



Writer's Direct Dial Number: (850) 521-1706
Writer's E-Mail Address: bkeating@gunster.com

September 10, 2013

BY E-PORTAL/ELECTRONIC FILING

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 130003-GU –Purchased Gas Adjustment (PGA) True-Up.

Dear Ms. Cole:

Attached for electronic filing, please find the Direct Testimony and Exhibit TK-2 of Mr. Thomas Kaufmann, submitted in the referenced Docket on behalf of Florida City Gas, along with the the Company's Petition for Approval of PGA Factor. Consistent with the directions for this docket, copies of the Petition, Testimony, and Exhibit are being provided to Staff Counsel.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK
cc: Parties of Record

7. The weighted average cost of gas (WACOG) for the projected period is 75.839 cents per therm as shown on Schedule E-1 line 40.

8. The 00.225 cents per therm credit true up factor decreases the WACOG during the projected period to 75.614 cents per therm (before the regulatory assessment fees) or 75.994 cents per therm after the regulatory assessment fees as shown on Schedule E-1 lines 42 and 44 respectively. In order to avoid a large under-recovery in the winter season, City Gas has chosen to establish a maximum levelized purchased gas factor based on the Company's expected winter cost of gas. The levelized purchased gas factor based on the Company's expected winter cost of gas is 86.233 cents per therm before the regulatory assessment fees and 86.666 cents per therm after the regulatory assessment fees. This is the appropriate levelized gas cost factor (cap) for City Gas for the projected period.

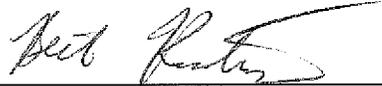
9. City Gas' proposal filed herewith consists of Schedules E-1 (winter), E-1, E-1R, E-2, E-3, E-4, E-5 and the prepared Direct Testimony of Thomas Kaufmann.

WHEREFORE, Florida City Gas Company respectfully requests that the Commission enter its order approving the Company's proposed winter cost based levelized PGA true-up factor for the period January 2014 through December 2014 of 86.233 cents per therm (before the regulatory assessment fees) or 86.666 cents per

Docket No. 130003-GU
September 10, 2013

them after the regulatory assessment fees.

RESPECTFULLY SUBMITTED this 10th day of September, 2013.



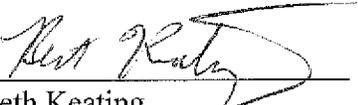
Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706
bkeating@gunster.com

Attorneys for Florida City Gas

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of Florida City Gas's Petition for Approval of the Purchased Gas (PGA) True-Up Amount in Docket No. 130003-GU, along with the Direct Testimony of Mr. Thomas Kaufmann and Exhibit TK-2, has been furnished by Electronic Mail to the following parties of record this 10th day of September 2013:

Florida Public Utilities Company Cheryl Martin 1641 Worthington Road, Suite 220 West Palm Beach, FL 33409-6703	MacFarlane Ferguson Law Firm Ansley Watson, Jr. P.O. Box 1531 Tampa, FL 33601-1531
Michael Lawson, Esquire Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399	Office of Public Counsel J.R. Kelly/Patricia Christensen c/o The Florida Legislature 111 West Madison Street Room 812 Tallahassee, FL 32399-1400
Peoples Gas System Paula Brown/Kandi Floyd P.O. Box 111 Tampa, FL 33601-0111	St. Joe Natural Gas Company, Inc. Mr. Andy Shoaf P.O. Box 549 Port St. Joe, FL 32457-0549
Florida City Gas Carolyn Bermudez 933 East 25 th Street Hiialeah, FL 33013-3498	AGL Resources Inc. Elizabeth Wade/Brian Sulmonetti Ten Peachtree Place Location 1470 Atlanta, GA 30309


Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 DIRECT TESTIMONY OF

3 THOMAS KAUFMANN

4 ON BEHALF OF FLORIDA CITY GAS

5 DOCKET NO. 130003-GU

6 September 10, 2013

7

8 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

9 A. My name is Thomas Kaufmann. My business address is Elizabethtown
10 Gas, 300 Connell Drive, Suite 3000, Berkeley Heights, NJ 07922.

11 **Q. BY WHOM ARE YOU EMPLOYED, AND IN WHAT CAPACITY?**

12 A. I am currently employed as a Manager of Rates and Tariffs and have
13 responsibilities for Florida City Gas ("City Gas" or "the Company").

14 **Q. BRIEFLY STATE YOUR EDUCATIONAL BACKGROUND AND
15 EMPLOYMENT EXPERIENCE.**

16 A. In June 1977, I graduated from Rutgers University, Newark, N.J.,
17 with a Bachelor of Arts degree in Business Administration, majoring
18 in accounting and economics. In July 1979, I graduated from
19 Fairleigh Dickinson University, Madison, N.J., with a Masters of
20 Business Administration, majoring in finance. My professional
21 responsibilities have encompassed financial analysis, accounting,
22 planning, and pricing in manufacturing and energy services
23 companies in both regulated and deregulated industries. In 1977, I
24 was employed by Allied Chemical Corp. as a staff accountant. In

1 1980, I was employed by Celanese Corp. as a financial analyst. In
2 1981, I was employed by Suburban Propane as a Strategic Planning
3 Analyst, promoted to Manager of Rates and Pricing in 1986 and to
4 Director of Acquisitions and Business Analysis in 1990. In 1993, I
5 was employed by Concurrent Computer as a Manager, Pricing
6 Administration. In 1996 I joined NUI as a Rate Analyst, was
7 promoted to Manager of Regulatory Support in August, 1997 and
8 Manager of Regulatory Affairs in February, 1998, and named
9 Manager of Rates and Tariffs in July 1998.

10 **Q. PLEASE EXPLAIN THE PURPOSE OF YOUR TESTIMONY.**

11 A. The purpose of my testimony is to present the revised estimate of
12 the Company's projection of gas costs for the period August 2013
13 through December 2013 and the Company's projection of gas costs
14 for the period January 2014 through December 2014. In addition I
15 will present the development of the maximum rate to be charged to
16 customers for the period January 2014 through December 2014.

17 **Q. HAS THE COMPANY PREPARED THE FORMS AS PRESCRIBED**
18 **BY THE COMMISSION FOR THIS PURPOSE?**

19 A. Yes. The forms prescribed by the Commission are being filed at this
20 time. Copies are attached to my testimony as Exhibit __ (TK-2).

21

22

1 **Q. CAN YOU EXPLAIN THE PROJECTION METHODOLOGY?**

2 A. Yes. Under this methodology, which was adopted by Order No.
3 PSC-93-0708-FOF-GU of this Commission on May 10, 1993 and
4 modified in Docket No. 980269-PU on June 10, 1998, gas
5 companies are to project their gas costs each twelve months for the
6 ensuing twelve month period ending in December. A per therm rate
7 is developed for the weighted average cost of gas (WACOG). This
8 rate, based on the average of the winter and summer seasons,
9 would lead to over or under-recoveries of gas costs in the two
10 seasons. This problem is mitigated by establishing a maximum
11 levelized purchased gas factor based on the Company's expected
12 winter cost of gas, thereby eliminating a large under-recovery in that
13 season. The Company is then able to flex downward in the summer
14 in order to match market conditions and eliminate the potential for a
15 large over-recovery for the remainder of the period.

16 **Q. WHAT IF THE ACTUAL COST EXCEEDS THE MAXIMUM RATE**
17 **AS PROJECTED?**

18 A. If re-projected gas costs for the remaining period exceed projected
19 recoveries by at least 10% for the twelve month period, a mid-
20 course correction may formally be requested by the Company.

21 **Q. WHAT HAPPENS TO THE DIFFERENCES THAT RESULT FROM**
22 **MISESTIMATES, THAT IS, THE MISMATCHES BETWEEN**

23

1 **ESTIMATED AND ACTUAL COSTS?**

2 A. The forms take this into consideration. Form E-2 calculates the
3 projected differences using estimated figures, and form E-4
4 calculates the final true-up using actual figures. These differences
5 are flowed back to customers through the true-up factor included in
6 gas costs billed in the subsequent twelve month period.

7 **Q. ARE ANY FLORIDA GAS TRANSMISSION (FGT) RATE**
8 **CHANGES PROPOSED WHICH ARE REFLECTED IN THIS**
9 **FILING?**

10 A. No, the FGT rates used in the preparation of this filing are those in
11 effect on September 1, 2013.

12 **Q. DOES THIS YEARS FILING REFLECT ANY CAPACITY COSTS NOT**
13 **CONTAINED IN LAST YEAR'S CAP RATE?**

14 A. Yes. in preparing this year's forecast it was noted that the Florida
15 Gas Transmission ("FGT") capacity added in 2013 consisting of 12,000
16 dekatherms per day during the winter months of October through March
17 was not reflected in 2013 Cap rate.

18 **Q. CAN YOU SUMMARIZE THE CONTENTS OF THE SCHEDULES**
19 **SUBMITTED AS PART OF THIS FILING?**

20 A. Yes. Schedule E-1 shows the projected period, January 2014
21 through December 2014. For 2014, the Company estimates the gas
22 purchases for resale will be 42,545,224 therms (Line 15) at a total
23 cost of \$32,265,818 (Line 11) with a resulting WACOG of 75.839

1 cents per therm (Line 40) before the application of the true-up factor
2 and the regulatory assessment fee. Schedule E-4 shows the
3 difference between the estimated actual and actual true-up for the
4 prior period, January 2012 through December 2012, is an over-
5 recovery of \$1,408,722 (Column 3, Line 4). The projected true-up
6 for the current period, January 2013 through December 2013, is an
7 under-recovery of \$1,312,868 (Column 4, line 4). The total true-up
8 as shown on Schedule E-4 is an over-recovery of \$95,854 for a
9 credit true-up recovery factor of 00.225 cents per therm that would
10 be applied during the projected period (Schedule E-1, Line 41). This
11 true-up factor decreases the gas cost factor during the projected
12 period to 75.614 cents per therm (Line 42) before the regulatory
13 assessment fee. With the regulatory assessment fee added, the
14 PGA factor is 75.994 cents per therm (Line 44) based on the
15 average of the winter and summer seasons.

16 **Q. DOES THE ANALYSIS FOR THE PROJECTED PERIOD**
17 **SUMMARIZED ABOVE PROVIDE A SUFFICIENT BASIS TO SET**
18 **THE PGA CAP IN 2014?**

19 A. No. As shown on Schedule E-1 (winter), City Gas has chosen to
20 establish a maximum levelized purchased gas factor based on the
21 Company's expected winter cost of gas as follows:

22
23

1

Winter Average, per Therm

2

Total Cost (Line 11)	\$20,023,457
Total Therm Sales (Line 27)	23,159,794
(Line 11/ Line 27)	\$86.458
True-up	(\$00.225)
Before Regulatory Assessment	\$86.233
Revenue Tax Factor	1.00503
Purchased Gas Factor	\$86.666

3

4

As shown above, the maximum levelized purchased gas factor

5

based on the Company's expected winter cost of gas is 86.233

6

cents per therm before the regulatory assessment fee and 86.666

7

cents per therm after the regulatory assessment fee. If approved by

8

the Commission, 86.666 cents per therm would be the maximum

9

gas cost factor that City Gas may charge its customers for the

10

period January 2014 through December 2014.

11

12 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

13 **A.** Yes, it does.

EXHIBIT TK-2

(SCHEDULES E-1 WINTER, E-1, E-1/R, E-2,
E-3, E-4, AND E-5)

COST OF GAS PURCHASED	PROJECTION						
	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 COMMODITY (Pipeline)	\$8,599	\$9,164	\$10,024	\$10,928	\$9,798	\$9,849	\$58,363
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$1,627,762	\$1,746,607	\$1,954,685	\$2,054,073	\$1,835,677	\$1,848,384	\$11,067,189
5 DEMAND	\$1,178,885	\$1,497,394	\$1,543,915	\$1,543,915	\$1,404,351	\$1,543,915	\$8,712,376
6 OTHER	\$29,953	\$35,149	\$34,704	\$32,969	\$33,534	\$19,219	\$185,530
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,845,200	\$3,288,314	\$3,543,330	\$3,641,886	\$3,283,360	\$3,421,368	\$20,023,457
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$834)	(\$904)	(\$891)	(\$840)	(\$844)	(\$875)	(\$5,167)
14 THERM SALES REVENUES	\$2,844,366	\$3,287,410	\$3,542,439	\$3,641,046	\$3,282,516	\$3,420,493	\$20,018,270

THERMS PURCHASED							
15 COMMODITY (Pipeline)	3,412,490	3,636,551	3,977,956	4,336,411	3,887,911	3,908,475	23,159,794
16 NO NOTICE RESERVATION	-	-	-	-	-	-	-
17 SWING SERVICE	-	-	-	-	-	-	-
18 COMMODITY (Other)	3,374,090	3,591,551	3,934,158	4,293,811	3,844,511	3,883,975	22,922,094
19 DEMAND	17,475,320	23,444,400	24,225,880	24,225,880	21,881,440	24,225,880	135,478,800
20 OTHER	39,400	46,000	44,800	43,600	44,400	25,500	243,700
LESS END-USE CONTRACT	-	-	-	-	-	-	-
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,413,490	3,637,551	3,978,956	4,337,411	3,888,911	3,909,475	23,165,794
25 NET UNBILLED	-	-	-	-	-	-	-
26 COMPANY USE	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(6,000)
27 TOTAL THERM SALES (24-26)	3,412,490	3,636,551	3,977,956	4,336,411	3,887,911	3,908,475	23,159,794

CENTS PER THERM							
28 COMMODITY (Pipeline) (1/15)	0.00252	0.00252	0.00252	0.00252	0.00252	0.00252	0.00252
29 NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	\$0.48243	\$0.48631	\$0.49685	0.47838	0.47748	0.47590	0.48282
32 DEMAND (5/19)	\$0.06746	\$0.06387	\$0.06373	0.06373	0.06418	0.06373	0.06431
33 OTHER (6/20)	\$0.76023	\$0.76411	\$0.77465	0.75618	0.75528	0.75370	0.76130
LESS END-USE CONTRACT	-	-	-	-	-	-	-
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.83352	0.90399	0.89052	0.83965	0.84429	0.87515	0.86435
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.83352	0.90399	0.89052	0.83965	0.84429	0.87515	0.86435
40 TOTAL THERM SALES (11/27)	0.83376	0.90424	0.89074	0.83984	0.84450	0.87537	0.86458
41 TRUE-UP (E-2)	(0.00225)	(0.00225)	(0.00225)	(0.00225)	(0.00225)	(0.00225)	(0.00225)
42 TOTAL COST OF GAS (40+41)	0.83151	0.90199	0.88849	0.83759	0.84225	0.87312	0.86233
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.83589	0.90652	0.89296	0.84180	0.84649	0.87751	0.86666
45 PGA FACTOR ROUNDED TO NEAREST .001	0.836	0.907	0.893	0.842	0.846	0.878	0.867

COMPANY:
FLORIDA CITY GAS

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION**

**SCHEDULE E-1
(REVISED FORM 9/24/00)**

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY 2014 Through DECEMBER 2014

COST OF GAS PURCHASED	PROJECTION												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$10,928	\$9,798	\$9,648	\$8,598	\$8,790	\$8,012	\$7,955	\$8,072	\$7,424	\$8,599	\$9,164	\$10,024	\$107,214
2 INTRA-DAY SUPPLY RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$2,054,073	\$1,835,677	\$1,848,384	\$1,584,505	\$1,824,517	\$1,498,002	\$1,482,348	\$1,518,364	\$1,397,671	\$1,627,762	\$1,746,607	\$1,954,865	\$20,182,566
5 DEMAND	\$1,543,915	\$1,404,351	\$1,543,915	\$723,037	\$604,780	\$589,652	\$604,780	\$604,780	\$588,652	\$1,178,885	\$1,497,394	\$1,543,915	\$12,427,057
6 OTHER	\$32,969	\$33,534	\$19,219	\$32,919	\$32,744	\$18,924	\$26,144	\$29,085	\$25,606	\$29,953	\$35,149	\$34,704	\$348,951
LESS END-USE CONTRACT													\$0,2921
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Margin Sharing	\$0	\$0	\$0	\$0	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000
10													
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$3,641,886	\$3,283,360	\$3,421,368	\$2,348,059	\$1,470,831	\$2,111,560	\$2,131,228	\$2,160,301	\$2,019,353	\$2,845,200	\$3,288,314	\$3,543,230	\$32,265,818
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE (\$840)	(\$840)	(\$844)	(\$875)	(\$688)	(\$422)	(\$664)	(\$675)	(\$674)	(\$685)	(\$834)	(\$904)	(\$891)	(\$8,995)
14 THERM SALES REVENUES	\$3,641,046	\$3,282,516	\$3,420,493	\$2,348,371	\$1,470,410	\$2,110,826	\$2,130,553	\$2,159,626	\$2,018,667	\$2,844,366	\$3,287,410	\$3,542,439	\$32,256,823
THERMS PURCHASED													
15 COMMODITY (Pipeline SCH E5 L-6)	4,336,411	3,887,911	3,908,475	3,411,779	3,488,196	3,179,377	3,156,843	3,203,184	2,946,071	3,412,490	3,636,551	3,977,956	42,545,224
16 INTRA-DAY SUPPLY RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other L15-L19-L26)	4,283,811	3,844,511	3,883,975	3,368,779	3,445,466	3,157,877	3,123,243	3,165,764	2,913,271	3,374,090	3,591,551	3,934,156	42,096,524
19 DEMAND	24,225,880	21,861,440	24,225,880	10,769,100	9,193,980	8,697,400	9,193,980	9,193,980	8,697,400	17,475,320	23,444,400	24,225,880	191,624,640
20 OTHER	43,600	44,400	25,500	44,000	43,700	22,500	34,600	38,400	33,800	39,400	46,000	44,600	460,700
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,337,411	3,888,911	3,909,475	3,412,779	3,489,196	3,180,377	3,157,843	3,204,164	2,947,071	3,413,490	3,637,551	3,978,956	42,557,224
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE (1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(12,000)
27 TOTAL THERM SALES (24-26)	4,336,411	3,887,911	3,908,475	3,411,779	3,488,196	3,179,377	3,156,843	3,203,164	2,946,071	3,412,490	3,636,551	3,977,956	42,545,224
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00252	0.00252	0.00252	0.00252	0.00252	0.00252	0.00252	0.00252	0.00252	0.00252	0.00252	0.00252	0.00252
29 INTRA-DAY SUPPLY RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	0.47838	0.47748	0.47590	0.47035	0.47149	0.47437	0.47782	0.47962	0.47976	0.48243	0.48631	0.49685	0.47944
32 DEMAND (5/19)	0.06373	0.06416	0.06373	0.06714	0.06578	0.06816	0.06578	0.06578	0.06746	0.06746	0.06878	0.06878	0.06485
33 OTHER (6/20)	0.75618	0.75528	0.75370	0.74815	0.74929	0.75217	0.75562	0.75742	0.75756	0.76023	0.76411	0.77485	0.75744
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.83865	0.84429	0.87515	0.68831	0.42154	0.66394	0.67490	0.67422	0.68521	0.83352	0.90399	0.89052	0.75817
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.83965	0.84429	0.87515	0.68831	0.42154	0.66394	0.67490	0.67422	0.68521	0.83352	0.90399	0.89052	0.75817
40 TOTAL THERM SALES (11/27)	0.83984	0.84450	0.87530	0.68851	0.42166	0.66415	0.67511	0.67443	0.68544	0.83376	0.90424	0.89074	0.75839
41 TRUE-UP (E-2)	(0.00225)	(0.00225)	(0.00225)	(0.00225)	(0.00225)	(0.00225)	(0.00225)	(0.00225)	(0.00225)	(0.00225)	(0.00225)	(0.00225)	(0.00225)
42 TOTAL COST OF GAS (40+41)	0.83759	0.84225	0.87312	0.68626	0.41941	0.66190	0.67286	0.67217	0.68319	0.83151	0.90199	0.88849	0.75614
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.84180	0.84648	0.87751	0.68971	0.42152	0.66523	0.67625	0.67556	0.68662	0.83569	0.90652	0.89296	0.75964
45 PGA FACTOR ROUNDED TO NEAREST .001	0.842	0.846	0.878	0.690	0.422	0.665	0.676	0.676	0.687	0.836	0.907	0.893	0.760

COMPANY:
FLORIDA CITY GAS

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION**

SCHEDULE E-1/R
(REVISED FORM 9/24/00)

REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2013 Through DECEMBER 2013

COST OF GAS PURCHASED	ACTUAL							REVISED PROJECTION					TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,739	\$7,554	\$7,867	\$8,517	\$9,891	\$41,567
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$1,086,820	\$1,277,593	\$1,656,016	\$1,676,744	\$1,355,662	\$1,038,585	\$957,852	\$1,140,501	\$1,110,067	\$1,164,290	\$1,349,044	\$1,631,564	\$15,444,737
5 DEMAND	\$1,206,530	\$1,093,035	\$1,228,544	\$653,028	\$528,800	\$524,665	\$534,814	\$539,779	\$588,552	\$1,178,885	\$1,497,394	\$1,543,915	\$11,118,041
6 OTHER	\$156,568	\$141,084	\$170,522	(\$79,172)	\$56,963	(\$5,977)	\$86,632	\$25,104	\$22,044	\$25,824	\$31,389	\$31,279	\$662,260
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,449,918	\$2,511,712	\$3,055,082	\$2,250,600	\$1,941,425	\$1,557,273	\$1,579,298	\$1,713,122	\$1,728,316	\$2,376,865	\$2,886,343	\$3,216,649	\$27,266,605
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE (\$347)		(\$175)	(\$180)	(\$152)	(\$282)	(\$335)	(\$456)	(\$558)	(\$577)	(\$761)	(\$854)	(\$820)	(\$5,506)
14 THERM SALES REVENUES	\$2,422,369	\$2,380,005	\$2,653,348	\$2,420,001	\$2,061,368	\$2,012,969	\$1,793,957	\$1,712,565	\$1,727,741	\$2,376,104	\$2,885,489	\$3,215,829	27,671,744
THERMS PURCHASED													
15 COMMODITY (Pipeline)	3,033,965	3,158,879	6,075,388	3,158,257	3,274,717	2,419,342	2,486,709	3,070,969	2,997,723	3,121,632	3,379,595	3,924,872	40,112,048
16 NO NOTICE RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	3,073,115	3,217,329	6,039,878	3,226,859	3,098,187	2,557,722	2,462,269	3,033,569	2,964,923	3,083,232	3,334,595	3,881,072	39,972,750
19 DEMAND	18,562,900	16,919,790	16,661,440	15,989,100	10,915,670	10,721,040	11,302,460	9,193,980	8,897,400	17,475,320	23,444,400	24,225,880	184,309,370
20 OTHER	263,621	328,549	55,486	453,994	43,656	22,541	34,582	38,400	33,800	39,400	46,000	44,800	1,404,829
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18+20)-(21+23)	3,336,736	3,545,878	6,095,364	3,680,853	3,141,843	2,580,263	2,486,851	3,071,969	2,998,723	3,122,632	3,380,595	3,925,872	41,377,579
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE (755)		(381)	(392)	(353)	(613)	(728)	(991)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(9,213)
27 TOTAL THERM SALES (24-26)	3,946,213	3,675,893	4,304,080	3,922,482	3,343,323	3,263,580	2,907,381	3,070,969	2,997,723	3,121,632	3,379,595	3,924,872	42,057,743
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00252	0.00252	0.00252	0.00252	0.00252	0.00104
29 NO NOTICE RESERVATION (2/16)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
30 SWING SERVICE (3/17)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
31 COMMODITY (Other) (4/18)	0.35355	0.39710	0.27418	0.51962	0.43757	0.40606	0.38901	0.37596	0.37440	0.37762	0.40456	0.42039	0.36638
32 DEMAND (5/19)	0.06500	0.06460	0.07374	0.04084	0.04844	0.04894	0.04732	0.05871	0.06616	0.06746	0.06387	0.06373	0.06032
33 OTHER (6/20)	0.59391	0.42942	3.07324	-0.17439	1.30491	-0.26516	2.50512	0.65376	0.65220	0.65542	0.68236	0.89819	0.47142
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
35 DEMAND (8/22)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
36 (9/23)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
37 TOTAL COST (11/24)	0.73423	0.70835	0.50121	0.61143	0.61793	0.60353	0.63252	0.55766	0.57635	0.78117	0.85380	0.81935	0.66897
38 NET UNBILLED (12/25)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
39 COMPANY USE (13/26)	0.45960	0.45932	0.45918	0.45892	0.46003	0.46018	0.46014	0.55784	0.57654	0.78142	0.85405	0.81956	0.59768
40 TOTAL THERM SALES (11/27)	0.52083	0.64803	0.70981	0.57377	0.58059	0.47717	0.54320	0.55784	0.57654	0.78142	0.85405	0.81956	0.64831
41 TRUE-UP (E-2)	0.00686	0.00686	0.00686	0.00686	0.00686	0.00686	0.00686	0.00686	0.00686	0.00686	0.00686	0.00686	0.00686
42 TOTAL COST OF GAS (40+41)	0.62769	0.65489	0.71667	0.58063	0.58755	0.48403	0.55006	0.56470	0.58340	0.78828	0.86091	0.82642	0.65517
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.63084	0.65819	0.72028	0.58355	0.59050	0.48646	0.55283	0.56754	0.58634	0.77214	0.86524	0.83057	0.65647
45 PGA FACTOR ROUNDED TO NEAREST .001	0.631	0.658	0.72	0.584	0.591	0.486	0.553	0.568	0.586	0.772	0.865	0.831	0.658

COMPANY:
FLORIDA CITY GAS

CALCULATION OF TRUE-UP AMOUNT

SCHEDULE E-2
(REVISED FORM 9/24/99)

FOR THE CURRENT PERIOD: JANUARY 2013 Through DECEMBER 2013

	ACTUAL						REVISED PROJECTIONS						TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$1,243,388	\$1,418,677	\$1,826,538	\$1,597,572	\$1,412,625	\$1,032,608	\$1,044,484	\$1,165,605	\$1,132,112	\$1,190,114	\$1,380,432	\$1,662,843	\$16,106,997
2 TRANSPORTATION COST	\$1,206,530	\$1,093,035	\$1,228,544	\$653,029	\$528,800	\$524,665	\$534,814	\$547,517	\$586,206	\$1,186,752	\$1,505,910	\$1,553,806	\$11,159,608
3 TOTAL COST	\$2,449,918	\$2,511,712	\$3,055,082	\$2,250,600	\$1,941,425	\$1,557,273	\$1,579,298	\$1,713,122	\$1,728,318	\$2,376,865	\$2,886,343	\$3,216,649	\$27,266,605
4 FUEL REVENUES (Net of Revenue Tax)	\$2,422,369	\$2,390,005	\$2,653,348	\$2,420,001	\$2,061,368	\$2,012,969	\$1,793,957	\$1,712,555	\$1,727,741	\$2,376,104	\$2,885,489	\$3,215,829	\$27,671,744
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,703	(\$27,015)	(\$605,193)	(\$968,184)	(\$989,271)	(\$2,559,671)
4b ADJUSTED NET FUEL REVENUES *	\$2,422,369	\$2,390,005	\$2,653,348	\$2,420,001	\$2,061,368	\$2,012,969	\$1,793,957	\$1,742,267	\$1,700,726	\$1,771,001	\$1,917,304	\$2,226,558	\$25,111,673
5 TRUE-UP (COLLECTED) OR REFUNDED	(\$23,956)	(\$23,956)	(\$23,956)	(\$23,956)	(\$23,956)	(\$23,956)	(\$23,956)	(\$23,956)	(\$23,956)	(\$23,956)	(\$23,956)	(\$23,956)	(\$287,472)
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$2,398,413	\$2,366,049	\$2,629,392	\$2,396,045	\$2,037,412	\$1,989,013	\$1,770,001	\$1,718,311	\$1,676,770	\$1,747,045	\$1,893,348	\$2,202,602	\$24,824,401
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$51,505)	(\$145,663)	(\$426,690)	\$145,445	\$95,987	\$431,740	\$190,703	\$5,189	(\$51,548)	(\$629,820)	(\$992,994)	(\$1,014,046)	(\$2,442,203)
8 INTEREST PROVISION-THIS PERIOD (21)	\$111	\$124	\$77	\$52	\$82	\$111	\$128	\$111	\$111	\$98	\$65	\$25	\$1,096
8a ADJUST PRIOR MONTHS' INTEREST													
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$1,120,310	\$1,092,872	\$971,289	\$569,632	\$739,085	\$1,987,350	\$2,443,157	\$2,657,944	\$2,687,200	\$2,659,720	\$2,053,953	\$1,084,980	\$1,120,310
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	\$23,956	\$23,956	\$23,956	\$23,956	\$23,956	\$23,956	\$23,956	\$23,956	\$23,956	\$23,956	\$23,956	\$23,956	\$287,472
10a ADJUSTMENTS (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10b OSS 50% MARGIN SHARING	\$0	\$0	\$0	\$0	\$1,128,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,128,240
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a+10b)	\$1,092,872	\$971,289	\$569,632	\$739,085	\$1,987,350	\$2,443,157	\$2,657,944	\$2,687,200	\$2,659,720	\$2,053,953	\$1,084,980	\$94,914	\$94,914
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a)	\$1,120,310	\$1,092,872	\$971,289	\$569,632	\$739,085	\$1,987,350	\$2,443,157	\$2,657,944	\$2,687,200	\$2,659,720	\$2,053,953	\$1,084,980	
13 ENDING TRUE-UP BEFORE INTEREST (12+10b+7-5)	\$1,092,761	\$971,165	\$569,555	\$739,033	\$1,987,268	\$2,443,048	\$2,657,816	\$2,687,089	\$2,659,608	\$2,053,855	\$1,084,915	\$94,890	
14 TOTAL (12+13)	\$2,213,071	\$2,064,037	\$1,540,843	\$1,308,664	\$2,726,353	\$4,430,396	\$5,100,972	\$5,345,033	\$5,346,808	\$4,713,575	\$3,138,868	\$1,179,870	
15 AVERAGE (50% OF 14)	\$1,106,536	\$1,032,019	\$770,422	\$654,333	\$1,363,177	\$2,215,198	\$2,550,486	\$2,672,516	\$2,673,404	\$2,356,787	\$1,569,434	\$589,935	
16 INTEREST RATE - FIRST DAY OF MONTH	0.00100	0.00150	0.00140	0.00090	0.00090	0.00050	0.00080	0.00050	0.00050	0.00050	0.00050	0.00050	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.00150	0.00140	0.00090	0.00090	0.00050	0.00080	0.00050	0.00050	0.00050	0.00050	0.00050	0.00050	
18 TOTAL (16+17)	0.00250	0.00290	0.00230	0.00180	0.00140	0.00130	0.00130	0.00100	0.00100	0.00100	0.00100	0.00100	
19 AVERAGE (50% OF 18)	0.00125	0.00145	0.00115	0.00090	0.00070	0.00065	0.00065	0.00050	0.00050	0.00050	0.00050	0.00050	
20 MONTHLY AVERAGE (19/12 Months)	0.00010	0.00012	0.00010	0.00008	0.00006	0.00005	0.00005	0.00004	0.00004	0.00004	0.00004	0.00004	
21 INTEREST PROVISION (15x20)	111	124	77	52	82	111	128	111	111	98	65	25	

* Under-recovery equals the Monthly sales volume on Sch E1/R times the difference of the Projected Cost of Gas on Sch E-1/R less the anticipated PGA rate.

COMPANY:
FLORIDA CITY GAS

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3
(REVISED FORM 9/24/99)

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY 2014 Through DECEMBER 2014

Month	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
Jan	Various	Sys/End-Use	FTS	4,293,811		4,293,811		\$6,612	\$1,543,915	\$4,315	36.21126
Feb	Various	Sys/End-Use	FTS	3,844,511		3,844,511		\$5,921	\$1,404,351	\$3,877	36.78357
Mar	Various	Sys/End-Use	FTS	3,883,975		3,883,975		\$5,981	\$1,543,915	\$3,868	40.00450
Apr	Various	Sys/End-Use	FTS	3,368,779		3,368,779		\$5,188	\$723,037	\$3,410	21.71811
May	Various	Sys/End-Use	FTS	3,445,496		3,445,496		\$5,306	\$604,780	\$3,484	17.80789
June	Various	Sys/End-Use	FTS	3,157,877		3,157,877		\$4,863	\$588,652	\$3,149	18.89447
July	Various	Sys/End-Use	FTS	3,123,243		3,123,243		\$4,810	\$604,780	\$3,145	19.61856
Aug	Various	Sys/End-Use	FTS	3,165,764		3,165,764		\$4,875	\$604,780	\$3,197	19.35874
SeP	Various	Sys/End-Use	FTS	2,913,271		2,913,271		\$4,486	\$588,652	\$2,938	20.46072
Oct	Various	Sys/End-Use	FTS	3,374,090		3,374,090		\$5,196	\$1,178,885	\$3,403	35.19422
Nov	Various	Sys/End-Use	FTS	3,591,551		3,591,551		\$5,531	\$1,497,394	\$3,633	41.94728
Dec	Various	Sys/End-Use	FTS	3,934,156		3,934,156		\$6,059	\$1,543,915	\$3,966	39.49868
TOTAL				42,096,524		42,096,524		\$64,829	\$12,427,057	\$42,385	29.77507

COMPANY:
FLORIDA CITY GAS

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

SCHEDULE E-4
(REVISED FORM 9/24/99)

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY 2014

Through

DECEMBER 2014

		PRIOR PERIOD: JANUARY 12 - DECEMBER 12			CURRENT PERIOD: JAN '13 - DEC '13			
		(1) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(5) Col(3)+Col(4) TOTAL TRUE-UP		
1	TOTAL THERM SALES \$ E-2 Line 6	\$18,174,549	A-2 Line 6 \$19,413,431	\$1,238,882	E-2 Line 6 \$24,824,401	\$26,063,284		
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7	(\$2,953,090)	A-2 Line 7 (\$1,545,588)	\$1,407,502	E-2 Line 7 (\$2,442,203)	(\$1,034,702)		
2a	ADJUSTMENTS * E-2 Line 10a	\$0	A-2 Line 10b \$1	\$1	E-2 Line 10a \$0	\$1		
2a	OSS 50% MARGIN SHARING E-2 Line 10b	\$756,956	A-2 Line 10b \$757,910	\$954	E-2 Line 10b \$1,128,240	\$1,129,194		
3	INTEREST PROVISION FOR THIS PERIOD E-2 Line 8	\$2,091	A-2 Line 8 \$2,356	\$265	E-2 Line 8 \$1,096	\$1,361		
4	END OF PERIOD TOTAL NET TRUE-UP L2+2a+L3	(\$2,194,043)	(\$785,321)	\$1,408,722	(\$1,312,868)	\$95,854		

NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	TOTAL TRUE-UP DOLLARS	<u>Over / (Under) Recovered</u>		<u>True-up, charge / (credit)</u>	
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	\$95,854	equals	(\$0.00225)	\$/Therm
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)		42,545,224		(\$0.225)	Cents Per Therm
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)					
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)					
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)					

* Audit Adjustment

COMPANY:	THERM SALES AND CUSTOMER DATA												SCHEDULE E-5
FLORIDA CITY GAS	ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2014 through DECEMBER 2014												(REVISED FORM 9/03)
	Page I of 2												
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM SALES (FIRM)													
1 RESIDENTIAL	2,123,020	1,736,998	1,639,257	1,296,113	1,337,467	1,171,338	1,120,075	1,177,213	1,053,809	1,321,333	1,486,029	1,721,877	17,184,029
2 GAS LIGHTS	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	22,800
3 COMMERCIAL	2,139,821	2,089,256	2,182,252	2,036,085	2,083,369	1,934,923	1,976,443	1,960,501	1,818,097	2,026,902	2,075,442	2,171,609	24,476,700
4 LARGE COMMERCIAL	71,370	79,457	84,766	75,381	65,160	70,916	58,125	63,250	72,465	62,055	72,880	82,270	858,095
5 NATURAL GAS VEHICLES	300	300	300	300	300	300	300	300	300	300	300	300	3,600
6 TOTAL FIRM	4,336,411	3,687,911	3,908,475	3,411,779	3,488,196	3,179,377	3,156,843	3,203,164	2,946,071	3,412,490	3,636,551	3,977,956	42,545,224
THERM SALES (INTERRUPTIBLE)													
7 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
8 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
9 TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
THERM TRANSPORTED													
10 COMMERCIAL TRANSP.	2,437,786	2,223,269	2,373,969	2,208,019	2,240,595	2,330,682	2,153,182	1,946,332	1,912,095	2,032,119	2,017,719	2,049,669	25,925,436
11 SMALL COMMERCIAL TRANSP. FIRM	2,227,520	2,077,420	2,057,855	1,853,970	1,823,945	1,677,245	1,732,200	1,773,050	1,674,210	1,889,210	2,020,485	2,139,435	22,926,545
12 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
13 SMALL COMMERCIAL TRANSP - NGV	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,500	1,500	1,500	1,000	13,500
14 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
15 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
16 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
17 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
18 SPECIAL CONTRACT TRANSP.	224,550	210,300	125,400	74,250	48,650	48,350	65,200	58,300	53,350	103,150	108,000	232,900	1,352,400
19 TOTAL TRANSPORTATION	4,890,856	4,511,989	4,558,224	4,137,239	4,114,190	4,067,277	3,951,582	3,778,682	3,641,155	4,005,979	4,147,704	4,423,004	50,217,881
TOTAL THERMS SALES & TRANSP.	9,227,267	8,399,900	8,466,699	7,549,018	7,602,386	7,236,654	7,108,425	6,981,846	6,587,226	7,418,469	7,784,255	8,400,960	92,763,105
NUMBER OF CUSTOMERS (FIRM)													
20 RESIDENTIAL	96,950	97,114	97,772	96,950	96,770	96,593	95,423	96,348	96,281	96,344	96,594	96,059	96,683
21 GAS LIGHTS	197	197	197	197	197	197	197	197	197	197	197	197	197
22 COMMERCIAL	4,868	4,872	4,885	4,891	4,896	4,900	4,904	4,909	4,914	4,925	4,935	4,993	4,908
23 LARGE COMMERCIAL	11	11	11	11	11	11	11	11	11	11	11	11	11
24 NATURAL GAS VEHICLES	1	1	1	1	1	1	1	1	1	1	1	1	12
25 TOTAL FIRM	102,027	102,195	102,866	102,050	101,875	101,702	101,536	101,466	101,404	101,478	101,738	101,261	101,811
NUMBER OF CUSTOMERS (INTERRUPTIBLE)													
26 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
27 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
28 TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
NUMBER OF CUSTOMERS (TRANSPORTATION)													
29 COMMERCIAL TRANSP.	323	323	323	323	323	323	323	323	323	323	323	323	323
30 SMALL COMMERCIAL TRANSP. FIRM	1,403	1,401	1,402	1,400	1,399	1,396	1,392	1,390	1,385	1,383	1,383	1,385	1,393
31 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 SMALL COMMERCIAL TRANSP - NGV	3	3	3	3	3	3	3	3	3	3	3	3	3
33 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
34 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
35 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
36 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
37 SPECIAL CONTRACT TRANSP.	22	22	22	22	22	22	22	22	22	22	22	22	22
38 TOTAL TRANSPORTATION	1,751	1,749	1,750	1,748	1,747	1,744	1,740	1,738	1,733	1,731	1,731	1,733	1,741
TOTAL CUSTOMERS	103,778	103,944	104,616	103,798	103,622	103,446	103,276	103,204	103,137	103,209	103,469	102,994	103,552

COMPANY: FLORIDA CITY GAS		THERM SALES AND CUSTOMER DATA										SCHEDULE E-5 (REVISED FORM 9/03) Page 2 of 2	
ESTIMATED FOR THE PROJECTED PERIOD:				JANUARY 2014			through			DECEMBER 2014			
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL

THERM USE PER CUSTOMER													
39 RESIDENTIAL	22	18	17	13	14	12	12	12	11	14	15	18	178
40 GAS LIGHTS	10	10	10	10	10	10	10	10	10	10	10	10	116
41 COMMERCIAL	440	425	447	417	426	395	403	399	370	412	421	435	4,987
42 LARGE COMMERCIAL	6,488	7,223	7,705	6,853	5,924	6,447	5,284	5,750	6,588	5,641	6,625	7,479	78,009
43 NATURAL GAS VEHICLES	300	300	300	300	300	300	300	300	300	300	300	300	300
44 INTERRUPTIBLE PREFERRED													
45 INTERRUPTIBLE LARGE VOLUME													
46 COMMERCIAL TRANSP.	7,547	6,883	7,350	6,836	6,937	7,216	6,666	6,026	5,920	6,291	6,247	6,346	80,265
47 SMALL COMMERCIAL TRANSP. FIRM	1,588	1,483	1,468	1,324	1,304	1,201	1,244	1,276	1,209	1,352	1,461	1,545	16,455
48 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
49 SMALL COMMERCIAL TRANSP - NGV	333	333	333	333	333	333	333	333	500	500	500	333	4,500
50 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
51 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
52 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
53 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
54 SPECIAL CONTRACT	10,207	9,559	5,700	3,375	2,211	2,198	2,964	2,650	2,425	4,689	4,909	10,586	61,473