



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

August 19, 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 **July 2015** Purchase Gas Adjustment filing for Florida Public Utilities Company.

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

Sincerely,

A handwritten signature in blue ink that reads "Michelle D. Napier".

Michelle D. Napier  
Senior Regulatory Analyst

Enclosure

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

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

	CURRENT MONTH: JULY				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 61,913	\$ 64,978	\$ 3,065	4.72	\$ 466,390	\$ 506,171	\$ 39,781	7.86
2	NO NOTICE SERVICE	\$ 1,339	\$ 1,339	\$ 0	0.03	\$ 24,355	\$ 24,355	\$ 0	0.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ 100,307	\$ -	\$ (100,307)	-
4	COMMODITY (Other)	\$ 658,838	\$ 1,524,569	\$ 865,731	56.79	\$ 6,584,145	\$ 18,398,694	\$ 11,814,549	64.21
5	DEMAND	\$ 379,334	\$ 868,860	\$ 489,526	56.34	\$ 3,516,380	\$ 7,320,124	\$ 3,803,744	51.96
6	OTHER	\$ 33,169	\$ 7	\$ (33,162)	-473,740.14	\$ 150,513	\$ 61	\$ (150,452)	-246,642.31
<b>LESS END-USE CONTRACT</b>									
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)	\$ 1,134,593	\$ 2,459,753	\$ 1,325,160	53.87	\$ 10,842,089	\$ 26,249,405	\$ 15,407,316	58.70
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 579	\$ 600	\$ 21	3.45	\$ 5,566	\$ 6,900	\$ 1,334	19.34
14	TOTAL THERM SALES	\$ 465,081	\$ 2,459,153	\$ 1,994,072	81.09	\$ 10,638,882	\$ 26,242,505	\$ 15,603,623	59.46
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	1,218,086	2,467,470	1,249,384	50.63	20,345,283	26,162,800	5,817,517	22.24
16	NO NOTICE SERVICE	344,100	0	(344,100)	-	6,260,800	0	(6,260,800)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,837,900	2,467,470	629,570	25.51	19,979,520	26,162,800	6,183,280	23.63
19	DEMAND	2,327,240	10,659,660	8,332,420	78.17	32,443,770	93,283,520	60,839,750	65.22
20	OTHER	0	0	0	-	0	0	0	-
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	0	0	0	-	0	0	0	-
22	DEMAND	0	0	0	-	0	0	0	-
23	COMMODITY (Other)	0	0	0	-	0	0	0	-
24	TOTAL PURCHASES (+17+18+20)-(21+23)	1,837,900	2,467,470	629,570	25.51	19,979,520	26,162,800	6,183,280	23.63
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,455	1,048	(407)	-38.88	11,179	9,855	(1,324)	-13.44
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,250,103	2,466,422	216,319	8.77	24,098,931	26,152,945	6,184,604	23.65
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 5.083	2.633	(2.450)	-93.05	2.292	1.935	(0.357)	-18.45
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) 35.847	61.787	25.940	41.98	32.954	70.324	37.370	53.14
32	DEMAND	(5/19) 16.300	8.151	(8.149)	-99.98	10.838	7.847	(2.991)	-38.12
33	OTHER	(6/20) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline	(7/21) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
35	DEMAND	(8/22) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
36	COMMODITY Other	(9/23) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
37	TOTAL COST OF PURCHASES	(11/24) 61.733	99.687	37.954	38.07	54.266	100.331	46.065	45.91
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 39.800	57.252	17.452	30.48	49.787	70.015	20.228	28.89
40	TOTAL COST OF THERM SOLD	(11/27) 50.424	99.730	49.306	49.44	44.990	100.369	55.379	55.18
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) 48.463	97.769	49.306	50.43	43.029	98.408	55.379	56.27
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) 48.70677	98.26078	49.554	50.43	43.24544	98.90299	55.658	56.27
45	PGA FACTOR ROUNDED TO NEAREST .001	48.707	98.261	49.554	50.43	43.245	98.903	55.658	56.28

**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: Jul-15**

<b>COMMODITY (Pipeline)</b>	<b>THERMS</b>	<b>INVOICE AMOUNT</b>	<b>COST PER THERM (¢ PER THERM)</b>
1 Commodity Pipeline - Scheduled FTS - System Supply	833,590	3,633.19	0.436
2 No Notice Commodity Adjustment - System Supply	(25,990)	(115.66)	0.445
3 Commodity Pipeline - Scheduled FTS -	12,430	55.32	0.445
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	398,056	58,339.95	14.656
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	1,218,086	61,912.80	5.083
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - 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
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	1,852,696	715,947.38	38.644
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	3,220	5,406.00	167.888
20 Imbalance Cashout - FGT	(18,016)	(116,660.87)	0.000
21 Imbalance Cashout - Other Shippers	0	54,145.93	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)	1,837,900	658,838.44	35.847
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	2,193,160	112,639.53	5.136
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	83,740	241,990.06	288.978
30 Other - Marlin	3,220	22,493.00	698.540
31 Other - Ft. Meade	47,120	2,211.80	4.694
32 TOTAL DEMAND	2,327,240	379,334.39	16.300
<b>OTHER</b>			
33 Company Use of Natural Gas	0	88.75	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	0.00	0.000
36 Other	0	33,080.06	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	33,168.81	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
	Dekatherms	Unit Cost	Amount
18 Commodity Other - Scheduled FTS - OSSS	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY  
June 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	June 2015 ACCRUAL		June 2015 ACTUAL			June 2015 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	none for May		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	none for May		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	none for May		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	none for May		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$2,571.08	577,770	\$2,468.24	554,660	000354463		(\$102.84)	(23,110)
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$215.02	48,320	\$207.06	46,530	000354486		(\$7.96)	(1,790)
COMMODITY (PIPELINE)	FGT	\$127.08	48,320	\$122.37	46,530	000354497		(\$4.71)	(1,790)
COMMODITY (PIPELINE)	FGT	\$1.91	430	\$1.91	430	000354722		\$0.00	0
COMMODITY (PIPELINE)	FCG	\$3,952.34	14,936	\$3,759.29	14,935	201507-149018		(\$193.05)	(1)
COMMODITY (PIPELINE)	FCG	\$52,731.57	374,530	\$53,490.48	374,530	201507-149019		\$758.91	0
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$59,599.00</b>	<b>1,064,306</b>	<b>\$60,049.35</b>	<b>1,037,615</b>			<b>\$450.35</b>	<b>(26,691)</b>
NO NOTICE	FGT	\$1,307.04	336,000	\$1,307.04	336,000	000354566		\$0.00	0
<b>NO NOTICE TOTAL</b>		<b>\$1,307.04</b>	<b>336,000</b>	<b>\$1,307.04</b>	<b>336,000</b>			<b>\$0.00</b>	<b>0</b>
SWING SERVICE	FGT	\$27,786.98	0	\$27,786.98	0	000355271		\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0	\$0.00	0	0		\$0.00	0
<b>SWING SERVICE TOTAL</b>		<b>\$27,786.98</b>	<b>0</b>	<b>\$27,786.98</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	PESCO	\$520,483.55	1,446,620	\$520,483.55	1,446,620	0615-376281		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$191,608.03	647,500	\$191,608.03	647,500	40362 & 49920		\$0.00	0
COMMODITY (OTHER)	FGT	(\$287,095.22)	(371,792)	(\$287,095.22)	(371,818)	FGT CICO report		\$0.00	(26)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$4,454.57)	0	(\$4,454.57)	0	374557 CICO		\$0.00	0
COMMODITY (OTHER)	FCG	(\$13,008.27)	0	(\$13,008.27)	0	2016-148202		\$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)	REMC	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$1,579.17	1,502	\$1,579.17	1,502	16733305 0615		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$853.98	740	\$526.45	396	18846584 0615		(\$327.53)	(344)
COMMODITY (OTHER)	MARLIN	\$4,216.00	2,510	\$4,216.00	2,510	27632		\$0.00	0
COMMODITY (OTHER)	0	\$0.00	0	\$0.00	0	0		\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$414,182.67</b>	<b>1,727,080</b>	<b>\$413,855.14</b>	<b>1,726,710</b>			<b>(\$327.53)</b>	<b>(370)</b>
DEMAND	FGT	\$20.19	430	\$20.19	430	000354566		\$0.00	0
DEMAND	FGT	\$47.34	660	\$47.34	660	000354619		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	FGT	\$11,424.06	159,000	\$11,424.06	159,000	000354496		\$0.00	0
DEMAND	FGT	\$44,550.00	750,000	\$44,550.00	750,000	000354462		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	FGT	\$2,196.79	46,800	\$2,196.79	46,800	000354485		\$0.00	0
DEMAND	FGT	\$3,362.58	46,800	\$3,362.58	46,800	000354496		\$0.00	0
DEMAND	PPC	\$241,990.06	77,590	\$241,990.06	77,590	375223-0615		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	MARLIN	\$20,312.00	2,510	\$20,312.00	2,510	27632		\$0.00	0
<b>DEMAND TOTAL</b>		<b>\$323,903.02</b>	<b>1,083,790</b>	<b>\$323,903.02</b>	<b>1,083,790</b>			<b>\$0.00</b>	<b>0</b>
OTHER	FPUC	\$73.80	0	\$73.80	0	N/A		\$0.00	0
OTHER	AGDF	\$9,885.70	0	\$9,885.70	0	116		\$0.00	0
OTHER	CARDINAL TECH	0.00	0	\$2,500.00	0	1069		\$2,500.00	0
OTHER	CARDINAL TECH	0.00	0	\$2,500.00	0	1070		\$2,500.00	0
OTHER	CARDINAL TECH	0.00	0	\$2,500.00	0	1071		\$2,500.00	0
OTHER	CARDINAL TECH	0.00	0	\$875.70	0	1072		\$875.70	0
OTHER	PIERPONT & MCLELLAND	0.00	0	\$9,818.66	0	21		\$9,818.66	0
<b>OTHER TOTAL</b>		<b>\$9,959.50</b>	<b>0</b>	<b>\$28,153.86</b>	<b>0</b>			<b>\$18,194.36</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>

FLORIDA PUBLIC UTILITIES COMPANY  
June 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	June 2015 ACCRUAL		June 2015 ACTUAL			June 2015 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$58.43	13,130	\$55.81	12,540	000354698		(\$2.62)	(590)
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$58.43</b>	<b>13,130</b>	<b>\$55.81</b>	<b>12,540</b>			<b>(\$2.62)</b>	<b>(590)</b>
<b>NO NOTICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
SWING SERVICE	0	\$0.00	0	\$0.00	0			\$0.00	0
<b>SWING SERVICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	CONOCO	\$3,720.29	12,610	\$3,720.29	12,610	49670		\$0.00	0
COMMODITY (OTHER)	FGT (FT MEADE)	(\$1,926.35)	(7,080)	(\$1,926.35)	(7,080)	409878-0615		\$0.00	0
COMMODITY (OTHER)	FGT (Interest)	\$0.00	0	\$0.00	0	0		\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$1,793.94</b>	<b>5,530</b>	<b>\$1,793.94</b>	<b>5,530</b>			<b>\$0.00</b>	<b>0</b>
DEMAND	FGT	\$2,140.47	45,600	\$2,140.47	45,600	000354697a		\$0.00	0
<b>DEMAND TOTAL</b>		<b>\$2,140.47</b>	<b>45,600</b>	<b>\$2,140.47</b>	<b>45,600</b>			<b>\$0.00</b>	<b>0</b>
<b>OTHER TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>									
COMMODITY (OTHER)	0	\$0.00	0	\$0.00	0	0		\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>

FLORIDA PUBLIC UTILITIES COMPANY  
 July 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	July 2015 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$3,226.25	725,000
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$212.98	47,860
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$194.51	43,710
COMMODITY (PIPELINE)	FGT	\$114.96	43,710
COMMODITY (PIPELINE)	FGT	(\$115.66)	(25,990)
COMMODITY (PIPELINE)	FCG	\$3,480.67	11,077
COMMODITY (PIPELINE)	FCG	\$54,293.42	386,980
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$61,407.13</b>	<b>1,232,347</b>
NO NOTICE	FGT	\$1,338.55	344,100
<b>NO NOTICE TOTAL</b>		<b>\$1,338.55</b>	<b>344,100</b>
SWING SERVICE	FGT	\$0.00	0
<b>SWING SERVICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	PESCO	\$464,584.53	1,007,500
COMMODITY (OTHER)	CONOCO	\$240,961.09	825,950
COMMODITY (OTHER)	FGT	(\$115,308.00)	(10,740)
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$665.02	0
COMMODITY (OTHER)	FCG	\$54,145.93	0
COMMODITY (OTHER)	FCG	\$0.00	0
COMMODITY (OTHER)	FGT (Interest)	\$0.00	0
COMMODITY (OTHER)	REMC	\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$6,569.76	6,694
COMMODITY (OTHER)	PEOPLES GAS	\$526.45	396
COMMODITY (OTHER)	MARLIN	\$5,406.00	3,220
COMMODITY (OTHER)		0	\$0.00
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$657,550.78</b>	<b>1,833,020</b>
DEMAND	FGT	\$55,131.02	1,174,500
DEMAND	FGT	\$0.00	0
DEMAND	FGT	\$0.00	0
DEMAND	FGT	\$11,493.15	159,960
DEMAND	FGT	\$41,044.00	775,000
DEMAND	FGT	\$0.00	0
DEMAND	FGT	\$1,964.44	41,850
DEMAND	FGT	\$3,006.92	41,850
DEMAND	PPC	\$241,990.06	83,740
DEMAND	MARLIN	\$0.00	0
DEMAND	MARLIN	\$22,493.00	3,220
<b>DEMAND TOTAL</b>		<b>\$377,122.59</b>	<b>2,280,120</b>
OTHER	FPUC	\$88.75	0
OTHER	CARDINAL TECH	\$2,500.00	0
OTHER	CARDINAL TECH	2,500.00	0
OTHER	AGDF	9,885.70	0
OTHER		0	0.00
<b>OTHER TOTAL</b>		<b>\$14,974.45</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>			
COMMODITY (OTHER)		\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>

FLORIDA PUBLIC UTILITIES COMPANY  
 July 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	July 2015 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$57.94	13,020
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$57.94</b>	<b>13,020</b>
<b>NO NOTICE TOTAL</b>			
		<b>\$0.00</b>	<b>0</b>
SWING SERVICE	0	\$0.00	0
<b>SWING SERVICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	CONOCO	\$3,633.08	12,500
COMMODITY (OTHER)	FGT (FT MEADE)	(\$2,017.89)	(7,250)
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$1,615.19</b>	<b>5,250</b>
DEMAND	FGT	\$2,211.80	47,120
<b>DEMAND TOTAL</b>		<b>\$2,211.80</b>	<b>47,120</b>
<b>OTHER TOTAL</b>			
		<b>\$0.00</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>			
COMMODITY (OTHER)	0	\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>

FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

			CURRENT MONTH: JULY				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	658,838	\$ 1,524,569	\$ 865,731	56.8	6,584,145.00	\$ 18,398,694	\$ 11,814,549	64.2
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	475,755	\$ 935,184	\$ 459,429	49.1	4,257,945.00	\$ 7,850,711	\$ 3,592,766	45.8
3	TOTAL COST		1,134,593	\$ 2,459,753	\$ 1,325,160	53.9	10,842,090.00	\$ 26,249,405	\$ 15,407,315	58.7
4	FUEL REVENUES (NET OF REVENUE TAX)		465,081	\$ 2,459,153	\$ 1,994,072	81.1	10,638,882.00	\$ 26,242,505	\$ 15,603,623	59.5
5	TRUE-UP - (COLLECTED) OR REFUNDED *		68,640	\$ 68,640	\$ -	0.0	480,489.00	\$ 480,489	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	533,721	\$ 2,527,793	\$ 1,994,072	78.9	11,119,371.00	\$ 26,722,994	\$ 15,603,623	58.4
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>(600,872)</b>	\$ 68,040	\$ 668,912	983.1	277,281.00	\$ 473,589	\$ 196,308	41.5
8	INTEREST PROVISION -THIS PERIOD	Line 21	115	\$ 43	\$ (72)	(167.4)	934.00	\$ 298	\$ (636)	(213.4)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,971,503	\$ 618,692	\$ (1,352,811)	(218.7)	<b>1,504,380.00</b>	<b>\$ 624,737</b>	\$ (879,643)	(140.8)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(68,640)	\$ (68,640)	\$ -	0.0	(480,489.00)	\$ (480,489)	\$ -	0.0
10a	FLEX RATE REFUND (if applicable)		-	\$ -	\$ -	0.0	-	\$ -	\$ -	0.0
11	TOTAL ACTUAL/ESTIMATED TRUE-UP: over/(under)	Add Lines 7 + 8 + 9 + 10 + 10a	<b>1,302,106</b>	<b>\$ 618,135</b>	<b>\$ (683,971)</b>	<b>(110.7)</b>	<b>1,302,106</b>	<b>\$ 618,135</b>	<b>\$ (683,971)</b>	<b>(110.7)</b>
MEMO: Unbilled Over-recovery					<b>187,007</b>					
Over/(under)-recovery Book Balance					<b>1,489,113</b>					
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,971,503	\$ 618,692	\$ (1,352,811)	(218.7)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,301,991	\$ 618,092	\$ (683,899)	(110.7)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 3,273,494	\$ 1,236,784	\$ (2,036,710)	(164.7)				
15	AVERAGE	50% of Line 14	\$ 1,636,747	\$ 618,392	\$ (1,018,355)	(164.7)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00090	0.00090	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00080	0.00080	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00170	0.00170	-	0.0				
19	AVERAGE	50% of Line 18	0.00085	0.00085	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00007	0.00007	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	<b>\$ 115</b>	<b>\$ 43</b>	<b>\$ (72)</b>	<b>(167.4)</b>				

5

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



COMPANY:  
**FLORIDA PUBLIC  
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES  
 SYSTEM SUPPLY AND END USE**  
 FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

SCHEDULE A-3

PRESENT MONTH: JULY

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 ACAGR/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	Jan	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
19	Apr	CONOCO	SYS SUPPLY	N/A	3,456,360		3,456,360	\$ 936,741	N/A	N/A	INCL IN COST	27.101951
20	Apr	FGT	SYS SUPPLY	N/A	(1,063,687)		(1,063,687)	\$ 29,723	N/A	N/A	INCL IN COST	-2.794365
21	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (696)	N/A	N/A	INCL IN COST	N/A
22	Apr	FGT (FT. MEADE)	SYS SUPPLY	N/A	(7,400)		(7,400)	\$ (1,914)	N/A	N/A	INCL IN COST	25.870811
23	Apr	FCG	SYS SUPPLY	N/A	0		0	\$ 70,389	N/A	N/A	INCL IN COST	N/A
24	Apr	PEOPLES GAS	SYS SUPPLY	N/A	12,177		12,177	\$ 11,142	N/A	N/A	INCL IN COST	91.503162
25	May	FGT	SYS SUPPLY	N/A	(1,342,401)		(1,342,401)	\$ (689,749)	N/A	N/A	INCL IN COST	51.381725
26	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (7,484)	N/A	N/A	INCL IN COST	N/A
27	May	CONOCO	SYS SUPPLY	N/A	879,200		879,200	\$ 223,519	N/A	N/A	INCL IN COST	25.423006
28	May	FGT (FT. MEADE)	SYS SUPPLY	N/A	(7,300)		(7,300)	\$ (1,995)	N/A	N/A	INCL IN COST	27.329041
29	May	FCG	SYS SUPPLY	N/A			0	\$ 35,591	N/A	N/A	INCL IN COST	N/A
30	May	PEOPLES GAS	SYS SUPPLY	N/A	451		451	\$ 908	N/A	N/A	INCL IN COST	201.390244
31	May	PESCO	SYS SUPPLY	N/A	2,728,000		2,728,000	\$ 959,614	N/A	N/A	INCL IN COST	35.176453
55	Jun	FGT	SYS SUPPLY	N/A	(367,125)		(367,125)	\$ (224,483)	N/A	N/A	INCL IN COST	61.146122
56	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (4,455)	N/A	N/A	INCL IN COST	N/A
57	Jun	CONOCO	SYS SUPPLY	N/A	660,110		660,110	\$ 195,328	N/A	N/A	INCL IN COST	29.590268
58	Jun	FGT (FT. MEADE)	SYS SUPPLY	N/A	(7,080)		(7,080)	\$ (1,926)	N/A	N/A	INCL IN COST	27.208333
59	Jun	FCG	SYS SUPPLY	N/A	0		0	\$ (13,008)	N/A	N/A	INCL IN COST	N/A
60	Jun	PEOPLES GAS	SYS SUPPLY	N/A	2,335		2,335	\$ 2,545	N/A	N/A	INCL IN COST	109.009422
61	Jun	PESCO	SYS SUPPLY	N/A	1,446,620		1,446,620	\$ 520,484	N/A	N/A	INCL IN COST	35.979286
62	Jun	MARLIN	SYS SUPPLY	N/A	5,260		5,260	\$ 8,840.00	N/A	N/A	INCL IN COST	168.060837
63	Jul	FGT	SYS SUPPLY	N/A	(10,766)		(10,766)	\$ (115,308.00)	N/A	N/A	INCL IN COST	1071.038454
64	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 665.02	N/A	N/A	INCL IN COST	N/A
65	Jul	CONOCO	SYS SUPPLY	N/A	838,450		838,450	\$ 244,594.17	N/A	N/A	INCL IN COST	29.172183
66	Jul	FGT (FT. MEADE)	SYS SUPPLY	N/A	(7,250)		(7,250)	\$ (2,017.89)	N/A	N/A	INCL IN COST	27.832966
67	Jul	FCG	SYS SUPPLY	N/A			0	\$ 54,145.93	N/A	N/A	INCL IN COST	N/A
68	Jul	PEOPLES GAS	SYS SUPPLY	N/A	6,746		6,746	\$ 6,768.68	N/A	N/A	INCL IN COST	100.336199
69	Jul	PESCO	SYS SUPPLY	N/A	1,007,500		1,007,500	\$ 464,584.53	N/A	N/A	INCL IN COST	46.112608
<b>TOTAL</b>					19,979,520		19,979,520	\$ 6,584,145				32.954

## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

FOR THE PERIOD: JAN 2015 THROUGH JAN 2015

MONTH: Jul-15

PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
CONOCO	337605	4	4	124	124	2.8130	\$2.8130
CONOCO	337605	439	421	13,601	13,050	2.8380	\$2.9578
CONOCO	179851	1,121	1,076	34,742	33,350	2.7880	\$2.9044
CONOCO	32606			38,863	37,312	2.7880	\$2.9039
		1,564	1,501	87,330	83,836		
<b>WEIGHTED AVERAGE</b>						<b>\$2.7958</b>	

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION.

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
<b>PGA COST</b>												
1 Commodity costs	919,227	1,503,847	1,453,119	1,045,385	520,404	483,325	658,838	0	0	0	0	0
2 Transportation costs	691,685	786,246	728,028	742,825	412,861	420,545	475,755	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	1,788,210	933,265	903,870	1,134,593	0	0	0	0	0
<b>PGA THERM SALES</b>												
13 Residential	1,762,017	1,898,715	1,453,417	1,073,285	812,471	671,752	653,133	0	0	0	0	0
14 Commercial	995,532	1,083,370	911,469	768,022	639,696	577,497	590,320	0	0	0	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19 Residential	\$ 0.55000	\$ 0.55000	\$ 0.55000	\$ 0.45000	\$ 0.45000	\$ 0.45000	\$ 0.40000	\$ -	\$ -	\$ -	\$ -	\$ -
20 Commercial	\$ 0.55000	\$ 0.55000	\$ 0.55000	\$ 0.45000	\$ 0.45000	\$ 0.45000	\$ 0.40000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24 Residential	965,966	1,043,318	796,559	481,321	364,421	301,427	260,583	0	0	0	0	0
25 Commercial	547,350	595,428	499,610	346,541	291,114	259,852	236,133	0	0	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46 Residential	50,804	50,937	51,175	51,337	51,229	51,312	51,355	0	0	0	0	0
47 Commercial	3,364	3,369	3,361	3,354	3,349	3,331	3,333	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
<b>SOUTH FLORIDA</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0329	1.0328	1.0290	1.0272	1.0290	1.0349	1.0275	1.0289	1.0289			
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	1.05	1.04	1.04	1.04			
<b>CENTRAL FLORIDA</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0300	1.0305	1.0259	1.0247	1.0256	1.0252	1.0243	1.0256	1.0252			
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	1.04	1.04	1.04	1.04			
<b>NORTHEAST FLORIDA</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	9.8077	1.0480	1.0461	1.0472	1.0419	1.0417	1.0430	1.0393	1.0444			
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	1.06	1.06	1.06	1.06			
<b>OKEECHOBEE</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0272	1.0307	1.0257	1.0251	1.0254	1.0237	1.0231	1.0247	4.6800			
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	1.04	1.04	1.04	4.76			
<b>BREWSTER</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0293	1.0307	1.0280	1.0291	1.0245	1.0247	1.0237	1.0238	1.0220			
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	1.04	1.04	1.04	1.04			
<b>FORT MEADE</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0325	1.0325	1.0263	1.0273	1.0250	1.0233	1.0237	1.0206	1.0255			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.04	1.04	1.04	1.04	1.04	1.04	1.04			