

**Florida Public Utilities Company and Florida City Gas (COMBINED)**  
**PURCHASED GAS ADJUSTMENT CALCULATION**  
**April-2026**

<p>1. Gas sold under Firm and Interruptible Rate Schedules for all bills rendered in April 2026 for gas consumed in March 2026</p> <p>2. Rate Adjustment Calculation</p> <p>(a) Cost of Gas Purchased</p> <p>(b) True-up Amount</p> <p>(c) Total (a + b)</p> <p>(d) Revenue Tax Factor</p> <p>(e) PGA Adjusted for Taxes</p> <p>(f) PGA Rounded to nearest .001¢</p> <p>3. Conversion Factor for all bills rendered during the month of April 2026</p> <p>(a) Average BTU content of gas purchased during the month of February 2026 (Btu/cf)</p> <p>(b) Pressure Conversion Factor</p> <p>1) Delivery Pressure of Gas Sold:</p> <p>2) Delivery Pressure of Gas Purchased:</p> <p>3) Conversion Factor (1 / 2)</p> <p>(c) Corrected BTU Content (a x b)</p> <p>(d) Billing Factor</p>	<p>127.091</p> <p>(0.727)</p> <p>126.364</p> <p>1.00503</p> <p>126.9996</p> <p><u>127.000</u></p>	<p>¢ per therm</p> <p>¢ per therm</p> <p>¢ per therm</p>	<p><b>FIRM &amp; INTERRUPTIBLE FLORIDA PUBLIC UTILITIES COMPANY</b></p> <hr/>	<p>South Florida</p> <p>Central Florida</p> <p>Fernandina Beach</p> <p>Fort Meade</p> <p>Brewster Florida</p> <p>Okeechobee Florida</p>	<p><u>1,026.3</u></p> <p><u>1,025.5</u></p> <p><u>1,024.8</u></p> <p><u>1,025.8</u></p> <p><u>1,026.3</u></p> <p><u>1,026.6</u></p>	<p>¢ per therm</p>
---	---	--	---	---	---	--

**NOTES:**

1. The current approved levelized consolidated Purchased Gas Cost Recovery Factor (PGCRF) is 1.2769 dollars/therm effective January 2026.
2. The consolidated true-up was updated from (3.660)¢ per therm to (0.727)¢ effective January 1, 2026.