



1641 Worthington Road, Suite 220
West Palm Beach, FL 33409

January 23, 2015

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

RECEIVED-FPSC
15 JAN 26 AM 9:28
COMMISSION
CLERK

RE: Docket Number 140003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the Original and Seven (7) copies of **December 2014** Purchase Gas Adjustment filing for Florida Public Utilities Company. We are also enclosing Revised Pages 3 and 3b for the months January 2014, February 2014 and March 2014.

If you have any questions or comments, please feel free to contact me at mnapier@fpuc.com, or (561) 838-1712.

Sincerely,

Michelle D. Napier
Senior Regulatory Analyst

Enclosure

CC: Administrative Office/FPSC
Beth Keating, Gunster & Yoakley
Jill Bauersmith
SJ 80-445, 2014 PGA Filings

COM _____
AFD _____
APA _____
ECO 5
ENG _____
GCL 2
IDM _____
TEL _____
CLK _____

FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

	CURRENT MONTH: DECEMBER				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 85,249	\$ 52,227	\$ (33,022)	-63.23	\$ 703,055	\$ 776,622	\$ 73,567	9.47
2	NO NOTICE SERVICE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3	SWING SERVICE	\$ -	\$ -	\$ (136)		\$ 99,493	\$ -	\$ (1,527)	
4	COMMODITY (Other)	\$ 1,526,153	\$ 2,337,334	\$ 811,181	34.71	\$ 17,151,839	\$ 24,312,600	\$ 7,160,761	29.45
5	DEMAND	\$ 621,898	\$ 1,093,447	\$ 471,549	43.13	\$ 5,431,173	\$ 10,749,271	\$ 5,318,098	49.47
6	OTHER	\$ 147	\$ 11	\$ (136)	-1,237.36	\$ 1,633	\$ 106	\$ (1,527)	-1,440.24
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
8	DEMAND	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
9	COMMODITY (Other)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$ 2,233,447	\$ 3,483,019	\$ 1,249,436	35.87	\$ 23,387,192	\$ 35,838,599	\$ 12,549,373	35.02
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 1,022	\$ 400	\$ (622)	-155.58	\$ 10,977	\$ 3,800	\$ (7,177)	-188.87
14	TOTAL THERM SALES	\$ 2,447,375	\$ 3,482,619	\$ 1,035,244	29.73	\$ 24,865,355	\$ 35,834,799	\$ 10,969,444	30.61
THERMS PURCHASED									
15	COMMODITY (Pipeline)	4,847,394	3,893,502	(953,892)	-24.50	34,031,327	41,773,268	7,741,941	18.53
16	NO NOTICE SERVICE	0	0	0		0	0	0	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	3,920,070	3,893,502	(26,568)	-0.68	35,356,190	41,393,268	6,037,078	14.58
19	DEMAND	8,973,110	14,183,430	5,210,320	36.74	59,893,986	135,384,730	75,490,744	55.76
20	OTHER	0	0	0		0	0	0	
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	0	0	0		0	0	0	
22	DEMAND	0	0	0		0	0	0	
23	COMMODITY (Other)	0	0	0		0	0	0	
24	TOTAL PURCHASES (+17+18+20)-(21+23)	3,920,070	3,893,502	(26,568)	-0.68	35,356,190	41,393,268	6,037,078	14.58
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	1,712	640	(1,072)	-167.56	15,476	6,576	(8,900)	-135.33
27	TOTAL THERM SALES (For Estimated, 24 - 26)	4,132,837	3,892,862	(239,975)	-6.16	38,575,216	41,386,692	6,045,978	14.61
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 1.759	1.341	(0.418)	-31.17	2.066	1.859	(0.207)	-11.14
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) 38.932	60.032	21.100	35.15	48.512	58.736	10.224	17.41
32	DEMAND	(5/19) 6.931	7.709	0.778	10.09	9.068	7.940	(1.128)	-14.21
33	OTHER	(6/20) 0.000	0.000	0.000		0.000	0.000	0.000	
LESS END-USE CONTRACT									
34	COMMODITY Pipeline	(7/21) 0.000	0.000	0.000		0.000	0.000	0.000	
35	DEMAND	(8/22) 0.000	0.000	0.000		0.000	0.000	0.000	
36	COMMODITY Other	(9/23) 0.000	0.000	0.000		0.000	0.000	0.000	
37	TOTAL COST OF PURCHASES	(11/24) 56.975	89.457	32.482	36.31	66.147	86.581	20.434	23.60
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 59.700	62.500	2.800	4.48	70.932	57.786	(13.146)	-22.75
40	TOTAL COST OF THERM SOLD	(11/27) 54.041	89.472	35.431	39.60	60.628	86.594	25.966	29.99
41	TRUE-UP	(E-2) 0.168	0.168	0.000	0.00	0.168	0.168	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 54.209	89.640	35.431	39.53	60.796	86.762	25.966	29.93
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) 54.48167	90.09089	35.609	39.53	61.10180	87.19841	26.097	29.93
45	PGA FACTOR ROUNDED TO NEAREST .001	54.482	90.091	35.609	39.53	61.102	87.198	26.096	29.93

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

**FOR THE PERIOD OF:
CURRENT MONTH:**

**JANUARY 2014 THROUGH DECEMBER 2014
Dec-14**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,429,490	8,314.30	0.188
2 No Notice Commodity Adjustment - System Supply	(80,759)	(2,027.05)	2.510
3 Commodity Pipeline - Scheduled FTS -	36,600	91.86	0.251
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	462,063	65,077.34	14.084
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,847,394	71,456.45	1.474
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	4,511,749	2,012,958.14	44.616
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	0.00	0.000
20 Imbalance Cashout - FGT	(591,679)	(569,347.96)	0.000
21 Imbalance Cashout - Other Shippers	0	97,121.81	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)	3,920,070	1,540,731.99	39.304
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	8,193,610	373,881.63	4.563
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	0	0.00	0.000
28 Other - GRI Adjustment	0	0.00	0.000
29 Other - PPC	112,690	205,071.21	181.978
30 Other - Marlin	0	0.00	0.000
31 Other - Ft. Meade	199,330	9,356.55	4.694
32 TOTAL DEMAND	8,505,630	588,309.39	6.917
OTHER			
33 Company Use of Natural Gas	0	147.11	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	0.00	0.000
36 Other	0	13,839.98	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	13,987.09	0.000
OFF-SYSTEMS SALES SERVICE			
	Dekatherms	Unit Cost	Amount
18 Commodity Other - Scheduled FTS - OSSS	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY
November 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	November 2014 ACCRUAL		November 2014 ACTUAL			November 2014 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$7,301.84	2,909,100	\$7,086.48	2,823,300	000351267		(\$215.36)	(85,800)
COMMODITY (PIPELINE)	FGT	\$740.95	295,200	\$719.12	286,500	000351203		(\$21.83)	(8,700)
COMMODITY (PIPELINE)	FGT	\$900.88	1,160,700	\$777.49	1,126,800	000351323		(\$23.39)	(33,900)
COMMODITY (PIPELINE)	FGT	\$231.84	336,000	\$305.33	442,500	000351143		\$73.49	106,500
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$124.25	49,500	\$120.48	48,000	000351403		(\$3.77)	(1,500)
COMMODITY (PIPELINE)	FGT	\$34.16	49,500	\$33.12	48,000	000351405		(\$1.04)	(1,500)
COMMODITY (PIPELINE)	FGT	\$0.00	0	(\$2,027.05)	(80,759)	000351432		(\$2,027.05)	(80,759)
COMMODITY (PIPELINE)	FCG	\$16,134.67	117,955	\$20,641.23	151,450	201412-136477		\$4,506.56	33,495
COMMODITY (PIPELINE)	FCG	\$42,492.43	286,610	\$40,227.89	274,618	201412-136478		(\$2,264.54)	(11,992)
COMMODITY (PIPELINE) TOTAL		\$67,861.02	5,204,565	\$67,884.09	5,120,409			\$23.07	(84,156)
NO NOTICE	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
SWING SERVICE	INDIANTOWN	\$10,944.00	0	\$10,944.00	0	0		\$0.00	0
SWING SERVICE		0	N/A	0	N/A	0		#VALUE!	0
SWING SERVICE TOTAL		\$10,944.00	0	\$10,944.00	0			#VALUE!	0
COMMODITY (OTHER)	REMC	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,790,523.81	4,658,400	\$1,836,766.41	4,774,860	36842		\$46,242.60	116,460
COMMODITY (OTHER)	FGT	(\$140,051.38)	(1,251,142)	(\$140,051.38)	(1,346,094)	FGT CICO report		\$0.00	(94,952)
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$13,611.81	0	\$13,611.81	0	374557 CICO		\$0.00	0
COMMODITY (OTHER)	FCG	\$32,826.49	0	\$32,826.49	0	201411-135683		\$0.00	0
COMMODITY (OTHER)	PPC	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	FGT (Interest)	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$12,434.50	13,452	\$12,434.50	13,452	16733305 1114		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$348.57	220	\$601.00	492	18846584 1114		\$252.43	272
COMMODITY (OTHER)	MARLIN	\$850.00	510	\$850.00	510	27590		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER) TOTAL		\$1,710,543.80	3,421,440	\$1,757,038.83	3,443,220			\$46,495.03	21,780
DEMAND	FGT	\$187,002.47	4,955,100	\$187,002.47	4,955,100	000351266		\$0.00	0
DEMAND	FGT	\$148,319.88	2,064,300	\$148,319.88	2,064,300	000351322		\$0.00	0
DEMAND	FGT	\$21,066.69	448,800	\$21,066.69	448,800	000351202		\$0.00	0
DEMAND	FGT	\$32,569.55	453,300	\$32,569.55	453,300	000351142		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	FGT	\$2,253.12	48,000	\$2,253.12	48,000	000351402		\$0.00	0
DEMAND	FGT	\$3,448.80	48,000	\$3,448.80	48,000	000351142		\$0.00	0
DEMAND	PPC	\$205,071.21	110,580	\$205,071.21	110,580	375223-1114		\$0.00	0
DEMAND	MARLIN	\$11,322.40	510	\$11,322.40	510	27590		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND TOTAL		\$611,054.12	8,128,590	\$611,054.12	8,128,590			\$0.00	0
OTHER	FPUC	\$88.98	0	\$88.98	0	N/A		\$0.00	0
OTHER TOTAL		\$88.98	0	\$88.98	0			\$0.00	0
LESS END-USE CONTRACT									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0	\$0.00	0			\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
November 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	November 2014 ACCRUAL		November 2014 ACTUAL			November 2014 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$54.97	21,900	\$53.46	21,300	000351394		(\$1.51)	(600)
COMMODITY (PIPELINE) TOTAL		\$54.97	21,900	\$53.46	21,300			(\$1.51)	(600)
<hr/>									
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
<hr/>									
SWING SERVICE	0	\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
<hr/>									
COMMODITY (OTHER)	CONOCO	\$8,197.17	21,254	\$8,197.17	21,250	30760		\$0.00	(4)
COMMODITY (OTHER)	FGT (FT MEADE)	(\$1,997.82)	(2,804)	(\$2,004.75)	(2,800)	409878-1014		(\$6.93)	4
COMMODITY (OTHER) TOTAL		\$6,199.35	18,450	\$6,192.42	18,450			(\$6.93)	0
<hr/>									
DEMAND	FGT	\$9,054.73	192,900	\$9,054.73	192,900	000351393		\$0.00	0
DEMAND TOTAL		\$9,054.73	192,900	\$9,054.73	192,900			\$0.00	0
<hr/>									
OTHER TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
<hr/>									
LESS END-USE CONTRACT									
COMMODITY (OTHER)	0	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0	\$0.00	0			\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
December 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December 2014 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$6,567.94	2,616,710
COMMODITY (PIPELINE)	FGT	\$764.09	304,420
COMMODITY (PIPELINE)	FGT	\$641.70	930,000
COMMODITY (PIPELINE)	FGT	\$328.12	475,540
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$160.29	63,860
COMMODITY (PIPELINE)	FGT	\$44.06	63,860
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FCG	\$15,224.94	107,145
COMMODITY (PIPELINE)	FCG	\$47,610.38	333,415
COMMODITY (PIPELINE) TOTAL		\$71,341.52	4,894,950
NO NOTICE	FGT	\$0.00	0
NO NOTICE TOTAL		\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	REMC	\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,917,382.41	4,322,990
COMMODITY (OTHER)	FGT	(\$568,532.52)	(476,911)
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$5,232.60	0
COMMODITY (OTHER)	FCG	\$97,121.81	0
COMMODITY (OTHER)	PPC	\$0.00	0
COMMODITY (OTHER)	FGT (Interest)	\$0.00	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)	PEOPLES GAS	\$32,594.06	35,575
COMMODITY (OTHER)	PEOPLES GAS	\$501.80	356
COMMODITY (OTHER)	MARLIN	\$0.00	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER) TOTAL		\$1,484,300.16	3,882,010
DEMAND	FGT	\$197,355.38	5,554,890
DEMAND	FGT	\$147,450.56	2,052,200
DEMAND	FGT	\$21,710.71	462,520
DEMAND	FGT	\$33,588.44	467,480
DEMAND	FGT	\$0.00	0
DEMAND	FGT	\$0.00	0
DEMAND	FGT	\$2,910.28	62,000
DEMAND	FGT	\$4,454.70	62,000
DEMAND	PPC	\$205,071.21	112,690
DEMAND	MARLIN	\$0.00	0
DEMAND	MARLIN	\$0.00	0
DEMAND TOTAL		\$612,541.28	8,773,780
OTHER	FPUC	\$147.11	0
OTHER	AGDF	\$13,839.98	0
OTHER TOTAL		\$13,987.09	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 December 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December 2014 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$93.37	37,200
COMMODITY (PIPELINE) TOTAL		\$93.37	37,200
NO NOTICE TOTAL		\$0.00	0
SWING SERVICE	0	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$15,984.84	36,100
COMMODITY (OTHER)	FGT (FT MEADE)	(\$6,041.11)	(19,820)
COMMODITY (OTHER) TOTAL		\$9,943.73	16,280
DEMAND	FGT	\$9,356.55	199,330
DEMAND TOTAL		\$9,356.55	199,330
OTHER TOTAL		\$0.00	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)	0	\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014										
			CURRENT MONTH: DECEMBER				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	1,526,153	\$ 2,337,334	\$ 811,181	34.7	17,151,839	\$ 24,312,600	\$ 7,160,761	29.5
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	707,293	\$ 1,145,685	\$ 438,392	38.3	6,235,353	\$ 11,525,999	\$ 5,290,646	45.9
3	TOTAL COST		2,233,446	\$ 3,483,019	\$ 1,249,573	35.9	23,387,192	\$ 35,838,599	\$ 12,451,407	34.7
4	FUEL REVENUES (NET OF REVENUE TAX)		2,447,375	\$ 3,482,619	\$ 1,035,244	29.7	24,865,355	\$ 35,834,799	\$ 10,969,444	30.6
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(5,784)	\$ (5,784)	\$ -	0.0	(69,405)	\$ (69,405)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,441,591	\$ 3,476,835	\$ 1,035,244	29.8	24,795,950	\$ 35,765,394	\$ 10,969,444	30.7
7	TRUE-UP - OVER(Under) - THIS PERIOD	Line 6 - Line 3	208,144	\$ (6,184)	\$ (214,328)	3465.9	1,408,758	\$ (73,205)	\$ (1,481,963)	2024.4
8	INTEREST PROVISION -THIS PERIOD	Line 21	84	\$ 37	\$ (47)	(127.0)	354	\$ 342	\$ (12)	(3.5)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,290,368	\$ 625,100	\$ (665,268)	(106.4)	25,863	\$ 628,195	\$ 602,332	95.9
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	5,784	\$ 5,784	\$ -	0.0	69,405	\$ 69,405	\$ -	0.0
10a	FLEX RATE REFUND (if applicable)		-	\$ -	\$ -	0.0	-	\$ -	\$ -	0.0
11	TOTAL ACTUAL/ESTIMATED TRUE-UP: over/(under)	Add Lines 7 + 8 + 9 + 10 + 10a	1,504,380	\$ 624,737	\$ (879,643)	(140.8)	1,504,380	\$ 624,737	\$ (879,643)	(140.8)
MEMO: Unbilled Over-recovery					1,009,029					
Over/(under)-recovery Book Balance					2,513,409					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,290,368	\$ 625,100	\$ (665,268)	(106.4)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,504,296	\$ 624,700	\$ (879,596)	(140.8)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 2,794,664	\$ 1,249,800	\$ (1,544,864)	(123.6)				
15	AVERAGE	50% of Line 14	\$ 1,397,332	\$ 624,900	\$ (772,432)	(123.6)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00070	0.00070	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00080	0.00080	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00150	0.00150	-	0.0				
19	AVERAGE	50% of Line 18	0.00075	0.00075	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00006	0.00006	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 84	\$ 37	\$ (47)	(127.0)				

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

5

COMPANY:
FLORIDA PUBLIC
UTILITIES COMPANY

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

SCHEDULE A-3

PRESENT MONTH: DECEMBER

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 ACAS/R/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	Conoco	SYS SUPPLY	N/A	4,074,931		4,074,931	\$ 1,861,277	N/A	N/A	INCL IN COST	45.676277
2	Jan	Marlin	SYS SUPPLY	N/A	6,879		6,879	\$ 11,560	N/A	N/A	INCL IN COST	168.047681
3	Jan	FGT	SYS SUPPLY	N/A	575,810		575,810	\$ (427,862)	N/A	N/A	INCL IN COST	-74.306044
4	Jan	FPUC	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
5	Jan	Peoples Gas	SYS SUPPLY	N/A	63,745		63,745	\$ 66,260	N/A	N/A	INCL IN COST	103.945784
6	Jan	Florida City Gas	SYS SUPPLY	N/A	(7,475)		(7,475)	\$ 455	N/A	N/A	INCL IN COST	-6.084682
7	Feb	Conoco	SYS SUPPLY	N/A	454,029		454,029	\$ 2,269,286	N/A	N/A	INCL IN COST	499.810761
8	Feb	Marlin	SYS SUPPLY	N/A	5,280		5,280	\$ 8,976	N/A	N/A	INCL IN COST	170.000000
9	Feb	Florida City Gas	SYS SUPPLY	N/A			0	\$ 46,216	N/A	N/A	INCL IN COST	N/A
10	Feb	FGT	SYS SUPPLY	N/A	3,042,259		3,042,259	\$ 231,980	N/A	N/A	INCL IN COST	7.625265
11	Feb	Peoples Gas	SYS SUPPLY	N/A	50,792		50,792	\$ 51,787	N/A	N/A	INCL IN COST	101.959915
12	Mar	Conoco	SYS SUPPLY	N/A	4,266,455		4,266,455	\$ 2,445,371	N/A	N/A	INCL IN COST	57.316219
13	Mar	Marlin	SYS SUPPLY	N/A	5,675		5,675	\$ 9,435	N/A	N/A	INCL IN COST	166.255507
14	Mar	FGT	SYS SUPPLY	N/A	509,626		509,626	\$ (324,183)	N/A	N/A	INCL IN COST	-63.611917
15	Mar	Florida City Gas	SYS SUPPLY	N/A			0	\$ 60,283	N/A	N/A	INCL IN COST	N/A
16	Mar	Peoples Gas	SYS SUPPLY	N/A	28,684		28,684	\$ 28,312	N/A	N/A	INCL IN COST	98.704818
17	Apr	Conoco	SYS SUPPLY	N/A	3,393,195		3,393,195	\$ 1,592,514	N/A	N/A	INCL IN COST	46.932577
18	Apr	Peoples Gas	SYS SUPPLY	N/A	19,703		19,703	\$ 20,182	N/A	N/A	INCL IN COST	102.429579
19	Apr	FGT	SYS SUPPLY	N/A	(1,511,824)		(1,511,824)	\$ (414,947)	N/A	N/A	INCL IN COST	27.446797
20	Apr	Florida City Gas	SYS SUPPLY	N/A			0	\$ 109,771	N/A	N/A	INCL IN COST	N/A
21	Apr	Marlin	SYS SUPPLY	N/A	5,206		5,206	\$ 8,755	N/A	N/A	INCL IN COST	168.171341
22	May	Conoco	SYS SUPPLY	N/A	394,428		394,428	\$ 196,800	N/A	N/A	INCL IN COST	49.894936
23	May	Peoples Gas	SYS SUPPLY	N/A	12,629		12,629	\$ 12,761	N/A	N/A	INCL IN COST	101.042204
24	May	FGT	SYS SUPPLY	N/A	(689,677)		(689,677)	\$ (231,135)	N/A	N/A	INCL IN COST	33.513580
25	May	Florida City Gas	SYS SUPPLY	N/A			0	\$ 109,771	N/A	N/A	INCL IN COST	N/A
26	May	REMC	SYS SUPPLY	N/A	2,542,000		2,542,000	\$ 1,363,783	N/A	N/A	INCL IN COST	53.650000
27	May	Marlin	SYS SUPPLY	N/A	6,250		6,250	\$ 10,506	N/A	N/A	INCL IN COST	168.096000
28	Jun	FGT	SYS SUPPLY	N/A	(35,021)		(35,021)	\$ (72,401)	N/A	N/A	INCL IN COST	206.735473
29	Jun	Florida City Gas	SYS SUPPLY	N/A			0	\$ (111,405)	N/A	N/A	INCL IN COST	N/A
30	Jun	Conoco	SYS SUPPLY	N/A	962,658		962,658	\$ 461,428	N/A	N/A	INCL IN COST	47.932680
31	Jun	Peoples Gas	SYS SUPPLY	N/A	11,533		11,533	\$ 24,063	N/A	N/A	INCL IN COST	208.642678
32	Jun	REMC	SYS SUPPLY	N/A	1,080,000		1,080,000	\$ 474,975	N/A	N/A	INCL IN COST	43.979170
33	Jun	Marlin	SYS SUPPLY	N/A	6,250		6,250	\$ 10,506	N/A	N/A	INCL IN COST	168.096000
34	Jul	FGT	SYS SUPPLY	N/A	(129,011)		(129,011)	\$ (110,711)	N/A	N/A	INCL IN COST	85.814799
35	Jul	Conoco	SYS SUPPLY	N/A	1,062,468		1,062,468	\$ 489,521	N/A	N/A	INCL IN COST	46.073930
36	Jul	Peoples Gas	SYS SUPPLY	N/A	8,233		8,233	\$ (3,613)	N/A	N/A	INCL IN COST	-43.884246
37	Jul	Florida City Gas	SYS SUPPLY	N/A			0	\$ (15,640)	N/A	N/A	INCL IN COST	N/A
38	Jul	PPC	SYS SUPPLY	N/A			0	\$ 16,886	N/A	N/A	INCL IN COST	N/A
39	Jul	Marlin	SYS SUPPLY	N/A	(2,430)		(2,430)	\$ (4,080)	N/A	N/A	INCL IN COST	167.901235
40	Jul	REMC	SYS SUPPLY	N/A	1,023,000		1,023,000	\$ 597,073	N/A	N/A	INCL IN COST	58.364952
41	Aug	FGT	SYS SUPPLY	N/A	(453,755)		(453,755)	\$ (133,650)	N/A	N/A	INCL IN COST	29.454241
42	Aug	Conoco	SYS SUPPLY	N/A	894,041		894,041	\$ 352,040	N/A	N/A	INCL IN COST	39.376251
43	Aug	Peoples Gas	SYS SUPPLY	N/A	7,464		7,464	\$ 7,836	N/A	N/A	INCL IN COST	104.984057
44	Aug	Florida City Gas	SYS SUPPLY	N/A			0	\$ (37,594)	N/A	N/A	INCL IN COST	N/A
45	Aug	PPC	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
46	Aug	Marlin	SYS SUPPLY	N/A	2,830		2,830	\$ 4,743	N/A	N/A	INCL IN COST	167.597173
47	Aug	REMC	SYS SUPPLY	N/A	1,780,530		1,780,530	\$ 799,229	N/A	N/A	INCL IN COST	44.887130
48	Sep	FGT	SYS SUPPLY	N/A	1,003,055		1,003,055	\$ (123,887)	N/A	N/A	INCL IN COST	-12.350990
49	Sep	Conoco	SYS SUPPLY	N/A	828,583		828,583	\$ 340,286	N/A	N/A	INCL IN COST	41.068475
50	Sep	Peoples Gas	SYS SUPPLY	N/A	8,822		8,822	\$ 8,901	N/A	N/A	INCL IN COST	100.891294
51	Sep	Florida City Gas	SYS SUPPLY	N/A			0	\$ (8,149)	N/A	N/A	INCL IN COST	N/A
52	Sep	PPC	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
53	Sep	Marlin	SYS SUPPLY	N/A	1,020		1,020	\$ 1,717	N/A	N/A	INCL IN COST	168.333333
54	Sep	REMC	SYS SUPPLY	N/A	165,000		165,000	\$ 744,975	N/A	N/A	INCL IN COST	451.500000
55	Oct	FGT	SYS SUPPLY	N/A	(123,684)		(123,684)	\$ (147,319)	N/A	N/A	INCL IN COST	119.109044
56	Oct	Florida City Gas	SYS SUPPLY	N/A			0	\$ (10,671)	N/A	N/A	INCL IN COST	N/A
57	Oct	Conoco	SYS SUPPLY	N/A	871,424		871,424	\$ 353,399	N/A	N/A	INCL IN COST	40.554169
58	Oct	Peoples Gas	SYS SUPPLY	N/A	9,040		9,040	\$ 8,711	N/A	N/A	INCL IN COST	96.365819
59	Oct	PPC	SYS SUPPLY	N/A			0	\$ 20,578	N/A	N/A	INCL IN COST	N/A
60	Oct	REMC	SYS SUPPLY	N/A	1,683,400		1,683,400	\$ 893,792	N/A	N/A	INCL IN COST	53.094452
61	Oct	FGT (Indiantown)	SYS SUPPLY	N/A			0	\$ 1,382	N/A	N/A	INCL IN COST	N/A
62	Nov	Florida City Gas	SYS SUPPLY	N/A			0	\$ 32,826.49	N/A	N/A	INCL IN COST	N/A
63	Nov	FGT (Indiantown)	SYS SUPPLY	N/A			0	\$ 13,611.81	N/A	N/A	INCL IN COST	N/A
64	Nov	REMC	SYS SUPPLY	N/A	1,785,600		1,785,600	\$ -	N/A	N/A	INCL IN COST	0.000000
65	Nov	PPC	SYS SUPPLY	N/A			0	\$ (41,155.76)	N/A	N/A	INCL IN COST	N/A
66	Nov	Conoco	SYS SUPPLY	N/A	4,678,060		4,678,060	\$ 1,798,162.38	N/A	N/A	INCL IN COST	38.438207
67	Nov	CHEVERON	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
68	Nov	Marlin	SYS SUPPLY	N/A	510		510	\$ 850.00	N/A	N/A	INCL IN COST	166.666667
69	Nov	FGT	SYS SUPPLY	N/A	(2,955,783)		(2,955,783)	\$ (142,232.45)	N/A	N/A	INCL IN COST	4.812006
70	Nov	Florida City Gas	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
71	Nov	TECO/Peoples Gas	SYS SUPPLY	N/A	13,683		13,683	\$ 12,786.90	N/A	N/A	INCL IN COST	93.450998
72	Nov	FPUC	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
73	Nov	FCG	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
74	Dec	FGT (Indiantown)	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
75	Dec	Marlin	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
76	Dec	Conoco	SYS SUPPLY	N/A	4,475,546		4,475,546	\$ 1,979,610	N/A	N/A	INCL IN COST	44.231695
77	Dec	FGT	SYS SUPPLY	N/A	(591,679)		(591,679)	\$ (589,159)	N/A	N/A	INCL IN COST	99.574151
78	Dec	Florida City Gas	SYS SUPPLY	N/A			0	\$ 97,122	N/A	N/A	INCL IN COST	N/A
79	Dec	TECO/Peoples Gas	SYS SUPPLY	N/A	36,203		36,203	\$ 33,348	N/A	N/A	INCL IN COST	92.114714
80	Dec	FGT (Indiantown)	SYS SUPPLY	N/A			0	\$ 5,233	N/A	N/A	INCL IN COST	N/A
TOTAL					35,356,190		35,356,190	\$ 17,151,839				48.512

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary
 FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014
 Monthly Actual Data

SCHEDULE A-5

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
PGA COST													
1	Commodity costs	1,511,690	2,608,246	2,219,218	1,316,274	1,462,485	787,166	969,437	992,604	963,843	1,119,872	1,674,849	1,526,153
2	Transportation costs	827,387	692,670	715,128	668,496	284,146	335,368	314,648	333,760	303,262	327,203	725,992	707,293
3	Hedging costs												
4	(financial settlement)												
5	Adjustments*												
6													
7													
8													
9													
10													
11													
12	Total	2,339,077	3,300,916	2,934,346	1,984,770	1,746,631	1,122,534	1,284,086	1,326,364	1,267,105	1,447,075	2,400,841	2,233,447
PGA THERM SALES													
13	Residential	1,752,537	1,704,090	1,351,555	1,181,733	865,382	730,486	678,042	586,437	635,133	687,572	972,404	1,551,561
14	Commercial	1,001,801	966,509	870,124	815,320	677,519	619,159	609,604	546,220	575,229	603,727	767,627	931,327
18													
PGA RATES (FLEX-DOWN FACTORS)													
19	Residential	\$ 0.60000	\$ 0.60000	\$ 0.70000	\$ 0.75000	\$ 0.80000	\$ 0.80000	\$ 0.85000	\$ 0.80000	\$ 0.75000	\$ 0.75000	\$ 0.75000	\$ 0.60000
20	Commercial	\$ 0.60000	\$ 0.60000	\$ 0.70000	\$ 0.75000	\$ 0.80000	\$ 0.80000	\$ 0.85000	\$ 0.80000	\$ 0.75000	\$ 0.75000	\$ 0.75000	\$ 0.60000
PGA REVENUES													
24	Residential	1,051,037	1,020,993	943,842	884,855	690,702	583,265	574,624	468,580	473,143	513,970	728,501	926,652
25	Commercial	600,620	580,086	608,876	619,875	542,496	495,404	518,039	438,863	431,552	450,227	574,660	555,119
29													
45													
NUMBER OF PGA CUSTOMERS													
46	Residential	49,843	50,004	50,276	50,324	50,298	50,185	50,172	49,908	49,987	50,073	50,285	50,603
47	Commercial	3,327	3,338	3,354	3,352	3,333	3,328	3,345	3,338	3,337	3,342	3,356	3,370

*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 2014 THROUGH DECEMBER 2014											
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
SOUTH FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0894	0.9661	1.0214	1.0213	1.0208	1.0749	0.9723	1.0257	1.0284	1.0313	1.0309	1.0313
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		1.10	0.98	1.04	1.04	1.03	1.09	0.99	1.04	1.04	1.05	1.04	1.05
CENTRAL FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0105	1.0214	1.0190	1.0176	1.0186	1.0200	1.0235	1.0235	1.0263	1.0310	1.0298	1.02901
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		1.03	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.05	1.05	1.05
NORTHEAST FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0352	1.0391	1.0365	1.0360	1.0370	1.0370	1.0355	1.0412	1.0412	1.0420	1.0422	1.03819
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	1.06	1.05	1.05	1.05	1.05	1.05	1.06	1.06	1.06	1.06	1.06
OKEECHOBEE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$											1.0210	1.0278	1.0265
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia		14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia		14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia		1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR											1.04	1.05	1.04
BREWSTER													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$											1.0245	1.1250	1.0272
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	1.14	1.04
FORT MEADE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$			1.0181	1.0181	1.0183	1.0164	1.0227	1.0247	1.0185	1.0291	1.0247	1.0278	1.0265
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	1.03	1.04	1.04	1.04	1.05	1.04	1.05	1.04

Revised

FLORIDA PUBLIC UTILITIES COMPANY
December 2013 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December 2013 ACCRUAL		December 2013 ACTUAL				December 2013 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT								
COMMODITY (PIPELINE)		0	\$52.55	28,560	\$52.55	28,560	000346297	\$0.00	0
COMMODITY (PIPELINE) TOTAL			\$52.55	28,560	\$52.55	28,560		\$0.00	0
NO NOTICE	FGT		\$0.00	0	\$0.00	0	0	\$0.00	0
NO NOTICE TOTAL			\$0.00	0	\$0.00	0		\$0.00	0
SWING SERVICE		0	\$0.00	0	\$0.00	0	0	\$0.00	0
SWING SERVICE	FGT		\$0.00	0	\$0.00	0		\$0.00	0
SWING SERVICE TOTAL			\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (OTHER)	Fl. Meade		\$0.00	0	\$14,413.96	0	0	\$14,413.96	0
COMMODITY (OTHER)	CONOCO		\$11,201.40	27,735	\$11,201.40	28,550	16444	\$0.00	815
COMMODITY (OTHER)	Fl Meade CICO		\$3,759.81	(8,005)	(\$3,759.81)	(8,820)	CICO	(\$7,519.62)	(815)
COMMODITY (OTHER) TOTAL			\$14,961.21	19,730	\$21,855.55	19,730		\$6,894.34	0
DEMAND	FGT		\$8,543.09	182,000	\$8,543.09	182,000	000346296	\$0.00	0
DEMAND	FGU		\$305.11	6,500	\$305.11	6,500	20141290a	\$0.00	0
DEMAND TOTAL			\$8,848.20	188,500	\$8,848.20	188,500		\$0.00	0
OTHER	FPUC		\$0.00	0	\$0.00	0	N/A	N/A	\$0.00
OTHER			\$0.00	0	\$0.00	0		\$0.00	0
OTHER TOTAL			\$0.00	0	\$0.00	0		\$0.00	0
LESS END-USE CONTRACT									
COMMODITY (OTHER)	PESCO		\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER) TOTAL			\$0.00	0	\$0.00	0		\$0.00	0

Revised

FLORIDA PUBLIC UTILITIES COMPANY
January 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	January 2014 ACCRUAL		January 2014 ACTUAL				January 2014 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT								
		\$66.74	36,270	\$66.74	36,270	000346697		\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$66.74	36,270	\$66.74	36,270			\$0.00	0
NO NOTICE		0	\$0.00	0	\$0.00	0	0	\$0.00	0
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE	FGT								
		0	\$0.00	0	\$0.00	0	0	\$0.00	0
SWING SERVICE		0	\$0.00	0	\$0.00	0	0	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)	CONOCO								
		\$16,442.40	36,125	\$16,442.40	36,125	ACCRUAL		\$0.00	0
COMMODITY (OTHER)	Fl Meade CICO								
		\$3,529.58	(7,475)	(\$3,529.58)	(7,475)	Fl Meade CICO		(\$7,059.16)	0
COMMODITY (OTHER) TOTAL		\$19,971.98	28,650	\$12,912.82	28,650			(\$7,059.16)	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0.00	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0.00	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND	FGT								
		0.00	\$9,458.41	201,500	\$9,458.41	201,500	000346696	\$0.00	0
DEMAND		0.00	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND TOTAL		\$9,458.41	201,500	\$9,458.41	201,500			\$0.00	0
OTHER		0	\$0.00	0	\$0.00	0	N/A	N/A	\$0.00
OTHER		0	\$0.00	0	\$0.00	0	N/A	N/A	\$0.00
OTHER TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
LESS END-USE CONTRACT									
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0	\$0.00	0			\$0.00	0

Revised

FLORIDA PUBLIC UTILITIES COMPANY
February 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February 2014 ACCRUAL		February 2014 ACTUAL				February 2014 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$66.74 ✓	36,270	\$48.72	26,480	000347213		(\$18.02)	(9,790)
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$66.74	36,270 ✓	\$48.72	26,480			(\$18.02)	(9,790)
NO NOTICE		\$0.00	0	\$0.00	0	0		\$0.00	0
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
SWING SERVICE		\$0.00	0	\$0.00	0	0		\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$15,238.98 ✓	26,521	\$15,238.98 ✓	26,521	20060		\$0.00	0
COMMODITY (OTHER)	Ft Meade CICO	(\$4,338.52) ✓	(7,581)	(\$4,338.52)	(7,491)	Ft Meade CICO		\$0.00	90
COMMODITY (OTHER) TOTAL		\$10,900.46	18,940 ✓	\$10,900.46	19,030			\$0.00	90
DEMAND		\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND		\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND		\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND		\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND		\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND		\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND		\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND		\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	FGT	\$8,543.08 ✓	182,000	\$8,543.08	182,000	000347212		\$0.00	0
DEMAND		\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND TOTAL		\$8,543.08	182,000 ✓	\$8,543.08	182,000			\$0.00	0
OTHER		\$0.00	0	\$0.00	0	N/A	N/A	\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
LESS END-USE CONTRACT									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0	\$0.00	0			\$0.00	0