



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

March 18, 2017

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

RE: Docket Number 170003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the **February 2017** Purchase Gas Adjustment filing for Florida Public Utilities.

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

Sincerely,

A handwritten signature in blue ink that reads "Michelle D. Napier". The signature is written in a cursive, flowing style.

Michelle D. Napier
Manager, Regulatory Affairs

Enclosure

CC: Beth Keating, Gunster & Yoakley
Jill Bauersmith
SJ 80-445, 2017 PGA Filings



COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017
CURRENT MONTH: Feb-17

| COMMODITY (Pipeline) | THERMS | INVOICE AMOUNT | COST PER THERM (¢ PER THERM) |
|--|---|---|------------------------------|
| 1 Commodity Pipeline - Scheduled FTS - System Supply | 3,500,680 | 3,549.40 | 0.101 |
| 2 No Notice Commodity Adjustment - System Supply | (1,529,209) | (828.42) | 0.054 |
| 3 Commodity Pipeline - Scheduled FTS - | 27,040 | 26.39 | 0.098 |
| 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) | 1,998,511 | 2,747.37 | 0.137 |
| 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 | 3,856,598 | 1,377,614.09 | 35.721 |
| 18 Commodity Other - Scheduled FTS - OSSS | 0 | 0.00 | 0.000 |
| 19 Commodity Other - Marlin | 0 | 0.00 | 0.000 |
| 20 Imbalance Cashout - FGT | (1,017,449) | (472,046.14) | 0.000 |
| 21 Imbalance Cashout - Other Shippers | 0 | 58,853.48 | 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) | 2,839,149 | 964,421.43 | 33.969 |
| DEMAND | | | |
| 25 Demand (Pipeline) Entitlement to System Supply | 9,847,774 | 781,893.94 | 7.940 |
| 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 | 1,968,820 | 329,603.71 | 16.741 |
| 29 Other - Marlin | 0 | 15,950.00 | 0.000 |
| 30 Other - Teco | 35,438 | 6,134.82 | 17.311 |
| 31 Other - Ft. Meade | 0 | 0.00 | 0.000 |
| 32 TOTAL DEMAND | 11,852,032 | 1,133,582.47 | 9.564 |
| OTHER | | | |
| 33 Company Use of Natural Gas | 0 | 128.82 | 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 Other | 0 | 0.00 | 0.000 |
| 41 Other | 0 | (4,136.83) | 0.000 |
| 42 Other | 0 | 102.23 | 0.000 |
| 43 Other | 0 | 1,531.00 | 0.000 |
| 44 Other | 0 | 52.43 | 0.000 |
| 45 Other | 0 | 42.80 | 0.000 |
| 46 TOTAL OTHER | 0 | 2,720.45 | 0.000 |
| OFF-SYSTEMS SALES SERVICE | | | |
| 18 Commodity Other - Scheduled FTS - OSSS | Dekatherms | Unit Cost | Amount |
| | 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
January 2017 GAS SUPPLY COSTS

| DESCRIPTION | SUPPLIER | ACCRUAL | | January 2017 ACTUAL | | | January 2017 TRUE-UP | | |
|-----------------------------------|-------------------|-----------------------|-------------------|-----------------------|-------------------|-------------------|----------------------|---------------------|------------------|
| | | \$ | THERMS | \$ | THERMS | INVOICE # | PAGE NO. | \$ | THERMS |
| COMMODITY (PIPELINE) | FGT | \$5,351.42 | 3,474,950 | \$3,028.10 | 3,476,190 | 000363368 | | (\$1,423.32) | 1,240 |
| COMMODITY (PIPELINE) | FGT | \$1,330.18 | 863,750 | \$976.05 | 863,750 | 000363248 | | (\$354.13) | 0 |
| COMMODITY (PIPELINE) | FGT | \$116.96 | 75,950 | \$85.82 | 75,950 | 000363235 | | (\$31.14) | 0 |
| COMMODITY (PIPELINE) | FGT | \$116.96 | 75,950 | \$85.82 | 75,950 | 000363241 | | (\$31.14) | 0 |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | (\$1,308.25) | (84,951) | (\$962.24) | (851,540) | 000363432 | | \$346.01 | (766,589) |
| COMMODITY (PIPELINE) TOTAL | | \$5,607.27 | 4,405,649 | \$4,113.55 | 3,640,300 | | | (\$1,493.72) | (765,349) |
| NO NOTICE | FGT | \$8,890.80 | 1,860,000 | \$8,890.80 | 1,860,000 | 000363367 | | \$0.00 | 0 |
| NO NOTICE TOTAL | | \$8,890.80 | 1,860,000 | \$8,890.80 | 1,860,000 | | | \$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 | (\$287,281.64) | (1,366,791) | (\$287,281.64) | (1,366,791) | FGT CICO Rpt | | \$0.00 | 0 |
| COMMODITY (OTHER) | FGT (interest) | \$1,479.49 | 0 | \$0.00 | 0 | | | (\$1,479.49) | 0 |
| COMMODITY (OTHER) | FGT (INDIANTOWN) | (\$1,542.61) | 0 | (\$1,542.61) | 0 | 374557-1216 | | \$0.00 | 0 |
| COMMODITY (OTHER) | FCG | \$297,280.64 | 0 | \$297,280.64 | 0 | 201701-185843 | | \$0.00 | 0 |
| COMMODITY (OTHER) | FGT | \$0.00 | 0 | \$1,479.49 | 0 | 1612A0002 | | \$1,479.49 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | CONOCO | \$1,823,978.67 | 4,492,060 | \$1,823,978.67 | 4,492,060 | 79197-0117 | | \$0.00 | 0 |
| COMMODITY (OTHER) | PESCO | \$162,241.69 | 340,560 | \$163,345.78 | 340,560 | 0117-376281 | | \$1,104.09 | 0 |
| COMMODITY (OTHER) | BP | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | PGS | \$24,024.92 | 31,437 | \$24,024.92 | 31,437 | 211012145184-0117 | | \$0.00 | 0 |
| COMMODITY (OTHER) | PGS | \$3,042.78 | 3,793 | \$3,042.78 | 3,793 | 211012145440-0117 | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | MARLIN | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | MARLIN | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$2,023,223.04 | 3,501,059 | \$2,024,328.03 | 3,501,059 | | | \$1,104.09 | 0 |
| DEMAND | FGT | 307,011.78 | 4,583,040 | \$307,011.78 | 4,783,040 | 000363367 | | \$0.00 | 200,000 |
| DEMAND | FGT | 106,201.63 | 1,629,360 | \$106,201.63 | 1,629,360 | 000363247 | | \$0.00 | 0 |
| DEMAND | FGT | 4,190.92 | 75,950 | \$4,190.92 | 75,950 | 000363234 | | \$0.00 | 0 |
| DEMAND | FGT | 4,950.42 | 75,950 | \$4,950.42 | 7,595 | 000363240 | | \$0.00 | (68,355) |
| DEMAND | FGT | 0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| DEMAND | FGT | 85,288.68 | 1,308,510 | \$85,288.68 | 1,308,510 | 000363181 | | \$0.00 | 0 |
| DEMAND | FGT | 295,120.00 | 2,480,000 | \$295,120.00 | 2,480,000 | 000363184 | | \$0.00 | 0 |
| DEMAND | | 0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| DEMAND | FCG | 19,190.93 | 160,813 | \$19,189.65 | 160,813 | 201702-186910 | | (\$1.28) | 0 |
| DEMAND | FCG | 30,770.04 | 231,483 | \$31,238.26 | 231,483 | 201702-186911 | | \$468.22 | 0 |
| DEMAND | MARLIN | 15,950.00 | 0 | \$15,950.00 | 0 | 27752 | | \$0.00 | 0 |
| DEMAND | MARLIN | 0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| DEMAND | PPC | 210,641.78 | 157,346 | \$210,641.78 | 1,968,820 | 375223-0117 | | \$0.00 | 1,811,474 |
| DEMAND | PPC | 0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| DEMAND | PPC | 118,054.04 | 0 | \$118,054.04 | 0 | 428663-0117 | | \$0.00 | 0 |
| DEMAND | PGS | 5,055.76 | 31,437 | \$5,055.76 | 31,437 | 211012145184-0117 | | \$0.00 | 0 |
| DEMAND | PGS | 741.88 | 3,793 | \$741.88 | 3,793 | 211012145440-0117 | | \$0.00 | 0 |
| DEMAND | PGS | 303.82 | 0 | \$303.82 | 0 | 21568100 1216 | | \$0.00 | 0 |
| DEMAND TOTAL | | 1,203,471.68 | 10,737,682 | 1,203,938.62 | 12,680,801 | | | 466.94 | 1,943,119 |
| OTHER | FPUC | \$92.17 | 0 | \$141.31 | 0 | Gas Expense 0117 | | \$49.14 | 0 |
| OTHER | CARDINAL TECH | \$2,500.00 | 0 | \$2,500.00 | 0 | 1112 | | \$0.00 | 0 |
| OTHER | CARDINAL TECH | \$2,500.00 | 0 | \$2,500.00 | 0 | 1113 | | \$0.00 | 0 |
| OTHER | COPYLAB | \$80.25 | 0 | \$80.25 | 0 | 23746 | | \$0.00 | 0 |
| OTHER | FEDEX | \$84.58 | 0 | \$84.58 | 0 | 567635584 | | \$0.00 | 0 |
| OTHER | FEDEX | \$194.43 | 0 | \$194.43 | 0 | 566289014 | | \$0.00 | 0 |
| OTHER | STREAMSONG | \$8,273.67 | 0 | \$8,273.67 | 0 | 1080CD 011317 | | \$0.00 | 0 |
| OTHER | STREAMSONG | \$0.00 | 0 | (\$4,136.83) | 0 | 1080CD 011317 | | (\$4,136.83) | 0 |
| OTHER | PARTY CITY | \$0.00 | 0 | \$102.23 | 0 | 13315CI00100F0 | | \$102.23 | 0 |
| OTHER | CREATIVE MARKETIN | \$0.00 | 0 | \$1,531.00 | 0 | 171552F | | \$1,531.00 | 0 |
| OTHER | THE ART OF LIFE | \$0.00 | 0 | \$52.43 | 0 | 49368 | | \$52.43 | 0 |
| OTHER | THE ART OF LIFE | \$0.00 | 0 | \$42.80 | 0 | 49369 | | \$42.80 | 0 |
| OTHER TOTAL | | \$13,725.10 | 0 | \$11,365.87 | 0 | | | (\$2,359.23) | 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
January 2017 GAS SUPPLY COSTS

| DESCRIPTION | SUPPLIER | January 2017 ACCRUAL | | January 2017 ACTUAL | | | | January 2017 TRUE-UP | |
|-----------------------------------|----------------|----------------------|----------------|---------------------|----------------|---------------|----------|----------------------|----------------|
| | | \$ | THERMS | \$ | THERMS | INVOICE # | PAGE NO. | \$ | THERMS |
| COMMODITY (PIPELINE) | FGT | \$59.20 | 38,440 | \$42.04 | 37,200 | 000363368 | | (\$17.16) | (1,240) |
| 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 | | \$59.20 | 38,440 | \$42.04 | 37,200 | | | (\$17.16) | (1,240) |
| 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) | (\$7,103.25) | (22,550) | (\$7,103.25) | (22,550) | 409878-0117 | | \$0.00 | 0 |
| COMMODITY (OTHER) | FGT (Interest) | \$19.95 | 0 | \$19.95 | 0 | 1612A0002 | | \$0.00 | 0 |
| COMMODITY (OTHER) | CONOCO | \$15,164.58 | 37,250 | \$15,164.58 | 37,250 | 79197-0117 | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$8,081.28 | 14,700 | \$8,081.28 | 14,700 | | | \$0.00 | 0 |
| DEMAND | FGT | \$10,981.92 | 199,020 | \$10,981.92 | 199,020 | 000363367 | | \$0.00 | 0 |
| DEMAND | MARLIN | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |
| DEMAND | PPC | \$678.85 | 0 | \$678.85 | 0 | 375223-0117 | | \$0.00 | 0 |
| DEMAND | PPC | \$380.46 | 0 | \$380.46 | 0 | 428663-0117 | | \$0.00 | 0 |
| DEMAND | TECO | \$0.98 | 0 | \$0.98 | 0 | 21568100-1116 | | \$0.00 | 0 |
| DEMAND | FCG | \$61.85 | 0 | \$61.84 | 0 | 201702-186910 | | (\$0.01) | 0 |
| DEMAND | FCG | \$99.17 | 0 | \$100.67 | 0 | 201702-186911 | | \$1.50 | 0 |
| DEMAND TOTAL | | \$12,203.23 | 199,020 | \$12,204.72 | 199,020 | | | \$1.49 | 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 | | | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$0.00 | 0 | \$0.00 | 0 | | | \$0.00 | 0 |

FLORIDA PUBLIC UTILITIES COMPANY
February 2017 GAS SUPPLY COSTS

| DESCRIPTION | SUPPLIER | February 2017 ACCRUAL | |
|-----------------------------------|------------------|-----------------------|------------------|
| | | \$ | THERMS |
| COMMODITY (PIPELINE) | FGT | \$4,302.51 | 2,793,840 |
| COMMODITY (PIPELINE) | FGT | \$849.46 | 551,600 |
| COMMODITY (PIPELINE) | FGT | \$118.58 | 77,000 |
| COMMODITY (PIPELINE) | FGT | \$118.58 | 77,000 |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | \$0.00 | 0 |
| COMMODITY (PIPELINE) | FGT | (\$1,174.43) | (762,620) |
| COMMODITY (PIPELINE) TOTAL | | \$4,214.70 | 2,736,820 |
| NO NOTICE | FGT | \$6,357.40 | 1,330,000 |
| NO NOTICE TOTAL | | \$6,357.40 | 1,330,000 |
| ALERT DAY | FGT | \$0.00 | 0 |
| ALERT DAY | INDIANTOWN | \$0.00 | 0 |
| ALERT DAY | | \$0.00 | 0 |
| ALERT DAY TOTAL | | \$0.00 | 0 |
| COMMODITY (OTHER) | FGT | (\$465,006.80) | (1,001,309) |
| COMMODITY (OTHER) | FGT (refund) | (\$2,751.64) | 0 |
| COMMODITY (OTHER) | FGT (INDIANTOWN) | \$58,853.48 | 0 |
| COMMODITY (OTHER) | FCG | (\$12,183.39) | 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 | \$1,226,609.83 | 3,499,760 |
| COMMODITY (OTHER) | PESCO | \$124,023.09 | 294,000 |
| COMMODITY (OTHER) | BP | \$0.00 | 0 |
| COMMODITY (OTHER) | PGS | \$25,385.52 | 31,645 |
| COMMODITY (OTHER) | PGS | \$3,042.78 | 3,793 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) | MARLIN | \$0.00 | 0 |
| COMMODITY (OTHER) | MARLIN | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$957,972.87 | 2,827,889 |
| DEMAND | FGT | 276,744.88 | 4,129,440 |
| DEMAND | FGT | 97,365.92 | 1,493,800 |
| DEMAND | FGT | 4,248.86 | 77,000 |
| DEMAND | FGT | 5,018.86 | 77,000 |
| DEMAND | FGT | 0.00 | 0 |
| DEMAND | FGT | 77,034.94 | 1,181,880 |
| DEMAND | FGT | 266,560.00 | 2,240,000 |
| DEMAND | | 0.00 | 0 |
| DEMAND | FCG | 16,989.11 | 140,121 |
| DEMAND | FCG | 27,400.72 | 197,128 |
| DEMAND | MARLIN | 15,950.00 | 0 |
| DEMAND | MARLIN | 0.00 | 0 |
| DEMAND | PPC | 210,372.63 | 157,346 |
| DEMAND | PPC | 0.00 | 0 |
| DEMAND | PPC | 117,903.20 | 0 |
| DEMAND | PGS | 5,088.14 | 31,645 |
| DEMAND | PGS | 741.88 | 3,793 |
| DEMAND | PGS | 303.82 | 0 |
| DEMAND TOTAL | | 1,121,722.96 | 9,729,153 |
| OTHER | FPUC | \$79.68 | 0 |
| OTHER | CARDINAL TECH | \$2,500.00 | 0 |
| OTHER | CARDINAL TECH | \$2,500.00 | 0 |
| OTHER | | \$0.00 | 0 |
| OTHER | | \$0.00 | 0 |
| OTHER | | \$0.00 | 0 |
| OTHER | | \$0.00 | 0 |
| OTHER | | \$0.00 | 0 |
| OTHER | | \$0.00 | 0 |
| OTHER TOTAL | | \$5,079.68 | 0 |
| LESS END-USE CONTRACT | | | |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$0.00 | 0 |

FLORIDA PUBLIC UTILITIES COMPANY
February 2017 GAS SUPPLY COSTS

| DESCRIPTION | SUPPLIER | February 2017 ACCRUAL | |
|-----------------------------------|----------------|-----------------------|----------------|
| | | \$ | THERMS |
| COMMODITY (PIPELINE) | FGT | \$43.55 | 28,280 |
| 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 | | \$43.55 | 28,280 |
| 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) | (\$4,287.70) | (16,140) |
| 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 | \$9,632.17 | 27,400 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) | | \$0.00 | 0 |
| COMMODITY (OTHER) TOTAL | | \$5,344.47 | 11,260 |
| DEMAND | FGT | \$9,919.16 | 179,760 |
| DEMAND | | \$0.00 | 0 |
| DEMAND | MARLIN | \$0.00 | 0 |
| DEMAND | PPC | \$850.96 | 0 |
| DEMAND | PPC | \$476.92 | 0 |
| DEMAND | TECO | \$0.98 | 0 |
| DEMAND | FCG | \$54.75 | 0 |
| DEMAND | FCG | \$88.31 | 0 |
| DEMAND | | \$0.00 | 0 |
| DEMAND TOTAL | | \$11,391.08 | 179,760 |
| 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 2017 THROUGH DECEMBER 2017

| | | | CURRENT MONTH: FEBRUARY | | | | 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 | 964,421 | \$ 3,575,607 | \$ 2,611,186 | 73.0 | 2,995,821 | \$ 7,022,058 | \$ 4,026,237 | 57.3 | |
| 2 | TRANSPORTATION COST | Sch. A-1 Lines 1, 2, 3, 5, 6 | 1,145,408 | \$ 898,993 | \$ (246,415) | (27.4) | 2,389,402 | \$ 1,788,665 | \$ (600,737) | (33.6) | |
| 3 | TOTAL COST | | 2,109,829 | \$ 4,474,600 | \$ 2,364,771 | 52.9 | 5,385,223 | \$ 8,810,723 | \$ 3,425,500 | 38.9 | |
| 4 | FUEL REVENUES (NET OF REVENUE TAX) | | 2,752,692 | \$ 4,473,200 | \$ 1,720,508 | 38.5 | 5,482,042 | \$ 8,808,423 | \$ 3,326,381 | 37.8 | |
| 5 | TRUE-UP - (COLLECTED) OR REFUNDED * | | (27,373) | \$ (27,373) | \$ - | 0.0 | (54,738) | \$ (54,738) | \$ - | 0.0 | |
| 6 | FUEL REVENUE APPLICABLE TO PERIOD | Add Lines 4 + 5 | 2,725,319 | \$ 4,445,827 | \$ 1,720,508 | 38.7 | 5,427,304 | \$ 8,753,685 | \$ 3,326,381 | 38.0 | |
| 7 | TRUE-UP - OVER(Under) - THIS PERIOD | Line 6 - Line 3 | 615,490 | \$ (28,773) | \$ (644,263) | 2239.1 | 42,081 | \$ (57,038) | \$ (99,119) | 173.8 | |
| 8 | INTEREST PROVISION -THIS PERIOD | Line 21 | (286) | \$ 313 | \$ 599 | 191.4 | (597) | \$ 626 | \$ 1,223 | 195.4 | |
| 9 | BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under) | | (871,420) | \$ 601,864 | \$ 1,473,284 | 244.8 | (325,065) | \$ 602,451 | \$ 927,516 | 154.0 | |
| 10 | TRUE-UP COLLECTED OR (REFUNDED) | Reverse of Line 5 | 27,373 | \$ 27,373 | \$ - | 0.0 | 54,738 | \$ 54,738 | \$ - | 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 | (228,843) | \$ 600,777 | \$ 829,620 | 138.1 | (228,843) | \$ 600,777 | \$ 829,620 | 138.1 | |
| MEMO: Unbilled Over-recovery | | | 1,008,295 | | | | | | | | |
| Over/(under)-recovery Book Balance | | | 779,452 | | | | | | | | |
| INTEREST PROVISION | | | | | | | | | | | |
| 12 | BEGINNING TRUE-UP AND INTEREST | Line 9 | \$ (871,420) | \$ 601,864 | \$ 1,473,284 | 244.8 | | | | | |
| 13 | ENDING TRUE-UP BEFORE INTEREST | Add Lines 12 + 7 + 5 | \$ (228,557) | \$ 600,464 | \$ 829,021 | 138.1 | | | | | |
| 14 | TOTAL (12+13) | Add Lines 12 + 13 | \$ (1,099,977) | \$ 1,202,328 | \$ 2,302,305 | 191.5 | | | | | |
| 15 | AVERAGE | 50% of Line 14 | \$ (549,989) | \$ 601,164 | \$ 1,151,153 | 191.5 | | | | | |
| 16 | INTEREST RATE - FIRST DAY OF MONTH | | 0.00620 | 0.00620 | - | 0.0 | | | | | |
| 17 | INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH | | 0.00630 | 0.00630 | - | 0.0 | | | | | |
| 18 | TOTAL | Add Lines 16 + 17 | 0.01250 | 0.01250 | - | 0.0 | | | | | |
| 19 | AVERAGE | 50% of Line 18 | 0.00625 | 0.00625 | - | 0.0 | | | | | |
| 20 | MONTHLY AVERAGE | Line 19 / 12 mos. | 0.00052 | 0.00052 | - | 0.0 | | | | | |
| 21 | INTEREST PROVISION | Line 15 x Line 20 | \$ (286) | \$ 313 | \$ 599 | 191.4 | | | | | |

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: | | TRANSPORTATION PURCHASES | | | | | | | | | | SCHEDULE A-3 |
|----------------------------------|-----------|---|---------------|----------|---------------------|---------------|-----------------------|----------------|----------|-------------|---------------------------|-----------------------|
| FLORIDA PUBLIC UTILITIES COMPANY | | SYSTEM SUPPLY AND END USE | | | | | | | | | | |
| | | FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017 | | | | | | | | | | |
| | | PRESENT MONTH: FEBRUARY | | | | | | | | | | |
| LINE NO | 2009 DATE | PURCHASED FROM | PURCHASED FOR | SCH TYPE | UNITS SYSTEM SUPPLY | UNITS END USE | UNITS TOTAL PURCHASED | COMMODITY COST | | | OTHER CHARGES ACA/GR/FUEL | TOTAL CENTS PER THERM |
| | | | | | | | | THIRD PARTY | PIPELINE | DEMAND COST | | |
| 1 | Jan | CONOCO | SYS SUPPLY | N/A | 4,529,310 | | 4,529,310 | \$ 1,839,143 | N/A | N/A | INCL IN COST | 40.605374 |
| 2 | Jan | FCG | SYS SUPPLY | N/A | 0 | | 0 | \$ 297,281 | N/A | N/A | INCL IN COST | N/A |
| 3 | Jan | FGT | SYS SUPPLY | N/A | (1,389,351) | | (1,389,351) | \$ (292,791) | N/A | N/A | INCL IN COST | 21.073960 |
| 4 | Jan | FGT (INDIANTOWN) | SYS SUPPLY | N/A | 0 | | 0 | \$ (1,543) | N/A | N/A | INCL IN COST | N/A |
| 5 | Jan | PESCO | SYS SUPPLY | N/A | 340,560 | | 340,560 | \$ 162,242 | N/A | N/A | INCL IN COST | 47.639679 |
| 6 | Jan | PEOPLES GAS | SYS SUPPLY | N/A | 35,230 | | 35,230 | \$ 27,068 | N/A | N/A | INCL IN COST | 76.831394 |
| 7 | Feb | CONOCO | SYS SUPPLY | N/A | 3,527,160 | | 3,527,160 | \$ 1,236,242 | N/A | N/A | INCL IN COST | 35.049218 |
| 8 | Feb | FGT (FT. MEADE) | SYS SUPPLY | N/A | (16,140) | | (16,140) | \$ (4,288) | N/A | N/A | INCL IN COST | 26.565675 |
| 9 | Feb | FCG | SYS SUPPLY | N/A | 0 | | 0 | \$ (12,183) | N/A | N/A | INCL IN COST | N/A |
| 10 | Feb | PEOPLES GAS | SYS SUPPLY | N/A | 35,438 | | 35,438 | \$ 28,428 | N/A | N/A | INCL IN COST | 80.219821 |
| 11 | Feb | FGT | SYS SUPPLY | N/A | (1,001,309) | | (1,001,309) | \$ (467,758) | N/A | N/A | INCL IN COST | 46.714694 |
| 12 | Feb | FGT (INDIANTOWN) | SYS SUPPLY | N/A | 0 | | 0 | \$ 58,853 | N/A | N/A | INCL IN COST | N/A |
| 13 | Feb | PESCO | SYS SUPPLY | N/A | 294,000 | | 294,000 | \$ 125,127 | N/A | N/A | INCL IN COST | 42.560265 |
| 111 | | | | | | | | | | | | |
| TOTAL | | | | | 6,354,898 | | 6,354,898 | 2,995,821 | | | | 47.142 |

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary
 FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017
 Monthly Actual Data

SCHEDULE A-5

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|--------------------------------------|------------|------------|------|------|------|------|------|------|------|------|------|------|
| PGA COST | | | | | | | | | | | | |
| 1 Commodity costs | 2,031,399 | 964,421 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 Transportation costs | 1,243,995 | 1,145,408 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 Hedging costs | | | | | | | | | | | | |
| 4 (financial settlement) | | | | | | | | | | | | |
| 5 Adjustments* | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | |
| 12 Total | 3,275,394 | 2,109,829 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PGA THERM SALES | | | | | | | | | | | | |
| 13 Residential | 1,724,137 | 1,508,803 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 Commercial | 910,451 | 869,988 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | | | | | | | | | | | | |
| PGA RATES (FLEX-DOWN FACTORS) | | | | | | | | | | | | |
| 19 Residential | \$ 0.81000 | \$ 0.85000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20 Commercial | \$ 0.81000 | \$ 0.85000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| PGA REVENUES | | | | | | | | | | | | |
| 24 Residential | 1,393,915 | 1,278,833 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 Commercial | 737,459 | 740,080 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | | | | | | | | | | | | |
| 45 | | | | | | | | | | | | |
| NUMBER OF PGA CUSTOMERS | | | | | | | | | | | | |
| 46 Residential | 53,218 | 53,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 Commercial | 3,338 | 3,338 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| COMPANY: FLORIDA PUBLIC UTILITIES COMPANY | | CONVERSION FACTOR CALCULATION | | | | | | | | | | | | SCHEDULE A-6 |
|---|--------|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------|
| FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017 | | | | | | | | | | | | | | |
| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | | |
| SOUTH FLORIDA | | | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0294 | 1.0271 | 1.0252 | 1.0258 | | | | | | | | | | |
| 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 | | | | | | | | | | |
| CENTRAL FLORIDA | | | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0251 | 1.0254 | 1.0245 | 1.0249 | | | | | | | | | | |
| 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 | | | | | | | | | | |
| NORTHEAST FLORIDA | | | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0422 | 1.0455 | 1.0450 | 1.0450 | | | | | | | | | | |
| 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 | 1.06 | 1.06 | 1.06 | | | | | | | | | | |
| OKEECHOBEE | | | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0252 | 1.0248 | 1.0244 | 1.0236 | | | | | | | | | | |
| 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 | | | | | | | | | | |
| BREWSTER | | | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0275 | 1.0255 | 1.0245 | 1.0228 | | | | | | | | | | |
| 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 | 1.05 | 1.04 | 1.04 | 1.04 | | | | | | | | | | |
| FORT MEADE | | | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0229 | 1.0228 | 1.0226 | 1.0204 | | | | | | | | | | |
| 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 | | | | | | | | | | |