



1635 Meathe Drive  
West Palm Beach, FL 33411

June 20, 2022

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

RE: Docket Number 20220003-GU:  
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are enclosing the **May 2022** Purchase Gas Adjustment filing for Florida Public Utilities.

If you have any questions or comments, please feel free to contact me at [rwaruszewski@chpk.com](mailto:rwaruszewski@chpk.com), or (412) 496-1345.

Sincerely,

*Bob Waruszewski*

Bob Waruszewski  
Regulatory Manager, South

Enclosure

CC: Beth Keating, Gunster & Yoakley  
SJ 80-445

FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

	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)	\$ 7,827	\$ 10,321	\$ 2,494	24.16	\$ 62,815	\$ 67,243	\$ 4,428	6.58
2	NO NOTICE SERVICE	\$ -	\$ 1,660	\$ 1,660	100.00	\$ -	\$ 26,676	\$ 26,676	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 1,581,097	\$ 1,562,681	\$ (18,416)	-1.18	\$ 8,937,151	\$ 11,344,509	\$ 2,407,358	21.22
5	DEMAND	\$ 2,548,028	\$ 2,616,879	\$ 68,851	2.63	\$ 13,392,478	\$ 14,491,295	\$ 1,098,817	7.58
6	OTHER	\$ 14,901	\$ 44,867	\$ 29,966	66.79	\$ 68,961	\$ 224,335	\$ 155,374	69.26
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT <sup>(1)</sup>	\$ -	\$ 1,639,743	\$ 1,639,743	100.00	\$ -	\$ 8,198,715	\$ 8,198,715	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)	\$ 4,151,853	\$ 2,596,665	\$ (1,555,188)	-59.89	\$ 22,461,405	\$ 17,955,342	\$ (4,506,063)	-25.10
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 575	\$ 500	\$ (75)	-15.04	\$ 3,451	\$ 3,500	\$ 49	1.39
14	TOTAL THERM SALES	\$ 4,225,946	\$ 2,596,165	\$ (1,629,781)	-62.78	\$ 24,564,803	\$ 17,951,842	\$ (6,612,961)	-36.84
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	1,467,970	2,517,510	1,049,540	41.69	11,361,800	16,401,060	5,039,260	30.73
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	2,495,045	2,517,510	22,465	0.89	15,021,353	16,401,060	1,379,707	8.41
19	DEMAND	7,914,170	6,119,400	(1,794,770)	-29.33	44,888,010	57,484,460	12,596,450	21.91
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)	2,495,045	2,517,510	22,465	0.89	15,021,353	16,401,060	1,379,707	8.41
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	572	819	247	30.15	3,585	4,925	1,340	27.21
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,471,090	2,516,691	45,601	1.81	16,292,108	16,396,135	1,378,367	8.41
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.533	0.410	(0.123)	-30.00	0.553	0.410	(0.143)	-34.88
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) 63.369	62.072	(1.297)	-2.09	59.496	69.169	9.673	13.98
32	DEMAND	(5/19) 32.196	42.764	10.568	24.71	29.835	25.209	(4.626)	-18.35
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) 166.404	103.144	(63.260)	-61.33	149.530	109.477	(40.053)	-36.59
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 100.494	61.019	(39.475)	-64.69	96.278	71.065	(25.213)	-35.48
40	TOTAL COST OF THERM SOLD	(11/27) 168.017	103.178	(64.839)	-62.84	137.867	109.510	(28.357)	-25.89
41	TRUE-UP	(E-2) (5.892)	(5.892)	0.000	0.00	(5.892)	(5.892)	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 162.125	97.286	(64.839)	-66.65	131.975	103.618	(28.357)	-27.37
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) 162.94049	97.77535	(65.165)	-66.65	132.63883	104.13920	(28.500)	-27.37
45	PGA FACTOR ROUNDED TO NEAREST .001	162.940	97.775	(65.165)	-66.65	132.639	104.139	(28.500)	-27.37

(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 2022 THROUGH DECEMBER 2022**  
**CURRENT MONTH: May 2022**

<b>COMMODITY (Pipeline)</b>	<b>THERMS</b>	<b>INVOICE AMOUNT</b>	<b>COST PER THERM (¢ PER THERM)</b>
1 Commodity Pipeline - Scheduled FTS - System Supply	1,769,930	9,527.01	0.538
2 No Notice Commodity Adjustment - System Supply	(301,960)	(1,700.03)	0.563
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)	1,467,970	7,826.98	0.533
<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	2,233,140	1,745,485.54	78.163
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	28,180	60,805.68	215.776
20 Imbalance Cashout - FGT	233,725	(225,194.30)	(96.350)
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)	2,495,045	1,581,096.92	63.369
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	7,519,330	648,030.77	8.618
26 Demand (Pipeline) No Notice - System Supply	347,200	1,895.71	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	1,845,427.01	0.000
30 Other - Marlin	0	50,000.00	0.000
31 Other - Teco	47,640	2,674.83	5.615
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	7,914,170	2,548,028.32	32.196
<b>OTHER</b>			
34 Company Use of Natural Gas	0	5,095.46	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	1,944.71	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	903.17	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	6,957.50	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	14,900.84	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 Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY  
April GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		April ACTUAL		INVOICE #	PAGE NO.	April TRUE-UP	
		\$	THERMS	\$	THERMS			\$	THERMS
COMMODITY (PIPELINE)	FGT	\$11,457.50	2,035.080	\$11,457.50	2,035.080	392605		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$506.70	90,000	\$506.70	90,000	392589		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$1,266.00	300,000	\$1,261.00	300,000	392615		(\$5.00)	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) - NO NOTICE	FGT	(\$165.69)	(29,430)	(\$163.21)	(28,990)	392511		\$2.48	440
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$13,064.51</b>	<b>2,395.650</b>	<b>\$13,051.99</b>	<b>2,396.090</b>			<b>(\$12.52)</b>	<b>440</b>
<b>NO NOTICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
ALERT DAY	FGT	\$0.00	0	\$0.00	0	Alert Day Calculation		\$0.00	0
ALERT DAY	INDIANTOWN	\$0.00	0	\$0.00	0	Alert Day Calculation		\$0.00	0
ALERT DAY	TECO	\$0.00	0	\$0.00	0	Alert Day Calculation		\$0.00	0
<b>ALERT DAY TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	FGT	\$119,927.33	(243,165)	\$119,660.42	(243,165)	FGT CICO Report		(\$266.91)	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0	correction		\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$820.16	0	\$820.16	0	549397-0322		\$0.00	0
COMMODITY (OTHER)	CALLAHAN-Fib	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	\$0.00	0	2203A0035		\$0.00	0
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$1,409.45	1,250	\$50,914.45	1,250	28670		\$49,505.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$17,920.69	12,850	\$17,920.69	12,850	211012145184-0422		\$0.00	0
COMMODITY (OTHER)	TECO	\$8,263.13	5,920	\$7,835.63	5,690	211012145440-0422		(\$427.50)	(230)
COMMODITY (OTHER)	TECO	\$0.00	1,530	\$5,769.72	18,250	211012145697-0422		\$5,769.72	16,720
COMMODITY (OTHER)	TECO	\$24,749.35	0	\$24,836.75	0	221008502041-0422		\$87.40	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,326,128.45	2,425,410	\$1,326,128.45	2,425,410	178330		\$0.00	0
COMMODITY (OTHER)	EMERA	\$115,020.00	0	\$115,020.00	0	112109 & 112110		\$0.00	0
COMMODITY (OTHER)	EMERA-Bookout	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	Rainbow	\$0.00	0	\$0.00	0	14750		\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$1,628,029.41</b>	<b>2,238,205</b>	<b>\$1,682,797.12</b>	<b>2,254,695</b>			<b>\$54,767.71</b>	<b>16,490</b>
DEMAND - NO NOTICE	FGT	\$4,471.74	819,000	\$4,471.74	819,000	392381		\$0.00	0
DEMAND	FGT	\$312,066.29	4,928,400	\$312,066.29	4,928,400	392381		\$0.00	0
DEMAND	FGT	\$100,336.84	1,584,600	\$100,336.87	1,584,600	392388		\$0.03	0
DEMAND	FSC	\$27,972.81	1,500,000	\$27,957.61	1,500,000	465		(\$15.20)	0
DEMAND	FPUC	\$4,000.00	0	\$4,000.00	0	719053		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	VARIOUS		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	392422		\$0.00	0
DEMAND	FGT	\$460,800.00	3,600,000	\$460,800.00	3,600,000	392355		\$0.00	0
DEMAND	SNG	\$5,109.99	0	\$5,109.99	0	0215600422SNG00		\$0.00	0
DEMAND	FCG	\$300.00	34,410	\$300.00	34,410	April22		\$0.00	0
DEMAND	FCG	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$50,000.00	0	\$50,000.00	0	28669		\$0.00	0
DEMAND	MARLIN	\$0.00	1,250	\$0.00	1,250	28670		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$1,254,362.53	0	\$1,254,362.53	0	375223-0422		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$627,761.00	0	\$627,761.00	0	428693-0422		\$0.00	0
DEMAND	TECO	\$420.00	12,850	\$420.00	12,850	211012145184-0422		\$0.00	0
DEMAND	TECO	\$420.00	5,920	\$420.00	5,690	211012145440-0422		\$0.00	(230)
DEMAND	TECO	\$1,017.17	1,530	\$636.00	18,250	211012145697-0322		(\$381.17)	16,720
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	Radiate OSS	\$0.00	0	\$0.00	0	202231083		\$0.00	0
DEMAND	TECO	\$1,580.00	0	\$1,580.00	0	221008502041-0422		\$0.00	0
<b>DEMAND TOTAL</b>		<b>\$2,850,618.37</b>	<b>12,487,960</b>	<b>\$2,850,222.03</b>	<b>12,504,450</b>			<b>(\$396.34)</b>	<b>16,490</b>
OTHER	FPUC	\$145.07	0	\$145.07	0	03817905-0422		\$0.00	0
OTHER	FPUC	\$31.50	0	\$31.50	0	04003844-0422		\$0.00	0
OTHER	FPUC	\$7.42	0	\$7.42	0	04886578-0422		\$0.00	0
OTHER	FPUC	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CARDINAL TECH	\$5,000.00	0	\$5,000.00	0	1228		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$10,800.00	0	\$2,100.96	0	516		(\$8,699.04)	0
OTHER	PIERPONT & MCLELLAND	\$2,343.75	0	\$2,343.75	0	AMORTIZE		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$0.00	0	\$903.17	0	707820		\$903.17	0
OTHER	GUNSTER YOAKLEY & STEV	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	ATRILUM	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CAVANAUCH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$6,957.50	0	2680897		\$6,957.50	0
OTHER	Snell & Wilmer	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	\$0.00	0			\$0.00	0
<b>OTHER TOTAL</b>		<b>\$18,327.74</b>	<b>0</b>	<b>\$17,489.37</b>	<b>0</b>			<b>(\$838.37)</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>

**FLORIDA PUBLIC UTILITIES COMPANY**

PURCHASED GAS INFORMATION SHEET FOR THE MONTH OF: May 2022

DESCRIPTION	ACCRUAL	TRUE-UP	OFF-SYSTEM	SYSTEM SUPPLY	TOTAL
<b>COST OF GAS PURCHASED (\$)</b>					
COMMODITY (Pipeline)	\$7,839.50	(\$12.52)	0.00	\$7,826.98	\$7,826.98
ALERT DAY	\$0.00	\$0.00	0.00	\$0.00	\$0.00
COMMODITY (Other)	\$1,526,329.21	\$54,767.71	0.00	\$1,581,096.92	\$1,581,096.92
DEMAND	\$2,548,424.66	(\$396.34)	0.00	\$2,548,028.32	\$2,548,028.32
OTHER	\$15,739.21	(\$838.37)	0.00	\$14,900.84	\$14,900.84
<b>TOTAL</b>	<b>\$4,098,332.58</b>	<b>\$53,520.48</b>	<b>0.00</b>	<b>\$4,151,853.06</b>	<b>\$4,151,853.06</b>
<b>THERMS PURCHASED</b>					
COMMODITY (Pipeline)	1,467,530	440	0	1,467,970	1,467,970
ALERT DAY	0	0	0	0	0
COMMODITY (Other)	2,478,555	16,490	0	2,495,045	2,495,045
DEMAND	7,897,680	16,490	0	7,914,170	7,914,170
OTHER	0	0	0	0	0
<b>TOTAL</b>	<b>11,843,765.00</b>	<b>33,420</b>	<b>0.00</b>	<b>11,877,185.00</b>	<b>11,877,185</b>

<b>BTU FACTOR</b>				
DIVISION(S)		THERMS	CCF	BTU FACTOR
SOUTH FLA	ACCRUAL	4,285,530	4,189,040	1.02303
SOUTH FLA	TRUE-UP	0	-	0.00000
SOUTH FLA	<b>TOTAL</b>	<b>4,285,530</b>	<b>4,189,040</b>	<b>1.02303</b>
CENTRAL FLA	ACCRUAL	1,597,710	1,561,700	1.02306
CENTRAL FLA	TRUE-UP	(230)	(220)	1.04545
CENTRAL FLA	<b>TOTAL</b>	<b>1,597,480</b>	<b>1,561,480</b>	<b>1.02306</b>
FERNANDINA	ACCRUAL	3,423,360	3,347,665	1.02261
FERNANDINA	TRUE-UP	0	-	0.00000
FERNANDINA	<b>TOTAL</b>	<b>3,423,360</b>	<b>3,347,665</b>	<b>1.02261</b>
OKEECHOBEE	ACCRUAL	89,230	87,380	1.02117
OKEECHOBEE	TRUE-UP	0	-	0.00000
OKEECHOBEE	<b>TOTAL</b>	<b>89,230</b>	<b>87,380</b>	<b>1.02117</b>
BREWSTER	ACCRUAL	29,350	28,430	1.03236
BREWSTER	TRUE-UP	16,720	16,090	1.03915
BREWSTER	<b>TOTAL</b>	<b>46,070</b>	<b>44,520</b>	<b>1.03482</b>
ACCURUAL				0.00000
TRUE-UP				0.00000
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00000</b>
ACCURUAL				0.00000
TRUE-UP				0.00000
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00000</b>
ACCURUAL				0.00000
TRUE-UP				0.00000
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00000</b>
FORT MEADE	ACCRUAL	10,340	10,130	1.02073
FORT MEADE	TRUE-UP	0	-	0.00000
FORT MEADE	<b>TOTAL</b>	<b>10,340</b>	<b>10,130</b>	<b>1.02073</b>

<b>SUPPLIER THERM NUMBERS FOR SCHEDULE A-3</b>				
SUPPLIER	ACCRUAL	TRUE-UP	OFF-SYSTEM	TOTAL SYSTEM SUPPLY
CONOCO	1,770,130	0	0	1,770,130
EMERA	415,370	0	0	415,370
TECO	31,150	16,490	0	47,640
MARLIN	28,180	0	0	28,180
FPUC	233,725	0	0	233,725
<b>Total</b>	<b>2,478,555</b>	<b>16,490</b>	<b>0</b>	<b>2,495,045</b>

DIVISION	TOTAL DELIVERED TO FPUC *	LESS: DELIVERED FOR TRANSPORT CUSTOMERS *	SYSTEM SUPPLY *	DIVISIONAL %S	ALLOCATION ESTIMATED
TOTAL	9,452,010	6,956,965	2,495,045	100.00%	\$4,151,853.06
<b>TOTAL</b>	<b>9,452,010</b>	<b>6,956,965</b>	<b>2,495,045</b>	<b>100.00%</b>	<b>4,151,853.06</b>

\* UNIT OF MEASURE = THERMS

\* FINAL \*

FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

			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	1,581,097	\$ 1,562,681	\$ (18,416)	(1.2)	8,937,151	\$ 11,344,509	\$ 2,407,358	21.2
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,570,756	\$ 1,033,984	\$ (1,536,772)	(148.6)	13,524,254	\$ 6,610,833	\$ (6,913,421)	(104.6)
3	TOTAL COST		4,151,853	\$ 2,596,665	\$ (1,555,188)	(59.9)	22,461,405	\$ 17,955,342	\$ (4,506,063)	(25.1)
4	FUEL REVENUES (NET OF REVENUE TAX)		4,225,946	\$ 2,596,165	\$ (1,629,781)	(62.8)	24,564,803	\$ 17,951,842	\$ (6,612,961)	(36.8)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		160,083	\$ 160,083	\$ -	0.0	800,410	\$ 800,410	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	4,386,029	\$ 2,756,248	\$ (1,629,781)	(59.1)	25,365,213	\$ 18,752,252	\$ (6,612,961)	(35.3)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>234,176</b>	\$ 159,583	\$ (74,593)	(46.7)	2,903,808	\$ 796,910	\$ (2,106,898)	(264.4)
8	INTEREST PROVISION -THIS PERIOD	Line 21	(209)	\$ (1,526)	\$ (1,317)	86.3	(526)	\$ (3,629)	\$ (3,103)	85.5
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(397,369)	\$ (2,631,093)	\$ (2,233,724)	84.9	<b>\$ (2,426,360)</b>	<b>\$ (2,625,990)</b>	\$ (199,630)	7.6
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(160,083)	\$ (160,083)	\$ -	0.0	(800,410)	\$ (800,410)	\$ -	0.0
10a	FLEX RATE REFUND (if applicable)		-	\$ -	\$ -	0.0	-	\$ -	\$ -	0.0
11	TOTAL ACTUAL/ESTIMATED TRUE-UP: over/(under)	Add Lines 7 + 8 + 9 + 10 + 10a	<b>(323,485)</b>	<b>\$ (2,633,119)</b>	<b>\$ (2,309,634)</b>	87.7	<b>(323,485)</b>	<b>\$ (2,633,119)</b>	<b>\$ (2,309,634)</b>	87.7
MEMO: Unbilled Over-recovery			<u>1,015,071</u>							
Over/(under)-recovery Book Balance			<u>691,586</u>							
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (397,369)	\$ (2,631,093)	\$ (2,233,724)	84.9				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (323,276)	\$ (2,631,593)	\$ (2,308,317)	87.7				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (720,646)	\$ (5,262,686)	\$ (4,542,041)	86.3				
15	AVERAGE	50% of Line 14	\$ (360,323)	\$ (2,631,343)	\$ (2,271,020)	86.3				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00540	0.00540	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00860	0.00860	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.01400	0.01400	-	0.0				
19	AVERAGE	50% of Line 18	0.00700	0.00700	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00058	0.00058	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	<b>\$ (209)</b>	<b>\$ (1,526)</b>	<b>\$ (1,317)</b>	86.3				

5

Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up.  
The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.

COMPANY:  
**FLORIDA PUBLIC  
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES  
 SYSTEM SUPPLY AND END USE**  
 FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

**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/GRIFUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	FGT	SYS SUPPLY	N/A	2,027,976		2,027,976	\$ (325,366.19)	N/A	N/A	INCL IN COST	-16.043888
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,140.83	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A	1,246		1,246	\$ 4,960.88	N/A	N/A	INCL IN COST	398.144462
4	Jan	MARLIN	SYS SUPPLY	N/A	1,730		1,730	\$ 2,121.34	N/A	N/A	INCL IN COST	122.620809
5	Jan	TECO	SYS SUPPLY	N/A	59,940		59,940	\$ 84,103.68	N/A	N/A	INCL IN COST	140.313113
6	Jan	RAINBOW ENERGY	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
7	Jan	CONOCO	SYS SUPPLY	N/A	1,950,010		1,950,010	\$ 810,027.27	N/A	N/A	INCL IN COST	41.539647
8	Jan	EMERA	SYS SUPPLY	N/A			0	\$ 112,338.82	N/A	N/A	INCL IN COST	N/A
9	Feb	FGT	SYS SUPPLY	N/A	1,200,741		1,200,741	\$ 938,245.49	N/A	N/A	INCL IN COST	78.138873
10	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 645.90	N/A	N/A	INCL IN COST	N/A
11	Feb	FCG	SYS SUPPLY	N/A	69,284		69,284	\$ 17,213.41	N/A	N/A	INCL IN COST	24.844712
12	Feb	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
13	Feb	TECO	SYS SUPPLY	N/A	53,020		53,020	\$ 85,015.86	N/A	N/A	INCL IN COST	160.346775
14	Feb	CALLAHAN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
15	Feb	CONOCO	SYS SUPPLY	N/A	1,851,570		1,851,570	\$ 1,205,817.36	N/A	N/A	INCL IN COST	65.124049
16	Feb	FGU	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
17	Feb	BOCA RATON HYDR	SYS SUPPLY	N/A			0	\$ 128,402.00	N/A	N/A	INCL IN COST	N/A
18	Feb	EMERA	SYS SUPPLY	N/A			0	\$ (62,776)	N/A	N/A	INCL IN COST	N/A
19	Feb	RAINBOW ENERGY	SYS SUPPLY	N/A			0	\$ 613.61	N/A	N/A	INCL IN COST	N/A
20	Mar	FGT	SYS SUPPLY	N/A	(1,058,864)		(1,058,864)	\$ 127,412.82	N/A	N/A	INCL IN COST	-12.032973
21	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 621.36	N/A	N/A	INCL IN COST	N/A
22	Mar	FCG	SYS SUPPLY	N/A	27,520		27,520	\$ 30,140.74	N/A	N/A	INCL IN COST	109.523038
23	Mar	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
24	Mar	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
25	Mar	TECO	SYS SUPPLY	N/A	34,630		34,630	\$ 358,261.64	N/A	N/A	INCL IN COST	1034.541265
26	Mar	CONOCO	SYS SUPPLY	N/A	4,071,320		4,071,320	\$ 2,066,502.42	N/A	N/A	INCL IN COST	50.757553
27	Mar	EMERA	SYS SUPPLY	N/A			0	\$ 147,413	N/A	N/A	INCL IN COST	N/A
28	Apr	FGT	SYS SUPPLY	N/A	(243,165)		(243,165)		N/A	N/A	INCL IN COST	0.000000
29	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 820	N/A	N/A	INCL IN COST	N/A
30	Apr	FCG	SYS SUPPLY	N/A	34,410		34,410	\$ 135,524	N/A	N/A	INCL IN COST	393.850915
31	Apr	FGT Interest	SYS SUPPLY	N/A			0	\$ 313	N/A	N/A	INCL IN COST	N/A
32	Apr	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
33	Apr	MARLIN	SYS SUPPLY	N/A	1,250		1,250	\$ 1,409	N/A	N/A	INCL IN COST	112.756000
34	Apr	TECO	SYS SUPPLY	N/A	18,280		18,280	\$ 45,380	N/A	N/A	INCL IN COST	248.248961
35	Apr	CONOCO	SYS SUPPLY	N/A	2,425,410		2,425,410	\$ 1,324,732	N/A	N/A	INCL IN COST	54.618869
35	Apr	EMERA	SYS SUPPLY	N/A			0	\$ 115,020	N/A	N/A	INCL IN COST	N/A
34	May	FGT	SYS SUPPLY	N/A	233,725		233,725	\$ (227,622)	N/A	N/A	INCL IN COST	-97.388931
35	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 2,428	N/A	N/A	INCL IN COST	N/A
36	May	FCG	SYS SUPPLY	N/A	28,180		28,180	\$ 11,301	N/A	N/A	INCL IN COST	0.000000
37	May	FGT Interest	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
38	May	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
39	May	MARLIN	SYS SUPPLY	N/A			0	\$ 49,505	N/A	N/A	INCL IN COST	N/A
40	May	TECO	SYS SUPPLY	N/A	47,640		47,640	\$ 27,627	N/A	N/A	INCL IN COST	100.000000
41	May	CONOCO	SYS SUPPLY	N/A	1,770,130		1,770,130	\$ 1,315,276	N/A	N/A	INCL IN COST	74.303924
42	May	EMERA	SYS SUPPLY	N/A			0	\$ 101,024	N/A	N/A	INCL IN COST	N/A
43	May	New River	SYS SUPPLY	N/A	415,370		415,370	\$ 301,559	N/A	N/A	INCL IN COST	
<b>TOTAL</b>					<b>15,021,353</b>		<b>15,021,353.00</b>	<b>8,937,151</b>				<b>59.496</b>





	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>PGA COST</b>												
1	Commodity costs	689,327	2,313,178	2,730,352	2,850,899	1,581,097	0	0	0	0	0	0
2	Transportation costs	3,033,269	2,916,656	2,115,265	2,888,308	2,570,756	0	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	3,722,596	5,229,834	4,845,617	5,739,207	4,151,853	0	0	0	0	0	0
<b>PGA THERM SALES</b>												
13	Residential	2,247,608	2,140,997	1,692,758	1,460,666	1,232,978	0	0	0	0	0	0
14	Commercial	829,763	861,100	723,425	726,579	592,209	0	0	0	0	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19	Residential	\$ 0.94005	\$ 0.99001	\$ 0.97001	\$ 0.97005	\$ 1.01001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.94005	\$ 0.99001	\$ 0.97001	\$ 0.97005	\$ 1.01001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24	Residential	2,110,437	2,116,486	1,637,206	1,411,185	1,241,927	0	0	0	0	0	0
25	Commercial	779,770	849,717	699,492	702,329	596,038	0	0	0	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46	Residential	64,079	64,114	64,460	64,695	64,988	0	0	0	0	0	0
47	Commercial	3,325	3,334	3,342	3,352	3,359	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 2022 THROUGH DECEMBER 2022													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
<b>SOUTH FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0237	1.0258	1.0259	1.0251	1.0233	1.0215	1.0230						
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						
<b>CENTRAL FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0247	1.0262	1.0266	1.0254	1.0226	1.0210	1.0231						
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													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0280	1.0278	1.0255	1.0267	1.0253	1.0247	1.0226						
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	1.04	1.04	1.04	1.04	1.04						
<b>OKEECHOBEE</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0250	1.0240	1.0240	1.0223	1.0213	1.0201	1.0212						
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													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0246	1.0248	1.0248	1.0227	1.0227	1.0224	1.0348						
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.05						
<b>FORT MEADE</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0244	1.0250	1.0247	1.0225	1.0211	1.0199	1.0207						
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04						