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August 31, 2020

**BY E-PORTAL**

Mr. Adam Teitzman, Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**Re:[New Docket]: Joint petition for approval of swing service rider rates for January through December 2022, by Florida Public Utilities Company, Florida Public Utilities Company-Indiantown Division, Florida Public Utilities Company-Fort Meade, and Florida Division of Chesapeake Utilities Corporation.**

Dear Mr. Teitzman:

Attached for electronic filing, please find the Joint Petition of Florida Public Utilities Company (All Gas Divisions) and the Florida Division of Chesapeake Utilities Corporation requesting approval of Swing Service Rider Rates for January through December 2022, along with the supporting Testimony and Exhibit DMC-1 of Witness Derrick M. Craig, and the proposed revised tariff Sheet Nos. 7.913 and 7.914.

As always, thank you for your assistance in connection with this filing. If you have any questions whatsoever, please do not hesitate to let me know.

Sincerely,

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

Cc:// Office of Public Counsel (Gentry)

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Joint petition for approval of swing service rider rates for the period January through December 2022, by Florida Public Utilities Company, Florida Public Utilities Company-Indiantown Division, Florida Public Utilities Company-Fort Meade, and Florida Division of Chesapeake Utilities Corporation ) Docket No.  
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) Filed: August 31, 2021  
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**JOINT PETITION FOR APPROVAL OF SWING SERVICE RIDER RATES FOR THE PERIOD JANUARY THROUGH DECEMBER 2022**

On April 11, 2016, Florida Public Utilities Company, Florida Public Utilities Company – Indiantown Division, and Florida Public Utilities Company-Fort Meade (jointly, “FPUC”), as well as the Florida Division of Chesapeake Utilities Corporation (“CFG”) (herein, all FPUC divisions and CHPK, jointly, “Companies”) jointly filed a petition for approval to allow the Companies to expand the allocation of the intrastate and local distribution company (“LDC”)-to-LDC unreleased capacity-related components of the Purchased Gas Adjustment (“PGA”) mechanism for FPUC and the Operational Balancing Account (“OBA”) mechanism for CHPK to include those customers not currently subject to those cost allocation mechanisms (herein “Initial Petition”). By Order No. PSC-2016-0422-TRF-GU, issued October 23, 2016, the Companies’ request, as amended, was approved. Consistent with the Commission’s approval in that Order, the Companies now seek approval of updated Swing Service Rider rates for the period January through December, 2022, and submit for Commission approval revised tariff pages, attached and incorporated herein as Exhibit A, reflecting the proposed updated Swing Service rates. The Companies are also submitting, in support of the proposed revised Swing Service rates, the Direct Testimony of Derrick M. Craig, along with Exhibit DMC-1, which contain Schedules A-D, showing the

Swing Service Update Petition

Companies' computations of the appropriate charges. In support of this request, the Companies hereby state:

1) FPUC is a natural gas utility subject to the Commission's jurisdiction under Chapter 366, Florida Statutes. Its principal business address is:

Florida Public Utilities Company  
208 Wildlight Ave.  
Yulee, FL 32097

Florida Public Utilities Company – Fort Meade is a division of FPUC with its principal business address being the same as FPUC, as is Florida Public Utilities Company-Indiantown Division.

2) CFG is also a natural gas utility subject to the Commission's jurisdiction under Chapter 366, Florida Statutes. Its principal business address is:

Florida Division of Chesapeake Utilities Corporation  
208 Wildlight Ave.  
Yulee, FL 32097

3) The name and mailing address of the persons authorized to receive notices are:

Beth Keating, Esq.  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe Street, Suite 601  
Tallahassee, Florida 32301-1839  
(850) 521-1706

Mike Cassel  
AVP, Regulatory and Governmental Affairs  
Florida Public Utilities Company/Chesapeake  
208 Wildlight Ave.  
Yulee, FL 32097  
mcassel@fpuc.com

4) The Commission is vested with jurisdiction in this matter in accordance with Sections 366.04, 366.05, and 366.06, Florida Statutes, pursuant to which the Commission is authorized to establish rates and charges for public utilities, including the relief requested herein.

I. BACKGROUND

5) The Swing Service Rider was designed to further allocate unreleased intrastate capacity and transportation components of the PGA, as well as transportation and unreleased

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intrastate capacity costs embedded in the OBA, as was contemplated by the Companies' "Phase I" petition, which was approved by Order No. PSC-2015-0321-PAA-GU, issued August 10, 2015, in Docket No. 20150117-GU. By requesting approval of a new Swing Service Rider, the Companies' sought Commission approval of a further redistribution of costs (Phase II) to include those transportation customers not currently sharing in the costs associated with unreleased intrastate capacity and LDC-to-LDC interconnections, including customers in the Florida Division of Chesapeake Utilities Corporation and Indiantown divisions.

6) On August 2, 2016, the Companies filed an Amended Joint Petition. The Companies still proposed to implement the Swing Service Rider in stages over a period of 5 years for customers in the rate classes identified on Exhibit A of this Petition, with the exception of customers in rates classes FTS-1 through FTS-3 on CFG and TS-1 through TS-3 on Indiantown, which generally represent customers in the TTS Pool. The Companies modified their proposal, however, to suggest that the Swing Service Rider be applied annually at a rate of 20% of the total allocation for each year of the 5-year program, as opposed to the original proposal that the allocation in year 1 be 40% of the total amount, and thereafter be increased by an additional 15% annually so that the total allocation of 100% would be reached at year 5. Using the 20%-per-year implementation schedule, those larger transportation customers in rate classes above FTS-3 on CFG and TS-3<sup>1</sup> on Indiantown would still reach their fully allocated portion at year 5, but would do so in more regular increments that are more easily accounted for in yearly budgeting, while still enabling customers typically subject to longer term contracts to negotiate adjustments as may be

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<sup>1</sup>The Companies note that the customers in this class, TS-4, are no longer on the system; therefore, the rate is appropriately reflected as \$0.

## Swing Service Update Petition

necessary. As for those customers in FTS-1 through FTS-3 and TS-1 through TS-3, which generally include the TTS Pool and PGA customers, they would still see a discount to their allocated portion over the life of the Swing Service Rider, but the amount per year will reflect the changed implementation schedule for the Swing Service Charge. As noted herein, the Commission ultimately approved the Companies' Joint Petition, as amended on August 2, 2016, by Order No. PSC-16-0422-TRF-GU, issued October 23, 2016.

7) By that same Order, the Commission required that the Companies submit, by September 1, 2017, and on an annual basis thereafter, revised tariffs with updated Swing Service rates to be calculated based upon the most recent 12 months of actual data, which in this case, is July 2020 through June 2021. This Joint Petition is submitted in conformance with that requirement.

8) The calculation of the new Swing Service Rider rates is made in compliance with Order No. PSC-16-0422-TRF-GU, and is as set forth below:

- a. The percentage split between transportation and sales service customers to total system usage is first calculated. The current basis for this calculation is the daily peak, plus the average of the non-peak months, based upon historical usage. This step will be completed annually based on the most recent 12-months' usage data.
- b. The percentage, by transportation rate class, determined in step 1 is then applied to the total cost of the unreleased intrastate and LDC-to-LDC capacity to produce the dollars allocated to each rate class. These dollars are divided by therms in the rate class to arrive at the cost recovery factor or rider to be billed, by rate class, directly to the transportation customers.

## Swing Service Update Petition

- c. The aggregate of the costs calculated in step 2 will then be credited to the PGA with the remainder of the costs associated with the unreleased intrastate and LDC-to-LDC capacity being allocated to the remaining sales service customers.

9) The Company's actual costs for intrastate capacity, other costs and LDC-LDC interconnects is \$25,538,406 for the period July 2020 through June 2021. The Company expects to recover \$6,443,673 of this amount through special contracts. Therefore, \$19,094,732 remains to be recovered during the period January 1, 2022 through December 31, 2022. Based on the percent of peak and average usage from July 2020 thru June 2021, 30.7% of these costs or \$5,861,488 relate to PGA customers and 69.3% or \$13,233,244 to transportation customers. The transportation cost was allocated to the rate classes based on total throughput during July 2020 thru June 2021. After allocating based on the phase-in percent (currently 100%), the transportation costs, including costs the Company expects to recover through special contracts, will be credited to PGA in the amount of \$19,676,917.

10) In addition, by Order No. PSC-2021-0266-S-PU, issued On July 22, 2021, as amended by Order No. PSC -2021-0266A-S-PU, the Commission approved a stipulation and settlement agreement between FPUC and the Office of Public Counsel ("OPC") relating to the establishment of a regulatory asset for the tracking of COVID-19 pandemic-related incremental expenses. In accordance with the approved settlement, FPUC has been authorized to establish and recover a regulatory asset in the amount of \$2,085,759, which represents the safety-related expenses and incremental bad debt incurred prior to June 30, 2021 due to the COVID-19 pandemic and not otherwise offset by savings. FPUC is authorized to recover these dollars through the Purchased Gas Adjustment and Swing Service mechanisms for the natural gas business units and the Fuel and Purchased Power Cost Recovery clause mechanism

## Swing Service Update Petition

for the electric division beginning with the cost recovery factors established for calendar year 2022.

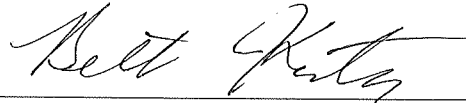
11) The portion of the Company's COVID-19 pandemic-related safety costs and incremental bad debt expense to be recovered through the natural gas business units over the next two years is \$731,639, or \$365,820 annually. The Companies utilized the same methodology identified in paragraph 8 above to distribute costs between transportation and sales service customers, allocating 30.7% of this amount, or \$112,295, to the purchased gas adjustment and 69.3%, or \$253,524, to the swing service mechanism. The updated Swing Service rates for which the Companies seek approval by this petition are those set forth on the tariff pages included in Exhibit A hereto.

12) The Companies attest that these revised Swing Service rates have been calculated correctly and consistent with Commission requirements as set forth in Order No. PSC-2016-0422-TRF-GU with additional costs allocated in accordance with the settlement approved by Order No. PSC-2021-0266-S-GU. Thus, the Companies ask that the Commission approve the proposed factors as set forth in the revised tariff sheets attached hereto as Exhibit A and in Schedule C of Exhibit DMC-1.

### RELIEF REQUESTED

**WHEREFORE**, Florida Public Utilities Company, Florida Public Utilities Company – Indiantown Division, and Florida Public Utilities Company-Fort Meade, as well as the Florida Division of Chesapeake Utilities Corporation, respectfully request that the Commission approve the updated Swing Service rates proposed herein to be effective for all meter readings for the period January 2022 through December 2022.

RESPECTFULLY SUBMITTED this 31st day of August, 2021.



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


*Attorneys for Florida Public Utilities Company,  
Florida Public Utilities Company – Indiantown  
Division, Florida Public Utilities Company-Fort  
Meade, and the Florida Division of Chesapeake  
Utilities Corporation*



**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been served upon the following by Hand Delivery or Electronic Mail this 31<sup>st</sup> day of August, 2021.

Richard Gentry Office of Public Counsel c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32399-1400 Gentry.Richard@leg.state.fl.us	

By:   
Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
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*EXHIBIT A*

Florida Public Utilities Company, Florida Public Utilities Company -Indiantown  
Division, Florida Public Utilities Company-Fort Meade, and

The Florida Division of Chesapeake Utilities  
Corporation

Revised Tariff Sheets

*(Clean and Legislative Versions)*

Consolidated Natural Gas Tariff Sheet 7.913

Consolidated Natural Gas Tariff Sheet 7.914

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**All Companies**  
**SWING SERVICE RIDER**

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Applicability:

The bill for Transportation Service supplied to a Customer in any Billing Period shall be adjusted as follows:

The Swing Service factors for the period from the first billing cycle for January 2022 through the last billing cycle for December 2022 are as follows:

**INDIANTOWN:**

<u>Rate Schedule</u>	<u>Rates Per Therm</u>
TS-1	\$0.1574
TS-2	\$0.1446
TS-3	\$0.1848
TS-4	\$0.0000

**FT. MEADE:**

<u>Rate Schedule</u>	<u>Rates Per Therm</u>
GSTS-1	\$0.2103

**FLORIDA PUBLIC UTILITIES:**

<u>Rate Schedule</u>	<u>Rates Per Therm</u>
GSTS-1	\$0.1731
GSTS-2	\$0.1671
LVTS	\$0.1575

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**All Companies**  
**SWING SERVICE RIDER**

Applicability:

The bill for Transportation Service supplied to a Customer in any Billing Period shall be adjusted as follows:

The Swing Service factors for the period from the first billing cycle for January 2021 through the last billing cycle for December 2021 are as follows:

**INDIANTOWN:**

<u>Rate Schedule</u>	<u>Rates Per Therm</u>
TS-1	\$0.10531574
TS-2	\$0.09821446
TS-3	\$0.09351848
TS-4	\$0.0000

**FT. MEADE:**

<u>Rate Schedule</u>	<u>Rates Per Therm</u>
GSTS-1	\$0.10252103

**FLORIDA PUBLIC UTILITIES:**

<u>Rate Schedule</u>	<u>Rates Per Therm</u>
GSTS-1	\$0.11601731
GSTS-2	\$0.10931671
LVTS	\$0.10521575

**All Companies**  
**SWING SERVICE RIDER – CONTINUED**

**CENTRAL FLORIDA GAS:**

<u>Rate Schedule</u>	<u>Rates Per Therm</u>
FTS-A	\$0.1788
FTS-B	\$0.1792
FTS-1	\$0.1944
FTS-2	\$0.2053
FTS-2.1	\$0.1916
FTS-3	\$0.1578
FTS-3.1	\$0.1590
FTS-4	\$0.1646
FTS-5	\$0.1589
FTS-6	\$0.1592
FTS-7	\$0.1558
FTS-8	\$0.1525
FTS-9	\$0.1492
FTS-10	\$0.1682
FTS-11	\$0.1524
FTS-12	\$0.1500

Rate Schedule (Fixed) Rates Per Bill

FTS-A	\$1.5427
FTS-B	\$2.7269
FTS-1	\$4.1972
FTS-2	\$8.9952
FTS-2.1	\$29.2265
FTS-3	\$35.3534
FTS-3.1	\$100.6399

Definitions

This surcharge allocates a fair portion of Upstream Capacity Costs and expenses associated with the provision of Swing Service to transportation Customers in accordance with FPSC approval.

**All Companies**  
**SWING SERVICE RIDER – CONTINUED**

**CENTRAL FLORIDA GAS:**

<u>Rate Schedule</u>	<u>Rates Per Therm</u>
FTS-A	\$0.10901788
FTS-B	\$0.10821792
FTS-1	\$0.11751944
FTS-2	\$0.13602053
FTS-2.1	\$0.12741916
FTS-3	\$0.10331578
FTS-3.1	\$0.11011590
FTS-4	\$0.10761646
FTS-5	\$0.10081589
FTS-6	\$0.10291592
FTS-7	\$0.10101558
FTS-8	\$0.11381525
FTS-9	\$0.09861492
FTS-10	\$0.09811682
FTS-11	\$0.10141524
FTS-12	\$0.08851500

Rate Schedule (Fixed) Rates Per Bill

FTS-A	\$0.93741.5427
FTS-B	\$1.64412.7269
FTS-1	\$2.53854.1972
FTS-2	\$5.95728.9952
FTS-2.1	\$19.433429.2265
FTS-3	\$23.142435.3534
FTS-3.1	\$69.6891100.6399

Definitions

This surcharge allocates a fair portion of Upstream Capacity Costs and expenses associated with the provision of Swing Service to transportation Customers in accordance with FPSC approval.

Florida Public Utilities Company and Florida Division of Chesapeake Utilities

FPSC Tariff

~~—First-Second~~ Revised Sheet

No. 7.914

Original Volume No. 1

Cancel ~~Original-First~~ Revised Sheet No. 7.914

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

**DIRECT TESTIMONY  
OF DERRICK M. CRAIG**

On behalf of Florida Public Utilities Company, Florida Public Utilities Company Indiantown Division, Florida Public Utilities-Fort Meade Division and Florida Division of Chesapeake Utilities Corporation

1       **Q.       Please state your name and business address.**

2       A.       My name is Derrick M. Craig. My business address is 208 Wildlight  
3               Avenue, Yulee, Florida 32097.

4       **Q.       By whom are you employed and in what capacity?**

5       A.       I am employed by Florida Public Utilities Company as Senior  
6               Regulatory Analyst.

7       **Q.       Could you give a brief description of your background and business  
8               experience?**

9       A.       In 1991, I received a Bachelor of Electrical Engineering degree from the  
10              Georgia Institute of Technology in Atlanta, Georgia and in 1997, I  
11              received a Masters of Business Administration from the University of  
12              Virginia (Darden Graduate Business School) in Charlottesville, Virginia.  
13              I have worked in various engineering and financial analysis roles for  
14              several utilities, including Baltimore Gas and Electric, Oglethorpe Power  
15              Company and Southern Company. I have been in my current position as  
16              a Senior Regulatory Analyst with Florida Public Utilities Company  
17              (FPUC) since April 2019. My responsibilities include the fulfillment of  
18              many regulatory activities for FPUC, which range from regulatory



1 analysis to filings (Purchased Gas Adjustment, Swing Service and the  
2 Gas Reliability Infrastructure Program) before the Florida Public Service  
3 Commission.

4 **Q. Are you familiar with the Swing Service Rider proceeding of the**  
5 **Companies?**

6 A. Yes.

7 **Q. Have you provided testimony in the Swing Service proceedings**  
8 **before?**

9 A. Yes.

10 **Q. What is the purpose of your testimony at this time?**

11 A. My testimony will provide the actual swing service rider costs based on  
12 twelve months data for the period July 2020 through June 2021. My  
13 testimony will describe and summarize the computations that are  
14 contained in composite Exhibit DMC-1 supporting the January through  
15 December 2022 swing service rider rates.

16 **Q. Were the schedules filed by the Companies completed by you?**

17 A. Yes.

18 **Q. Which set of schedules has the Companies completed and filed?**

19 A. The Company has prepared and filed in composite Exhibit DMC-1,  
20 which supports the calculation of the annual swing service rider rates for  
21 January through December 2022 for the Companies. These schedules  
22 also include support for the costs and calculation of rates related to the  
23 Companies COVID-19 Regulatory Asset Settlement Agreement.

1       **Q.           What is the projection period for this filing?**

2       A.           The projection period is January through December 2022.

3       **Q.           What is the actual transportation costs for the period July**  
4       **2020 through June 2021?**

5       A.           The actual costs for intrastate capacity costs, other costs and local  
6       distribution company (LDC) to LDC interconnects for the period July  
7       2020 through June 2021 is \$25,538,406. Some of these costs have been  
8       directly billed as a swing charge to certain special contract customers  
9       and the amount to be used in the Swing Service computations is reduced  
10      by these direct billings of \$6,443,673. The total transportation costs to  
11      be recovered through PGA and Swing Service, excluding the swing  
12      charge directly billed to some special contract customers, is \$19,094,732.  
13      (See Schedule D of Exhibit DMC-1)

14      **Q.           Describe how the Companies computed the Swing Service Rider**  
15      **rates.**

16      A.           As reflected in Schedules of Exhibit DMC-1, the Companies compiled  
17      the actual throughput volumes, based on the most recent 12-months  
18      usage data (July 2020 – June 2021) on Schedule A and B for each  
19      affected transportation and sales rate schedule to determine the  
20      percentage split between transportation and sales service customers  
21      relative to the total throughput for the affected rate schedules. The split  
22      for allocating the annual total intrastate and LDC-to-LDC capacity costs  
23      of \$19,094,732 is 69.3 percent or \$13,233,244 to transportation

1 customers and 30.7 percent or \$5,861,488 to sales customers. Then, on  
2 Schedule C page 1, the transportation customers' share of the  
3 \$13,233,244 was allocated to the affected transportation rate schedules  
4 based on the percent of peak and average usage. Since the Companies  
5 recognized that implementation of the swing service rider could have a  
6 significant financial impact on large volume customers, the Companies  
7 requested and received approval for a five-year stepped implementation  
8 process, annually applying a rate of 20 percent of the total allocation. As  
9 the five-year implementation process has been completed, the  
10 Companies are now applying a rate of 100 percent for the period January  
11 2022 through December 2022. Transportation customers in the  
12 Transitional Transportation Service (TTS) pool were allocated at 100  
13 percent since they were already allocated these costs as approved by the  
14 Commission by Order No. PSC-15-0321-PAA-GU. The allocated costs  
15 to each rate schedule (based on the peak and average percent) were  
16 multiplied by the phase in percent for this year. These costs were then  
17 divided by the rate schedule's actual billed volumes to calculate the cost  
18 recovery factor to be billed directly to the transportation customers.  
19 Experimental Rates were calculated on Schedule C page 2.

20 **Q. Did you include costs other than those directly related to purchased**  
21 **gas costs and reservation charges?**

22 A. Yes. The Companies have included costs related to the COVID-19  
23 regulatory asset established in accordance with the settlement approved

1 by Order No. PSC-2021-0266-S-PU, issued in Docket No. 20200194-  
2 GU.

3 **Q. How did the Companies account for costs associated with the**  
4 **COVID-19 pandemic in the calculation of the Swing Service Rider**  
5 **per the Settlement Agreement?**

6 A. The approved settlement agreement allows Florida Public Utilities to  
7 recover approximately \$2,085,759 of pandemic-related incremental  
8 expenses over the next two years. It was agreed that the recovery of  
9 these costs would be achieved through the use of both the Company's  
10 swing service rider and purchased gas adjustment.

11 Approximately \$1,354,120 of the \$2,085,759 was attributable to electric  
12 customers and the remaining \$731,659 was attributable to natural gas  
13 customers. By utilizing the same allocation methodology used in the  
14 calculation of the swing service rider described above, 69.30% of this  
15 amount, or approximately \$507,048, will be allocated to the  
16 transportation customers and, therefore, recovered through the use of the  
17 swing service rider over the next two years, or about \$253,524 annually  
18 (the remainder of the \$731,659 will be allocated to sales customers and  
19 recovered through the purchased gas adjustment clause over the next two  
20 years). The swing service rates for each rate schedule have been  
21 increased in order to recover the approved COVID-19 costs of \$253,524.

22 See Schedules E and F for the rates attributable to the COVID-19  
23 settlement.

1       **Q.       What are the total costs to be collected and reflected in the PGA**  
2       **filing for the swing service rider?**

3       A.       The Company will show a reduction to PGA costs of \$19,676,917  
4             attributable to the Swing Service Rider. This amount does not include  
5             the COVID-19 costs.

6       **Q.       Have the tariffs for the Companies been updated?**

7       A.       Yes, the Companies are submitting the revised tariffs with this testimony  
8             in Exhibit A.

9       **Q.       Were the tariffs filed by the Companies completed by you or under**  
10       **your direct supervision?**

11      A.       Yes, they were completed by me.

12      **Q.       Does this conclude your testimony?**

13      A.       Yes.

		2020-2021 Monthly Volumes - Therms												Annual Total-peak	Annual Total
LDC	Customer Class	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		
FPU	FPU - RS	853,602	767,284	763,360	831,943	1,175,988	1,892,109	2,495,707	1,920,414	1,647,912	1,574,064	1,193,833	951,162	13,571,670	16,067,377
FPU	FPU - RS-GS	2,621	2,437	2,492	3,080	7,006	8,701	10,055	11,932	8,825	7,471	6,093	2,965	63,624	73,679
FTM	FT-RS	4,700	4,105	4,652	4,669	5,209	7,924	9,745	7,917	6,080	6,465	4,244	4,264	60,830	70,575
FPU	FPU - GS - 1	54,603	56,697	56,445	67,324	77,802	88,080	119,056	89,074	102,031	87,524	75,894	66,428	821,901	940,957
FPU	FPU - GS - 2	401,732	383,710	387,533	416,251	491,137	625,746	758,971	650,183	602,056	600,694	531,493	468,577	5,559,112	6,318,083
FPU	FPU - CS - GS	3,305	2,573	2,327	2,270	3,879	6,666	5,907	3,545	3,750	3,382	10,076	4,942	46,715	52,622
FPU	FPU - LVS	555,153	552,267	499,602	536,778	633,818	735,277	907,394	846,397	735,881	865,462	676,204	598,290	7,235,129	8,142,523
FPU	FPU - IS	-	-	-	-	-	-	-	-	-	-	-	-	0	0
FPU	FPU - GLS	9,094	9,094	9,094	9,094	9,094	9,094	9,094	8,686	8,686	8,686	8,626	8,626	97,876	106,971
FTM	FT-Comm PA	7	-	14	22	8	41	12	7	6	18	10	5	139	151
FTM	FT-Comm Small	7,987	5,908	6,999	10,863	15,168	24,368	25,086	23,825	18,811	19,972	17,786	15,440	167,127	192,213
	Total PGA Volumes	1,892,804	1,784,074	1,732,518	1,882,294	2,419,110	3,398,007	4,341,028	3,561,980	3,134,038	3,173,739	2,524,860	2,120,699	27,624,123	31,965,151
	Total Transport Volumes	6,079,137	6,374,140	6,350,326	6,654,220	6,690,973	7,897,034	8,436,849	7,577,716	8,066,103	7,796,160	7,184,992	6,387,971	77,058,772	85,495,621
	Total Billed Volumes To Be Allocated FRS	7,971,941	8,158,213	8,082,844	8,536,514	9,110,083	11,295,041	12,777,877	11,139,696	11,200,141	10,969,899	9,709,852	8,508,670	104,682,895	117,460,772
		31	31	30	31	30	31	31	28	31	30	31	30	334	

		2019 - 2020 Daily Volumes - Therms												
LDC	Customer Class	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
FPU	FPU - RS	27,536	24,751	25,445	26,837	39,200	61,036	80,507	68,586	53,158	52,469	38,511	31,705	40,634
FPU	FPU - RS-GS	85	79	83	99	234	281	324	426	285	249	197	99	190
FTM	FT-RS	152	132	155	151	174	256	314	283	196	216	156	142	182
FPU	FPU - GS - 1	1,761	1,829	1,881	2,172	2,593	2,841	3,841	3,181	3,291	2,917	2,448	2,214	2,461
FPU	FPU - GS - 2	12,959	12,378	12,918	13,427	16,371	20,185	24,483	23,221	19,421	20,023	17,145	15,619	16,644
FPU	FPU - CS - GS	107	83	78	73	129	215	191	127	121	113	325	165	140
FPU	FPU - LVS	17,908	17,815	16,653	17,315	21,127	23,719	29,271	30,228	23,738	28,849	21,813	19,943	21,662
FPU	FPU - IS	0	0	0	0	0	0	0	0	0	0	0	0	0
FPU	FPU - GLS	293	293	303	293	303	293	293	310	280	290	278	288	293
FTM	FT-Comm PA	0	0	0	1	0	1	0	0	0	1	0	0	0
FTM	FT-Comm Small	258	191	233	350	506	786	809	851	607	666	574	515	500
	Total PGA Volumes	61,058	57,551	57,751	60,719	80,637	109,613	140,033	127,214	101,098	105,791	81,447	70,690	82,707
	Total Transport Volumes	196,101	205,617	211,678	214,652	223,032	254,743	272,156	270,633	260,197	259,872	231,774	212,932	230,715
	Total Billed Volumes To Be Allocated FRS	257,159	263,168	269,428	275,371	303,669	364,356	412,190	397,846	361,295	365,663	313,221	283,622	313,422

	TOTAL	PGA	Transport
Average of non peak months	313,422	82,707	230,715
Peak	412,190	140,033	272,156
Total	725,611	222,740	502,871
Allocation		0.3070	0.6930

		2020-2021 Monthly Volumes Therms												Annual Total Minus Peak	Annual Total
LDC	Customer Class	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		
CFG	FTS-A	6,485	5,902	6,056	6,104	7,147	10,588	11,869	9,132	8,676	9,026	6,649	6,224	81,987	93,856.28
CFG	FTS-B	21,824	19,138	20,211	19,063	22,812	35,798	38,054	29,142	25,379	27,334	20,852	20,179	261,732	299,786.66
CFG	FTS-1	152,187	133,620	139,815	148,645	182,921	322,925	381,877	275,202	247,871	267,536	184,379	172,132	2,227,233	2,609,109.76
CFG	FTS-2	20,273	17,002	17,847	21,511	30,526	62,923	79,345	58,569	62,135	62,512	33,804	28,274	415,377	494,721.70
CFG	FTS-2.1	41,993	36,373	42,804	46,549	55,622	100,953	121,347	95,320	98,334	99,831	58,374	51,959	728,112	849,458.55
CFG	FTS-3	84,582	79,019	83,629	85,210	95,379	108,108	113,962	99,022	99,619	112,176	93,133	90,456	1,030,334	1,144,295.24
CFG	FTS-3.1	176,994	169,921	170,536	173,384	189,976	217,657	236,675	193,791	208,625	227,445	188,233	187,262	2,103,824	2,340,499.13
IND	IGC - TS1	10,028	8,411	8,851	8,732	10,559	11,852	11,824	10,132	10,598	9,860	8,941	9,310	107,275	119,098.90
CFG	FTS-4	201,064	192,507	210,641	201,619	242,001	302,201	318,251	268,821	263,851	287,397	223,565	226,337	2,620,004	2,938,255.00
CFG	FTS-5	73,766	78,402	77,420	75,066	81,864	100,756	105,762	98,959	124,527	91,813	72,381	67,255	942,208	1,047,969.75
CFG	FTS-6	121,326	133,050	165,432	185,262	153,598	192,900	210,173	201,092	191,170	200,211	150,694	167,473	1,862,208	2,072,381.53
CFG	FTS-7	285,130	285,009	296,773	314,847	328,307	371,823	388,866	357,754	379,809	341,813	320,712	339,061	3,621,038	4,009,904.21
CFG	FTS-8	409,086	406,234	398,850	432,093	439,627	487,000	484,478	449,021	473,417	425,944	423,729	388,311	4,733,312	5,217,789.29
CFG	FTS-9	280,970	266,952	265,032	269,177	274,841	306,400	310,859	288,025	322,166	296,216	295,401	334,113	3,199,293	3,510,152.45
CFG	FTS-10	231,727	250,211	225,939	240,235	257,910	245,188	373,298	285,709	299,858	311,306	296,647	290,987	2,935,718	3,309,015.15
CFG	FTS-11	161,036	155,019	152,145	162,663	151,757	113,253	146,807	148,429	167,805	169,495	56,433	-	1,438,035	1,584,842.33
CFG	FTS-12	1,036,496	1,490,100	1,362,604	1,508,102	1,198,378	1,582,231	1,503,483	1,416,438	1,676,213	1,463,291	1,518,088	1,037,428	15,289,371	16,792,853.63
FPU	FPU - GSTS - 1	42,561	40,151	41,785	46,696	55,369	65,371	78,434	74,910	59,001	64,064	55,634	60,378	605,920	684,354.18
FPU	FPU - GSTS - 2	377,574	355,402	364,700	380,351	435,767	507,233	577,721	506,641	477,615	521,248	475,840	415,406	4,817,778	5,395,498.44
FPU	FPU - LVTS <50k	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FPU	FPU - LVTS >50k	2,335,218	2,243,944	2,290,175	2,320,817	2,467,080	2,742,143	2,933,518	2,701,680	2,859,007	2,796,621	2,691,521	2,485,060	27,933,266	30,866,784.48
FPU	FPU-GLTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FTM	FT-TRANSPORTATION	1,537	1,369	1,864	1,895	2,098	2,431	2,638	2,798	2,717	2,945	2,813	2,491	24,956	27,593.94
IND	IGC - TS2	6,834	5,996	6,875	5,936	7,012	6,728	6,665	6,372	7,049	7,238	6,676	6,989	73,705	80,370.49
IND	IGC - TS3	445	407	342	262	421	571	944	755	663	839	494	885	6,085	7,029.55
IND	IGC - TS4 -(Note A)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATED THERMS		6,079,137	6,374,140	6,350,326	6,654,220	6,690,973	7,897,034	8,436,849	7,577,716	8,066,103	7,796,160	7,184,992	6,387,971	77,058,772	85,495,621

		31	31	30	31	30	31	31	28	31	30	31	30	334
LDC	Customer Class	2019-2020 Daily Volumes - Therms												
CFG	FTS-A	209	190	202	197	238	342	383	326	280	301	214	207	245
CFG	FTS-B	704	617	674	615	760	1,155	1,228	1,041	819	911	673	673	784
CFG	FTS-1	4,909	4,310	4,660	4,795	6,097	10,417	12,319	9,829	7,996	8,918	5,948	5,738	6,668
CFG	FTS-2	654	548	595	694	1,018	2,030	2,560	2,092	2,004	2,084	1,090	942	1,244
CFG	FTS-2.1	1,355	1,173	1,427	1,502	1,854	3,257	3,914	3,404	3,172	3,328	1,883	1,732	2,180
CFG	FTS-3	2,728	2,549	2,788	2,749	3,179	3,487	3,676	3,537	3,214	3,739	3,004	3,015	3,085
CFG	FTS-3.1	5,709	5,481	5,685	5,593	6,333	7,021	7,635	6,921	6,730	7,582	6,072	6,242	6,299
IND	IGC - TS1	323	271	295	282	352	382	381	362	342	329	288	310	321
CFG	FTS-4	6,486	6,210	7,021	6,504	8,067	9,748	10,266	9,601	8,511	9,580	7,212	7,545	7,844
CFG	FTS-5	2,380	2,529	2,581	2,421	2,729	3,250	3,412	3,534	4,017	3,060	2,335	2,242	2,821
CFG	FTS-6	3,914	4,292	5,514	5,976	5,120	6,223	6,780	7,182	6,167	6,674	4,861	5,582	5,575
CFG	FTS-7	9,198	9,194	9,892	10,156	10,944	11,994	12,544	12,777	12,252	11,394	10,346	11,302	10,841
CFG	FTS-8	13,196	13,104	13,295	13,938	14,654	15,710	15,628	16,036	15,272	14,198	13,669	12,944	14,172
CFG	FTS-9	9,064	8,611	8,834	8,683	9,161	9,884	10,028	10,287	10,392	9,874	9,529	11,137	9,579
CFG	FTS-10	7,475	8,071	7,531	8,597	7,909	8,597	12,042	10,204	9,673	10,377	9,569	9,700	8,790
CFG	FTS-11	5,195	5,001	5,071	5,247	5,059	3,653	4,736	5,301	5,413	5,650	1,820	0	4,305
CFG	FTS-12	33,435	48,068	45,420	48,648	39,946	51,040	48,499	50,587	54,071	48,776	48,971	34,581	45,777
FPU	FPU - GSTS - 1	1,373	1,295	1,393	1,506	1,846	2,109	2,530	2,675	1,903	2,135	1,795	2,013	1,814
FPU	FPU - GSTS - 2	12,180	11,465	12,157	12,269	14,526	16,362	18,636	18,094	15,407	17,375	15,350	13,847	14,424
FPU	FPU - LVTS <50k	0	0	0	0	0	0	0	0	0	0	0	0	0
FPU	FPU - LVTS >50k	75,330	72,385	76,339	74,865	82,236	88,456	94,630	96,489	92,226	93,221	86,823	82,835	83,633
FPU	FPU-GLTS	0	0	0	0	0	0	0	0	0	0	0	0	0
FTM	FT-TRANSPORTATION	50	44	62	61	70	78	85	100	88	98	91	83	75
IND	IGC - TS2	220	193	229	191	234	217	215	228	227	241	215	233	221
IND	IGC - TS3	14	13	11	8	14	18	30	27	21	28	16	29	18
IND	IGC - TS4	-	-	-	-	-	-	-	-	-	-	-	-	-
ALL TOTAL ALLOCATED THERMS		196,101	205,617	211,678	214,652	223,032	254,743	272,156	270,633	260,197	259,872	231,774	212,932	230,715

Note A: IGC-TS4 customers will no longer be on the system. Therefore, the therms have been removed from this schedule and rate is reflected as \$0.

FLORIDA PUBLIC UTILITIES COMPANY  
 COMPUTATION OF SWING SERVICE RATES  
 ALLOCATION OF DOLLARS

Schedule C  
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	DOLLARS	AVERAGE COST/THERM
Total Costs to Allocate	\$ 19,094,732	
% PGA	30.70% \$ 5,861,488	\$ 0.1834
% TRANSPORT	69.30% \$ 13,233,244	\$ 0.1548

	Average of All Months Excluding Peak Month	Peak Month	Peak and Average	Peak and Average Percent	Peak and Average Total Transport Cost	Phase in Percent	Phase In Amount	Therms	Phase in Rate Dollars per Therm	Tax Factor	Swing Service Rates	COVID Rates	Total Swing And COVID
FT TRANSPORTATION	75	85	160	0.03178%	\$ 4,206	100%	\$ 4,206	27,594	\$ 0.1524	1.00503	\$ 0.1532	\$ 0.0571	\$ 0.2103
IGC-TS1	321	381	703	0.13972%	\$ 18,489	100%	\$ 18,489	119,099	\$ 0.1552	1.00503	\$ 0.1560	\$ 0.0014	\$ 0.1574
IGC-TS2	221	215	436	0.08664%	\$ 11,465	100%	\$ 11,465	80,370	\$ 0.1427	1.00503	\$ 0.1434	\$ 0.0013	\$ 0.1446
IGC-TS3	18	30	49	0.00968%	\$ 1,281	100%	\$ 1,281	7,030	\$ 0.1822	1.00503	\$ 0.1832	\$ 0.0016	\$ 0.1848
IGC-TS4 (Note A)	0	0	0	0.00000%	\$ -	100%	\$ -	-	\$ -	1.00503	\$ -	\$ -	\$ -
FPU-GSTS-1	1,814	2,530	4,344	0.86389%	\$ 114,321	100%	\$ 114,321	684,354	\$ 0.1670	1.00503	\$ 0.1679	\$ 0.0052	\$ 0.1731
FPU-GSTS-2	14,424	18,636	33,061	6.57437%	\$ 870,003	100%	\$ 870,003	5,395,498	\$ 0.1612	1.00503	\$ 0.1621	\$ 0.0051	\$ 0.1671
FPU-LVTS	83,633	94,630	178,262	35.44886%	\$ 4,691,034	100%	\$ 4,691,034	30,866,784	\$ 0.1520	1.00503	\$ 0.1527	\$ 0.0048	\$ 0.1575
FTS-A	245	383	628	0.12495%	\$ 16,535	100%	\$ 16,535	93,856	\$ 0.1762	1.00503	\$ 0.1771	\$ 0.0018	\$ 0.1788
FTS-B	784	1,228	2,011	0.39994%	\$ 52,925	100%	\$ 52,925	299,787	\$ 0.1765	1.00503	\$ 0.1774	\$ 0.0018	\$ 0.1792
FTS-1	6,668	12,319	18,987	3.77571%	\$ 499,649	100%	\$ 499,649	2,609,110	\$ 0.1915	1.00503	\$ 0.1925	\$ 0.0019	\$ 0.1944
FTS-2	1,244	2,560	3,803	0.75629%	\$ 100,081	100%	\$ 100,081	494,722	\$ 0.2023	1.00503	\$ 0.2033	\$ 0.0020	\$ 0.2053
FTS-2.1	2,180	3,914	6,094	1.21192%	\$ 160,376	100%	\$ 160,376	849,459	\$ 0.1888	1.00503	\$ 0.1897	\$ 0.0019	\$ 0.1916
FTS-3	3,085	3,676	6,761	1.34448%	\$ 177,919	100%	\$ 177,919	1,144,295	\$ 0.1555	1.00503	\$ 0.1563	\$ 0.0016	\$ 0.1578
FTS-3.1	6,299	7,635	13,934	2.77080%	\$ 366,666	100%	\$ 366,666	2,340,499	\$ 0.1567	1.00503	\$ 0.1574	\$ 0.0016	\$ 0.1590
FTS-4	7,844	10,266	18,110	3.60142%	\$ 476,584	100%	\$ 476,584	2,938,255	\$ 0.1622	1.00503	\$ 0.1630	\$ 0.0016	\$ 0.1646
FTS-5	2,821	3,412	6,233	1.23941%	\$ 164,015	100%	\$ 164,015	1,047,970	\$ 0.1565	1.00503	\$ 0.1573	\$ 0.0016	\$ 0.1589
FTS-6	5,575	6,780	12,355	2.45694%	\$ 325,133	100%	\$ 325,133	2,072,382	\$ 0.1569	1.00503	\$ 0.1577	\$ 0.0016	\$ 0.1592
FTS-7	10,841	12,544	23,386	4.65040%	\$ 615,398	100%	\$ 615,398	4,009,904	\$ 0.1535	1.00503	\$ 0.1542	\$ 0.0015	\$ 0.1558
FTS-8	14,172	15,628	29,800	5.92595%	\$ 784,196	100%	\$ 784,196	5,217,789	\$ 0.1503	1.00503	\$ 0.1510	\$ 0.0015	\$ 0.1525
FTS-9	9,579	10,028	19,606	3.89890%	\$ 515,951	100%	\$ 515,951	3,510,152	\$ 0.1470	1.00503	\$ 0.1477	\$ 0.0015	\$ 0.1492
FTS-10	8,790	12,042	20,831	4.14250%	\$ 548,187	100%	\$ 548,187	3,309,015	\$ 0.1657	1.00503	\$ 0.1665	\$ 0.0017	\$ 0.1682
FTS-11	4,305	4,736	9,041	1.79792%	\$ 237,923	100%	\$ 237,923	1,584,842	\$ 0.1501	1.00503	\$ 0.1509	\$ 0.0015	\$ 0.1524
FTS-12	45,777	48,499	94,276	18.74754%	\$ 2,480,908	100%	\$ 2,480,908	16,792,854	\$ 0.1477	1.00503	\$ 0.1485	\$ 0.0015	\$ 0.1500
	230,715	272,156	502,871	100.00000%	\$ 13,233,244		\$ 13,233,244	85,495,621					
Special Contracts							\$ 6,443,673						
Swing Service Revenue to Collect							\$ 19,676,917						

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FLORIDA PUBLIC UTILITIES COMPANY  
 COMPUTATION OF SWING SERVICE RATES  
 CALCULATION OF EXPERIMENTAL RATES

RATE SCHEDULE	EXPERIMENTAL RATE	BASE NON-EXPERIMENTAL	PORTION OF EXPERIMENTAL FOR USAGE	NON-EXPERIMENTAL USAGE CHARGE	THERMS IN EXPERIMENTAL CALCULATION	RATES PER THERM	SWING DOLLARS PER BILL	TAX FACTOR	TOTAL SWING		TOTAL SWING AND COVID
									EXPERIMENTAL RATES	COVID DOLLAR PER BILL	EXPERIMENTAL RATES
FTS-A	\$ 17.00	\$ 13.00	\$ 4.00	\$ 0.4636	8.6	\$ 0.1762	\$ 1.5151	1.00503	\$ 1.5227	\$ 0.0200	\$ 1.5427
FTS-B	\$ 23.00	\$ 15.50	\$ 7.50	\$ 0.4929	15.2	\$ 0.1765	\$ 2.6834	1.00503	\$ 2.6969	\$ 0.0300	\$ 2.7269
FTS-1	\$ 29.00	\$ 19.00	\$ 10.00	\$ 0.4631	21.6	\$ 0.1915	\$ 4.1364	1.00503	\$ 4.1572	\$ 0.0400	\$ 4.1972
FTS-2	\$ 48.00	\$ 34.00	\$ 14.00	\$ 0.3196	43.8	\$ 0.2023	\$ 8.8607	1.00503	\$ 8.9052	\$ 0.0900	\$ 8.9952
FTS-2.1	\$ 87.00	\$ 40.00	\$ 47.00	\$ 0.3083	152.5	\$ 0.1888	\$ 28.7917	1.00503	\$ 28.9365	\$ 0.2900	\$ 29.2265
FTS-3	\$ 162.00	\$ 108.00	\$ 54.00	\$ 0.2410	224.0	\$ 0.1555	\$ 34.8282	1.00503	\$ 35.0034	\$ 0.3500	\$ 35.3534
FTS-3.1	\$ 263.00	\$ 134.00	\$ 129.00	\$ 0.2038	632.9	\$ 0.1567	\$ 99.1511	1.00503	\$ 99.6499	\$ 0.9900	\$ 100.6399

FLORIDA PUBLIC UTILITIES COMPANY  
 COMPUTATION OF SWING SERVICE RATES  
 ACTUAL COSTS  
 7/1/2020 to 6/30/2021

Schedule D  
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Nassau County William Burgess	443,026
Nassau County	8,547,348
Port of Palm Beach	163,859
Riveria Lateral	187,000
New Smyrna	1,408,596
Belvedere	645,192
Haines City CFG	1,626,756
Pensacola NW	5,227,320
Arden FPU AGL	6,164
Herando County CFG TECO	8,160
Auburndale	679,056
Western PB County	4,581,492
Martin Riviera FPU FSEC	331,566
EMERA ENERGY SERVICES INC	614,390
MARLIN GAS SERVICES LLC	790,444
Cardinal Technology LLC	60,000
Pierpont & McLelland	151,699
Gunster Yoakley & Stewart	17,054
ATRIUM ECONOMICS LLC	13,820
S&P GLOBAL PLATTS	17,634
SNELL & WILMER LLP	17,324
Misc Admin Costs	507
Total Natural Gas	<u>\$ 25,538,406</u>

Less Special Contract Swing Service Charge to be  
 Recovered 1/21 to 12/21:

Mosaic	\$ 36,000
City of Pensacola	\$ 1,362,728
Ascend	\$ 2,483,824
People's Gas System	\$ 2,073,754
Rayonier Recovery Boiler	\$ 232,800
8 Flags	\$ 254,568
	<u>\$ 6,443,673</u>
Net to Reduce PGA through Swing Service Rate	<u>\$ 19,094,732</u>

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FLORIDA PUBLIC UTILITIES COMPANY  
 ALLOCATION OF APPROVED COVID COSTS  
 BETWEEN PURCHASED GAS ADJUSTMENT AND SWING SERVICE

Schedule E  
 Page 1 of 1

Division	Regulatory Asset	Amortization/Year 2022 and 2023	Amount To PGA	Amount To Swing
FN	\$ 577,153	\$ 288,576.50	\$ 111,615.24	\$ 176,961.26
FT	\$ 4,498	\$ 2,249.00	\$ 679.96	\$ 1,569.04
CF	\$ 149,438	\$ 74,719.00		\$ 74,719.00
FI	\$ 550	\$ 275.00		\$ 275.00
	<u>\$ 731,639</u>	<u>\$ 365,820</u>	<u>\$ 112,295</u>	<u>\$ 253,524</u>
Times PGA %		\$ 112,295		

Percent of PGA to Ft and FN

FT Therms	\$ 501	0.61%
FN Therms	\$ 82,206	99.39%
Total PGA Therms	\$ 82,707	

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FLORIDA PUBLIC UTILITIES COMPANY  
 ALLOCATION OF APPROVED COVID COSTS  
 BETWEEN PURCHASED GAS ADJUSTMENT AND SWING SERVICE

	Average of All Months Excluding Peak Month	Peak Month	Peak and Average	Peak and Average Percent	Percent Per Division	Division Amount	Amount Per Rate Class	Therms	COVID Rate per Therm	Tax Factor	COVID Rates	Therms in Experimental Calc.	COVID Dollars per Bill	Total COVID Experimental Rate
FT TRANSPORTATION	75	85	160	0.03178%	100.00%	\$ 1,569	\$ 1,569	27,594	\$ 0.0569	1.00503	\$ 0.0571			
IGC-TS1	321	381	703	0.13972%	59.19%	\$ 275	\$ 163	119,099	\$ 0.0014	1.00503	\$ 0.0014			
IGC-TS2	221	215	436	0.08664%	36.71%	\$ 275	\$ 101	80,370	\$ 0.0013	1.00503	\$ 0.0013			
IGC-TS3	18	30	49	0.00968%	4.10%	\$ 275	\$ 11	7,030	\$ 0.0016	1.00503	\$ 0.0016			
IGC-TS4 (Note A)	-	-	-	0.00000%	0.00%	\$ 275	\$ -	-	-	1.00503	\$ -			
FPU-GSTS-1	1,814	2,530	4,344	0.86389%	2.01%	\$ 176,961	\$ 3,565	684,354	\$ 0.0052	1.00503	\$ 0.0052			
FPU-GSTS-2	14,424	18,636	33,061	6.57437%	15.33%	\$ 176,961	\$ 27,127	5,395,498	\$ 0.0050	1.00503	\$ 0.0051			
FPU-LVTS	83,633	94,630	178,262	35.44886%	82.66%	\$ 176,961	\$ 146,269	30,866,784	\$ 0.0047	1.00503	\$ 0.0048			
FTS-A	245	383	628	0.12495%	0.22%	\$ 74,719	\$ 164	93,856	\$ 0.0017	1.00503	\$ 0.0018	8.6	\$ 0.0150	\$ 0.0200
FTS-B	784	1,228	2,011	0.39994%	0.70%	\$ 74,719	\$ 526	299,787	\$ 0.0018	1.00503	\$ 0.0018	15.2	\$ 0.0267	\$ 0.0300
FTS-1	6,668	12,319	18,987	3.77571%	6.64%	\$ 74,719	\$ 4,963	2,609,110	\$ 0.0019	1.00503	\$ 0.0019	21.6	\$ 0.0411	\$ 0.0400
FTS-2	1,244	2,560	3,803	0.75629%	1.33%	\$ 74,719	\$ 994	494,722	\$ 0.0020	1.00503	\$ 0.0020	43.8	\$ 0.0880	\$ 0.0900
FTS-2.1	2,180	3,914	6,094	1.21192%	2.13%	\$ 74,719	\$ 1,593	849,459	\$ 0.0019	1.00503	\$ 0.0019	152.5	\$ 0.2860	\$ 0.2900
FTS-3	3,085	3,676	6,761	1.34448%	2.37%	\$ 74,719	\$ 1,767	1,144,295	\$ 0.0015	1.00503	\$ 0.0016	224	\$ 0.3459	\$ 0.3500
FTS-3.1	6,299	7,635	13,934	2.77080%	4.87%	\$ 74,719	\$ 3,642	2,340,499	\$ 0.0016	1.00503	\$ 0.0016	632.9	\$ 0.9848	\$ 0.9900
FTS-4	7,844	10,266	18,110	3.60142%	6.34%	\$ 74,719	\$ 4,734	2,938,255	\$ 0.0016	1.00503	\$ 0.0016			
FTS-5	2,821	3,412	6,233	1.23941%	2.18%	\$ 74,719	\$ 1,629	1,047,970	\$ 0.0016	1.00503	\$ 0.0016			
FTS-6	5,575	6,780	12,355	2.45694%	4.32%	\$ 74,719	\$ 3,229	2,072,382	\$ 0.0016	1.00503	\$ 0.0016			
FTS-7	10,841	12,544	23,386	4.65040%	8.18%	\$ 74,719	\$ 6,113	4,009,904	\$ 0.0015	1.00503	\$ 0.0015			
FTS-8	14,172	15,628	29,800	5.92595%	10.42%	\$ 74,719	\$ 7,789	5,217,789	\$ 0.0015	1.00503	\$ 0.0015			
FTS-9	9,579	10,028	19,606	3.89890%	6.86%	\$ 74,719	\$ 5,125	3,510,152	\$ 0.0015	1.00503	\$ 0.0015			
FTS-10	8,790	12,042	20,831	4.14250%	7.29%	\$ 74,719	\$ 5,445	3,309,015	\$ 0.0016	1.00503	\$ 0.0017			
FTS-11	4,305	4,736	9,041	1.79792%	3.16%	\$ 74,719	\$ 2,363	1,584,842	\$ 0.0015	1.00503	\$ 0.0015			
FTS-12	45,777	48,499	94,276	18.74754%	32.98%	\$ 74,719	\$ 24,642	16,792,854	\$ 0.0015	1.00503	\$ 0.0015			
	230,715	272,156	502,871	100.00000%		\$ 253,524	\$ 253,524	85,495,621						