

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

October 20, 2016

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

RE: Docket Number 160003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the **September 2016** Purchase Gas Adjustment filing for Florida Public Utilities. We are also enclosing to following Revised Schedules/Pages:

- a) FN - JUN p3a (revised 09232016)
- b) Schedule A-1 Supporting Detail - April 2016 (revised 09232016)
- c) Schedule A-1 Supporting Detail - July 2016 (revised 09232016)
- d) Schedule A-1 Supporting Detail - June 2016 (revised 09232016)
- e) Schedule A-1 Supporting Detail - March 2016 (revised 09232016)

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

Sincerely,



Michelle D. Napier
Senior Regulatory Analyst

Enclosure

CC: Beth Keating, Gunster & Yoakley
Jill Bauersmith
SJ 80-445, 2016 PGA Filings

FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016

| | CURRENT MONTH: SEPTEMBER | | | | YEAR-TO-DATE | | | | |
|------------------------------|---|---------------------------|--------------|--------------|--------------|----------------------|---------------|---------------|---------|
| | ACTUAL | FLEX-DOWN (1) ESTIMATE | DIFFERENCE | | ACTUAL | ORIGINAL ESTIMATE | DIFFERENCE | | |
| | | | AMOUNT | % | | | AMOUNT | % | |
| COST OF GAS PURCHASED | | | | | | | | | |
| 1 | COMMODITY (Pipeline) | \$ 225 | \$ 7,880 | \$ 7,655 | 97.14 | \$ 48,918 | \$ 139,988 | \$ 91,070 | 65.06 |
| 2 | NO NOTICE SERVICE | \$ 1,577 | \$ 158 | \$ (1,419) | -898.10 | \$ 31,720 | \$ 3,351 | \$ (28,369) | -846.58 |
| 3 | SWING SERVICE | \$ - | \$ - | \$ - | - | \$ - | \$ - | \$ - | - |
| 4 | COMMODITY (Other) | \$ 807,298 | \$ 4,522,789 | \$ 3,715,491 | 82.15 | \$ 6,095,814 | \$ 79,791,126 | \$ 73,695,312 | 92.36 |
| 5 | DEMAND | \$ 479,158 | \$ 517,159 | \$ 38,001 | 7.35 | \$ 5,907,062 | \$ 7,084,673 | \$ 1,177,611 | 16.62 |
| 6 | OTHER | \$ 5,550 | \$ 4,257 | \$ (1,293) | -30.37 | \$ 57,860 | \$ 38,313 | \$ (19,547) | -51.02 |
| 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) | \$ 1,293,808 | \$ 5,052,243 | \$ 3,758,435 | 74.39 | \$ 12,141,374 | \$ 87,057,451 | \$ 74,916,077 | 86.05 |
| 12 | NET UNBILLED | \$ - | \$ - | \$ - | - | \$ - | \$ - | \$ - | - |
| 13 | COMPANY USE | \$ 969 | \$ 1,100 | \$ 131 | 11.93 | \$ 6,559 | \$ 11,100 | \$ 4,541 | 40.91 |
| 14 | TOTAL THERM SALES | \$ 1,183,799 | \$ 5,051,143 | \$ 3,867,344 | 76.56 | \$ 12,369,309 | \$ 87,046,351 | \$ 74,677,042 | 85.79 |
| THERMS PURCHASED | | | | | | | | | |
| 15 | COMMODITY (Pipeline) | 146,420 | 5,051,100 | 4,904,680 | 97.10 | 15,239,003 | 128,132,530 | 112,893,527 | 88.11 |
| 16 | NO NOTICE SERVICE | 330,000 | 0 | (330,000) | | 7,712,400 | 0 | (7,712,400) | |
| 17 | SWING SERVICE | 0 | 0 | 0 | | 0 | 0 | 0 | |
| 18 | COMMODITY (Other) | 1,891,238 | 5,051,100 | 3,159,862 | 62.56 | 20,227,780 | 128,132,530 | 107,904,750 | 84.21 |
| 19 | DEMAND | 2,787,678 | 5,051,100 | 2,263,422 | 44.81 | 42,947,118 | 128,132,530 | 85,185,412 | 66.48 |
| 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) | 1,891,238 | 5,051,100 | 3,159,862 | 62.56 | 20,227,780 | 128,132,530 | 107,904,750 | 84.21 |
| 25 | NET UNBILLED | 0 | 0 | 0 | | 0 | 0 | 0 | |
| 26 | COMPANY USE | 1,371 | 1,269 | (102) | -8.06 | 11,605 | 16,691 | 5,086 | 30.47 |
| 27 | TOTAL THERM SALES (For Estimated, 24 - 26) | 2,094,541 | 5,049,831 | 2,955,290 | 58.52 | 26,253,676 | 128,115,839 | 107,899,664 | 84.22 |
| CENTS PER THERM | | | | | | | | | |
| 28 | COMMODITY (Pipeline) | (1/15) 0.154 | 0.156 | 0.002 | 1.28 | 0.321 | 0.109 | (0.212) | -194.50 |
| 29 | NO NOTICE SERVICE | (2/16) 0.478 | 0.000 | (0.478) | | 0.411 | 0.000 | (0.411) | |
| 30 | SWING SERVICE | (3/17) 0.000 | 0.000 | 0.000 | | 0.000 | 0.000 | 0.000 | |
| 31 | COMMODITY (Other) | (4/18) 42.686 | 89.541 | 46.855 | 52.33 | 30.136 | 62.272 | 32.136 | 51.61 |
| 32 | DEMAND | (5/19) 17.188 | 10.239 | (6.949) | -67.87 | 13.754 | 5.529 | (8.225) | -148.76 |
| 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) 68.411 | 100.023 | 31.612 | 31.60 | 60.023 | 67.943 | 7.920 | 11.66 |
| 38 | NET UNBILLED | (12/25) 0.000 | 0.000 | 0.000 | | 0.000 | 0.000 | 0.000 | |
| 39 | COMPANY USE | (13/26) 70.645 | 86.682 | 16.037 | 18.50 | 56.518 | 66.503 | 9.985 | 15.01 |
| 40 | TOTAL COST OF THERM SOLD | (11/27) 61.770 | 100.048 | 38.278 | 38.26 | 46.246 | 67.952 | 21.706 | 31.94 |
| 41 | TRUE-UP | (E-2) (1.184) | (1.184) | 0.000 | 0.00 | (1.184) | (1.184) | 0.000 | 0.00 |
| 42 | TOTAL COST OF GAS | (40+41) 60.586 | 98.864 | 38.278 | 38.72 | 45.062 | 66.768 | 21.706 | 32.51 |
| 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) 60.89075 | 99.36129 | 38.471 | 38.72 | 45.28866 | 67.10384 | 21.815 | 32.51 |
| 45 | PGA FACTOR ROUNDED TO NEAREST .001 | 60.891 | 99.361 | 38.470 | 38.72 | 45.289 | 67.104 | 21.815 | 32.51 |

(1) 2016 Projections have been revised to be consistent with the August 19th filing

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016
CURRENT MONTH: Sep-16

| COMMODITY (Pipeline) | THERMS | INVOICE AMOUNT | COST PER THERM (¢ PER THERM) |
|--|---|---|---|
| 1 Commodity Pipeline - Scheduled FTS - System Supply | 303,020 | 466.65 | 0.154 |
| 2 No Notice Commodity Adjustment - System Supply | (169,480) | (261.00) | 0.154 |
| 3 Commodity Pipeline - Scheduled FTS - | 12,880 | 19.84 | 0.154 |
| 4 Commodity Pipeline - Scheduled FTS - OSSS | 0 | 0.00 | 0.000 |
| 5 Commodity Pipeline - Scheduled - NUI | 0 | 0.00 | 0.000 |
| 6 Commodity Pipeline - Scheduled - INDIANTOWN GAS | 0 | 0.00 | 0.000 |
| 7 Commodity Adjustments | 0 | 0.00 | 0.000 |
| 8 TOTAL COMMODITY (Pipeline) | 146,420 | 225.49 | 0.154 |
| 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 | 2,422,743 | 934,638.12 | 38.578 |
| 18 Commodity Other - Scheduled FTS - OSSS | 0 | 0.00 | 0.000 |
| 19 Commodity Other - Marlin | 0 | 0.00 | 0.000 |
| 20 Imbalance Cashout - FGT | (531,505) | (119,656.22) | 0.000 |
| 21 Imbalance Cashout - Other Shippers | 0 | (7,683.46) | 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) | 1,891,238 | 807,298.44 | 42.686 |
| DEMAND | | | |
| 25 Demand (Pipeline) Entitlement to System Supply | 1,349,315 | 123,584.06 | 9.159 |
| 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 - PPC | 1,431,830 | 338,033.45 | 23.608 |
| 29 Other - Marlin | 0 | 15,950.00 | 0.000 |
| 30 Other - Teco | 6,533 | 1,590.72 | 24.349 |
| 31 Other - Ft. Meade | 0 | 0.00 | 0.000 |
| 32 TOTAL DEMAND | 2,787,678 | 479,158.23 | 17.188 |
| OTHER | | | |
| 33 Company Use of Natural Gas | 0 | 125.12 | 0.000 |
| 34 Transportation Trailer Charges | 0 | 0.00 | 0.000 |
| 35 Propane Gas | 0 | 0.00 | 0.000 |
| 36 Other | 0 | 5,000.00 | 0.000 |
| 37 Other | 0 | 0.00 | 0.000 |
| 38 Other | 0 | 0.00 | 0.000 |
| 39 Other | 0 | 425.00 | 0.000 |
| 40 TOTAL OTHER | 0 | 5,550.12 | 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
August 2016 GAS SUPPLY COSTS

| DESCRIPTION | SUPPLIER | ACCRUAL | | August 2016 ACTUAL | | | August 2016 TRUE-UP | | |
|-----------------------------------|------------------|---------------------|------------------|---------------------|------------------|---------------|---------------------|-----------------|------------------|
| | | \$ | THERMS | \$ | THERMS | INVOICE # | PAGE NO. | \$ | THERMS |
| COMMODITY (PIPELINE) | FGT | \$142.27 | 92,380 | \$143.22 | 93,000 | 000361213 | | \$0.95 | 620 |
| COMMODITY (PIPELINE) | FGT | \$143.22 | 93,000 | \$143.22 | 93,000 | 000361087 | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$66.84 | 43,400 | \$66.84 | 43,400 | 000361071 | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$66.84 | 43,400 | \$66.84 | 43,400 | 000361077 | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$3.70 | 2,400 | \$5.22 | 3,390 | 000361291 | | \$1.52 | 990 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (PIPELINE) TOTAL | | \$422.87 | 274,580 | \$425.34 | 276,190 | | | \$2.47 | 1,610 |
| NO NOTICE | FGT | \$1,644.80 | 344,100 | \$1,644.80 | 344,100 | 000361212 | | \$0.00 | 0 |
| NO NOTICE TOTAL | | \$1,644.80 | 344,100 | \$1,644.80 | 344,100 | | | \$0.00 | 0 |
| ALERT DAY | FGT | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| ALERT DAY | INDIANTOWN | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| ALERT DAY TOTAL | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | FGT | (\$146,154.55) | (784,906) | (\$146,154.55) | (779,114) | FGT CICO Rpt | | \$0.00 | 5,792 |
| COMMODITY (OTHER) | FGT (INDIANTOWN) | \$4,173.03 | 0 | \$4,173.03 | 0 | 374557-0716 | | \$0.00 | 0 |
| COMMODITY (OTHER) | FCG | (\$13,532.45) | 0 | (\$13,532.45) | 0 | 201607-175702 | | \$0.00 | 0 |
| COMMODITY (OTHER) | FGT | \$0.00 | 0 | \$0.00 | 0 | 1606A0005 | | \$0.00 | 0 |
| COMMODITY (OTHER) | FGT | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | CONOCO | \$77,249.86 | 272,680 | \$77,249.86 | 272,680 | 72218 | | \$0.00 | 0 |
| COMMODITY (OTHER) | PESCO | \$703,915.52 | 1,860,000 | \$703,915.52 | 1,860,000 | 0716-376281 | | \$0.00 | 0 |
| COMMODITY (OTHER) | BP | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | PGS | \$4,308.41 | 5,227 | \$4,308.41 | 5,227 | 16733305-0816 | | \$0.00 | 0 |
| COMMODITY (OTHER) | PGS | \$444.48 | 539 | \$588.31 | 757 | 18846584-0816 | | \$143.83 | 218 |
| COMMODITY (OTHER) | MARLIN | \$0.00 | 0 | \$0.00 | 0 | 27714 | | \$0.00 | 0 |
| COMMODITY (OTHER) | MARLIN | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$630,404.30 | 1,353,540 | \$630,548.13 | 1,359,550 | | | \$143.83 | 6,010 |
| DEMAND | FGT | 31,182.08 | 565,100 | \$31,182.08 | 565,100 | 000361212 | | \$0.00 | 0 |
| DEMAND | FGT | 6,263.72 | 96,100 | \$6,263.72 | 96,100 | 000361086 | | \$0.00 | 0 |
| DEMAND | FGT | 2,394.81 | 43,400 | \$2,394.81 | 43,400 | 000361070 | | \$0.00 | 0 |
| DEMAND | FGT | 2,828.81 | 43,400 | \$2,828.81 | 43,400 | 000361076 | | \$0.00 | 0 |
| DEMAND | FGT | 6,706.26 | 0 | \$6,706.26 | 0 | 000361229 | | \$0.00 | 0 |
| DEMAND | FCG | 2,503.86 | 7,269 | \$2,503.86 | 7,269 | 201609-176678 | | \$0.00 | 0 |
| DEMAND | FCG | 50,157.11 | 398,052 | \$50,157.11 | 398,052 | 201609-176679 | | \$0.00 | 0 |
| DEMAND | MARLIN | 15,950.00 | 0 | \$15,950.00 | 0 | 27732 | | \$0.00 | 0 |
| DEMAND | MARLIN | 0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| DEMAND | PPC | 214,603.86 | 76,440 | \$214,603.86 | 1,431,830 | 375223-0816 | | \$0.00 | 1,355,390 |
| DEMAND | PPC | 0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| DEMAND | PPC | 120,274.59 | 0 | \$120,274.60 | 0 | 428663-0816 | | \$0.01 | 0 |
| DEMAND | PGS | 968.32 | 5,227 | \$968.32 | 5,227 | 16733305-0816 | | \$0.00 | 0 |
| DEMAND | PGS | 234.42 | 539 | \$268.52 | 757 | 18846584-0816 | | \$34.10 | 218 |
| DEMAND | PGS | 220.82 | 0 | \$265.53 | 0 | 21568100-0816 | | \$44.71 | 0 |
| DEMAND TOTAL | | 454,288.66 | 1,235,527 | 454,367.48 | 2,591,135 | | | 78.82 | 1,355,608 |
| OTHER | FPUC | \$104.82 | 0 | \$104.82 | 0 | | | \$0.00 | 0 |
| OTHER | CARDINAL TECH | \$2,500.00 | 0 | \$2,500.00 | 0 | 1102 | | \$0.00 | 0 |
| OTHER | CARDINAL TECH | \$2,500.00 | 0 | \$2,500.00 | 0 | 1103 | | \$0.00 | 0 |
| OTHER | GUNSTER | \$1,725.00 | 0 | \$1,725.00 | 0 | 527045 | | \$0.00 | 0 |
| OTHER | GUNSTER | \$1,155.18 | 0 | \$1,155.18 | 0 | 524960 | | \$0.00 | 0 |
| OTHER | GUNSTER | \$0.00 | 0 | \$425.00 | 0 | 528919 | | \$425.00 | 0 |
| OTHER TOTAL | | \$7,985.00 | 0 | \$8,410.00 | 0 | | | \$425.00 | 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
August 2016 GAS SUPPLY COSTS

| DESCRIPTION | SUPPLIER | August 2016 ACCRUAL | | August 2016 ACTUAL | | | | August 2016 TRUE-UP | |
|-----------------------------------|----------------|---------------------|---------------|--------------------|---------------|---------------|----------|---------------------|--------------|
| | | \$ | THERMS | \$ | THERMS | INVOICE # | PAGE NO. | \$ | THERMS |
| COMMODITY (PIPELINE) | FGT | \$20.05 | 13,020 | \$19.10 | 12,400 | 000361213 | | (\$0.95) | (620) |
| COMMODITY (PIPELINE) | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (PIPELINE) TOTAL | | \$20.05 | 13,020 | \$19.10 | 12,400 | | | (\$0.95) | (620) |
| NO NOTICE | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| NO NOTICE TOTAL | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| ALERT DAY | FGT | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| SWING SERVICE TOTAL | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | FGT (FT MEADE) | (\$1,963.67) | (7,070) | (\$1,963.67) | (7,070) | 409878-0816 | | \$0.00 | 0 |
| COMMODITY (OTHER) | FGT (Interest) | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | CONOCO | \$3,498.47 | 12,480 | \$3,498.47 | 12,480 | 72218 | | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$1,534.80 | 5,410 | \$1,534.80 | 5,410 | | | \$0.00 | 0 |
| DEMAND | FGT | \$2,516.21 | 45,600 | \$2,516.21 | 45,600 | 000361212 | | \$0.00 | 0 |
| DEMAND | MARLIN | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| DEMAND | PPC | \$723.38 | 0 | \$723.38 | 0 | 375223-0816 | | \$0.00 | 0 |
| DEMAND | PPC | \$405.42 | 0 | \$405.42 | 0 | 428663-0816 | | \$0.00 | 0 |
| DEMAND | TECO | \$0.74 | 0 | \$0.96 | 0 | 21568100-0816 | | \$0.22 | 0 |
| DEMAND | FCG | \$8.44 | 0 | \$8.44 | 0 | 201609-176678 | | \$0.00 | 0 |
| DEMAND | FCG | \$169.07 | 0 | \$169.07 | 0 | 201609-176679 | | \$0.00 | 0 |
| DEMAND TOTAL | | \$3,823.26 | 45,600 | \$3,823.48 | 45,600 | | | \$0.22 | 0 |
| OTHER | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| OTHER TOTAL | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| LESS END-USE CONTRACT | | | | | | | | | |
| COMMODITY (OTHER) | | 0 | \$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
 September 2016 GAS SUPPLY COSTS
 Revised 10-19-2016

| DESCRIPTION | SUPPLIER | September 2016 ACCRUAL | |
|-----------------------------------|------------------|------------------------|------------------|
| | | \$ | THERMS |
| COMMODITY (PIPELINE) | FGT | \$206.98 | 134,400 |
| COMMODITY (PIPELINE) | FGT | \$138.60 | 90,000 |
| COMMODITY (PIPELINE) | FGT | \$60.06 | 39,000 |
| COMMODITY (PIPELINE) | FGT | \$60.06 | 39,000 |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | (\$262.52) | (170,470) |
| COMMODITY (PIPELINE) | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 |
| COMMODITY (PIPELINE) TOTAL | | \$203.18 | 131,930 |
| <hr/> | | | |
| NO NOTICE | FGT | \$1,577.40 | 330,000 |
| NO NOTICE TOTAL | | \$1,577.40 | 330,000 |
| <hr/> | | | |
| ALERT DAY | FGT | \$0.00 | 0 |
| ALERT DAY | INDIANTOWN | \$0.00 | 0 |
| ALERT DAY | | \$0.00 | 0 |
| ALERT DAY TOTAL | | \$0.00 | 0 |
| <hr/> | | | |
| COMMODITY (OTHER) | FGT | (\$119,347.86) | (529,857) |
| COMMODITY (OTHER) | FGT (INDIANTOWN) | \$1,894.39 | 0 |
| COMMODITY (OTHER) | FCG | (\$7,683.46) | 0 |
| COMMODITY (OTHER) | FGT | \$0.00 | 0 |
| COMMODITY (OTHER) | FGT | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) | CONOCO | \$91,522.20 | 303,270 |
| COMMODITY (OTHER) | PESCO | \$834,192.30 | 2,100,000 |
| COMMODITY (OTHER) | BP | \$0.00 | 0 |
| COMMODITY (OTHER) | PGS | \$4,319.68 | 5,558 |
| COMMODITY (OTHER) | PGS | \$588.31 | 757 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) | MARLIN | \$0.00 | 0 |
| COMMODITY (OTHER) | MARLIN | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$805,485.56 | 1,879,728 |
| <hr/> | | | |
| DEMAND | FGT | 21,248.78 | 385,080 |
| DEMAND | FGT | 5,866.20 | 90,000 |
| DEMAND | FGT | 2,152.02 | 39,000 |
| DEMAND | FGT | 2,542.02 | 39,000 |
| DEMAND | FGT | 6,489.93 | 0 |
| DEMAND | | 0.00 | 0 |
| DEMAND | | 0.00 | 0 |
| DEMAND | | 0.00 | 0 |
| DEMAND | FCG | 4,327.04 | 24,086 |
| DEMAND | FCG | 69,726.53 | 573,129 |
| DEMAND | MARLIN | 15,950.00 | 0 |
| DEMAND | MARLIN | 0.00 | 0 |
| DEMAND | PPC | 216,073.73 | 76,440 |
| DEMAND | PPC | 0.00 | 0 |
| DEMAND | PPC | 121,098.39 | 0 |
| DEMAND | PGS | 1,020.27 | 5,558 |
| DEMAND | PGS | 268.52 | 757 |
| DEMAND | PGS | 222.33 | 0 |
| DEMAND TOTAL | | 466,985.76 | 1,233,050 |
| <hr/> | | | |
| OTHER | FPUC | \$125.12 | 0 |
| OTHER | CARDINAL TECH | \$2,500.00 | 0 |
| OTHER | CARDINAL TECH | \$2,500.00 | 0 |
| OTHER | GUNSTER | \$0.00 | 0 |
| OTHER | GUNSTER | \$0.00 | 0 |
| OTHER | PIERPONT | \$0.00 | 0 |
| OTHER | | \$0.00 | 0 |
| OTHER | | \$0.00 | 0 |
| OTHER | | \$0.00 | 0 |
| OTHER TOTAL | | \$5,125.12 | 0 |
| <hr/> | | | |
| LESS END-USE CONTRACT | | | |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$0.00 | 0 |

FLORIDA PUBLIC UTILITIES COMPANY
September 2016 GAS SUPPLY COSTS

| DESCRIPTION | SUPPLIER | September 2016 ACCRUAL | |
|-----------------------------------|----------------|------------------------|----------------|
| | | \$ | THERMS |
| COMMODITY (PIPELINE) | FGT | \$20.79 | 13,500 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 |
| COMMODITY (PIPELINE) TOTAL | | \$20.79 | 13,500 |
| NO NOTICE | | \$0.00 | 0 |
| NO NOTICE TOTAL | | \$0.00 | 0 |
| ALERT DAY | FGT | \$0.00 | 0 |
| SWING SERVICE TOTAL | | \$0.00 | 0 |
| COMMODITY (OTHER) | FGT (FT MEADE) | (\$2,202.75) | (7,440) |
| COMMODITY (OTHER) | FGT (Interest) | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) | CONOCO | \$3,871.80 | 12,940 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$1,669.05 | 5,500 |
| DEMAND | FGT | \$10,981.92 | 199,020 |
| DEMAND | | \$0.00 | 0 |
| DEMAND | MARLIN | \$0.00 | 0 |
| DEMAND | PPC | \$551.97 | 0 |
| DEMAND | PPC | \$309.35 | 0 |
| DEMAND | TECO | \$0.57 | 0 |
| DEMAND | FCG | \$14.59 | 0 |
| DEMAND | FCG | \$235.03 | 0 |
| | | \$0.00 | 0 |
| DEMAND TOTAL | | \$12,093.43 | 199,020 |
| OTHER | | \$0.00 | 0 |
| OTHER TOTAL | | \$0.00 | 0 |
| LESS END-USE CONTRACT | | | |
| COMMODITY (OTHER) | 0 | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$0.00 | 0 |

FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016

| | | | CURRENT MONTH: SEPTEMBER | | | | YEAR-TO-DATE | | | |
|------------------------------------|--|--|--------------------------|-------------------|-------------------|-------|------------------|-------------------|-------------------|--------|
| | | | ACTUAL | ESTIMATE (1) | 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 | 807,298 | \$ 4,522,789 | \$ 3,715,491 | 82.2 | 6,095,814 | \$ 79,791,126 | \$ 73,695,312 | 92.4 |
| 2 | TRANSPORTATION COST | Sch. A-1 Lines 1, 2, 3, 5, 6 | 486,510 | \$ 529,454 | \$ 42,944 | 8.1 | 6,045,559 | \$ 7,266,325 | \$ 1,220,766 | 16.8 |
| 3 | TOTAL COST | | 1,293,808 | \$ 5,052,243 | \$ 3,758,435 | 74.4 | 12,141,373 | \$ 87,057,451 | \$ 74,916,078 | 86.1 |
| 4 | FUEL REVENUES (NET OF REVENUE TAX) | | 1,183,799 | \$ 5,051,143 | \$ 3,867,344 | 76.6 | 12,369,309 | \$ 87,046,351 | \$ 74,677,042 | 85.8 |
| 5 | TRUE-UP - (COLLECTED) OR REFUNDED * | | 134,442 | \$ 134,442 | \$ - | 0.0 | 1,209,973 | \$ 1,209,973 | \$ - | 0.0 |
| 6 | FUEL REVENUE APPLICABLE TO PERIOD | Add Lines 4 + 5 | 1,318,241 | \$ 5,185,585 | \$ 3,867,344 | 74.6 | 13,579,282 | \$ 88,256,324 | \$ 74,677,042 | 84.6 |
| 7 | TRUE-UP - OVER(UNDER) - THIS PERIOD | Line 6 - Line 3 | 24,433 | \$ 133,342 | \$ 108,909 | 81.7 | 1,437,909 | \$ 1,198,873 | \$ (239,036) | (19.9) |
| 8 | INTEREST PROVISION -THIS PERIOD | Line 21 | (25) | \$ 206 | \$ 231 | 112.1 | (195) | \$ 1,658 | \$ 1,853 | 111.8 |
| 9 | BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under) | | (19,753) | \$ 606,532 | \$ 626,285 | 103.3 | (357,528) | \$ 615,080 | \$ 972,608 | 158.1 |
| 10 | TRUE-UP COLLECTED OR (REFUNDED) | Reverse of Line 5 | (134,442) | \$ (134,442) | \$ - | 0.0 | (1,209,973) | \$ (1,209,973) | \$ - | 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 | (129,787) | \$ 605,638 | \$ 735,425 | 121.4 | (129,787) | \$ 605,638 | \$ 735,425 | 121.4 |
| MEMO: Unbilled Over-recovery | | | 503,734 | | | | | | | |
| Over/(under)-recovery Book Balance | | | 373,947 | | | | | | | |
| INTEREST PROVISION | | | | | | | | | | |
| 12 | BEGINNING TRUE-UP AND INTEREST | Line 9 | \$ (19,753) | \$ 606,532 | \$ 626,285 | 103.3 | | | | |
| 13 | ENDING TRUE-UP BEFORE INTEREST | Add Lines 12 + 7 + 5 | \$ (129,762) | \$ 605,432 | \$ 735,194 | 121.4 | | | | |
| 14 | TOTAL (12+13) | Add Lines 12 + 13 | \$ (149,515) | \$ 1,211,964 | \$ 1,361,479 | 112.3 | | | | |
| 15 | AVERAGE | 50% of Line 14 | \$ (74,758) | \$ 605,982 | \$ 680,740 | 112.3 | | | | |
| 16 | INTEREST RATE - FIRST DAY OF MONTH | | 0.00430 | 0.00430 | - | 0.0 | | | | |
| 17 | INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH | | 0.00390 | 0.00390 | - | 0.0 | | | | |
| 18 | TOTAL | Add Lines 16 + 17 | 0.00820 | 0.00820 | - | 0.0 | | | | |
| 19 | AVERAGE | 50% of Line 18 | 0.00410 | 0.00410 | - | 0.0 | | | | |
| 20 | MONTHLY AVERAGE | Line 19 / 12 mos. | 0.00034 | 0.00034 | - | 0.0 | | | | |
| 21 | INTEREST PROVISION | Line 15 x Line 20 | \$ (25) | \$ 206 | \$ 231 | 112.1 | | | | |

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.
 (1) 2016 Projections have been revised to be consistent with the August 19th filing

COMPANY:
**FLORIDA PUBLIC
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES
 SYSTEM SUPPLY AND END USE**
 FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016

SCHEDULE A-3

PRESENT MONTH: **SEPTEMBER**

| 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/GRI/FUEL | TOTAL CENTS PER THERM |
|--------------|-----------|------------------|---------------|----------|---------------------|---------------|-----------------------|-----------------|----------|-------------|----------------------------|-----------------------|
| | | | | | | | | THIRD PARTY | PIPELINE | | | |
| 1 | Jan | CONOCO | SYS SUPPLY | N/A | 4,494,940 | | 4,494,940 | \$ 1,115,993 | N/A | N/A | INCL IN COST | 24.827767 |
| 2 | Jan | FCG | SYS SUPPLY | N/A | 0 | | 0 | \$ (10,333) | N/A | N/A | INCL IN COST | N/A |
| 3 | Jan | FGT | SYS SUPPLY | N/A | 1,396,690 | | 1,396,690 | \$ (165,451) | N/A | N/A | INCL IN COST | -11.845906 |
| 4 | Jan | FGT (INDIANTOWN) | SYS SUPPLY | N/A | 0 | | 0 | \$ (16,049) | N/A | N/A | INCL IN COST | N/A |
| 5 | Jan | PPC | SYS SUPPLY | N/A | 0 | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 6 | Jan | PEOPLES GAS | SYS SUPPLY | N/A | 44,730 | | 44,730 | \$ 47,031 | N/A | N/A | INCL IN COST | 105.143595 |
| 7 | Feb | CONOCO | SYS SUPPLY | N/A | 3,768,310 | | 3,768,310 | \$ 867,771 | N/A | N/A | INCL IN COST | 23.028113 |
| 8 | Feb | FGT (FT. MEADE) | SYS SUPPLY | N/A | (13,300) | | (13,300) | \$ (2,492) | N/A | N/A | INCL IN COST | 18.735564 |
| 9 | Feb | FCG | SYS SUPPLY | N/A | 0 | | 0 | \$ 12,521 | N/A | N/A | INCL IN COST | N/A |
| 10 | Feb | PEOPLES GAS | SYS SUPPLY | N/A | 55,193 | | 55,193 | \$ 58,149 | N/A | N/A | INCL IN COST | 105.355353 |
| 11 | Feb | FGT | SYS SUPPLY | N/A | 2,020,297 | | 2,020,297 | \$ (161,092) | N/A | N/A | INCL IN COST | -7.973671 |
| 12 | Feb | FGT (INDIANTOWN) | SYS SUPPLY | N/A | 0 | | 0 | \$ (9,086) | N/A | N/A | INCL IN COST | N/A |
| 13 | Mar | CONOCO | SYS SUPPLY | N/A | 3,889,630 | | 3,889,630 | \$ 700,721 | N/A | N/A | INCL IN COST | 18.015110 |
| 14 | Mar | FGT (FT. MEADE) | SYS SUPPLY | N/A | (12,250) | | (12,250) | \$ (2,065) | N/A | N/A | INCL IN COST | 16.860571 |
| 15 | Mar | FCG | SYS SUPPLY | N/A | 0 | | 0 | \$ 7,438 | N/A | N/A | INCL IN COST | N/A |
| 16 | Mar | PEOPLES GAS | SYS SUPPLY | N/A | 25,375 | | 25,375 | \$ 25,909 | N/A | N/A | INCL IN COST | 102.103448 |
| 17 | Mar | FGT | SYS SUPPLY | N/A | 1,200,515 | | 1,200,515 | \$ (70,748) | N/A | N/A | INCL IN COST | -5.893130 |
| 18 | Mar | FGT (INDIANTOWN) | SYS SUPPLY | N/A | 0 | | 0 | \$ (5,942) | N/A | N/A | INCL IN COST | N/A |
| 19 | Apr | CONOCO | SYS SUPPLY | N/A | 2,813,860 | | 2,813,860 | \$ 566,895 | N/A | N/A | INCL IN COST | 20.146536 |
| 20 | Apr | FGT | SYS SUPPLY | N/A | (2,515,058) | | (2,515,058) | \$ (107,171) | N/A | N/A | INCL IN COST | 4.261178 |
| 21 | Apr | FGT (INDIANTOWN) | SYS SUPPLY | N/A | 0 | | 0 | \$ (11,880) | N/A | N/A | INCL IN COST | N/A |
| 22 | Apr | FGT (FT. MEADE) | SYS SUPPLY | N/A | (6,780) | | (6,780) | \$ (1,309) | N/A | N/A | INCL IN COST | 19.301770 |
| 23 | Apr | FCG | SYS SUPPLY | N/A | 0 | | 0 | \$ 44,371 | N/A | N/A | INCL IN COST | N/A |
| 24 | Apr | PEOPLES GAS | SYS SUPPLY | N/A | 12,015 | | 12,015 | \$ 12,753 | N/A | N/A | INCL IN COST | 106.141323 |
| 25 | May | FGT | SYS SUPPLY | N/A | (564,134) | | (564,134) | \$ (312,649) | N/A | N/A | INCL IN COST | 55.421040 |
| 26 | May | FGT (INDIANTOWN) | SYS SUPPLY | N/A | 0 | | 0 | \$ 37,678 | N/A | N/A | INCL IN COST | N/A |
| 27 | May | CONOCO | SYS SUPPLY | N/A | 1,099,050 | | 1,099,050 | \$ 203,346 | N/A | N/A | INCL IN COST | 18.501951 |
| 28 | May | FGT (FT. MEADE) | SYS SUPPLY | N/A | (140,380) | | (140,380) | \$ (1,276) | N/A | N/A | INCL IN COST | 0.908876 |
| 29 | May | FCG | SYS SUPPLY | N/A | 0 | | 0 | \$ 24,230 | N/A | N/A | INCL IN COST | N/A |
| 30 | May | PEOPLES GAS | SYS SUPPLY | N/A | 10,044 | | 10,044 | \$ 10,631 | N/A | N/A | INCL IN COST | 105.843389 |
| 31 | May | PESCO | SYS SUPPLY | N/A | 1,627,500 | | 1,627,500 | \$ 433,298 | N/A | N/A | INCL IN COST | 26.623528 |
| 32 | May | MARLIN | SYS SUPPLY | N/A | 1,130 | | 1,130 | \$ 3,699 | N/A | N/A | INCL IN COST | 327.345133 |
| 55 | Jun | FGT | SYS SUPPLY | N/A | (3,255,656) | | (3,255,656) | \$ 160,155 | N/A | N/A | INCL IN COST | -4.919294 |
| 56 | Jun | FGT (INDIANTOWN) | SYS SUPPLY | N/A | 0 | | 0 | \$ 63,240 | N/A | N/A | INCL IN COST | N/A |
| 57 | Jun | CONOCO | SYS SUPPLY | N/A | 537,850 | | 537,850 | \$ 130,712 | N/A | N/A | INCL IN COST | 24.302649 |
| 58 | Jun | FGT (FT. MEADE) | SYS SUPPLY | N/A | 125,540 | | 125,540 | \$ (2,085) | N/A | N/A | INCL IN COST | -1.660674 |
| 59 | Jun | FCG | SYS SUPPLY | N/A | 0 | | 0 | \$ 24,230 | N/A | N/A | INCL IN COST | N/A |
| 60 | Jun | PEOPLES GAS | SYS SUPPLY | N/A | 6,576 | | 6,576 | \$ (19,228) | N/A | N/A | INCL IN COST | -292.395985 |
| 61 | Jun | PESCO | SYS SUPPLY | N/A | 1,627,500 | | 1,627,500 | \$ 433,298 | N/A | N/A | INCL IN COST | 26.623528 |
| 62 | Jun | MARLIN | SYS SUPPLY | N/A | 1,130 | | 1,130 | \$ - | N/A | N/A | INCL IN COST | 0.000000 |
| 63 | Jul | FGT | SYS SUPPLY | N/A | 2,475,012 | | 2,475,012 | \$ (129,518.04) | N/A | N/A | INCL IN COST | -5.233027 |
| 64 | Jul | FGT (INDIANTOWN) | SYS SUPPLY | N/A | 0 | | 0 | \$ (69,680.24) | N/A | N/A | INCL IN COST | N/A |
| 65 | Jul | CONOCO | SYS SUPPLY | N/A | 282,470 | | 282,470 | \$ 103,277.71 | N/A | N/A | INCL IN COST | 36.562364 |
| 66 | Jul | FGT (FT. MEADE) | SYS SUPPLY | N/A | (8,470) | | (8,470) | \$ (2,308.28) | N/A | N/A | INCL IN COST | 27.252420 |
| 67 | Jul | FCG | SYS SUPPLY | N/A | 0 | | 0 | \$ (32,358.32) | N/A | N/A | INCL IN COST | N/A |
| 68 | Jul | PEOPLES GAS | SYS SUPPLY | N/A | 5,888 | | 5,888 | \$ 5,112.19 | N/A | N/A | INCL IN COST | 86.823879 |
| 69 | Jul | PESCO | SYS SUPPLY | N/A | 1,617,670 | | 1,617,670 | \$ 768,829.78 | N/A | N/A | INCL IN COST | 47.526985 |
| 70 | Jul | MARLIN | SYS SUPPLY | N/A | 0 | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 71 | Aug | PESCO | SYS SUPPLY | N/A | 1,860,000 | | 1,860,000 | \$ 729,753.54 | N/A | N/A | INCL IN COST | 39.234061 |
| 72 | Aug | CONOCO | SYS SUPPLY | N/A | 285,160 | | 285,160 | \$ 80,748 | N/A | N/A | INCL IN COST | 28.316854 |
| 73 | Aug | FGT | SYS SUPPLY | N/A | (6,431,568) | | (6,431,568) | \$ (243,609) | N/A | N/A | INCL IN COST | 3.787706 |
| 74 | Aug | FGT (INDIANTOWN) | SYS SUPPLY | N/A | 0 | | 0 | \$ 4,173 | N/A | N/A | INCL IN COST | N/A |
| 75 | Aug | FGT (FT. MEADE) | SYS SUPPLY | N/A | (6,290) | | (6,290) | \$ (1,970) | N/A | N/A | INCL IN COST | 31.313514 |
| 76 | Aug | FCG | SYS SUPPLY | N/A | 0 | | 0 | \$ (13,532) | N/A | N/A | INCL IN COST | N/A |
| 77 | Aug | PEOPLES GAS | SYS SUPPLY | N/A | 6,353 | | 6,353 | \$ 4,384 | N/A | N/A | INCL IN COST | 69.005667 |
| 78 | Aug | MARLIN | SYS SUPPLY | N/A | 0 | | 0 | | N/A | N/A | INCL IN COST | N/A |
| 79 | Sep | PESCO | SYS SUPPLY | N/A | 2,100,000 | | 2,100,000 | \$ 834,192 | N/A | N/A | INCL IN COST | 39.723443 |
| 80 | Sep | CONOCO | SYS SUPPLY | N/A | 316,210 | | 316,210 | \$ 95,394 | N/A | N/A | INCL IN COST | 30.167926 |
| 81 | Sep | FGT | SYS SUPPLY | N/A | (531,505) | | (531,505) | \$ (119,348) | N/A | N/A | INCL IN COST | 22.454701 |
| 82 | Sep | FGT (INDIANTOWN) | SYS SUPPLY | N/A | 0 | | 0 | \$ 1,894 | N/A | N/A | INCL IN COST | N/A |
| 83 | Sep | FGT (FT. MEADE) | SYS SUPPLY | N/A | 0 | | 0 | \$ (2,203) | N/A | N/A | INCL IN COST | N/A |
| 84 | Sep | FCG | SYS SUPPLY | N/A | 0 | | 0 | \$ (7,683) | N/A | N/A | INCL IN COST | N/A |
| 85 | Sep | PEOPLES GAS | SYS SUPPLY | N/A | 6,533 | | 6,533 | \$ 5,052 | N/A | N/A | INCL IN COST | 77.327721 |
| 112 | | | | | | | | | | | | |
| TOTAL | | | | | 20,227,780 | | 20,227,780 | \$ 6,095,814 | | | | 30.136 |

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

FOR THE PERIOD: JAN 2016 THROUGH DEC 2016

MONTH: Sep-16

| PRODUCER/ SUPPLIER | RECEIPT POINT | GROSS AMOUNT MMBtu/d | NET AMOUNT MMBtu/d | MONTHLY GROSS MMBtu | MONTHLY NET MMBtu | WELLHEAD PRICE | CITYGATE PRICE |
|-------------------------|------------------|----------------------------|--------------------------|---------------------------|-------------------------|-------------------|-------------------|
| CONOCO | 179851 | 470 | 450 | 14,100 | 13,500 | 2.8680 | \$2.9955 |
| CONOCO | 32606 | 630 | 604 | 18,900 | 18,120 | 2.8680 | \$2.9915 |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
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| CONOCO | | 0 | 0 | | | | |
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| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
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| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
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| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| CONOCO | | 0 | 0 | | | | |
| | | 1,100 | 1,054 | 33,000 | 31,620 | | |
| WEIGHTED AVERAGE | | | | | | \$2.8680 | |

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.

\\SHAREPOINT1\p_Drive\Departments & Divisions\Gas Supply\GASCOST\FPSC Firm Transportation Report - September 2016.xlsx\FPUC

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
Purchased Gas Adjustment (PGA) - Summary
FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016
Monthly Actual Data
SCHEDULE A-5

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|--------------------------------------|------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------------|----------|----------|
| PGA COST | | | | | | | | | | | | |
| 1 | Commodity costs | 971,192 | 765,771 | 655,312 | 503,660 | 398,957 | 790,321 | 643,355 | 559,948 | 807,298 | 0 | 0 |
| 2 | Transportation costs | 904,754 | 912,725 | 948,590 | 797,419 | 543,808 | 516,240 | 474,191 | 461,323 | 486,511 | 0 | 0 |
| 3 | Hedging costs | | | | | | | | | | | |
| 4 | (financial settlement) | | | | | | | | | | | |
| 5 | Adjustments* | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | |
| 12 | Total | 1,875,946 | 1,678,496 | 1,603,903 | 1,301,079 | 942,765 | 1,306,561 | 1,117,545 | 1,021,271 | 1,293,810 | 0 | 0 |
| PGA THERM SALES | | | | | | | | | | | | |
| 13 | Residential | 1,727,858 | 1,798,972 | 1,509,572 | 1,185,104 | 911,713 | 777,859 | 689,149 | 608,873 | 675,612 | 0 | 0 |
| 14 | Commercial | 992,108 | 1,012,320 | 925,368 | 817,802 | 700,697 | 666,214 | 578,265 | 553,194 | 603,619 | 0 | 0 |
| 18 | | | | | | | | | | | | |
| PGA RATES (FLEX-DOWN FACTORS) | | | | | | | | | | | | |
| 19 | Residential | \$ 0.49000 | \$ 0.49000 | \$ 0.49000 | \$ 0.55000 | \$ 0.59000 | \$ 0.59000 | \$ 0.59000 | \$ 0.62000 | \$ 0.71000 | \$ - | \$ - |
| 20 | Commercial | \$ 0.49000 | \$ 0.49000 | \$ 0.49000 | \$ 0.55000 | \$ 0.59000 | \$ 0.59000 | \$ 0.59000 | \$ 0.62000 | \$ 0.71000 | \$ - | \$ - |
| PGA REVENUES | | | | | | | | | | | | |
| 24 | Residential | 845,696 | 880,454 | 737,177 | 650,060 | 531,795 | 456,259 | 403,785 | 375,503 | 476,154 | 0 | 0 |
| 25 | Commercial | 486,172 | 495,575 | 450,209 | 445,492 | 410,055 | 390,195 | 344,298 | 346,721 | 431,503 | 0 | 0 |
| 29 | | | | | | | | | | | | |
| 45 | | | | | | | | | | | | |
| NUMBER OF PGA CUSTOMERS | | | | | | | | | | | | |
| 46 | Residential | 52,266 | 52,318 | 52,526 | 52,598 | 52,569 | 52,680 | 52,560 | 52,647 | 52,717 | 0 | 0 |
| 47 | Commercial | 3,358 | 3,366 | 3,377 | 3,389 | 3,377 | 3,362 | 3,362 | 3,338 | 3,331 | 0 | 0 |

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

| COMPANY: FLORIDA PUBLIC UTILITIES COMPANY | | CONVERSION FACTOR CALCULATION | | | | | | | | | | | | SCHEDULE A-6 |
|---|--------|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------|
| FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016 | | | | | | | | | | | | | | |
| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | | |
| SOUTH FLORIDA | | | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0253 | 1.0249 | 1.0275 | 1.0277 | 1.0288 | 1.0239 | 1.0256 | 1.0236 | 1.0241 | 1.0289 | 1.0305 | | | |
| 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 | 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 | 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 | 1.0135 | |
| 3 BILLING FACTOR | | | | | | | | | | | | | | |
| BTU CONTENT x PRESSURE CORRECTION FACTOR | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | |
| CENTRAL FLORIDA | | | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0217 | 1.0230 | 1.0253 | 1.0259 | 1.0264 | 1.0243 | 1.0236 | 1.0203 | 1.0213 | 1.0270 | 1.0268 | | | |
| 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 | 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 | 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 | 1.0172 | |
| 3 BILLING FACTOR | | | | | | | | | | | | | | |
| BTU CONTENT x PRESSURE CORRECTION FACTOR | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | |
| NORTHEAST FLORIDA | | | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0445 | 1.0490 | 1.0529 | 1.0429 | 1.0452 | 1.0458 | 1.0481 | 1.0587 | 1.0469 | 1.0459 | 1.0490 | | | |
| 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 | 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 | 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 | 1.0170 | |
| 3 BILLING FACTOR | | | | | | | | | | | | | | |
| BTU CONTENT x PRESSURE CORRECTION FACTOR | 1.06 | 1.07 | 1.07 | 1.06 | 1.06 | 1.06 | 1.07 | 1.08 | 1.06 | 1.06 | 1.07 | | | |
| OKEECHOBEE | | | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0157 | 1.0204 | 1.0158 | 1.0265 | 1.0263 | 1.0232 | 0.8594 | 1.1368 | 1.0204 | 1.0240 | 1.0233 | | | |
| 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 | 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 | 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 | 1.0172 | |
| 3 BILLING FACTOR | | | | | | | | | | | | | | |
| BTU CONTENT x PRESSURE CORRECTION FACTOR | 1.03 | 1.04 | 1.03 | 1.04 | 1.04 | 1.04 | 0.87 | 1.16 | 1.04 | 1.04 | 1.04 | | | |
| BREWSTER | | | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0220 | 1.0240 | 1.0246 | 1.0239 | 1.0258 | 1.0236 | 1.0201 | 1.0180 | 1.0184 | 1.0210 | 1.0234 | | | |
| 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 | 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 | 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 | 1.0170 | |
| 3 BILLING FACTOR | | | | | | | | | | | | | | |
| BTU CONTENT x PRESSURE CORRECTION FACTOR | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | |
| FORT MEADE | | | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0185 | 1.0208 | 1.0240 | 1.0218 | 1.0246 | 1.0229 | 1.0182 | 1.0220 | 1.0172 | 1.0309 | 1.0233 | | | |
| 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 | 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 | 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 | 1.0170 | |
| 3 BILLING FACTOR | | | | | | | | | | | | | | |
| BTU CONTENT x PRESSURE CORRECTION FACTOR | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 | 1.03 | 1.05 | 1.04 | | | |

FLORIDA PUBLIC UTILITIES COMPANY
June 2016 GAS SUPPLY COSTS

Revised 09/23/2016

| DESCRIPTION | SUPPLIER | ACCRUAL | | June 2016 ACTUAL | | | June 2016 TRUE-UP | | |
|-----------------------------------|------------------|---------------------|------------------|---------------------|------------------|----------------|-------------------|----------------------|------------------|
| | | \$ | THERMS | \$ | THERMS | INVOICE # | PAGE NO. | \$ | THERMS |
| COMMODITY (PIPELINE) | FGT | \$461.08 | 299,400 | \$462.00 | 300,000 | 000360293 | | \$0.92 | 600 |
| COMMODITY (PIPELINE) | FGT | \$138.58 | 89,990 | \$138.59 | 89,990 | 000360159 | | \$0.01 | 0 |
| COMMODITY (PIPELINE) | FGT | \$71.61 | 46,500 | \$71.61 | 46,500 | 000360143 | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$71.61 | 46,500 | \$71.61 | 46,500 | 000360149 | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$266.20 | 172,860 | \$0.00 | 274 | 000360274 | | (\$266.20) | (172,586) |
| COMMODITY (PIPELINE) | FGT | (\$278.65) | (180,940) | (\$278.65) | (180,940) | 000360359 | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (PIPELINE) TOTAL | | \$730.43 | 474,310 | \$465.16 | 302,324 | | | (\$265.27) | (171,986) |
| NO NOTICE | FGT | \$1,606.08 | 336,000 | \$1,606.08 | 336,000 | 000360292 | | \$0.00 | 0 |
| NO NOTICE TOTAL | | \$1,606.08 | 336,000 | \$1,606.08 | 336,000 | | | \$0.00 | 0 |
| ALERT DAY | FGT | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| ALERT DAY | INDIANTOWN | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| ALERT DAY TOTAL | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | FGT | (\$143,784.91) | (901,450) | (\$115,984.87) | 478,762 | FGT CICO Rpt | | \$27,800.04 | 1,380,212 |
| COMMODITY (OTHER) | FGT (INDIANTOWN) | \$63,238.61 | 0 | \$4,740.27 | 0 | 374557-0516 | | (\$58,498.34) | 0 |
| COMMODITY (OTHER) | FCG | \$24,229.66 | 0 | (\$6,008.01) | 0 | 2016006-171664 | | (\$30,237.67) | 0 |
| COMMODITY (OTHER) | FGT | \$0.00 | 0 | \$74.26 | 0 | | | \$74.26 | 0 |
| COMMODITY (OTHER) | FGT | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | CONOCO | \$128,041.50 | 660,210 | \$144,095.37 | 660,210 | 66849 | | \$16,053.87 | 0 |
| COMMODITY (OTHER) | PESCO | \$433,297.92 | 1,627,500 | \$436,377.79 | 1,278,260 | 0616-376281 | | \$3,079.87 | (349,240) |
| COMMODITY (OTHER) | BP | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | PGS | \$4,877.68 | 5,778 | \$4,877.68 | 5,778 | 16733305-0616 | | \$0.00 | 0 |
| COMMODITY (OTHER) | PGS | \$913.13 | 1,082 | \$573.82 | 696 | 18846584-0616 | | (\$339.31) | (386) |
| COMMODITY (OTHER) | MARLIN | \$0.00 | 0 | \$0.00 | 0 | 27714 | | \$0.00 | 0 |
| COMMODITY (OTHER) | MARLIN | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$510,813.59 | 1,393,120 | \$468,746.31 | 2,423,706 | | | (\$42,067.28) | 1,030,586 |
| DEMAND | FGT | 32,924.85 | 596,680 | \$32,924.85 | 596,680 | 000360292 | | \$0.00 | 0 |
| DEMAND | FGT | 5,866.24 | 90,000 | \$5,866.24 | 90,000 | 000360158 | | \$0.00 | 0 |
| DEMAND | FGT | 2,565.87 | 46,500 | \$2,565.87 | 46,500 | 000360142 | | \$0.00 | 0 |
| DEMAND | FGT | 3,030.87 | 46,500 | \$3,030.87 | 46,500 | 000360148 | | \$0.00 | 0 |
| DEMAND | FGT | 29,119.52 | 375,000 | \$29,119.52 | 375,000 | 000360273 | | \$0.00 | 0 |
| DEMAND | FCG | 49,219.21 | 39,708 | \$2,769.36 | 9,988 | 201607-172384 | | (\$46,449.85) | (29,720) |
| DEMAND | FCG | 2,752.23 | 999 | \$49,219.21 | 397,078 | 201607-172385 | | \$46,466.98 | 396,079 |
| DEMAND | MARLIN | 15,950.00 | 0 | \$15,950.00 | 0 | 27719 | | \$0.00 | 0 |
| DEMAND | MARLIN | 0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| DEMAND | PPC | 211,048.81 | 78,200 | \$212,362.81 | 1,526,930 | 375223-0616 | | \$1,314.00 | 1,448,730 |
| DEMAND | PPC | 0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| DEMAND | PPC | 118,282.18 | 0 | \$119,018.60 | 0 | 428663-0616 | | \$736.42 | 0 |
| DEMAND | PGS | 1,054.60 | 5,778 | \$1,054.60 | 5,778 | 16733305-0616 | | \$0.00 | 0 |
| DEMAND | PGS | 319.35 | 1,082 | \$258.99 | 696 | 18846584-0616 | | (\$60.36) | (386) |
| DEMAND | PGS | 256.41 | 0 | \$256.41 | 0 | 21568100-0616 | | \$0.00 | 0 |
| DEMAND TOTAL | | 472,390.14 | 1,280,447 | 474,397.33 | 3,095,150 | | | \$2,007.19 | 1,814,703 |
| OTHER | FPUC | \$100.00 | 0 | \$103.27 | 0 | | | \$3.27 | 0 |
| OTHER | CARDINAL TECH | \$2,500.00 | 0 | \$2,500.00 | 0 | 1098 | | \$0.00 | 0 |
| OTHER | CARDINAL TECH | \$2,500.00 | 0 | \$2,500.00 | 0 | 1099 | | \$0.00 | 0 |
| OTHER | GUNSTER | \$0.00 | 0 | \$75.00 | 0 | 522530 | | \$75.00 | 0 |
| OTHER | AGDF | \$0.00 | 0 | \$2,062.50 | 0 | | | \$2,062.50 | 0 |
| OTHER | PIERPONT | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| OTHER TOTAL | | \$5,100.00 | 0 | \$7,240.77 | 0 | | | \$2,140.77 | 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 |

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

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

**JANUARY 2016 THROUGH DECEMBER 2016
Jun-16 Revised 09/23/2013**

| COMMODITY (Pipeline) | THERMS | INVOICE AMOUNT | COST PER THERM (¢ PER THERM) |
|--|---|---|---|
| 1 Commodity Pipeline - Scheduled FTS - System Supply | 439,442 | 1,247.80 | 0.284 |
| 2 No Notice Commodity Adjustment - System Supply | (180,940) | (278.65) | 0.154 |
| 3 Commodity Pipeline - Scheduled FTS - | 108 | 20.79 | 19.250 |
| 4 Commodity Pipeline - Scheduled FTS - OSSS | 0 | 0.00 | 0.000 |
| 5 Commodity Pipeline - Scheduled - NUI | (40,046) | (51,440.98) | 128.455 |
| 6 Commodity Pipeline - Scheduled - INDIANTOWN GAS | 0 | 0.00 | 0.000 |
| 7 Commodity Adjustments | 0 | 0.00 | 0.000 |
| 8 TOTAL COMMODITY (Pipeline) | 218,564 | (50,451.04) | (23.083) |
| 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 | 2,173,556 | 569,169.62 | 26.186 |
| 18 Commodity Other - Scheduled FTS - OSSS | 0 | 0.00 | 0.000 |
| 19 Commodity Other - Marlin | 1,130 | 0.00 | 0.000 |
| 20 Imbalance Cashout - FGT | (766,796) | 86,226.52 | 0.000 |
| 21 Imbalance Cashout - Other Shippers | 0 | 24,229.66 | 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) | 1,407,890 | 679,625.80 | 48.273 |
| DEMAND | | | |
| 25 Demand (Pipeline) Entitlement to System Supply | 1,642,960 | 179,745.46 | 10.940 |
| 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 - PPC | 78,250 | 330,760.59 | 422.697 |
| 29 Other - Marlin | 1,130 | 15,950.00 | 1,411.504 |
| 30 Other - Teco | 16,390 | 3,528.11 | 21.526 |
| 31 Other - Ft. Meade | 0 | 0.00 | 0.000 |
| 32 TOTAL DEMAND | 1,738,730 | 529,984.16 | 30.481 |
| OTHER | | | |
| 33 Company Use of Natural Gas | 0 | 100.00 | 0.000 |
| 34 Transportation Trailer Charges | 0 | 0.00 | 0.000 |
| 35 Propane Gas | 0 | 0.00 | 0.000 |
| 36 Other | 0 | 5,000.00 | 0.000 |
| 37 Other | 0 | 0.00 | 0.000 |
| 38 Other | 0 | 0.00 | 0.000 |
| 39 Other | 0 | 243.75 | 0.000 |
| 40 TOTAL OTHER | 0 | 5,343.75 | 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 | |

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016
CURRENT MONTH: Apr-16 Revised 09/23/2016

| COMMODITY (Pipeline) | THERMS | INVOICE AMOUNT | COST PER THERM (¢ PER THERM) |
|--|---|---|---|
| 1 Commodity Pipeline - Scheduled FTS - System Supply | 2,832,980 | 4,364.11 | 0.154 |
| 2 No Notice Commodity Adjustment - System Supply | (113,450) | (174.71) | 0.154 |
| 3 Commodity Pipeline - Scheduled FTS - | 16,780 | 24.55 | 0.146 |
| 4 Commodity Pipeline - Scheduled FTS - OSSS | 0 | 0.00 | 0.000 |
| 5 Commodity Pipeline - Scheduled - NUI | 8,628 | 474.92 | 5.504 |
| 6 Commodity Pipeline - Scheduled - INDIANTOWN GAS | 0 | 0.00 | 0.000 |
| 7 Commodity Adjustments | 0 | 0.00 | 0.000 |
| 8 TOTAL COMMODITY (Pipeline) | 2,744,938 | 4,688.87 | 0.171 |
| 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 | 2,826,245 | 575,915.97 | 20.377 |
| 18 Commodity Other - Scheduled FTS - OSSS | 0 | 0.00 | 0.000 |
| 19 Commodity Other - Marlin | 0 | 0.00 | 0.000 |
| 20 Imbalance Cashout - FGT | (2,546,175) | (202,827.35) | 0.000 |
| 21 Imbalance Cashout - Other Shippers | 0 | 44,371.22 | 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) | 280,070 | 417,459.84 | 149.056 |
| DEMAND | | | |
| 25 Demand (Pipeline) Entitlement to System Supply | 5,767,011 | 449,387.03 | 7.792 |
| 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 - PPC | 83,620 | 331,723.41 | 396.703 |
| 29 Other - Marlin | 0 | 0.00 | 0.000 |
| 30 Other - Teco | 25,185 | 4,612.12 | 18.313 |
| 31 Other - Ft. Meade | 0 | 0.00 | 0.000 |
| 32 TOTAL DEMAND | 5,875,816 | 785,722.56 | 13.372 |
| OTHER | | | |
| 33 Company Use of Natural Gas | 0 | 107.73 | 0.000 |
| 34 Transportation Trailer Charges | 0 | 0.00 | 0.000 |
| 35 Propane Gas | 0 | 0.00 | 0.000 |
| 36 Other | 0 | 5,000.00 | 0.000 |
| 37 Other | 0 | 487.50 | 0.000 |
| 38 Other | 0 | 1,762.50 | 0.000 |
| 39 Other | 0 | 0.00 | 0.000 |
| 40 TOTAL OTHER | 0 | 7,357.73 | 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 | |

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016
CURRENT MONTH: Jul-16 Revised 09/23/2016

| COMMODITY (Pipeline) | THERMS | INVOICE AMOUNT | COST PER THERM (¢ PER THERM) |
|--|---|---|------------------------------|
| 1 Commodity Pipeline - Scheduled FTS - System Supply | 97,074 | 149.09 | 0.154 |
| 2 No Notice Commodity Adjustment - System Supply | (168,660) | (259.74) | 0.154 |
| 3 Commodity Pipeline - Scheduled FTS - | 12,420 | 19.13 | 0.154 |
| 4 Commodity Pipeline - Scheduled FTS - OSSS | 0 | 0.00 | 0.000 |
| 5 Commodity Pipeline - Scheduled - NUI | 0 | 0.00 | 0.000 |
| 6 Commodity Pipeline - Scheduled - INDIANTOWN GAS | 0 | 0.00 | 0.000 |
| 7 Commodity Adjustments | 0 | 0.00 | 0.000 |
| 8 TOTAL COMMODITY (Pipeline) | (59,166) | (91.52) | 0.155 |
| 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 | 1,905,332 | 877,362.86 | 46.048 |
| 18 Commodity Other - Scheduled FTS - OSSS | 0 | 0.00 | 0.000 |
| 19 Commodity Other - Marlin | 0 | 0.00 | 0.000 |
| 20 Imbalance Cashout - FGT | 1,971,274 | (201,649.74) | 0.000 |
| 21 Imbalance Cashout - Other Shippers | 0 | (32,358.32) | 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) | 3,876,606 | 643,354.80 | 16.596 |
| DEMAND | | | |
| 25 Demand (Pipeline) Entitlement to System Supply | 1,551,918 | 103,578.57 | 6.674 |
| 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 - PPC | 1,532,120 | 344,128.75 | 22.461 |
| 29 Other - Marlin | 0 | 15,950.00 | 0.000 |
| 30 Other - Teco | 5,192 | 1,478.93 | 28.485 |
| 31 Other - Ft. Meade | 0 | 0.00 | 0.000 |
| 32 TOTAL DEMAND | 3,089,230 | 465,136.25 | 15.057 |
| OTHER | | | |
| 33 Company Use of Natural Gas | 0 | 119.81 | 0.000 |
| 34 Transportation Trailer Charges | 0 | 0.00 | 0.000 |
| 35 Propane Gas | 0 | 0.00 | 0.000 |
| 36 Other | 0 | 5,000.00 | 0.000 |
| 37 Other | 0 | 75.00 | 0.000 |
| 38 Other | 0 | 2,062.50 | 0.000 |
| 39 Other | 0 | 0.00 | 0.000 |
| 40 TOTAL OTHER | 0 | 7,257.31 | 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 | |

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF:
CURRENT MONTH:

JANUARY 2016 THROUGH DECEMBER 2016

Mar-16 Revised 09/23/2016

| COMMODITY (Pipeline) | THERMS | INVOICE AMOUNT | COST PER THERM (¢ PER THERM) |
|--|---|---|------------------------------|
| 1 Commodity Pipeline - Scheduled FTS - System Supply | 3,866,350 | 14,034.90 | 0.363 |
| 2 No Notice Commodity Adjustment - System Supply | (273,340) | (992.22) | 0.363 |
| 3 Commodity Pipeline - Scheduled FTS - | 23,000 | 83.50 | 0.363 |
| 4 Commodity Pipeline - Scheduled FTS - OSSS | 0 | 0.00 | 0.000 |
| 5 Commodity Pipeline - Scheduled - NUI | (13,923) | (3,755.68) | 26.975 |
| 6 Commodity Pipeline - Scheduled - INDIANTOWN GAS | 0 | 0.00 | 0.000 |
| 7 Commodity Adjustments | 0 | 0.00 | 0.000 |
| 8 TOTAL COMMODITY (Pipeline) | 3,602,087 | 9,370.50 | 0.260 |
| 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 | 3,915,005 | 710,821.64 | 18.156 |
| 18 Commodity Other - Scheduled FTS - OSSS | 0 | 0.00 | 0.000 |
| 19 Commodity Other - Marlin | 0 | 0.00 | 0.000 |
| 20 Imbalance Cashout - FGT | (832,245) | (64,268.28) | 0.000 |
| 21 Imbalance Cashout - Other Shippers | 0 | 7,438.42 | 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) | 3,082,760 | 653,991.78 | 21.214 |
| DEMAND | | | |
| 25 Demand (Pipeline) Entitlement to System Supply | 9,301,444 | 574,183.23 | 6.173 |
| 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 - PPC | 107,170 | 333,746.58 | 311.418 |
| 29 Other - Marlin | 0 | 19,958.75 | 0.000 |
| 30 Other - Teco | 55,091 | 9,185.50 | 16.673 |
| 31 Other - Ft. Meade | 0 | 0.00 | 0.000 |
| 32 TOTAL DEMAND | 9,463,705 | 937,074.06 | 9.902 |
| OTHER | | | |
| 33 Company Use of Natural Gas | 0 | 218.02 | 0.000 |
| 34 Transportation Trailer Charges | 0 | 0.00 | 0.000 |
| 35 Propane Gas | 0 | 0.00 | 0.000 |
| 36 Other | 0 | 5,000.00 | 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 | 5,218.02 | 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 | |