANTOWN) | SYS SUPPLY | N/A | | | 0 | \$ (6,497) | N/A | N/A | INCL IN COST | N/A |
| 54 | Aug | FCG | SYS SUPPLY | N/A | 4,960 | | 4,960 | \$ 1,252 | N/A | N/A | INCL IN COST | 25.241935 |
| 55 | Aug | CONOCO | SYS SUPPLY | N/A | 917,410 | | 917,410 | \$ 387,959 | N/A | N/A | INCL IN COST | 42.288473 |
| 56 | Aug | PESCO | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 57 | Aug | BP | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 57 | Aug | PEOPLES GAS | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 58 | Aug | MARLIN | SYS SUPPLY | N/A | 6,720 | | 6,720 | \$ 56,484 | N/A | N/A | INCL IN COST | 840.534970 |
| 59 | Aug | TECO | SYS SUPPLY | N/A | 4,790 | | 4,790 | \$ 4,493 | N/A | N/A | INCL IN COST | 93.807724 |
| 60 | Aug | GAS SOUTH | SYS SUPPLY | N/A | | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 61 | Aug | EMERA | SYS SUPPLY | N/A | | | 0 | \$ 79,331 | N/A | N/A | INCL IN COST | N/A |
| 92 | | | | | | | | | | | | |
| TOTAL | | | | | 20,414,209 | | 20,414,209.00 | 5,796,273 | | | | 28.393 |

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|--------------------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------|----------|----------|
| PGA COST | | | | | | | | | | | | |
| 1 | Commodity costs | 1,408,656 | 766,286 | 815,427 | 627,921 | 705,544 | 189,107 | 632,248 | 651,085 | 0 | 0 | 0 |
| 2 | Transportation costs | 2,919,343 | 2,936,788 | 2,952,429 | 2,898,370 | 2,595,006 | 2,511,395 | 2,561,890 | 2,538,654 | 0 | 0 | 0 |
| 3 | Hedging costs | | | | | | | | | | | |
| 4 | (financial settlement) | | | | | | | | | | | |
| 5 | Adjustments* | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | |
| 12 | Total | 4,327,999 | 3,703,075 | 3,767,856 | 3,526,290 | 3,300,550 | 2,700,502 | 3,194,138 | 3,189,739 | 0 | 0 | 0 |
| PGA THERM SALES | | | | | | | | | | | | |
| 13 | Residential | 2,515,508 | 1,940,263 | 1,662,817 | 1,588,000 | 1,204,770 | 958,392 | 883,356 | 758,383 | 0 | 0 | 0 |
| 14 | Commercial | 891,391 | 749,526 | 713,015 | 696,005 | 620,930 | 541,953 | 551,988 | 496,208 | 0 | 0 | 0 |
| 18 | | | | | | | | | | | | |
| PGA RATES (FLEX-DOWN FACTORS) | | | | | | | | | | | | |
| 19 | Residential | \$ 0.99001 | \$ 0.99001 | \$ 0.99001 | \$ 0.99001 | \$ 0.99001 | \$ 0.95000 | \$ 0.91000 | \$ 0.91000 | \$ - | \$ - | \$ - |
| 20 | Commercial | \$ 0.99001 | \$ 0.99001 | \$ 0.99001 | \$ 0.99001 | \$ 0.99001 | \$ 0.95000 | \$ 0.91000 | \$ 0.91000 | \$ - | \$ - | \$ - |
| PGA REVENUES | | | | | | | | | | | | |
| 24 | Residential | 2,490,459 | 1,920,717 | 1,645,736 | 1,572,232 | 1,180,119 | 910,126 | 803,662 | 689,763 | 0 | 0 | 0 |
| 25 | Commercial | 882,751 | 741,969 | 705,941 | 689,046 | 618,455 | 514,157 | 502,200 | 451,419 | 0 | 0 | 0 |
| 29 | | | | | | | | | | | | |
| 45 | | | | | | | | | | | | |
| NUMBER OF PGA CUSTOMERS | | | | | | | | | | | | |
| 46 | Residential | 60,956 | 61,176 | 61,458 | 61,878 | 61,950 | 62,320 | 62,513 | 62,629 | 0 | 0 | 0 |
| 47 | Commercial | 3,374 | 3,367 | 3,369 | 3,367 | 3,364 | 3,381 | 3,372 | 3,360 | 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 2021 THROUGH DECEMBER 2021 | | | | | | | | | | | | |
| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
| SOUTH FLORIDA | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0282 | 1.0297 | 1.0277 | 1.0292 | 1.0276 | 1.0238 | 1.0258 | 1.0273 | 1.0287 | 1.0266 | | |
| 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 | | |
| CENTRAL FLORIDA | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0287 | 1.0309 | 1.0295 | 1.0307 | 1.0278 | 1.0248 | 1.0273 | 1.0285 | 1.0292 | 1.0272 | | |
| 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 | 1.05 | 1.05 | 1.05 | 1.05 | 1.05 | 1.04 | 1.04 | 1.05 | 1.05 | 1.04 | | |
| NORTHEAST FLORIDA | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0312 | 1.0289 | 1.0292 | 1.0331 | 1.0299 | 1.0273 | 1.0294 | 1.0291 | 1.0312 | 1.0299 | | |
| 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 | 1.05 | 1.05 | 1.05 | 1.05 | 1.04 | 1.05 | 1.05 | 1.05 | 1.05 | | |
| OKEECHOBEE | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0268 | 1.0288 | 1.0277 | 1.0280 | 1.0258 | 1.0226 | 1.0249 | 1.0259 | 1.0273 | 1.0252 | | |
| 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 | 1.05 | 1.05 | 1.05 | 1.04 | 1.04 | 1.04 | 1.04 | 1.05 | 1.04 | | |
| BREWSTER | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0392 | 0.9960 | 1.0269 | 1.0291 | 1.0260 | 1.0230 | 1.0372 | 1.0344 | 1.0763 | 1.0129 | | |
| 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 | 1.01 | 1.04 | 1.05 | 1.04 | 1.04 | 1.05 | 1.05 | 1.09 | 1.03 | | |
| FORT MEADE | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0279 | 1.0289 | 1.0277 | 1.0280 | 1.0256 | 1.0232 | 1.0248 | 1.0263 | 1.0280 | 1.0249 | | |
| 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 | 1.05 | 1.05 | 1.05 | 1.04 | 1.04 | 1.04 | 1.04 | 1.05 | 1.04 | | |