

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

<p>1. Gas sold under Firm and Interruptible Rate Schedules for all bills rendered in May 2026 for gas consumed in April 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 May 2026</p> <p>(a) Average BTU content of gas purchased during the month of March 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>FIRM & INTERRUPTIBLE FLORIDA PUBLIC UTILITIES COMPANY</p> <hr/>	<p>South Florida</p> <hr/> <p>1,021.8</p> <hr/> <p>14.929</p> <p>14.730</p> <p>1.01351</p> <hr/> <p>1,035.6</p> <hr/> <p>1.04</p> <hr/>	<p>Central Florida</p> <hr/> <p>1,021.3</p> <hr/> <p>14.983</p> <p>14.730</p> <p>1.01718</p> <hr/> <p>1,038.8</p> <hr/> <p>1.04</p> <hr/>	<p>Fernandina Beach</p> <hr/> <p>1,024.2</p> <hr/> <p>14.980</p> <p>14.730</p> <p>1.01697</p> <hr/> <p>1,041.6</p> <hr/> <p>1.04</p> <hr/>	<p>Fort Meade</p> <hr/> <p>1,021.7</p> <hr/> <p>14.983</p> <p>14.730</p> <p>1.01718</p> <hr/> <p>1,039.3</p> <hr/> <p>1.04</p> <hr/>	<p>Brewster Florida</p> <hr/> <p>1,021.8</p> <hr/> <p>14.983</p> <p>14.730</p> <p>1.01718</p> <hr/> <p>1,039.4</p> <hr/> <p>1.04</p> <hr/>	<p>Okeechobee Florida</p> <hr/> <p>1,021.5</p> <hr/> <p>14.983</p> <p>14.730</p> <p>1.01718</p> <hr/> <p>1,039.0</p> <hr/> <p>1.04</p> <hr/>
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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.