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August 22, 2014

**BY E-PORTAL/ELECTRONIC FILING**

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

***Re: Docket No. 140003-GU –Purchased Gas Adjustment (PGA) True-Up.***

Dear Ms. Stauffer:

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 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

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In Re: Purchased Gas Adjustment ) Docket No. 140003-GU  
(PGA) True-up )  
\_\_\_\_\_ ) Filed: August 22, 2014

**PETITION BY FLORIDA CITY GAS FOR APPROVAL OF PGA FACTOR  
TO BE APPLIED FOR SERVICE RENDERED  
DURING THE PERIOD JANUARY 2015 THROUGH DECEMBER 2015**

Florida City Gas (“City Gas” or “the Company”) hereby submits this petition to the Commission requesting Approval of a Purchased Gas Adjustment (“PGA”) factor to be applied for service to be rendered during the projected period of January 1, 2015 through December 31, 2015. In support thereof, City Gas says:

1. City Gas has calculated its total net true-up amount (including interest and applicable regulatory assessment fees) for the period January 2013 through December 2013 to be an over-recovery of \$1,332,078.
2. Schedule E-4 shows the projected true-up for the current period January 2014 through December 2014 is an under-recovery of \$1,069,341.
3. The total true-up as shown on Schedule E-4 is an over-recovery of \$262,737, to be applied to the projected period.
4. Estimated therm purchases for resale during the projected period are 43,354,889.
5. Schedule E-4 presents a credit true-up refund factor of 00.606 cents per therm to be applied during the projected period.
6. The total cost of gas for the projected period is \$34,238,082 as shown on Schedule E-1 line 11.

7. The weighted average cost of gas (WACOG) for the projected period is 78.972 cents per therm as shown on Schedule E-1 line 40.

8. The 00.606 cents per therm credit true up factor decreases the WACOG during the projected period to 78.366 cents per therm before the regulatory assessment fees or 78.760 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 87.841 cents per therm before the regulatory assessment fees and 88.283 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 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 2015 through December 2015 of 87.814 cents per therm before the regulatory assessment fees or 88.283 cents per therm after the regulatory assessment fees.

Docket No. 140003-GU  
August 22, 2014

RESPECTFULLY SUBMITTED this 22nd day of August, 2014.

A handwritten signature in cursive script, appearing to read "Beth Keating", is written over a horizontal line.

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*Attorneys for Florida City Gas*

Docket No. 140003-GU  
August 22, 2014

**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. 140003-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 22nd day of August 2014:

Florida Public Utilities Company Cheryl Martin 911 South 8th St. Fernandina Beach, Florida 32034	MacFarlane Ferguson Law Firm Ansley Watson, Jr. P.O. Box 1531 Tampa, FL 33601-1531
Keino Young, 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 <sup>th</sup> Street Hialeah, FL 33013-3498	AGL Resources Inc. Elizabeth Wade Ten Peachtree Place Location 1470 Atlanta, GA 30309



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1           **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2                                 DIRECT TESTIMONY OF

3                                 THOMAS KAUFMANN

4                                 ON BEHALF OF FLORIDA CITY GAS

5                                 DOCKET NO. 140003-GU

6

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

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

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

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

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

15 A.   In June 1977, I graduated from Rutgers University, Newark, N.J.,  
16       with a Bachelor of Arts degree in Business Administration, majoring  
17       in accounting and economics. In July 1979, I graduated from  
18       Fairleigh Dickinson University, Madison, N.J., with a Masters of  
19       Business Administration, majoring in finance. My professional  
20       responsibilities have encompassed financial analysis, accounting,  
21       planning, and pricing in manufacturing and energy services  
22       companies in both regulated and deregulated industries. In 1977, I  
23       was employed by Allied Chemical Corp. as a staff accountant. In  
24       1980, I was employed by Celanese Corp. as a financial analyst. In

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

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

10          A.    The purpose of my testimony is to present the revised estimate of  
11          the Company's projection of gas costs for the period August 2014  
12          through December 2014 and the Company's projection of gas costs  
13          for the period January 2015 through December 2015. In addition I  
14          will present the development of the maximum rate to be charged to  
15          customers for the period January 2015 through December 2015.

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

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

20

21

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

1 **Q. WHAT HAPPENS TO THE DIFFERENCES THAT RESULT FROM**  
2 **DIFFERENCES BETWEEN ESTIMATED AND ACTUAL COSTS?**

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

8 **Q. ARE ANY FLORIDA GAS TRANSMISSION (FGT) RATE**  
9 **CHANGES PROJECTED IN THIS FILING?**

10 A. No, the FGT rates used in the preparation of this filing are those in  
11 effect on August 1, 2014.

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

14 A. Yes. in preparing this year's forecast the Company is projecting  
15 additional Florida Gas Transmission ("FGT") capacity beginning March  
16 1, 2015 for a period of ten (10) years consisting of 2,807 dekatherms  
17 per day during the winter months of October through March and 2,577  
18 dekatherms per day during the summer months of April through  
19 September at a cost of \$706,000 per year at max FTS-2 Tariff Rates.

20 **Q. ARE THE COSTS ASSOCIATED WITH THE ADDITIONAL**  
21 **CAPACITY APPROPRIATE FOR RECOVERY THROUGH THE PGA?**

22 A. Yes. In order to expand City Gas's facilities to get natural gas service  
23 to customers in the underserved portions of our system in of Indian

1 River County, it is necessary to obtain this additional pipeline capacity.  
2 The Commission has traditionally allowed recovery of such  
3 transportation costs through the PGA clause, as long as they are  
4 reasonable and are not already being recovered through the  
5 Company's base rates. These costs were not included in the Projected  
6 Test Year of the Company's last rate case, and therefore, are not  
7 already being recovered in base rates. Moreover, the Commission has  
8 recently acknowledged that transportation costs associated with a  
9 similar project are appropriate for recovery through the PGA in Docket  
10 No. 110271-GU, Order No. PSC-12-0230-PAA-GU (page 6).

11 **Q. WHAT BENEFITS WILL OTHER CUSTOMERS ON CITY GAS'S**  
12 **NATURAL GAS SYSTEM OBTAIN FROM THE ADDITIONAL INDIAN**  
13 **RIVER CUSTOMERS?**

14 A. All customers receive benefits when system expansions occur, primarily  
15 through the allocation of fixed system costs to a larger customer base.  
16 The Company anticipates growth in this area as we begin to serve  
17 communities that do not have gas or need increased capacity. The  
18 Company also believes that the added benefits of reinforced supply for  
19 the Company's Vero Beach service territory will allow the Company to  
20 expand service and service offerings in that area.

21 **Q. HAVE THESE ADDITIONAL COSTS BEEN INCLUDED IN THE PGA**  
22 **CAP RATE FOR 2015?**

1 A. Yes. The proposed Winter Cap rate contains four months of the  
2 additional FTC capacity cost based on the anticipated contract start  
3 date of March 1, 2015.

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

6 A. Yes. Schedule E-1 shows the projected period, January 2015  
7 through December 2015. For 2015, the Company estimates the gas  
8 purchases for resale will be 43,354,889 therms (Line 15) at a total  
9 cost of \$34,238,082 (Line 11) with a resulting WACOG of 78.972  
10 cents per therm (Line 40) before the application of the true-up factor  
11 and the regulatory assessment fee. Schedule E-4 shows the  
12 difference between the estimated actual and actual true-up for the  
13 prior period, January 2013 through December 2013, is an over-  
14 recovery of \$1,332,078 (Column 3, Line 4). The projected true-up  
15 for the current period, January 2014 through December 2014, is an  
16 under-recovery of \$1,069,341 (Column 4, line 4). The total true-up  
17 as shown on Schedule E-4 is an over-recovery of \$262,737 for a  
18 credit true-up recovery factor of 00.606 cents per therm that would  
19 be applied during the projected period (Schedule E-1, Line 41). This  
20 true-up factor decreases the gas cost factor during the projected  
21 period to 78.366 cents per therm (Line 42) before the regulatory  
22 assessment fee. With the regulatory assessment fee added, the

1           PGA factor is 78.760 cents per therm (Line 44) based on the  
2           average of the winter and summer seasons.

3       **Q. DOES THE ANALYSIS FOR THE PROJECTED PERIOD**  
4       **SUMMARIZED ABOVE PROVIDE A SUFFICIENT BASIS TO SET**  
5       **THE PGA CAP IN 2015?**

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

9  
10  
11  
12

Winter Average, per Therm

Total Cost (Line 11)	\$21,151,481
Total Therm Sales (Line 27)	23,914,182
(Line 11/ Line 27)	\$0.88447
True-up	(\$0.00606)
Before Regulatory Assessment	\$0.87841
Revenue Tax Factor	1.00503
Purchased Gas Factor	\$0.88283

13  
14  
15  
16  
17  
18

As shown above, the maximum levelized purchased gas factor based on the Company's expected winter cost of gas is 87.841 cents per therm before the regulatory assessment fee and 88.283 cents per therm after the regulatory assessment fee. If approved by the Commission, 88.283 cents per therm would be the maximum

1 gas cost factor that City Gas may charge its customers for the  
2 period January 2015 through December 2015.

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

4 **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												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	(\$482)	(\$416)	(\$467)	(\$395)	(\$377)	(\$341)	(\$342)	(\$346)	(\$337)	(\$358)	(\$418)	(\$490)	(\$4,769)
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)	\$2,262,947	\$1,937,421	\$2,172,387	\$1,728,196	\$1,637,569	\$1,484,526	\$1,502,799	\$1,513,908	\$1,475,443	\$1,568,890	\$1,840,741	\$2,208,938	\$21,333,764
5 DEMAND	\$1,543,915	\$1,404,351	\$1,606,398	\$783,524	\$662,226	\$644,152	\$662,226	\$662,226	\$644,152	\$1,236,249	\$1,557,979	\$1,606,398	\$13,013,797
6 OTHER	\$39,069	\$43,470	\$33,252	\$35,350	\$37,343	\$32,115	\$26,807	\$30,781	\$25,396	\$29,736	\$33,274	\$28,697	\$395,291
<b>LESS END-USE CONTRACT</b>													\$0,3002
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	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
10													
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$3,845,449	\$3,384,826	\$3,811,570	\$2,546,675	\$1,836,760	\$2,160,453	\$2,191,490	\$2,206,570	\$2,144,654	\$2,834,517	\$3,431,576	\$3,843,543	\$34,238,082
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE (\$877)	(\$877)	(\$894)	(\$898)	(\$709)	(\$535)	(\$697)	(\$704)	(\$702)	(\$699)	(\$872)	(\$903)	(\$863)	(\$9,353)
14 THERM SALES REVENUES	\$3,844,572	\$3,383,932	\$3,810,673	\$2,545,966	\$1,836,225	\$2,159,755	\$2,190,786	\$2,205,868	\$2,143,955	\$2,833,645	\$3,430,673	\$3,842,680	\$34,228,729

THERMS PURCHASED													
15 COMMODITY (Pipeline SCH E5 L-6)	4,383,318	3,785,133	4,245,563	3,592,098	3,429,525	3,096,470	3,111,900	3,142,594	3,068,120	3,250,633	3,799,003	4,450,532	43,354,889
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)	4,342,218	3,744,533	4,213,563	3,556,398	3,393,925	3,064,670	3,086,400	3,108,194	3,040,020	3,218,433	3,761,603	4,419,732	42,948,689
19 DEMAND	24,225,880	21,881,440	25,096,050	11,611,200	9,992,850	9,670,500	9,992,850	9,992,850	9,670,500	18,274,190	24,286,500	25,096,050	199,790,860
20 OTHER	42,100	41,600	33,000	36,700	36,600	32,800	26,500	35,400	29,100	33,200	38,400	31,800	417,200
<b>LESS END-USE CONTRACT</b>													
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)	4,384,318	3,786,133	4,246,563	3,593,098	3,430,525	3,097,470	3,112,900	3,143,594	3,069,120	3,251,633	3,800,003	4,451,532	43,366,889
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)	4,383,318	3,785,133	4,245,563	3,592,098	3,429,525	3,096,470	3,111,900	3,142,594	3,068,120	3,250,633	3,799,003	4,450,532	43,354,889

CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	-0.00011	-0.00011	-0.00011	-0.00011	-0.00011	-0.00011	-0.00011	-0.00011	-0.00011	-0.00011	-0.00011	-0.00011	-0.00011
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)	0.52115	0.51740	0.51557	0.48594	0.48250	0.48440	0.48691	0.48707	0.48534	0.48747	0.48935	0.49679	0.49672
32 DEMAND (5/19)	0.06373	0.06418	0.06401	0.06748	0.06627	0.06661	0.06627	0.06627	0.06661	0.06765	0.06415	0.06401	0.06514
33 OTHER (6/20)	0.92800	1.04496	1.00765	0.96322	1.02029	0.97913	1.01157	0.86953	0.87271	0.89566	0.86651	0.90242	0.94748
<b>LESS END-USE CONTRACT</b>													
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 (9/23)	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)	0.87709	0.89401	0.89757	0.70877	0.53542	0.69749	0.70400	0.70193	0.69878	0.87172	0.90305	0.85342	0.78950
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)	0.87709	0.89401	0.89757	0.70877	0.53542	0.69749	0.70400	0.70193	0.69878	0.87172	0.90305	0.85342	0.78950
40 TOTAL THERM SALES (11/27)	0.87729	0.89424	0.89778	0.70897	0.53557	0.69771	0.70423	0.70215	0.69901	0.87199	0.90328	0.85361	0.78972
41 TRUE-UP (E-2)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)
42 TOTAL COST OF GAS (40+41)	0.87123	0.88818	0.89172	0.70291	0.52951	0.69165	0.69817	0.69609	0.69295	0.86593	0.89722	0.85755	0.78366
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)	0.87561	0.89265	0.89620	0.70644	0.53218	0.69513	0.70168	0.69959	0.69644	0.87028	0.90174	0.85187	0.78760
45 PGA FACTOR ROUNDED TO NEAREST .001	0.876	0.893	0.896	0.706	0.532	0.695	0.702	0.700	0.696	0.870	0.902	0.862	0.788

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	(\$353)	(\$342)	(\$398)	(\$444)	(\$470)	(\$2,005)
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)	\$1,909,735	\$1,663,204	\$1,632,353	\$2,051,554	\$651,557	\$1,342,908	\$1,058,394	\$1,270,983	\$1,233,597	\$1,436,310	\$1,682,161	\$1,825,320	\$17,758,076
5 DEMAND	\$1,275,464	\$1,163,035	\$1,276,530	\$723,028	\$604,814	\$773,041	\$534,814	\$604,780	\$588,652	\$1,178,885	\$1,497,394	\$1,543,915	\$11,764,352
6 OTHER	\$478,869	\$158,828	\$85,246	(\$86,043)	\$59,129	\$35,241	\$27,825	\$30,781	\$25,396	\$29,736	\$33,274	\$28,697	\$926,979
<b>LESS END-USE CONTRACT</b>	\$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)	\$3,664,068	\$2,985,067	\$2,994,129	\$2,708,539	\$1,315,500	\$2,151,190	\$1,621,033	\$1,906,191	\$1,847,304	\$2,644,535	\$3,212,384	\$3,397,462	\$30,447,402
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$243)	(\$279)	(\$169)	(\$207)	(\$287)	(\$385)	(\$430)	(\$594)	(\$595)	(\$735)	(\$795)	(\$795)	(\$5,514)
14 THERM SALES REVENUES	\$2,705,591	\$2,989,424	\$2,868,977	\$2,482,301	\$2,328,265	\$2,209,241	\$2,141,813	\$1,905,597	\$1,846,709	\$2,643,800	\$3,211,589	\$3,396,667	30,729,774
<b>THERMS PURCHASED</b>													
15 COMMODITY (Pipeline)	5,007,062	2,737,954	2,910,492	3,590,771	2,697,775	2,683,973	2,733,574	3,212,778	3,105,863	3,598,129	4,039,924	4,275,053	40,593,348
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)	5,190,022	2,229,084	2,836,461	3,483,490	2,546,895	2,794,143	2,545,704	3,177,378	3,076,763	3,564,929	4,001,524	4,243,253	39,689,646
19 DEMAND	21,576,210	20,072,930	24,093,300	12,269,100	14,626,380	10,620,280	10,921,080	9,193,980	8,897,400	17,475,320	23,444,400	24,225,880	197,416,260
20 OTHER	42,142	41,569	369,325	36,747	51,579	77,824	27,276	35,400	29,100	33,200	38,400	31,800	814,362
<b>LESS END-USE CONTRACT</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
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)	5,232,164	2,270,653	3,205,786	3,520,237	2,598,474	2,871,967	2,572,980	3,212,778	3,105,863	3,598,129	4,039,924	4,275,053	40,504,008
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	(528)	(606)	(368)	(449)	(625)	(837)	(936)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(9,349)
27 TOTAL THERM SALES (24-26)	3,908,441	4,292,466	3,813,792	3,813,792	3,251,480	3,083,893	2,989,631	3,211,778	3,104,863	3,597,129	4,038,924	4,274,053	43,380,242
<b>CENTS PER THERM</b>													
28 COMMODITY (Pipeline) (1/15)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-0.00011	-0.00011	-0.00011	-0.00011	-0.00011	-0.00005
29 NO NOTICE 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)	0.36796	0.74614	0.57549	0.58894	0.25582	0.48062	0.41576	0.40001	0.40094	0.40290	0.42038	0.43017	0.44742
32 DEMAND (5/19)	0.05911	0.05794	0.05298	0.05893	0.04135	0.07279	0.04897	0.06578	0.06616	0.06746	0.06387	0.06373	0.05959
33 OTHER (6/20)	11.36322	3.82083	0.23082	-1.79724	1.14638	0.45283	1.02013	0.86953	0.87271	0.89566	0.86651	0.90242	1.13829
<b>LESS END-USE CONTRACT</b>													
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 (9/23)	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)	0.70030	1.31463	0.93398	0.76942	0.50626	0.74903	0.63002	0.59332	0.59478	0.73498	0.79516	0.79472	0.75171
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)	0.46023	0.46040	0.45924	0.46102	0.45920	0.45998	0.45940	0.59350	0.59497	0.73518	0.79536	0.79490	0.58979
40 TOTAL THERM SALES (11/27)	0.93748	0.69542	0.78508	0.71020	0.40458	0.69756	0.54222	0.59350	0.59497	0.73518	0.79536	0.79490	0.70187
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)	0.93523	0.69317	0.78283	0.70795	0.40233	0.69531	0.53997	0.59125	0.59272	0.73293	0.79311	0.79265	0.69962
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)	0.93993	0.69666	0.78677	0.71151	0.40436	0.69880	0.54268	0.59422	0.59570	0.73662	0.79710	0.79664	0.70314
45 PGA FACTOR ROUNDED TO NEAREST .001	0.94	0.697	0.787	0.712	0.404	0.699	0.543	0.594	0.596	0.737	0.797	0.797	0.703

COST OF GAS PURCHASED	PROJECTION						
	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 COMMODITY (Pipeline)	(\$358)	(\$418)	(\$490)	(\$482)	(\$416)	(\$467)	(\$2,631)
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$1,568,890	\$1,840,741	\$2,208,938	\$2,262,947	\$1,937,421	\$2,172,387	\$11,991,323
5 DEMAND	\$1,236,249	\$1,557,979	\$1,606,398	\$1,543,915	\$1,404,351	\$1,606,398	\$8,955,290
6 OTHER	\$29,736	\$33,274	\$28,697	\$39,069	\$43,470	\$33,252	\$207,498
<b>LESS END-USE CONTRACT</b>	\$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)	\$2,834,517	\$3,431,576	\$3,843,543	\$3,845,449	\$3,384,826	\$3,811,570	\$21,151,481
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$872)	(\$903)	(\$863)	(\$877)	(\$894)	(\$898)	(\$5,307)
14 THERM SALES REVENUES	\$2,833,645	\$3,430,673	\$3,842,680	\$3,844,572	\$3,383,932	\$3,810,673	\$21,146,174
<b>THERMS PURCHASED</b>							
15 COMMODITY (Pipeline)	3,250,633	3,799,003	4,450,532	4,383,318	3,785,133	4,245,563	23,914,182
16 NO NOTICE RESERVATION	-	-	-	-	-	-	-
17 SWING SERVICE	-	-	-	-	-	-	-
18 COMMODITY (Other)	3,218,433	3,761,603	4,419,732	4,342,218	3,744,533	4,213,563	23,700,082
19 DEMAND	18,274,190	24,286,500	25,096,050	24,225,880	21,881,440	25,096,050	138,860,110
20 OTHER	33,200	38,400	31,800	42,100	41,600	33,000	220,100
<b>LESS END-USE CONTRACT</b>	-	-	-	-	-	-	-
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,251,633	3,800,003	4,451,532	4,384,318	3,786,133	4,246,563	23,920,182
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)	3,250,633	3,799,003	4,450,532	4,383,318	3,785,133	4,245,563	23,914,182
<b>CENTS PER THERM</b>							
28 COMMODITY (Pipeline) (1/15)	(0.00011)	(0.00011)	(0.00011)	(0.00011)	(0.00011)	(0.00011)	(0.00011)
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)	\$0.48747	\$0.48935	\$0.49979	0.52115	0.51740	0.51557	0.50596
32 DEMAND (5/19)	\$0.06765	\$0.06415	\$0.06401	0.06373	0.06418	0.06401	0.06449
33 OTHER (6/20)	\$0.89566	\$0.86651	\$0.90242	0.92800	1.04496	1.00765	0.94275
<b>LESS END-USE CONTRACT</b>	-	-	-	-	-	-	-
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)	0.87172	0.90305	0.86342	0.87709	0.89401	0.89757	0.88425
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.87172	0.90305	0.86342	0.87709	0.89401	0.89757	0.88425
40 TOTAL THERM SALES (11/27)	0.87199	0.90328	0.86361	0.87729	0.89424	0.89778	0.88447
41 TRUE-UP (E-2)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)
42 TOTAL COST OF GAS (40+41)	0.86593	0.89722	0.85755	0.87123	0.88818	0.89172	0.87841
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)	0.87028	0.90174	0.86187	0.87561	0.89265	0.89620	0.88283
45 PGA FACTOR ROUNDED TO NEAREST .001	0.870	0.902	0.862	0.876	0.893	0.896	0.883

	ACTUAL												TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
<b>TRUE-UP CALCULATION</b>													
1 PURCHASED GAS COST	\$2,388,604	\$1,822,032	\$1,717,599	\$1,985,511	\$710,686	\$1,378,149	\$1,086,219	\$1,301,764	\$1,258,993	\$1,466,046	\$1,715,435	\$1,854,017	\$18,685,055
2 TRANSPORTATION COST	\$1,275,464	\$1,163,035	\$1,276,530	\$723,028	\$604,814	\$773,041	\$534,814	\$604,427	\$588,310	\$1,178,489	\$1,496,949	\$1,543,445	\$11,762,347
3 TOTAL COST	\$3,664,068	\$2,985,067	\$2,994,129	\$2,708,539	\$1,315,500	\$2,151,190	\$1,621,033	\$1,906,191	\$1,847,304	\$2,644,535	\$3,212,384	\$3,397,462	\$30,447,402
4 FUEL REVENUES (Net of Revenue Tax)	\$2,705,591	\$2,989,424	\$2,868,977	\$2,482,301	\$2,328,265	\$2,209,241	\$2,141,613	\$1,905,597	\$1,846,709	\$2,643,800	\$3,211,589	\$3,396,667	\$30,729,774
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,431	\$7,492	(\$495,717)	(\$799,754)	(\$844,461)	(\$2,120,009)
4b ADJUSTED NET FUEL REVENUES *	\$2,705,591	\$2,989,424	\$2,868,977	\$2,482,301	\$2,328,265	\$2,209,241	\$2,141,613	\$1,918,028	\$1,854,200	\$2,148,083	\$2,411,835	\$2,552,207	\$28,609,765
5 TRUE-UP (COLLECTED) OR REFUNDED	\$7,988	\$7,988	\$7,988	\$7,988	\$7,988	\$7,988	\$7,988	\$7,798	\$7,798	\$7,798	\$7,798	\$7,798	\$94,908
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$2,713,579	\$2,997,412	\$2,876,965	\$2,490,289	\$2,336,253	\$2,217,229	\$2,149,601	\$1,925,827	\$1,861,999	\$2,155,881	\$2,419,633	\$2,560,005	\$28,704,673
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$950,489)	\$12,345	(\$117,164)	(\$218,250)	\$1,020,753	\$66,039	\$528,568	\$19,636	\$14,695	(\$488,654)	(\$792,751)	(\$837,457)	(\$1,742,729)
8 INTEREST PROVISION-THIS PERIOD (21)	\$28	\$19	\$21	\$12	\$39	\$92	\$106	\$140	\$140	\$126	\$88	\$40	\$850
8a ADJUST PRIOR MONTHS' INTEREST													
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$1,426,986	\$468,537	\$472,913	\$347,782	\$121,556	\$1,806,898	\$1,865,041	\$2,385,727	\$2,397,704	\$2,404,741	\$1,908,414	\$1,107,953	\$1,426,986
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(\$7,988)	(\$7,988)	(\$7,988)	(\$7,988)	(\$7,988)	(\$7,988)	(\$7,988)	(\$7,798)	(\$7,798)	(\$7,798)	(\$7,798)	(\$7,798)	(\$94,908)
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	\$672,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$672,538
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a+10b)	\$468,537	\$472,913	\$347,782	\$121,556	\$1,806,898	\$1,865,041	\$2,385,727	\$2,397,704	\$2,404,741	\$1,908,414	\$1,107,953	\$262,737	\$262,737
<b>INTEREST PROVISION</b>													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a)	\$1,426,986	\$468,537	\$472,913	\$347,782	\$121,556	\$1,806,898	\$1,865,041	\$2,385,727	\$2,397,704	\$2,404,741	\$1,908,414	\$1,107,953	
13 ENDING TRUE-UP BEFORE INTEREST (12+10b+7-5)	\$468,509	\$472,894	\$347,761	\$121,544	\$1,806,859	\$1,864,949	\$2,385,621	\$2,397,565	\$2,404,601	\$1,908,289	\$1,107,865	\$262,697	
14 TOTAL (12+13)	\$1,895,495	\$941,431	\$820,673	\$469,325	\$1,928,415	\$3,671,847	\$4,250,661	\$4,783,292	\$4,802,305	\$4,313,029	\$3,016,279	\$1,370,650	
15 AVERAGE (50% OF 14)	\$947,748	\$470,716	\$410,337	\$234,664	\$964,208	\$1,835,924	\$2,125,331	\$2,391,646	\$2,401,152	\$2,156,515	\$1,508,140	\$685,325	
16 INTEREST RATE - FIRST DAY OF MONTH	0.00030	0.00050	0.00050	0.00060	0.00050	0.00050	0.00060	0.00070	0.00070	0.00070	0.00070	0.00070	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.00050	0.00050	0.00060	0.00050	0.00050	0.00060	0.00070	0.00070	0.00070	0.00070	0.00070	0.00070	
18 TOTAL (16+17)	0.00080	0.00100	0.00110	0.00110	0.00100	0.00110	0.00130	0.00140	0.00140	0.00140	0.00140	0.00140	
19 AVERAGE (50% OF 18)	0.00040	0.00050	0.00055	0.00055	0.00050	0.00055	0.00065	0.00070	0.00070	0.00070	0.00070	0.00070	
20 MONTHLY AVERAGE (19/12 Months)	0.00003	0.00004	0.00005	0.00005	0.00004	0.00005	0.00005	0.00006	0.00006	0.00006	0.00006	0.00006	
21 INTEREST PROVISION (15x20)	28	19	21	12	39	92	106	140	140	126	88	40	

\* 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 2015 Through DECEMBER 2015

Month	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
Jan	Various	Sys/End-Use	FTS	4,342,218		4,342,218		\$11,112	\$1,543,915	(\$11,594)	35.54481
Feb	Various	Sys/End-Use	FTS	3,744,533		3,744,533		\$9,582	\$1,404,351	(\$9,998)	37.49292
Mar	Various	Sys/End-Use	FTS	4,213,563		4,213,563		\$10,783	\$1,606,398	(\$11,250)	38.11337
Apr	Various	Sys/End-Use	FTS	3,556,398		3,556,398		\$9,100	\$783,524	(\$9,496)	22.02027
May	Various	Sys/End-Use	FTS	3,393,925		3,393,925		\$8,685	\$662,226	(\$9,062)	19.50099
June	Various	Sys/End-Use	FTS	3,064,670		3,064,670		\$7,805	\$644,152	(\$8,183)	21.00633
July	Various	Sys/End-Use	FTS	3,086,400		3,086,400		\$7,900	\$662,226	(\$8,241)	21.44523
Aug	Various	Sys/End-Use	FTS	3,108,194		3,108,194		\$7,957	\$662,226	(\$8,299)	21.29481
SeP	Various	Sys/End-Use	FTS	3,040,020		3,040,020		\$7,771	\$644,152	(\$8,117)	21.17770
Oct	Various	Sys/End-Use	FTS	3,218,433		3,218,433		\$8,256	\$1,236,249	(\$8,593)	38.40103
Nov	Various	Sys/End-Use	FTS	3,761,603		3,761,603		\$9,686	\$1,557,979	(\$10,043)	41.40844
Dec	Various	Sys/End-Use	FTS	4,419,732		4,419,732		\$11,383	\$1,606,398	(\$11,801)	36.33660
<b>TOTAL</b>				42,949,689		42,949,689		\$110,019	\$13,013,797	(\$114,676)	30.28925

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 2015

Through

DECEMBER 2015

		PRIOR PERIOD: JANUARY 13 - DECEMBER 13			CURRENT PERIOD: JAN '14 - DEC '14			
		(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	\$24,824,401	A-2 Line 6 \$24,815,038	(\$9,363)	E-2 Line 6 \$28,704,673	\$28,695,309		
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7	(\$2,442,203)	A-2 Line 7 (\$1,095,236)	\$1,346,967	E-2 Line 7 (\$1,742,729)	(\$395,761)		
2a	ADJUSTMENTS * E-2 Line 10a	\$0	A-2 Line 10b \$0	\$0	E-2 Line 10a \$0	\$0		
2a	OSS 50% MARGIN SHARING E-2 Line 10b	\$1,128,240	A-2 Line 10b \$1,113,307	(\$14,933)	E-2 Line 10b \$672,538	\$657,605		
3	INTEREST PROVISION FOR THIS PERIOD E-2 Line 8	\$1,096	A-2 Line 8 \$1,139	\$43	E-2 Line 8 \$850	\$893		
4	END OF PERIOD TOTAL NET TRUE-UP L2+2a+L3	(\$1,312,868)	\$19,210	\$1,332,078	(\$1,069,341)	\$262,737		

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>\$262,737</u>	equals	True-up charge / (credit)	(\$0.00606)	\$/Therm
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	43,354,889			(\$0.606)	Cents Per Therm
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)						
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 2015 through DECEMBER 2015												(REVISED FORM 9/03)
													Page 1 of 2
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
<b>THERM SALES (FIRM)</b>													
1 RESIDENTIAL	1,756,375	1,511,196	1,727,591	1,315,269	1,189,557	1,033,287	942,026	1,064,206	948,676	1,073,737	1,248,413	1,766,022	15,576,355
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	2,513,961	2,161,300	2,409,546	2,181,471	2,155,519	1,978,265	2,083,269	1,983,686	2,030,638	2,085,831	2,440,311	2,570,921	26,594,717
4 LARGE COMMERCIAL	110,783	110,437	106,226	93,158	82,249	82,718	84,405	92,502	86,606	88,865	108,080	111,388	1,157,416
5 NATURAL GAS VEHICLES	300	300	300	300	300	300	300	300	300	300	300	300	3,600
<b>6 TOTAL FIRM</b>	<b>4,383,318</b>	<b>3,785,133</b>	<b>4,245,563</b>	<b>3,592,098</b>	<b>3,429,525</b>	<b>3,096,470</b>	<b>3,111,900</b>	<b>3,142,594</b>	<b>3,068,120</b>	<b>3,250,633</b>	<b>3,799,003</b>	<b>4,450,532</b>	<b>43,354,889</b>
<b>THERM SALES (INTERRUPTIBLE)</b>													
7 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
8 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>9 TOTAL INTERRUPTIBLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>THERM TRANSPORTED</b>													
10 COMMERCIAL TRANSP.	4,440,391	3,629,664	4,267,576	4,248,779	4,103,514	3,113,714	3,388,145	3,285,399	3,215,359	3,916,352	3,563,614	4,091,704	45,264,209
11 SMALL COMMERCIAL TRANSP. FIRM	2,406,240	2,070,420	2,234,030	1,972,320	1,924,840	1,759,180	1,820,550	1,729,020	1,765,810	1,775,180	2,027,000	2,108,180	23,592,770
12 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
13 SMALL COMMERCIAL TRANSP - NGV	1,000	1,001	1,002	1,003	1,004	1,005	1,006	1,007	1,008	1,009	1,010	1,011	12,066
14 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
15 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
16 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
17 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
18 SPECIAL CONTRACT TRANSP.	2,400,000	2,400,000	1,200,000	-	-	-	-	-	-	1,200,000	2,400,000	2,400,000	12,000,000
<b>19 TOTAL TRANSPORTATION</b>	<b>9,247,631</b>	<b>8,101,085</b>	<b>7,702,608</b>	<b>6,222,102</b>	<b>6,029,358</b>	<b>4,873,899</b>	<b>5,209,701</b>	<b>5,015,426</b>	<b>4,982,177</b>	<b>6,892,541</b>	<b>7,991,624</b>	<b>8,600,895</b>	<b>80,869,045</b>
<b>TOTAL THERMS SALES &amp; TRANSP.</b>	<b>13,630,948</b>	<b>11,886,218</b>	<b>11,948,171</b>	<b>9,814,200</b>	<b>9,458,883</b>	<b>7,970,369</b>	<b>8,321,601</b>	<b>8,158,020</b>	<b>8,050,296</b>	<b>10,143,174</b>	<b>11,790,627</b>	<b>13,051,426</b>	<b>124,223,934</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>													
20 RESIDENTIAL	98,651	98,895	98,823	98,824	98,677	98,550	98,411	98,392	98,360	98,475	98,731	99,087	98,656
21 GAS LIGHTS	197	197	197	197	197	197	197	197	197	197	197	197	197
22 COMMERCIAL	5,189	5,228	5,241	5,277	5,274	5,302	5,302	5,341	5,351	5,401	5,413	5,503	5,319
23 LARGE COMMERCIAL	4	4	4	4	4	4	4	4	4	4	4	4	4
24 NATURAL GAS VEHICLES	1	1	1	1	1	1	1	1	1	1	1	1	1
<b>25 TOTAL FIRM</b>	<b>104,042</b>	<b>104,324</b>	<b>104,266</b>	<b>104,303</b>	<b>104,153</b>	<b>104,053</b>	<b>103,915</b>	<b>103,936</b>	<b>103,913</b>	<b>104,078</b>	<b>104,346</b>	<b>104,792</b>	<b>104,177</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>													
26 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
27 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>28 TOTAL INTERRUPTIBLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NUMBER OF CUSTOMERS (TRANSPORTATION)</b>													
29 COMMERCIAL TRANSP.	86	86	86	86	86	86	86	86	86	88	88	88	87
30 SMALL COMMERCIAL TRANSP. FIRM	1,986	1,985	1,987	1,985	1,984	1,983	1,979	1,978	1,973	1,972	1,973	1,975	1,980
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.	1	1	1	1	1	1	1	1	1	1	1	1	1
<b>38 TOTAL TRANSPORTATION</b>	<b>2,076</b>	<b>2,075</b>	<b>2,077</b>	<b>2,075</b>	<b>2,074</b>	<b>2,073</b>	<b>2,069</b>	<b>2,068</b>	<b>2,063</b>	<b>2,064</b>	<b>2,065</b>	<b>2,067</b>	<b>2,071</b>
<b>TOTAL CUSTOMERS</b>	<b>106,119</b>	<b>106,400</b>	<b>106,343</b>	<b>106,378</b>	<b>106,227</b>	<b>106,126</b>	<b>105,984</b>	<b>106,003</b>	<b>105,977</b>	<b>106,142</b>	<b>106,411</b>	<b>106,860</b>	<b>106,247</b>

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
<b>THERM USE PER CUSTOMER</b>													
39 RESIDENTIAL	18	15	17	13	12	10	10	11	10	11	13	18	158
40 GAS LIGHTS	10	10	10	10	10	10	10	10	10	10	10	10	116
41 COMMERCIAL	485	413	460	413	409	373	393	371	379	386	451	467	5,000
42 LARGE COMMERCIAL	27,696	27,609	26,557	23,290	20,562	20,680	21,101	23,125	21,651	22,216	27,020	27,847	289,354
43 NATURAL GAS VEHICLES	300	300	300	300	300	300	300	300	300	300	300	300	3,600
44 INTERRUPTIBLE PREFERRED													
45 INTERRUPTIBLE LARGE VOLUME													
46 COMMERCIAL TRANSP.	51,632	42,205	49,623	49,404	47,715	36,206	39,397	38,202	37,388	44,504	40,496	46,497	523,286
47 SMALL COMMERCIAL TRANSP. FIRM	1,211	1,043	1,125	994	970	887	920	874	895	900	1,028	1,067	11,915
48 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
49 SMALL COMMERCIAL TRANSP - NGV	333	334	334	334	335	335	335	336	336	336	337	337	4,022
50 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
51 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
52 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
53 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
54 SPECIAL CONTRACT	2,400,000	2,400,000	1,200,000	-	-	-	-	-	-	1,200,000	2,400,000	2,400,000	12,000,000