



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

April 20, 2015

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

RE: Docket Number 150003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the Original and Seven (7) copies of **March 2015** Purchase Gas Adjustment filing for Florida Public Utilities Company. We are also enclosing Revised pages 2 and 3b for January 2015 and Revised page 2 for February 2015.

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

- COM _____
- AFD _____
- APA _____
- ECO 4 _____
- ENG _____
- GCL 3 _____
- IDM _____
- TEL _____
- CLK _____

Enclosure

CC: Administrative Office/FPSC
Beth Keating, Gunster & Yoakley
Jill Bauersmith
SJ 80-445, 2015 PGA Filings

RECEIVED FPSC
15 APR 21 AM 11:07
COMMISSION
CLERK

FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 70,804	\$ 58,103	\$ (12,701)	-21.86	\$ 214,296	\$ 216,025	\$ 1,729	0.80
2	NO NOTICE SERVICE	\$ 4,763	\$ 4,763	\$ (0)	-0.01	\$ 17,172	\$ 17,172	\$ (0)	0.00
3	SWING SERVICE	\$ -	\$ -	\$ -		\$ 72,520	\$ -	\$ (72,520)	
4	COMMODITY (Other)	\$ 1,453,119	\$ 2,759,618	\$ 1,306,499	47.34	\$ 3,876,192	\$ 9,752,326	\$ 5,876,134	60.25
5	DEMAND	\$ 650,039	\$ 1,228,460	\$ 578,421	47.09	\$ 1,874,743	\$ 3,594,121	\$ 1,719,378	47.84
6	OTHER	\$ 2,422	\$ 9	\$ (2,413)	-26,807.22	\$ 27,227	\$ 30	\$ (27,197)	-90,656.27
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)	\$ 2,181,146	\$ 4,050,953	\$ 1,869,807	46.16	\$ 6,082,151	\$ 13,579,674	\$ 7,497,523	55.21
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 1,208	\$ 1,200	\$ (8)	-0.63	\$ 3,480	\$ 3,900	\$ 420	10.78
14	TOTAL THERM SALES	\$ 2,089,943	\$ 4,049,753	\$ 1,959,810	48.39	\$ 6,819,861	\$ 13,575,774	\$ 6,755,913	49.76
THERMS PURCHASED									
15	COMMODITY (Pipeline)	3,750,363	4,055,860	305,497	7.53	12,933,049	13,456,180	523,131	3.89
16	NO NOTICE SERVICE	1,224,500	0	(1,224,500)		4,414,500	0	(4,414,500)	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	3,240,470	4,055,860	815,390	20.10	11,746,100	13,456,180	1,710,080	12.71
19	DEMAND	7,441,950	16,215,480	8,773,530	54.11	21,665,790	47,077,200	25,411,410	53.98
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)	3,240,470	4,055,860	815,390	20.10	11,746,100	13,456,180	1,710,080	12.71
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	2,207	1,774	(433)	-24.38	6,359	5,429	(930)	-17.12
27	TOTAL THERM SALES (For Estimated, 24 - 26)	4,125,327	4,054,086	(71,241)	-1.76	13,492,228	13,450,751	1,711,010	12.72
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 1.888	1.433	(0.455)	-31.75	1.657	1.605	(0.052)	-3.24
29	NO NOTICE SERVICE	(2/16) 0.389	0.000	(0.389)		0.389	0.000	(0.389)	
30	SWING SERVICE	(3/17) 0.000	0.000	0.000		0.000	0.000	0.000	
31	COMMODITY (Other)	(4/18) 44.843	68.040	23.197	34.09	33.000	72.475	39.475	54.47
32	DEMAND	(5/19) 8.735	7.576	(1.159)	-15.30	8.653	7.635	(1.018)	-13.33
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) 67.310	99.879	32.569	32.61	51.780	100.918	49.138	48.69
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 54.725	67.644	12.919	19.10	54.725	71.836	17.111	23.82
40	TOTAL COST OF THERM SOLD	(11/27) 52.872	99.923	47.051	47.09	45.079	100.958	55.879	55.35
41	TRUE-UP	(E-2) (1.961)	(1.961)	0.000	0.00	(1.961)	(1.961)	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 50.911	97.962	47.051	48.03	43.118	98.997	55.879	56.45
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) 51.16708	98.45475	47.288	48.03	43.33488	99.49495	56.160	56.45
45	PGA FACTOR ROUNDED TO NEAREST .001	51.167	98.455	47.288	48.03	43.335	99.495	56.160	56.45

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

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

**JANUARY 2015 THROUGH DECEMBER 2015
Mar-15**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,340,420	8,321.28	0.192
2 No Notice Commodity Adjustment - System Supply	(1,071,150)	(2,688.59)	0.251
3 Commodity Pipeline - Scheduled FTS -	24,270	60.92	0.251
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	456,823	65,110.21	14.253
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	3,750,363	70,803.82	1.888
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	4,397,453	1,351,996.40	30.745
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	0.00	0.000
20 Imbalance Cashout - FGT	(1,156,983)	69,940.90	0.000
21 Imbalance Cashout - Other Shippers	0	31,132.65	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)	3,240,470	1,453,069.95	44.841
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	7,132,480	398,706.68	5.590
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	110,450	241,990.06	219.095
30 Other - Marlin	0	0.00	0.000
31 Other - Ft. Meade	199,020	9,342.00	4.694
32 TOTAL DEMAND	7,441,950	650,038.74	8.735
OTHER			
33 Company Use of Natural Gas	0	309.15	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	0.00	0.000
36 Other	0	2,112.50	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	2,421.65	0.000
OFF-SYSTEMS SALES SERVICE			
	Dekatherms	Unit Cost	Amount
18 Commodity Other - Scheduled FTS - OSSS	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY
February 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February 2015 ACCRUAL		February 2015 ACTUAL			February 2015 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$7,314.74	2,914,240	\$7,098.98	2,828,280	000352716		(\$215.76)	(85,960)
COMMODITY (PIPELINE)	FGT	\$1,061.23	422,800	\$1,030.31	410,480	000352660		(\$30.92)	(12,320)
COMMODITY (PIPELINE)	FGT	\$102.78	148,960	\$99.69	144,480	000352776		(\$3.09)	(4,480)
COMMODITY (PIPELINE)	FGT	\$296.37	429,520	\$280.79	406,940	000352589		(\$15.58)	(22,580)
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	\$163.05	64,960	\$158.13	63,000	000352628		(\$4.92)	(1,960)
COMMODITY (PIPELINE)	FGT	\$44.82	64,960	\$43.47	63,000	000352641		(\$1.35)	(1,960)
COMMODITY (PIPELINE)	FGT	\$827.75	329,960	\$454.21	180,960	000352880		(\$373.54)	(148,820)
COMMODITY (PIPELINE)	FCG	\$6,520.62	35,944	\$6,909.90	39,128	201503-141989		\$389.28	3,184
COMMODITY (PIPELINE)	FCG	\$57,192.45	410,089	\$55,978.00	400,408	201503-141990		(\$1,214.45)	(9,681)
COMMODITY (PIPELINE) TOTAL		\$73,523.81	4,821,253	\$72,053.48	4,536,676			(\$1,470.33)	(284,577)
NO NOTICE	FGT	\$5,173.70	1,330,000	\$5,173.70	1,330,000	000352715		\$0.00	0
NO NOTICE TOTAL		\$5,173.70	1,330,000	\$5,173.70	1,330,000			\$0.00	0
SWING SERVICE	FGT	\$72,519.87	0	\$72,519.87	0	000353378		\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0	\$0.00	0	0		\$0.00	0
SWING SERVICE TOTAL		\$72,519.87	0	\$72,519.87	0			\$0.00	0
COMMODITY (OTHER)	REMC	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,166,299.96	3,926,100	\$1,166,092.77	3,916,120	40362		(\$207.19)	(9,980)
COMMODITY (OTHER)	FGT	(\$83,126.23)	391,392	(\$83,126.23)	395,379	FGT CICO report		\$0.00	3,987
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$221.10	0	(\$221.10)	0	374557 CICO		(\$442.20)	0
COMMODITY (OTHER)	FCG	(\$4,566.86)	0	(\$4,566.86)	0	201502-141603		\$0.00	0
COMMODITY (OTHER)	FCG	\$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	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$46,777.75	48,680	\$46,777.75	48,680	16733305 0215		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$962.36	848	\$789.64	741	18846584 0215		(\$172.52)	(107)
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	27590		\$0.00	0
COMMODITY (OTHER)	0	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER) TOTAL		\$1,126,568.08	4,367,020	\$1,125,746.17	4,360,920			(\$821.91)	(6,100)
DEMAND	FGT	\$171,400.42	3,651,480	\$171,400.42	3,651,480	000352715		\$0.00	0
DEMAND	FGT	\$131,531.48	1,830,640	\$131,531.48	1,830,640	000352775		\$0.00	0
DEMAND	FGT	\$19,399.35	413,280	\$19,399.35	413,280	000352659		\$0.00	0
DEMAND	FGT	\$30,217.23	420,560	\$30,217.23	420,560	000352588		\$0.00	0
DEMAND	FGT	\$2,957.22	63,000	\$2,957.22	63,000	000352627		\$0.00	0
DEMAND	FGT	\$4,526.55	63,000	\$4,526.55	63,000	000352640		\$0.00	0
DEMAND	PPC	\$241,990.06	121,650	\$241,990.06	122,150	375223-0215		\$0.00	500
DEMAND	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND TOTAL		\$602,022.31	6,563,610	\$602,022.31	6,564,110			\$0.00	500
OTHER	FPUC	\$222.15	0	\$222.15	0	N/A		\$0.00	0
OTHER	AGDF	\$7,908.56	0	\$7,908.56	0	95		\$0.00	0
OTHER	PIERMONT & MCLELLAND	0.00	0	0.00	0			\$0.00	0
OTHER TOTAL		\$8,130.71	0	\$8,130.71	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
February 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February 2015 ACCRUAL		February 2015 ACTUAL				February 2015 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$74.50	29,680	\$72.39	28,840	000352851		(\$2.11)	(840)
COMMODITY (PIPELINE) TOTAL		\$74.50	29,680	\$72.39	28,840			(\$2.11)	(840)
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE	0	\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$8,550.81	28,800	\$8,550.81	28,800	30760		\$0.00	0
COMMODITY (OTHER)	FGT (FT MEADE)	(\$2,308.76)	(8,150)	(\$2,308.76)	(8,150)	409878-0215		\$0.00	0
COMMODITY (OTHER) TOTAL		\$6,242.05	20,650	\$6,242.05	20,650			\$0.00	0
DEMAND	FGT	\$8,451.07	180,040	\$8,451.07	180,040	352850		\$0.00	0
DEMAND TOTAL		\$8,451.07	180,040	\$8,451.07	180,040			\$0.00	0
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

FLORIDA PUBLIC UTILITIES COMPANY
 March 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March 2015 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$6,669.07	2,657,000
COMMODITY (PIPELINE)	FGT	\$727.52	289,850
COMMODITY (PIPELINE)	FGT	\$660.94	957,890
COMMODITY (PIPELINE)	FGT	\$279.49	405,060
COMMODITY (PIPELINE)	FGT	\$200.75	79,980
COMMODITY (PIPELINE)	FGT	\$55.13	79,900
COMMODITY (PIPELINE)	FGT	(\$2,315.05)	(922,330)
COMMODITY (PIPELINE)	FCG	\$6,265.45	33,860
COMMODITY (PIPELINE)	FCG	\$59,669.93	429,460
COMMODITY (PIPELINE) TOTAL		\$72,213.23	4,010,670
NO NOTICE	FGT	\$4,763.31	1,224,500
NO NOTICE TOTAL		\$4,763.31	1,224,500
SWING SERVICE	FGT	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	REMC	\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,305,622.52	4,337,820
COMMODITY (OTHER)	FGT	\$29,723.30	(1,148,350)
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$44,131.45	0
COMMODITY (OTHER)	FCG	\$31,132.65	0
COMMODITY (OTHER)	FCG	\$0.00	0
COMMODITY (OTHER)	FGT (Interest)	\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$38,659.25	44,609
COMMODITY (OTHER)	PEOPLES GAS	\$789.84	741
COMMODITY (OTHER)	MARLIN	\$0.00	0
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER) TOTAL		\$1,450,059.01	3,234,820
DEMAND	FGT	\$189,444.64	4,035,890
DEMAND	FGT	\$145,356.85	2,023,060
DEMAND	FGT	\$21,288.71	453,530
DEMAND	FGT	\$33,410.25	465,000
DEMAND	FGT	\$3,637.85	77,500
DEMAND	FGT	\$5,568.38	77,500
DEMAND	PPC	\$241,990.06	109,950
DEMAND	MARLIN	\$0.00	0
DEMAND	MARLIN	\$0.00	0
DEMAND TOTAL		\$640,696.74	7,242,430
OTHER	FPUC	\$309.15	0
OTHER	AGDF	\$0.00	0
OTHER	PIERMONT & MCLELLAND	2,112.50	0
OTHER TOTAL		\$2,421.65	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 March 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March 2015 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$63.03	25,110
COMMODITY (PIPELINE) TOTAL		\$63.03	25,110
NO NOTICE TOTAL		\$0.00	0
SWING SERVICE		0	\$0.00
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$7,304.50	24,370
COMMODITY (OTHER)	FGT (FT MEADE)	(\$3,471.65)	(12,620)
COMMODITY (OTHER) TOTAL		\$3,832.85	11,750
DEMAND	FGT	\$9,342.00	199,020
DEMAND TOTAL		\$9,342.00	199,020
OTHER TOTAL		\$0.00	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER) TOTAL		\$0.00	0

FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

		CURRENT MONTH: MARCH				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	1,453,119	\$ 2,759,618	\$ 1,306,499	47.3	3,876,192	\$ 9,752,326	\$ 5,876,134	60.3
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	728,028	\$ 1,291,335	\$ 563,307	43.6	2,205,959	\$ 3,827,348	\$ 1,621,389	42.4
3	TOTAL COST		2,181,147	\$ 4,050,953	\$ 1,869,806	46.2	6,082,151	\$ 13,579,674	\$ 7,497,523	55.2
4	FUEL REVENUES (NET OF REVENUE TAX)		2,089,943	\$ 4,049,753	\$ 1,959,810	48.4	6,819,861	\$ 13,575,774	\$ 6,755,913	49.8
5	TRUE-UP - (COLLECTED) OR REFUNDED *		68,640	\$ 68,640	\$ -	0.0	205,929	\$ 205,929	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,158,583	\$ 4,118,393	\$ 1,959,810	47.6	7,025,790	\$ 13,781,703	\$ 6,755,913	49.0
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(22,564)	\$ 67,440	\$ 90,004	133.5	943,639	\$ 202,029	\$ (741,610)	(367.1)
8	INTEREST PROVISION -THIS PERIOD	Line 21	137	\$ 37	\$ (100)	(270.3)	416	\$ 125	\$ (291)	(232.8)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		2,333,573	\$ 622,125	\$ (1,711,448)	(275.1)	1,504,380	\$ 624,737	\$ (879,643)	(140.8)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(68,640)	\$ (68,640)	\$ -	0.0	(205,929)	\$ (205,929)	\$ -	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	2,242,506	\$ 620,962	\$ (1,621,544)	(261.1)	2,242,506	\$ 620,962	\$ (1,621,544)	(261.1)
MEMO: Unbilled Over-recovery			682,360							
Over/(under)-recovery Book Balance			2,924,866							

INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 2,333,573	\$ 622,125	\$ (1,711,448)	(275.1)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 2,242,369	\$ 620,925	\$ (1,621,444)	(261.1)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 4,575,942	\$ 1,243,050	\$ (3,332,892)	(268.1)				
15	AVERAGE	50% of Line 14	\$ 2,287,971	\$ 621,525	\$ (1,666,446)	(268.1)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00080	0.00080	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00060	0.00060	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00140	0.00140	-	0.0				
19	AVERAGE	50% of Line 18	0.00070	0.00070	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00006	0.00006	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 137	\$ 37	\$ (100)	(270.3)				

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 2015 THROUGH DECEMBER 2015

SCHEDULE A-3

PRESENT MONTH: **MARCH**

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRIP/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	CONOCO	SYS SUPPLY	N/A	4,368,780		4,368,780	\$ 1,071,294	N/A	N/A	INCL IN COST	24.521582
2	Jan	FCG	SYS SUPPLY	N/A			0	\$ (32,826)	N/A	N/A	INCL IN COST	N/A
3	Jan	FGT	SYS SUPPLY	N/A	(303,751)		(303,751)	\$ (162,084)	N/A	N/A	INCL IN COST	53.360796
4	Jan	FGT	SYS SUPPLY	N/A			0	\$ 3,631	N/A	N/A	INCL IN COST	N/A
5	Jan	PPC	SYS SUPPLY	N/A			0	\$ (7,495)	N/A	N/A	INCL IN COST	N/A
6	Jan	PEOPLES GAS	SYS SUPPLY	N/A	46,961		46,961	\$ 46,707	N/A	N/A	INCL IN COST	99.458977
7	Feb	CONOCO	SYS SUPPLY	N/A	3,954,900		3,954,900	\$ 1,545,724	N/A	N/A	INCL IN COST	39.083774
8	Feb	FGT (FT. MEADE)	SYS SUPPLY	N/A	(8,150)		(8,150)	\$ (2,309)	N/A	N/A	INCL IN COST	28.328344
9	Feb	FCG	SYS SUPPLY	N/A			0	\$ (4,864)	N/A	N/A	INCL IN COST	N/A
10	Feb	PEOPLES GAS	SYS SUPPLY	N/A	50,020		50,020	\$ 48,201	N/A	N/A	INCL IN COST	96.362795
11	Feb	FGT	SYS SUPPLY	N/A	396,870		396,870	\$ (83,126)	N/A	N/A	INCL IN COST	-20.945456
12	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 221	N/A	N/A	INCL IN COST	N/A
13	Mar	CONOCO	SYS SUPPLY	N/A	4,352,210		4,352,210	\$ 1,312,720	N/A	N/A	INCL IN COST	30.162144
14	Mar	FGT (FT. MEADE)	SYS SUPPLY	N/A	(12,620)		(12,620)	\$ (3,423)	N/A	N/A	INCL IN COST	27.124247
15	Mar	FCG	SYS SUPPLY	N/A			0	\$ 31,133	N/A	N/A	INCL IN COST	N/A
16	Mar	PEOPLES GAS	SYS SUPPLY	N/A	45,243		45,243	\$ 39,277	N/A	N/A	INCL IN COST	86.812479
17	Mar	FGT	SYS SUPPLY	N/A	(1,144,363)		(1,144,363)	\$ 29,723	N/A	N/A	INCL IN COST	-2.597366
18	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 43,689	N/A	N/A	INCL IN COST	N/A
80												
TOTAL					11,746,100		11,746,100	\$ 3,876,192				33.000

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary
 FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015
 Monthly Actual Data

SCHEDULE A-5

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1	Commodity costs	919,227	1,503,847	1,453,119	0	0	0	0	0	0	0	0
2	Transportation costs	691,685	786,246	728,028	0	0	0	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	1,610,912	2,290,093	2,181,146	0	0	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	1,762,017	1,898,715	1,453,417	0	0	0	0	0	0	0	0
14	Commercial	995,532	1,083,370	911,469	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.55000	\$ 0.55000	\$ 0.55000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.55000	\$ 0.55000	\$ 0.55000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	965,966	1,043,318	796,559	0	0	0	0	0	0	0	0
25	Commercial	547,350	595,428	499,610	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	50,804	50,937	51,175	0	0	0	0	0	0	0	0
47	Commercial	3,364	3,369	3,361	0	0	0	0	0	0	0	0

*Any adjustment such as off system sales. Provide additional details or reference to other schedules as needed.

FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
SOUTH FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0329	1.0328	1.0290	1.0272	1.0290							
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	1.05	1.05	1.04	1.04	1.04							
CENTRAL FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0300	1.0305	1.0259	1.0247	1.0256							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.04	1.04	1.04							
NORTHEAST FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	9.8077	1.0480	1.0461	1.0472	1.0419							
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	9.97	1.07	1.06	1.06	1.06							
OKEECHOBEE												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0272	1.0307	1.0257	1.0251	1.0254							
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	1.04	1.04							
BREWSTER												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0293	1.0307	1.0280	1.0291	1.0245							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.05	1.05	1.04							
FORT MEADE												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0325	1.0325	1.0263	1.0273	1.0250							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.04	1.04	1.04							

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015 CURRENT MONTH: Jan-15			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,330,460	8,251.60	0.191
2 No Notice Commodity Adjustment - System Supply	(46,840)	(1,175.68)	2.510
3 Commodity Pipeline - Scheduled FTS -	39,060	98.04	0.251
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	440,560	62,835.32	14.263
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,763,240	70,009.28	1.470
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	4,415,741	1,118,000.90	25.319
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	0.00	0.000
20 Imbalance Cashout - FGT	(303,751)	(158,403.92)	0.000
21 Imbalance Cashout - Other Shippers	0	(40,321.58)	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)	4,111,990	919,275.40	22.356
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	9,013,870	407,038.79	4.516
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	126,990	205,071.21	161.486
30 Other - Marlin	0	0.00	0.000
31 Other - Ft. Meade	199,330	9,356.55	4.694
32 TOTAL DEMAND	9,340,190	621,466.55	6.654
OTHER			
33 Company Use of Natural Gas	0	209.31	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	0.00	0.000
36 Other	0	0.00	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	209.31	0.000
OFF-SYSTEMS SALES SERVICE			
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	

Revised; 4/17/2015

FLORIDA PUBLIC UTILITIES COMPANY
December 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December 2014 ACCRUAL		December 2014 ACTUAL			December 2014 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$93.37	37,200	\$90.26	35,960	000351891		(\$3.11)	(1,240)
COMMODITY (PIPELINE) TOTAL		\$93.37	37,200	\$90.26	35,960			(\$3.11)	(1,240)
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE		0	\$0.00	0	\$0.00			\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$15,984.84	36,100	\$15,984.84	36,100	30760		\$0.00	0
COMMODITY (OTHER)	FGT (FT MEADE)	(\$6,041.11)	(19,820)	(\$5,992.54)	(18,820)	409878-1214		\$48.57	1,000
COMMODITY (OTHER) TOTAL		\$9,943.73	16,280	\$9,992.30	17,280			\$48.57	1,000
DEMAND	FGT	\$9,356.55	199,330	\$9,356.55	199,330	000351890		\$0.00	0
DEMAND TOTAL		\$9,356.55	199,330	\$9,356.55	199,330			\$0.00	0
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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015 CURRENT MONTH: Feb-15			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,914,330	8,732.89	0.223
2 No Notice Commodity Adjustment - System Supply	35,170	88.28	0.251
3 Commodity Pipeline - Scheduled FTS -	28,440	71.39	0.251
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	451,506	64,590.82	14.306
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,429,446	73,483.38	1.659
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	72,519.87	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	72,519.87	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	4,004,920	1,593,627.52	39.792
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	0.00	0.000
20 Imbalance Cashout - FGT	388,720	(85,213.89)	0.000
21 Imbalance Cashout - Other Shippers	0	(4,566.86)	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)	4,393,640	1,503,846.77	34.228
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	4,581,960	352,796.85	7.700
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	121,650	241,990.06	198.923
30 Other - Marlin	0	0.00	0.000
31 Other - Ft. Meade	180,040	8,451.07	4.694
32 TOTAL DEMAND	4,883,650	603,237.98	12.352
OTHER			
33 Company Use of Natural Gas	0	222.15	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	0.00	0.000
36 Other	0	24,373.77	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	24,595.92	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	