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August 21, 2015

BY E-PORTAL/ELECTRONIC FILING

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

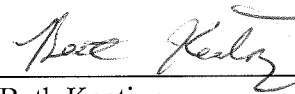
Re: Docket No. 150003-GU –Purchased Gas Adjustment (PGA) True-Up.

Dear Ms. Stauffer:

Attached for electronic filing, please find the Direct Testimony and Exhibit TK-2 of Mr. Thomas Kaufmann, submitted in the referenced Docket on behalf of Florida City Gas, along with the Company's Petition for Approval of PGA Factor.

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

Sincerely,



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

MEK
cc: Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment)	Docket No. 150003-GU
(PGA) True-up)	
_____)	Filed: August 21, 2015

**PETITION BY FLORIDA CITY GAS FOR APPROVAL OF PGA FACTOR
TO BE APPLIED FOR SERVICE RENDERED
DURING THE PERIOD JANUARY 2016 THROUGH DECEMBER 2016**

Florida City Gas (“City Gas” or “the Company”) hereby submits this petition to the Commission requesting Approval of a Purchased Gas Adjustment (“PGA”) factor to be applied for service to be rendered during the projected period of January 1, 2016 through December 31, 2016. In support thereof, City Gas says:

1. City Gas has calculated its total net true-up amount (including interest and applicable regulatory assessment fees) for the period January 2014 through December 2014 to be an over-recovery of \$1,486,853.

2. Schedule E-4 shows the projected true-up for the current period January 2015 through December 2015 is an under-recovery of \$930,395.

3. The total true-up as shown on Schedule E-4 is an over-recovery of \$556,458, to be applied to the projected period.

4. Estimated therm purchases for resale during the projected period are 43,660,459.

5. Schedule E-4 presents a credit true-up refund factor of 1.275 cents per therm to be applied during the projected period.

6. The total cost of gas for the projected period is \$29,425,416 as shown on Schedule E-1 line 11.

7. The weighted average cost of gas (WACOG) for the projected period is 67.396 cents per therm as shown on Schedule E-1 line 40.


8. The 1.275 cents per therm credit true up factor decreases the WACOG during the projected period to 66.122 cents per therm before the regulatory assessment fees or 66.454 cents per therm after the regulatory assessment fees as shown on Schedule E-1 lines 42 and 44 respectively. In order to avoid a large under-recovery in the winter season, City Gas has chosen to establish a maximum levelized purchased gas factor based on the Company's expected winter cost of gas. The levelized purchased gas factor based on the Company's expected winter cost of gas is 72.517 cents per therm before the regulatory assessment fees and 72.882 cents per therm after the regulatory assessment fees. This is the appropriate levelized gas cost factor (cap) for City Gas for the projected period.

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

WHEREFORE, Florida City Gas respectfully requests that the Commission enter its order approving the Company's proposed winter cost based levelized PGA true-up factor for the period January 2016 through December 2016 of 72.517 cents per therm before the regulatory assessment fees or 72.882 cents per therm after the regulatory assessment fees.

Docket No. 150003-GU
August 21, 2015

RESPECTFULLY SUBMITTED this 21st day of August, 2015.



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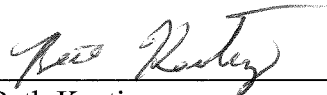
Attorneys for Florida City Gas

Docket No. 150003-GU
August 21, 2015

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of Florida City Gas's Petition for Approval of the Purchased Gas (PGA) True-Up Amount in Docket No. 150003-GU, along with the Direct Testimony of Mr. Thomas Kaufmann and Exhibit TK-2, has been furnished by Electronic Mail to the following parties of record this 21st day of August 2015:

Florida Public Utilities Company Mike Cassel 1750 S 14th Street, Suite 200 Fernandina Beach, FL 32034	MacFarlane Ferguson Law Firm Ansley Watson, Jr./Andrew Brown/Ashley Kellgren P.O. Box 1531 Tampa, FL 33601-1531
Kyesha Mapp Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399	Office of Public Counsel J.R. Kelly/Charles Rehwinkel/ Patricia Christensen c/o The Florida Legislature 111 West Madison Street Room 812 Tallahassee, FL 32399-1400
Peoples Gas System Paula Brown/Kandi Floyd P.O. Box 111 Tampa, FL 33601-0111	St. Joe Natural Gas Company, Inc. Mr. Charles A. Shoaf P.O. Box 549 Port St. Joe, FL 32457-0549
Florida City Gas Carolyn Bermudez 933 East 25 th Street Hialeah, FL 33013-3498	AGL Resources Inc. Shannon Pierce/ Elizabeth Wade Ten Peachtree Place Location 1470 Atlanta, GA 30309



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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY (PROJECTIONS AND PGA CAP) OF

THOMAS KAUFMANN

ON BEHALF OF FLORIDA CITY GAS

DOCKET NO. 150003-GU

August 21, 2015

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

2 A. My name is Thomas Kaufmann. My business address is Elizabethtown
3 Gas, 520 Green Lane, Union, NJ 07083.

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

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

7 **Q. BRIEFLY STATE YOUR EDUCATIONAL BACKGROUND AND**
8 **EMPLOYMENT EXPERIENCE.**

9 A. In June 1977, I graduated from Rutgers University, Newark, N.J., with a
10 Bachelor of Arts degree in Business Administration, majoring in
11 accounting and economics. In July 1979, I graduated from Fairleigh
12 Dickinson University, Madison, N.J., with a Masters of Business
13 Administration, majoring in finance. My professional responsibilities
14 have encompassed financial analysis, accounting, planning, and pricing
15 in manufacturing and energy services companies in both regulated and
16 deregulated industries. In 1977, I was employed by Allied Chemical
17 Corp. as a staff accountant. In 1980, I was employed by Celanese
18 Corp. as a financial analyst. In 1981, I was employed by Suburban

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

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

9 A. The purpose of my testimony is to present the revised estimate of the
10 Company's projection of gas costs for the period August 2015 through
11 December 2015 and the Company's projection of gas costs for the
12 period January 2016 through December 2016. In addition I will present
13 the development of the maximum rate to be charged to customers for
14 the period January 2016 through December 2016.

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

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

19
20

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

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

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

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

20

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

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

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

10 A. No, the FGT rates used in the preparation of this filing are those in
11 effect on August 1, 2015.

12 **Q. ARE THERE ANY UNUSUAL COSTS INCLUDED IN THIS YEAR'S**
13 **FILING?**

14 A. Yes, there are two. On May 10, 2015, Florida City Gas pressure
15 regulating facilities serving Port St. Lucie sustained significant damage
16 as a result of vehicle impact. A vehicle struck an FCG over-pressure
17 relief stack and broke a 2-inch bypass line. The breach caused rapid
18 gas system depressurization, resulting in a mass outage affecting
19 nearly 6,500 customers. While the repairs were being made, gas
20 system section isolation and purging began and included the use of an
21 LNG trailer with vaporization and pressure regulation. The LNG was
22 needed to begin purging and to bring critical customers back online until
23 full restorations could begin. The Company estimates associated costs

1 of \$167,000 related to this incident, of which \$81,825 of this amount
2 has already been captured in actual costs through July. In addition to
3 utilizing LNG for system purging and recovery, the Company used CNG
4 as a temporary gas supply to serve customers affected by the outage.

5 This filing also reflects the inclusion of legal fees related to a Florida
6 Gas Transmission rate case settlement in the amount of \$135,349 have
7 been included, representing the Company's portion of legal expenses
8 shared with other Florida gas utilities. Recovery of these types of costs
9 is consistent with Commission policy applicable to the PGA, because
10 the interstate pipeline rates have a direct impact on the delivered cost
11 of natural gas.

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

14 **A.** Yes. Schedule E-1 shows the projected period, January 2016 through
15 December 2016. For 2016, the Company estimates the gas purchases
16 for resale will be 43,660,459 therms (Line 15) at a total cost of
17 \$29,425,416 (Line 11) with a resulting WACOG of 67.396 cents per
18 therm (Line 40) before the application of the true-up factor and the
19 regulatory assessment fee. Schedule E-4 shows the difference
20 between the estimated actual and actual true-up for the prior period,
21 January 2014 through December 2014, is an over-recovery of \$417,512
22 (Column 3, Line 4). The projected true-up for the current period,
23 January 2015 through December 2015, is an under-recovery of

1 \$930,395 (Column 4, line 4). The total true-up as shown on Schedule
2 E-4 is an over-recovery of \$556,458 for a credit true-up recovery factor
3 of 1.275 cents per therm that would be applied during the projected
4 period (Schedule E-1, Line 41). This true-up factor decreases the gas
5 cost factor during the projected period to 66.122 cents per therm (Line
6 42) before the regulatory assessment fee. With the regulatory
7 assessment fee added, the PGA factor is 66.454 cents per therm (Line
8 44) based on the average of the winter and summer seasons.

9 **Q. DOES THE ANALYSIS FOR THE PROJECTED PERIOD**
10 **SUMMARIZED ABOVE PROVIDE A SUFFICIENT BASIS TO SET**
11 **THE PGA CAP IN 2016?**

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

15 Winter Average, per Therm

Total Cost (Line 11)	\$17,790,402
Total Therm Sales (Line 27)	24,109,014
(Line 11/ Line 27)	\$0.73791
True-up	(\$0.01275)
Before Regulatory Assessment	\$0.72517
Revenue Tax Factor	1.00503
Purchased Gas Factor	\$0.72882

16

17 As shown above, the maximum levelized purchased gas factor based
18 on the Company's expected winter cost of gas is 72.517 cents per

1 therm before the regulatory assessment fee and 72.882 cents per
2 therm after the regulatory assessment fee. If approved by the
3 Commission, 72.882 cents per therm would be the maximum gas cost
4 factor that City Gas may charge its customers for the period January
5 2016 through December 2016.

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

7 A. Yes, it does.

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EXHIBIT TK-2

(SCHEDULES E-1 WINTER, E-1, E-1/R, E-2,

E-3, E-4, AND E-5)

COMPANY:
FLORIDA CITY GAS

SCHEDULE E-1
(REVISED FORM 9/22/00)

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD Revised \$0.72882 PGA CAP w/ assessment
2016 Winter Months

COST OF GAS PURCHASED	PROJECTION						
	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 COMMODITY (Pipeline)	\$15,275	\$17,378	\$19,319	\$19,826	\$17,329	\$18,158	\$107,285
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$1,395,824	\$1,599,459	\$1,854,078	\$1,824,307	\$1,577,571	\$1,679,854	\$9,931,093
5 DEMAND	\$969,018	\$1,299,112	\$1,338,996	\$1,338,996	\$1,259,408	\$1,338,996	\$7,544,525
6 OTHER	\$29,736	\$33,274	\$28,697	\$39,069	\$43,470	\$33,252	\$207,498
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,409,853	\$2,949,223	\$3,241,090	\$3,222,197	\$2,897,778	\$3,070,260	\$17,790,402
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$702)	(\$755)	(\$746)	(\$723)	(\$744)	(\$752)	(\$4,423)
14 THERM SALES REVENUES	\$2,409,151	\$2,948,468	\$3,240,344	\$3,221,474	\$2,897,034	\$3,069,508	\$17,785,980

THERMS PURCHASED							
15 COMMODITY (Pipeline)	3,432,586	3,905,219	4,341,307	4,455,315	3,894,160	4,080,427	24,109,014
16 NO NOTICE RESERVATION	-	-	-	-	-	-	-
17 SWING SERVICE	-	-	-	-	-	-	-
18 COMMODITY (Other)	3,400,386	3,867,819	4,310,507	4,414,215	3,853,560	4,048,427	23,894,914
19 DEMAND	14,554,190	20,686,500	21,376,050	21,376,050	19,996,950	21,376,050	119,365,790
20 OTHER	33,200	38,400	31,800	42,100	41,600	33,000	220,100
LESS END-USE CONTRACT	-	-	-	-	-	-	-
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,433,586	3,906,219	4,342,307	4,456,315	3,895,160	4,081,427	24,115,014
25 NET UNBILLED	-	-	-	-	-	-	-
26 COMPANY USE	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(6,000)
27 TOTAL THERM SALES (24-26)	3,432,586	3,905,219	4,341,307	4,455,315	3,894,160	4,080,427	24,109,014

CENTS PER THERM							
28 COMMODITY (Pipeline) (1/15)	0.00445	0.00445	0.00445	0.00445	0.00445	0.00445	0.00445
29 NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	\$0.41049	\$0.41353	\$0.43013	0.41328	0.40938	0.41494	0.41562
32 DEMAND (5/19)	\$0.06658	\$0.06280	\$0.06264	0.06264	0.06298	0.06264	0.06321
33 OTHER (6/20)	\$0.89566	\$0.86651	\$0.90242	0.92800	1.04496	1.00765	0.94275
LESS END-USE CONTRACT	-	-	-	-	-	-	-
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.70185	0.75501	0.74640	0.72306	0.74394	0.75225	0.73773
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.70185	0.75501	0.74640	0.72306	0.74394	0.75225	0.73773
40 TOTAL THERM SALES (11/27)	0.70205	0.75520	0.74657	0.72323	0.74413	0.75244	0.73791
41 TRUE-UP (E-2)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)
42 TOTAL COST OF GAS (40+41)	0.68931	0.74246	0.73382	0.71048	0.73139	0.73969	0.72517
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.69277	0.74619	0.73752	0.71405	0.73507	0.74341	0.72882
45 PGA FACTOR ROUNDED TO NEAREST .001	0.693	0.746	0.738	0.714	0.735	0.743	0.729

Exhibit _____ (TK-2)
1 of 8

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: **JANUARY 2016** Through **DECEMBER 2016**

COST OF GAS PURCHASED	PROJECTION												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$19,826	\$17,329	\$18,158	\$15,782	\$15,509	\$14,017	\$13,924	\$14,090	\$13,683	\$15,275	\$17,378	\$19,319	\$194,289
2 INTRA-DAY SUPPLY RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$1,824,307	\$1,577,571	\$1,679,854	\$1,424,870	\$1,401,431	\$1,259,489	\$1,272,574	\$1,286,171	\$1,257,177	\$1,395,824	\$1,599,459	\$1,854,078	\$17,832,805
5 DEMAND	\$1,338,996	\$1,259,408	\$1,338,996	\$783,524	\$662,226	\$644,152	\$662,226	\$662,226	\$644,152	\$969,018	\$1,299,112	\$1,338,996	\$11,603,032
6 OTHER	\$39,069	\$43,470	\$33,252	\$35,350	\$37,343	\$32,115	\$26,807	\$30,781	\$25,396	\$29,736	\$33,274	\$28,697	\$395,291
LESS END-USE CONTRACT													\$0.2658
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Margin Sharing	\$0	\$0	\$0	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
10													
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$3,222,197	\$2,897,778	\$3,070,260	\$2,259,526	\$1,516,508	\$1,949,773	\$1,975,530	\$1,993,269	\$1,940,408	\$2,409,853	\$2,949,223	\$3,241,090	\$29,425,416
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE (\$723)													
14 THERM SALES REVENUES (\$723)	\$3,221,474	\$2,897,034	\$3,069,508	\$2,258,889	\$1,516,073	\$1,949,154	\$1,974,899	\$1,992,640	\$1,939,777	\$2,409,151	\$2,948,468	\$3,240,344	\$29,417,412
THERMS PURCHASED													
15 COMMODITY (Pipeline SCH E5 L-6)	4,455,315	3,894,160	4,080,427	3,546,444	3,485,106	3,149,809	3,128,960	3,166,286	3,074,842	3,432,586	3,905,219	4,341,307	43,660,459
16 INTRA-DAY SUPPLY RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other L15-L19-L26)	4,414,215	3,853,560	4,048,427	3,510,744	3,449,506	3,118,009	3,103,460	3,131,886	3,046,742	3,400,386	3,867,819	4,310,507	43,255,259
19 DEMAND	21,376,050	19,996,950	21,376,050	11,611,200	9,992,850	9,670,500	9,992,850	9,992,850	9,670,500	14,554,190	20,868,500	21,376,050	180,296,540
20 OTHER	42,100	41,600	33,000	36,700	36,600	32,800	26,500	35,400	29,100	33,200	38,400	31,800	417,200
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,456,315	3,895,160	4,081,427	3,547,444	3,486,106	3,150,809	3,129,960	3,167,286	3,075,842	3,433,586	3,906,219	4,342,307	43,672,459
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE (1,000)													
27 TOTAL THERM SALES (24-26)	4,455,315	3,894,160	4,080,427	3,546,444	3,485,106	3,149,809	3,128,960	3,166,286	3,074,842	3,432,586	3,905,219	4,341,307	43,660,459
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00445	0.00445	0.00445	0.00445	0.00445	0.00445	0.00445	0.00445	0.00445	0.00445	0.00445	0.00445	0.00445
29 INTRA-DAY SUPPLY RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	0.41328	0.40938	0.41494	0.40586	0.40627	0.40394	0.41005	0.41067	0.41263	0.41049	0.41353	0.43013	0.41227
32 DEMAND (5/19)	0.06264	0.06298	0.06264	0.06748	0.06627	0.06661	0.06627	0.06627	0.06661	0.06658	0.06280	0.06264	0.06436
33 OTHER (6/20)	0.92800	1.04496	1.00765	0.96322	1.02029	0.97913	1.01157	0.86953	0.87271	0.89566	0.86651	0.90242	0.94748
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.72306	0.74394	0.75225	0.63694	0.43501	0.61882	0.63117	0.62933	0.63085	0.70185	0.75501	0.74640	0.67378
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.72306	0.74394	0.75225	0.63694	0.43501	0.61882	0.63117	0.62933	0.63085	0.70185	0.75501	0.74640	0.67378
40 TOTAL THERM SALES (11/27)	0.72323	0.74413	0.75244	0.63712	0.43514	0.61901	0.63137	0.62953	0.63106	0.70205	0.75520	0.74657	0.67396
41 TRUE-UP (E-2)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)
42 TOTAL COST OF GAS (40+41)	0.71048	0.73139	0.73969	0.62438	0.42239	0.60627	0.61862	0.61678	0.61831	0.68931	0.74246	0.73382	0.66122
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.71405	0.73507	0.74341	0.62752	0.42452	0.60932	0.62174	0.61989	0.62142	0.69277	0.74619	0.73752	0.66454
45 PGA FACTOR ROUNDED TO NEAREST .001	0.714	0.735	0.743	0.628	0.425	0.609	0.622	0.620	0.621	0.693	0.746	0.738	0.665

COMPANY:		PURCHASED GAS ADJUSTMENT											SCHEDULE E-1/R	
FLORIDA CITY GAS		COST RECOVERY CLAUSE CALCULATION											(REVISED FORM 9/24/00)	
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2015 Through					DECEMBER 2015							
COST OF GAS PURCHASED	ACTUAL							REVISED PROJECTION					TOTAL	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
1 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,297	\$13,821	\$16,012	\$17,978	\$19,024	\$81,131	
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 COMMODITY (Other)	\$1,338,662	\$1,189,920	\$1,076,363	\$1,051,790	\$581,992	\$988,903	\$624,254	\$918,580	\$1,007,086	\$1,158,103	\$1,352,235	\$1,520,697	\$12,808,585	
5 DEMAND	\$1,276,530	\$1,163,136	\$1,278,446	\$785,583	\$666,070	\$747,299	\$660,359	\$662,226	\$644,152	\$969,018	\$1,299,112	\$1,338,996	\$11,490,927	
6 OTHER	\$325,665	\$159,236	\$178,513	\$98,278	(\$33,939)	\$159,308	\$104,354	\$30,781	\$25,396	\$29,736	\$33,274	\$28,697	\$1,139,299	
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,940,857	\$2,512,292	\$2,533,322	\$1,935,651	\$1,214,123	\$1,895,510	\$1,388,967	\$1,625,884	\$1,690,455	\$2,172,868	\$2,702,599	\$2,907,414	\$25,519,942	
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13 COMPANY USE	(\$288)	(\$112)	(\$105)	(\$174)	(\$279)	(\$400)	(\$292)	(\$506)	(\$544)	(\$604)	(\$669)	(\$680)	(\$4,654)	
14 THERM SALES REVENUES	\$2,530,782	\$2,528,953	\$2,469,906	\$1,896,219	\$1,818,106	\$1,684,479	\$1,417,830	\$1,625,378	\$1,689,911	\$2,172,264	\$2,701,930	\$2,906,733	25,442,491	
THERMS PURCHASED								0.50607	0.54428	0.60389	0.66897	0.68009		
15 COMMODITY (Pipeline)	3,609,654	3,460,546	3,395,781	3,520,991	2,093,563	3,204,971	2,613,176	3,212,778	3,105,863	3,598,129	4,039,924	4,275,053	40,130,429	
16 NO NOTICE RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other)	3,643,164	3,406,616	3,324,320	3,521,461	1,935,113	3,367,041	2,453,096	3,177,378	3,076,763	3,564,929	4,001,524	4,243,253	39,714,658	
19 DEMAND	22,314,960	20,124,480	19,015,710	16,543,940	11,950,020	11,888,100	11,880,680	9,992,850	9,670,500	14,554,190	20,686,500	21,376,050	189,997,980	
20 OTHER	577,321	470,119	344,767	304,110	310,023	262,793	255,086	35,400	29,100	33,200	38,400	31,800	2,692,119	
LESS END-USE CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0	
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (17+18+20)-(21+23)	4,220,485	3,876,735	3,669,087	3,825,571	2,245,136	3,629,834	2,708,182	3,212,778	3,105,863	3,598,129	4,039,924	4,275,053	42,406,777	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	(626)	(244)	(229)	(379)	(607)	(869)	(634)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(8,588)	
27 TOTAL THERM SALES (24-26)	3,912,766	4,131,561	4,067,470	3,340,338	3,205,489	2,949,022	2,724,995	3,211,778	3,104,863	3,597,129	4,038,924	4,274,053	42,558,388	
CENTS PER THERM														
28 COMMODITY (Pipeline) (1/15)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00445	0.00445	0.00445	0.00445	0.00445	0.00202	
29 NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
31 COMMODITY (Other) (4/18)	0.36744	0.34930	0.32378	0.29868	0.30075	0.29370	0.25448	0.28910	0.32732	0.32486	0.33793	0.35838	0.32252	
32 DEMAND (5/19)	0.05721	0.05780	0.06723	0.04748	0.05574	0.06286	0.05558	0.06627	0.06661	0.06658	0.06280	0.06264	0.06048	
33 OTHER (6/20)	0.56410	0.33871	0.51778	0.32317	-0.10947	0.60621	0.40909	0.86953	0.87271	0.89566	0.86651	0.90242	0.42320	
LESS END-USE CONTRACT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
37 TOTAL COST (11/24)	0.69681	0.64804	0.69045	0.50598	0.54078	0.52220	0.51288	0.50607	0.54428	0.60389	0.66897	0.68009	0.60179	
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
39 COMPANY USE (13/26)	0.46006	0.45902	0.45852	0.45910	0.45964	0.46030	0.46057	0.50623	0.54445	0.60406	0.66914	0.68025	0.54193	
40 TOTAL THERM SALES (11/27)	0.75161	0.60807	0.62282	0.57948	0.37876	0.64276	0.50971	0.50623	0.54445	0.60406	0.66914	0.68025	0.59965	
41 TRUE-UP (E-2)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	(0.00606)	
42 TOTAL COST OF GAS (40+41)	0.74555	0.60201	0.61676	0.57342	0.37270	0.63670	0.50365	0.50017	0.53839	0.59800	0.66308	0.67419	0.59359	
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.74930	0.60504	0.61987	0.57630	0.37458	0.63990	0.50619	0.50268	0.54110	0.60100	0.66641	0.67758	0.59657	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.749	0.605	0.62	0.576	0.375	0.64	0.506	0.503	0.541	0.601	0.666	0.678	0.597	

CALCULATION OF TRUE-UP AMOUNT

FOR THE CURRENT PERIOD: JANUARY 2015 Through DECEMBER 2015

	ACTUAL						REVISED PROJECTIONS						TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$1,664,327	\$1,349,156	\$1,254,876	\$1,150,068	\$548,053	\$1,148,211	\$728,608	\$949,361	\$1,032,482	\$1,187,839	\$1,385,509	\$1,549,394	\$13,947,884
2 TRANSPORTATION COST	\$1,276,530	\$1,163,136	\$1,278,446	\$785,583	\$666,070	\$747,299	\$660,359	\$676,523	\$657,973	\$985,030	\$1,317,090	\$1,358,020	\$11,572,058
3 TOTAL COST	\$2,940,857	\$2,512,292	\$2,533,322	\$1,935,651	\$1,214,123	\$1,895,510	\$1,388,967	\$1,625,884	\$1,690,455	\$2,172,868	\$2,702,599	\$2,907,414	\$25,519,942
4 FUEL REVENUES (Net of Revenue Tax)	\$2,530,782	\$2,528,953	\$2,469,906	\$1,896,219	\$1,818,106	\$1,684,479	\$1,417,830	\$1,625,378	\$1,689,911	\$2,172,264	\$2,701,930	\$2,906,733	\$25,442,491
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,913	(\$82,937)	(\$310,592)	(\$611,673)	(\$694,821)	(\$1,663,110)
4b ADJUSTED NET FUEL REVENUES *	\$2,530,782	\$2,528,953	\$2,469,906	\$1,896,219	\$1,818,106	\$1,684,479	\$1,417,830	\$1,662,291	\$1,606,974	\$1,861,672	\$2,090,257	\$2,211,912	\$23,779,381
5 TRUE-UP (COLLECTED) OR REFUNDED	\$21,895	\$21,895	\$21,895	\$21,895	\$21,895	\$21,895	\$21,895	\$21,705	\$21,705	\$21,705	\$21,705	\$21,705	\$261,792
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$2,552,677	\$2,550,848	\$2,491,801	\$1,918,114	\$1,840,001	\$1,706,374	\$1,439,725	\$1,683,997	\$1,628,679	\$1,883,377	\$2,111,962	\$2,233,618	\$24,041,173
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$388,180)	\$38,556	(\$41,521)	(\$17,537)	\$625,878	(\$189,136)	\$50,758	\$58,112	(\$61,776)	(\$289,491)	(\$590,637)	(\$673,796)	(\$1,478,769)
8 INTEREST PROVISION-THIS PERIOD (21)	\$108	\$94	\$79	\$76	\$136	\$202	\$170	\$149	\$148	\$135	\$104	\$60	\$1,461
8a ADJUST PRIOR MONTHS' INTEREST													
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$1,748,644	\$1,338,677	\$1,355,432	\$1,292,095	\$1,252,739	\$2,624,296	\$2,413,467	\$2,442,500	\$2,258,532	\$2,175,199	\$1,864,137	\$1,251,898	\$1,748,644
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(\$21,895)	(\$21,895)	(\$21,895)	(\$21,895)	(\$21,895)	(\$21,895)	(\$21,895)	(\$21,705)	(\$21,705)	(\$21,705)	(\$21,705)	(\$21,705)	(\$261,792)
10a ADJUSTMENTS (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$220,524)	\$0	\$0	\$0	\$0	(\$220,524)
10b OSS 50% MARGIN SHARING	\$0	\$0	\$0	\$0	\$767,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$767,438
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a+10b)	\$1,338,677	\$1,355,432	\$1,292,095	\$1,252,739	\$2,624,296	\$2,413,467	\$2,442,500	\$2,258,532	\$2,175,199	\$1,864,137	\$1,251,898	\$556,457	\$556,457
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a)	\$1,748,644	\$1,338,677	\$1,355,432	\$1,292,095	\$1,252,739	\$2,624,296	\$2,413,467	\$2,221,976	\$2,258,532	\$2,175,199	\$1,864,137	\$1,251,898	
13 ENDING TRUE-UP BEFORE INTEREST (12+10b+7-5)	\$1,338,569	\$1,355,338	\$1,292,016	\$1,252,663	\$2,624,160	\$2,413,265	\$2,442,330	\$2,258,383	\$2,175,051	\$1,864,002	\$1,251,795	\$556,397	
14 TOTAL (12+13)	\$3,087,213	\$2,694,015	\$2,647,447	\$2,544,757	\$3,876,899	\$5,037,561	\$4,855,796	\$4,480,359	\$4,433,583	\$4,039,201	\$3,115,931	\$1,808,296	
15 AVERAGE (50% OF 14)	\$1,543,607	\$1,347,008	\$1,323,724	\$1,272,380	\$1,938,450	\$2,518,781	\$2,427,898	\$2,240,179	\$2,216,792	\$2,019,600	\$1,557,966	\$904,148	
16 INTEREST RATE - FIRST DAY OF MONTH	0.00080	0.00090	0.00080	0.00060	0.00080	0.00090	0.00090	0.00080	0.00080	0.00080	0.00080	0.00080	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.00090	0.00080	0.00060	0.00080	0.00090	0.00090	0.00080	0.00080	0.00080	0.00080	0.00080	0.00080	
18 TOTAL (16+17)	0.00170	0.00170	0.00140	0.00140	0.00170	0.00180	0.00170	0.00160	0.00160	0.00160	0.00160	0.00160	
19 AVERAGE (50% OF 18)	0.00085	0.00085	0.00070	0.00070	0.00085	0.00090	0.00085	0.00080	0.00080	0.00080	0.00080	0.00080	
20 MONTHLY AVERAGE (19/12 Months)	0.00007	0.00007	0.00006	0.00006	0.00007	0.00008	0.00007	0.00007	0.00007	0.00007	0.00007	0.00007	
21 INTEREST PROVISION (15x20)	108	94	79	76	136	202	170	149	148	135	104	60	
* Under-recovery equals the Monthly sales volume on Sch E1/R times the difference of the Projected Cost of Gas on Sch E-1/R less the anticipated PGA rate.													

COMPANY:
FLORIDA CITY GAS

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

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

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY 2016 Through DECEMBER 2016

Month	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
Jan	Various	Sys/End-Use	FTS	4,414,215		4,414,215		\$11,483	\$1,338,996	\$8,343	30.78287
Feb	Various	Sys/End-Use	FTS	3,853,560		3,853,560		\$10,046	\$1,259,408	\$7,283	33.13136
Mar	Various	Sys/End-Use	FTS	4,048,427		4,048,427		\$10,506	\$1,338,996	\$7,652	33.52299
Apr	Various	Sys/End-Use	FTS	3,510,744		3,510,744		\$9,146	\$783,524	\$6,635	22.76741
May	Various	Sys/End-Use	FTS	3,449,506		3,449,506		\$8,989	\$662,226	\$6,520	19.64730
June	Various	Sys/End-Use	FTS	3,118,009		3,118,009		\$9,616	\$644,152	\$5,893	21.15647
July	Various	Sys/End-Use	FTS	3,103,460		3,103,460		\$8,151	\$662,226	\$5,866	21.78997
Aug	Various	Sys/End-Use	FTS	3,131,886		3,131,886		\$8,005	\$662,226	\$5,919	21.58923
Sep	Various	Sys/End-Use	FTS	3,046,742		3,046,742		\$8,332	\$644,152	\$5,758	21.60479
Oct	Various	Sys/End-Use	FTS	3,400,386		3,400,386		\$7,256	\$969,018	\$6,427	28.89969
Nov	Various	Sys/End-Use	FTS	3,867,819		3,867,819		\$7,965	\$1,299,112	\$7,310	33.98265
Dec	Various	Sys/End-Use	FTS	4,310,507		4,310,507		\$9,231	\$1,338,996	\$8,147	31.46669
TOTAL				43,255,259		43,255,259		\$108,727	\$11,603,032	\$81,752	27.26492

COMPANY:
FLORIDA CITY GAS

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

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

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY 2016 Through DECEMBER 2016

		PRIOR PERIOD: JANUARY 14 - DECEMBER 14			CURRENT PERIOD: JAN '15 - DEC '15			
		(1) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(5) Col(3)+Col(4) TOTAL TRUE-UP		
1	TOTAL THERM SALES \$ E-2 Line 6	\$28,704,673	A-2 Line 6 \$27,970,409	(\$734,264)	E-2 Line 6 \$24,041,173	\$23,306,909		
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7	(\$1,742,729)	A-2 Line 7 (\$255,905)	\$1,486,824	E-2 Line 7 (\$1,478,769)	\$8,054		
2a	ADJUSTMENTS * E-2 Line 10a	\$0	A-2 Line 10b \$0	\$0	E-2 Line 10a (\$220,524)	(\$220,524)		
2a	OSS 50% MARGIN SHARING E-2 Line 10b	\$672,538	A-2 Line 10b \$672,538	\$0	E-2 Line 10b \$767,438	\$767,438		
3	INTEREST PROVISION FOR THIS PERIOD E-2 Line 8	\$850	A-2 Line 8 \$879	\$29	E-2 Line 8 \$1,461	\$1,490		
4	END OF PERIOD TOTAL NET TRUE-UP L2+2a+L3	(\$1,069,341)	\$417,512	\$1,486,853	(\$930,395)	\$556,458		

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

COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	TOTAL TRUE-UP DOLLARS	<u>Over / (Under) Recovered</u>	equals	<u>True-up, charge / (credit)</u>
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	\$556,458		(\$0.01275) \$/Therm
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)		43,660,459		(\$1.275) Cents Per Therm
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)				
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)				
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)				

* Audit Adjustment

Exhibit _____ (TK-2)
6 of 8

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COMPANY:		THERM SALES AND CUSTOMER DATA											SCHEDULE E-5	
FLORIDA CITY GAS		ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2016 through DECEMBER 2016											(REVISED FORM 9/03)	
													Page 1 of 2	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
THERM SALES (FIRM)														
1 RESIDENTIAL	1,880,761	1,597,541	1,649,057	1,309,910	1,228,408	1,072,838	957,618	1,091,262	969,927	1,149,202	1,357,900	1,710,284	15,974,708	
2 GAS LIGHTS	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	22,800	
3 COMMERCIAL	2,433,546	2,164,397	2,308,764	2,131,692	2,150,150	1,970,113	2,062,670	1,957,754	1,992,955	2,160,577	2,401,745	2,490,202	26,224,566	
4 LARGE COMMERCIAL	138,807	130,023	120,406	102,642	104,347	104,657	106,472	115,070	109,760	120,607	143,374	138,622	1,434,785	
5 NATURAL GAS VEHICLES	300	300	300	300	300	300	300	300	300	300	300	300	3,600	
6 TOTAL FIRM	4,455,315	3,894,160	4,080,427	3,546,444	3,485,106	3,149,809	3,128,960	3,166,286	3,074,842	3,432,586	3,905,219	4,341,307	43,660,459	
THERM SALES (INTERRUPTIBLE)														
7 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-	
8 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-	
9 TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-	
THERM TRANSPORTED														
10 COMMERCIAL TRANSP.	5,725,351	5,246,080	5,323,470	4,465,907	4,180,371	3,324,950	3,524,297	3,499,731	3,375,818	4,656,920	4,927,086	5,417,959	53,667,940	
11 SMALL COMMERCIAL TRANSP. FIRM	2,323,500	2,090,115	2,164,205	1,967,920	1,893,540	1,737,055	1,792,335	1,702,545	1,716,965	1,829,330	2,024,420	2,056,010	23,297,940	
12 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-	
13 SMALL COMMERCIAL TRANSP - NGV	1,000	1,001	1,002	1,003	1,004	1,005	1,006	1,007	1,008	1,009	1,010	1,011	12,066	
14 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
16 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
17 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
18 SPECIAL CONTRACT TRANSP.	3,941,847	3,929,557	3,017,761	1,587,636	1,410,099	1,046,181	1,093,755	1,099,847	1,042,234	2,514,643	3,548,576	3,776,671	28,008,809	
19 TOTAL TRANSPORTATION	11,991,698	11,266,753	10,506,439	8,022,466	7,485,015	6,109,191	6,411,393	6,303,130	6,136,025	9,001,902	10,501,092	11,251,651	104,986,755	
TOTAL THERMS SALES & TRANSP.	16,447,012	15,160,914	14,586,866	11,568,909	10,970,121	9,259,000	9,540,352	9,469,416	9,210,867	12,434,488	14,406,311	15,592,958	148,647,214	
NUMBER OF CUSTOMERS (FIRM)														
20 RESIDENTIAL	98,319	98,530	98,448	98,433	98,285	98,149	98,011	97,986	97,951	98,059	98,305	98,638	98,260	
21 GAS LIGHTS	197	197	197	197	197	197	197	197	197	197	197	197	197	
22 COMMERCIAL	5,266	5,293	5,311	5,339	5,348	5,373	5,384	5,416	5,431	5,467	5,484	5,560	5,389	
23 LARGE COMMERCIAL	4	4	4	4	4	4	4	4	4	4	4	4	4	
24 NATURAL GAS VEHICLES	1	1	1	1	1	1	1	1	1	1	1	1	1	
25 TOTAL FIRM	103,786	104,025	103,961	103,973	103,835	103,723	103,596	103,603	103,583	103,727	103,991	104,399	103,850	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)														
26 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-	
27 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-	
28 TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-	
NUMBER OF CUSTOMERS (TRANSPORTATION)														
29 COMMERCIAL TRANSP.	89	90	92	92	92	91	91	91	91	92	93	93	91	
30 SMALL COMMERCIAL TRANSP. FIRM	1,910	1,907	1,907	1,905	1,904	1,902	1,898	1,896	1,891	1,890	1,890	1,895	1,900	
31 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-	
32 SMALL COMMERCIAL TRANSP - NGV	3	3	3	3	3	3	3	3	3	3	3	3	3	
33 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
34 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
35 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
36 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
37 SPECIAL CONTRACT TRANSP.	29	30	31	31	31	30	30	30	30	30	31	31	30	
38 TOTAL TRANSPORTATION	2,031	2,030	2,033	2,030	2,029	2,026	2,022	2,020	2,015	2,015	2,016	2,022	2,024	
TOTAL CUSTOMERS	105,817	106,054	105,994	106,004	105,864	105,750	105,618	105,624	105,599	105,742	106,007	106,422	105,875	

COMPANY: FLORIDA CITY GAS		THERM SALES AND CUSTOMER DATA										SCHEDULE E-5 (REVISED FORM 9/03) Page 2 of 2		
		ESTIMATED FOR THE PROJECTED PERIOD:			JANUARY 2016			through		DECEMBER 2016				
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	

THERM USE PER CUSTOMER

39 RESIDENTIAL	19	16	17	13	12	11	10	11	10	12	14	17	163
40 GAS LIGHTS	10	10	10	10	10	10	10	10	10	10	10	10	116
41 COMMERCIAL	462	409	435	399	402	367	383	361	367	395	438	448	4,866
42 LARGE COMMERCIAL	39,659	37,149	34,402	29,326	29,813	29,902	30,421	32,877	31,360	34,459	40,964	39,606	409,939
43 NATURAL GAS VEHICLES	300	300	300	300	300	300	300	300	300	300	300	300	3,600
44 INTERRUPTIBLE PREFERRED													
45 INTERRUPTIBLE LARGE VOLUME													
46 COMMERCIAL TRANSP.	64,330	58,290	57,864	48,808	45,687	36,538	38,729	38,459	37,097	50,619	53,266	58,258	587,873
47 SMALL COMMERCIAL TRANSP. FIRM	1,217	1,096	1,135	1,033	994	913	944	898	908	968	1,071	1,085	12,264
48 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
49 SMALL COMMERCIAL TRANSP - NGV	333	334	334	334	335	335	335	336	336	336	337	337	4,022
50 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
51 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
52 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
53 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
54 SPECIAL CONTRACT	135,926	130,985	97,347	52,054	46,233	34,873	36,459	36,662	34,741	83,821	116,347	121,828	927,188