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August 1, 2025

**VIA E-PORTAL**

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

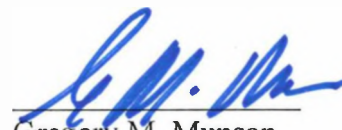
**Re: Docket No. 20250003-GU – Purchased Gas Adjustment (PGA) True Up.**

Dear Mr. Teitzman:

Attached for filing on behalf of Florida Public Utilities Company and Florida City Gas, please find the Testimony and Exhibit DW-2 of Ms. Diana Williams.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,



Gregory M. Munson  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1713

1                   **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2           DOCKET NO. 20250003-GU - In Re: Purchased Gas Adjustment (PGA) True-Up.

3                               (Actual/Estimated and Projections)

4                               DIRECT TESTIMONY

5                               OF DIANA WILLIAMS

6                   On behalf of Florida Public Utilities Company & Florida City Gas

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

8   A.    Diana Williams, 500 Energy Lane, Dover, Delaware, 19901.

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

10 A.    I am employed by Chesapeake Utilities Corporation (“CUC”) as Regulatory  
11 Analyst. Chesapeake Utilities is the parent company of Florida Public Utilities  
12 Company (“FPUC”) and Florida City Gas (“FCG”), (herein referred to jointly  
13 as the “Companies”).

14 **Q.    Can you please provide a brief overview of your educational and**  
15 **employment background?**

16 A.    I received a Bachelor’s degree in Finance and Banking and Master’s degree in  
17 Applied Finance from Bucharest Academy of Economic Studies. After  
18 graduation, I worked as an external auditor for Ernst & Young assisting in the  
19 financial statement audit reviews. In March 2021 I joined CUC in the Internal  
20 Audit Department. I transferred to the Regulatory Department in November  
21 2024, where my responsibilities include preparing various filings such as;  
22 Purchased Gas Adjustment, Earnings Surveillance Reports, Swing Service, Gas  
23 Conservation and Gas Utility Access and Replacement Directive before the  
24 Florida Public Service Commission.

1    **Q.    Are you familiar with the Purchased Gas Adjustment (PGA) clause of the**  
2           **Company?**

3    A.    Yes.

4    **Q.    Have you ever testified in the PGA Docket before?**

5    A.    Yes.

6    **Q.    What is the purpose of your testimony in this docket?**

7    A.    My testimony will establish a consolidated PGA “true-up” collection amount,  
8           based on actual January 2025 through June 2025 data and projected July 2025  
9           through December 2025 data for Florida Public Utilities Company (“FPUC”)  
10          and Florida City Gas (“FCG”) (herein referred to jointly as the “Companies”).  
11          My testimony will summarize the consolidated computations that are contained  
12          in Exhibit DW-2 supporting the January through December 2026 projected  
13          consolidated PGA recovery (cap) factor for FPUC & FCG.

14   **Q.    Which schedules have you included in your Exhibit DW-2?**

15   A.    The Companies have previously filed True-Up schedules A-1, A-2, A-3, A-4,  
16          A-5, A-6 and A-7 in this proceeding. Exhibit DW-2, which is included with my  
17          testimony, contains the consolidated Schedules E-1, E-1/R, E-2, E-3, E-4, and  
18          E-5 for the Companies. These schedules support the calculation of the PGA  
19          recovery (cap) factor for January through December 2026 and were prepared  
20          this period by combining the costs for both FPUC and FCG.

21   **Q.    Have there been any changes in the PGA filing compared to the prior year?**

22   A.    No.

23   **Q.    Were these schedules completed by you or under your supervision?**

1 A. Yes, these schedules were completed by me.

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

3 A. The projection period is January through December 2026.

4 **Q. What is the appropriate consolidated final PGA true-up amount for the**  
5 **period January through December 2024?**

6 A. As shown on the consolidated Schedule E-4 of Exhibit DW-2, the final  
7 consolidated PGA true-up amount for the period January through December  
8 2024 is an under-recovery of (\$729,664) inclusive of interest.

9 **Q. What is the consolidated projected PGA true-up amount for the period**  
10 **January through December 2025?**

11 A. As also shown on consolidated Schedule E-4 of Exhibit DW-2, the projected  
12 PGA true-up amount is an over-recovery of \$1,318,472 inclusive of interest, for  
13 the period January through December 2025.

14 **Q. What is the total projected PGA true-up amount to be collected from or**  
15 **refunded to customers for the period January through December 2026?**

16 A. As shown on Schedule E-4 of Exhibit DW-2, the total consolidated net over-  
17 recovery to be refunded for the period January through December 2026 is  
18 \$588,808.

19 **Q. What is the appropriate consolidated PGA recovery (cap) factor for the**  
20 **period January through December 2026?**

21 A. As shown on Schedule E-1 of Exhibit DW-2, the consolidated PGA recovery  
22 (cap) factor is 127.69¢ per therm for the period January through December 2026.

23 **Q. What should be the effective date of the PGA recovery (cap) factor for**

1           **billing purposes?**

2     A.     The consolidated PGA recovery (cap) factor should be effective for all meter  
3           readings applying to the period of January 1, 2026 through December 31, 2026.

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

5     A.     Yes.

| COMPANY: CONSOLIDATED<br>FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS |   | PURCHASED GAS ADJUSTMENT<br>COST RECOVERY CLAUSE CALCULATION<br>ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2026 THROUGH DECEMBER 2026 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | SCHEDULE E-1  |
|--|---|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
|  |   | PROJECTED<br>JAN  | PROJECTED<br>FEB | PROJECTED<br>MAR | PROJECTED<br>APR | PROJECTED<br>MAY | PROJECTED<br>JUN | PROJECTED<br>JUL | PROJECTED<br>AUG | PROJECTED<br>SEP | PROJECTED<br>OCT | PROJECTED<br>NOV | PROJECTED<br>DEC | TOTAL         |
| COST OF GAS PURCHASED  |   |   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |               |
| 1  | COMMODITY (Pipeline)  | \$94,904  | \$81,865         | \$79,050         | \$72,770         | \$64,139         | \$55,843         | \$53,698         | \$50,607         | \$51,936         | \$58,369         | \$59,689         | \$78,018         | \$800,888     |
| 2  | NO NOTICE SERVICE   | \$9,430   | \$6,743          | \$6,208          | \$4,152          | \$1,760          | \$1,704          | \$1,745          | \$1,745          | \$1,673          | \$3,301          | \$5,369          | \$7,466          | \$51,296      |
| 3  | SWING SERVICE   | \$0   | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0           |
| 4  | COMMODITY (Other)   | \$6,026,260   | \$4,977,663      | \$4,316,197      | \$3,617,043      | \$3,206,963      | \$2,917,521      | \$2,953,879      | \$2,839,037      | \$2,853,256      | \$3,214,591      | \$3,453,019      | \$4,942,408      | \$45,317,837  |
| 5  | DEMAND  | \$7,494,741   | \$7,605,507      | \$7,789,021      | \$7,231,333      | \$6,811,961      | \$6,690,315      | \$6,717,766      | \$6,734,794      | \$6,755,396      | \$7,098,810      | \$7,774,024      | \$7,821,642      | \$86,525,311  |
| 6  | OTHER   | \$122,190   | \$122,190        | \$122,190        | \$122,190        | \$122,190        | \$122,190        | \$126,486        | \$122,190        | \$122,190        | \$122,190        | \$122,190        | \$122,176        | \$1,470,562   |
| LESS END-USE CONTRACT:   |   | \$0   | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0           |
| 7  | COMMODITY (Pipeline)  | \$0   | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0           |
| 8  | DEMAND - SWING SERVICE CREDIT<br>AND BALANCING RIDER CREDIT | \$2,415,400   | \$2,416,957      | \$2,406,194      | \$2,398,603      | \$2,408,627      | \$2,412,368      | \$2,409,659      | \$2,411,618      | \$2,412,489      | \$2,412,567      | \$2,402,177      | \$2,408,980      | \$28,915,640  |
| 9  | COMMODITY (Other)   | \$136,472   | \$121,037        | \$122,806        | \$127,477        | \$159,945        | \$161,447        | \$181,522        | \$169,722        | \$164,103        | \$155,882        | \$110,947        | \$114,139        | \$1,725,499   |
| 10   | Second Prior Month Purchase Adj.                            | \$0   | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0           |
| 11   | TOTAL COST  | \$11,195,652  | \$10,255,974     | \$9,783,667      | \$8,521,408      | \$7,638,442      | \$7,213,758      | \$7,262,393      | \$7,167,033      | \$7,207,858      | \$7,928,812      | \$8,901,168      | \$10,448,590     | \$103,524,754 |
| 12   | NET UNBILLED  | \$0   | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0           |
| 13   | COMPANY USE   | \$1,900   | \$2,100          | \$1,700          | \$1,800          | \$2,100          | \$2,400          | \$2,200          | \$1,100          | \$2,300          | \$4,400          | \$1,700          | \$1,500          | \$25,200      |
| 14   | TOTAL THERM SALES   | \$11,193,752  | \$10,253,874     | \$9,781,967      | \$8,519,608      | \$7,636,342      | \$7,211,358      | \$7,260,193      | \$7,165,933      | \$7,205,558      | \$7,924,412      | \$8,899,468      | \$10,447,090     | \$103,499,554 |
| THERMS PURCHASED   |   |   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |               |
| 15   | COMMODITY (Pipeline)  | 9,625,160   | 8,302,670        | 8,017,260        | 7,380,320        | 6,504,940        | 5,663,540        | 5,446,080        | 5,132,620        | 5,267,230        | 5,919,710        | 6,053,680        | 7,912,580        | 81,225,790    |
| 16   | NO NOTICE SERVICE   | -   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -             |
| 17   | SWING SERVICE   | -   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -             |
| 18   | COMMODITY (Other)   | 9,625,160   | 8,302,670        | 8,017,260        | 7,380,320        | 6,504,940        | 5,663,540        | 5,446,080        | 5,132,620        | 5,267,230        | 5,919,710        | 6,053,680        | 7,912,580        | 81,225,790    |
| 19   | DEMAND  | 28,721,810  | 31,961,440       | 34,233,610       | 24,370,200       | 16,339,170       | 15,472,800       | 15,001,210       | 15,719,976       | 12,770,100       | 19,094,450       | 34,677,900       | 35,450,980       | 283,813,646   |
| 20   | OTHER   | -   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -             |
| LESS END-USE CONTRACT:   |   |   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |               |
| 21   | COMMODITY (Pipeline)  | -   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -             |
| 22   | DEMAND - SWING SERVICE CREDIT                               | -   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -             |
| 23   | COMMODITY (Other)   | 13,520  | 13,520           | 13,520           | 13,520           | 13,520           | 13,520           | 13,520           | 13,520           | 13,520           | 13,520           | 13,520           | 13,520           | 162,240       |
| 24   | TOTAL PURCHASES   | 9,611,640   | 8,289,150        | 8,003,740        | 7,366,800        | 6,491,420        | 5,650,020        | 5,432,560        | 5,119,100        | 5,253,710        | 5,906,190        | 6,040,160        | 7,899,060        | 81,063,550    |
| 25   | NET UNBILLED  | -   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -             |
| 26   | COMPANY USE   | 3,088   | 3,476            | 3,152            | 3,629            | 4,184            | 4,679            | 3,968            | 2,073            | 4,295            | 8,107            | 2,930            | 2,452            | 46,033        |
| 27   | TOTAL THERM SALES   | 9,608,552   | 8,285,674        | 8,000,588        | 7,363,171        | 6,487,236        | 5,645,341        | 5,428,592        | 5,117,027        | 5,249,415        | 5,898,083        | 6,037,230        | 7,896,608        | 81,017,517    |
| CENTS PER THERM  |   |   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |               |
| 28   | COMMODITY (Pipeline)  | 0.986   | 0.986            | 0.986            | 0.986            | 0.986            | 0.986            | 0.986            | 0.986            | 0.986            | 0.986            | 0.986            | 0.986            | 0.986         |
| 29   | NO NOTICE SERVICE   | 0.000   | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000         |
| 30   | SWING SERVICE   | 0.000   | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000         |
| 31   | COMMODITY (Other)   | 62.609  | 59.953           | 53.836           | 49.009           | 49.300           | 51.514           | 54.239           | 55.314           | 54.170           | 54.303           | 57.040           | 62.463           | 55.792        |
| 32   | DEMAND  | 26.094  | 23.796           | 22.753           | 29.673           | 41.691           | 43.239           | 44.781           | 42.842           | 52.900           | 37.177           | 22.418           | 22.063           | 30.487        |
| 33   | OTHER   | 0.000   | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000         |
| LESS END-USE CONTRACT:   |   |   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |               |
| 34   | COMMODITY Pipeline  | 0.000   | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000         |
| 35   | DEMAND - SWING SERVICE CREDIT                               | 0.000   | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000         |
| 36   | COMMODITY Other   | 1009.408  | 895.244          | 908.328          | 942.877          | 1183.025         | 1194.135         | 1342.618         | 1255.340         | 1213.780         | 1152.973         | 820.614          | 844.223          | 1063.547      |
| 37   | TOTAL COST OF PURCHASES                                     | 116.480   | 123.728          | 122.239          | 115.673          | 117.670          | 127.677          | 133.683          | 140.006          | 137.196          | 134.246          | 147.366          | 132.276          | 127.708       |
| 38   | NET UNBILLED  | 0.000   | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000         |
| 39   | COMPANY USE   | 61.538  | 60.413           | 53.926           | 49.602           | 50.191           | 51.289           | 55.443           | 53.052           | 53.555           | 54.275           | 58.026           | 61.181           | 54.744        |
| 40   | TOTAL COST OF THERM SOLD                                    | 116.518   | 123.780          | 122.287          | 115.730          | 117.746          | 127.783          | 133.780          | 140.062          | 137.308          | 134.430          | 147.438          | 132.317          | 127.781       |
| 41   | TRUE-UP (REFUND)/RECOVER                                    | (0.727)   | (0.727)          | (0.727)          | (0.727)          | (0.727)          | (0.727)          | (0.727)          | (0.727)          | (0.727)          | (0.727)          | (0.727)          | (0.727)          | (0.727)       |
| 42   | TOTAL COST OF GAS   | 115.791   | 123.053          | 121.560          | 115.003          | 117.019          | 127.056          | 133.054          | 139.336          | 136.581          | 133.704          | 146.711          | 131.591          | 127.054       |
| 43   | REVENUE TAX FACTOR  | 1.00503   | 1.00503          | 1.00503          | 1.00503          | 1.00503          | 1.00503          | 1.00503          | 1.00503          | 1.00503          | 1.00503          | 1.00503          | 1.00503          | 1.00503       |
| 44   | PGA FACTOR ADJUSTED FOR TAXES                               | 116.37265   | 123.67117        | 122.17092        | 115.58127        | 117.60696        | 127.69419        | 133.72224        | 140.03585        | 137.26739        | 134.37541        | 147.44839        | 132.25192        | 127.69238     |
| 45   | PGA FACTOR  | 116.373   | 123.671          | 122.171          | 115.581          | 117.607          | 127.694          | 133.722          | 140.036          | 137.267          | 134.375          | 147.448          | 132.252          | 127.692       |

| COMPANY: CONSOLIDATED<br>FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS |                                  | PURCHASED GAS ADJUSTMENT<br>COST RECOVERY CLAUSE CALCULATION<br>ACTUAL JANUARY 2025 THROUGH JUNE 2025<br>ESTIMATED JULY 2025 THROUGH DECEMBER 2025 |             |             |             |             |             |             |             |             |             |             |              | SCHEDULE E-1/R |        |
|--|----------------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|----------------|--------|
|  |                                  | ACTUAL   | ACTUAL      | ACTUAL      | ACTUAL      | ACTUAL      | ACTUAL      | ACTUAL      | ACTUAL      | ACTUAL      | ACTUAL      | ACTUAL      | ACTUAL       | ACTUAL         | ACTUAL |
|  |                                  | JAN  | FEB         | MAR         | APR         | MAY         | JUN         | JUL         | AUG         | SEP         | OCT         | NOV         | DEC          | TOTAL          |        |
| <b>COST OF GAS PURCHASED</b>   |                                  |  |             |             |             |             |             |             |             |             |             |             |              |                |        |
| 1  | COMMODITY (Pipeline)             | \$94,563   | \$69,256    | \$81,802    | \$98,617    | \$100,283   | \$88,690    | \$17,322    | \$16,239    | \$16,627    | \$19,161    | \$21,396    | \$27,181     | \$651,138      |        |
| 2  | NO NOTICE SERVICE                | \$0  | \$0         | \$2,872     | -\$3,417    | -\$2,282    | -\$1,678    | \$1,745     | \$1,745     | \$1,673     | \$3,301     | \$5,369     | \$7,466      | \$16,795       |        |
| 3  | SWING SERVICE                    | \$0  | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          | \$0            |        |
| 4  | COMMODITY (Other)                | \$4,097,825  | \$2,895,862 | \$2,837,980 | \$2,108,871 | \$1,352,914 | \$1,014,673 | \$3,407,955 | \$3,384,622 | \$3,311,289 | \$3,563,649 | \$4,063,559 | \$5,357,748  | \$37,396,945   |        |
| 5  | DEMAND                           | \$5,029,076  | \$5,398,841 | \$5,516,817 | \$5,396,635 | \$5,447,968 | \$5,378,935 | \$5,336,404 | \$5,330,939 | \$5,340,503 | \$5,892,864 | \$6,707,718 | \$6,683,028  | \$67,459,728   |        |
| 6  | OTHER                            | \$91,005   | \$82,812    | \$89,890    | \$109,451   | \$98,670    | \$86,510    | \$104,500   | \$104,500   | \$104,500   | \$104,500   | \$104,500   | \$104,495    | \$1,185,336    |        |
| <b>LESS END-USE CONTRACT:</b>  |                                  |  |             |             |             |             |             |             |             |             |             |             |              |                |        |
| 7  | COMMODITY (Pipeline)             | \$0  | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          | \$0            |        |
| 8  | DEMAND - SWING SERVICE CREDIT    | \$0  | \$0         | \$0         | \$0         | \$0         | \$0         | \$1,958,554 | \$1,958,554 | \$1,958,554 | \$1,958,554 | \$1,958,554 | \$1,958,554  | \$11,751,321   |        |
| 9  | COMMODITY (Other)                | \$0  | \$0         | \$0         | \$0         | \$0         | \$0         | \$210,808   | \$197,103   | \$190,578   | \$181,031   | \$128,846   | \$132,553    | \$1,040,919    |        |
| 10   | Second Prior Month Purchase Adj. | \$0  | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          | \$0            |        |
| 11   | TOTAL COST                       | \$9,312,469  | \$8,446,771 | \$8,529,361 | \$7,710,155 | \$6,997,552 | \$6,567,131 | \$6,698,565 | \$6,682,389 | \$6,625,461 | \$7,443,891 | \$8,815,143 | \$10,088,812 | \$93,917,701   |        |
| 12   | NET UNBILLED                     | \$0  | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          | \$0            |        |
| 13   | COMPANY USE                      | \$1,526  | \$1,258     | \$1,362     | \$1,469     | \$1,506     | \$2,953     | \$2,068     | \$2,086     | \$2,069     | \$2,035     | \$2,170     | \$2,327      | \$22,828       |        |
| 14   | TOTAL THERM SALES                | \$8,969,908  | \$7,745,909 | \$7,889,447 | \$8,644,654 | \$7,328,970 | \$6,395,873 | \$6,696,496 | \$6,680,303 | \$6,623,391 | \$7,441,857 | \$8,812,973 | \$10,086,485 | \$93,316,268   |        |
| <b>THERMS PURCHASED</b>  |                                  |  |             |             |             |             |             |             |             |             |             |             |              |                |        |
| 15   | COMMODITY (Pipeline)             | 14,888,930   | 7,755,930   | 10,177,270  | 10,452,690  | 10,488,760  | 9,508,140   | 6,111,684   | 5,922,820   | 6,003,511   | 6,543,384   | 7,043,464   | 8,642,423    | 103,539,007    |        |
| 16   | NO NOTICE SERVICE                | -  | -           | 354,620     | (360,480)   | (240,690)   | (176,980)   | -           | -           | -           | -           | -           | -            | -423,530       |        |
| 17   | SWING SERVICE                    | -  | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -            | 0              |        |
| 18   | COMMODITY (Other)                | 10,114,328   | 5,683,722   | 7,264,806   | 11,541,585  | 4,888,657   | 4,050,330   | 6,097,984   | 5,909,120   | 5,989,811   | 6,529,684   | 7,029,764   | 8,628,723    | 83,728,515     |        |
| 19   | DEMAND                           | 33,087,034   | 35,493,952  | 37,778,110  | 27,972,929  | 19,305,231  | 17,587,258  | 15,382,820  | 15,276,707  | 15,075,300  | 20,056,380  | 35,699,700  | 35,282,030   | 307,997,452    |        |
| 20   | OTHER                            | -  | -           | -           | -           | -           | -           | 15,700      | 15,700      | 15,700      | 15,700      | 15,700      | 15,700       | 94,200         |        |
| <b>LESS END-USE CONTRACT:</b>  |                                  |  |             |             |             |             |             |             |             |             |             |             |              |                |        |
| 21   | COMMODITY (Pipeline)             | -  | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -            | 0              |        |
| 22   | DEMAND - SWING SERVICE CREDIT    | -  | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -            | 0              |        |
| 23   | COMMODITY (Other)                | -  | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -            | 0              |        |
| 24   | TOTAL PURCHASES                  | 10,114,328   | 5,683,722   | 7,264,806   | 11,541,585  | 4,888,657   | 4,050,330   | 6,113,684   | 5,924,820   | 6,005,511   | 6,545,384   | 7,045,464   | 8,644,423    | 83,822,715     |        |
| 25   | NET UNBILLED                     | 0  | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0              |        |
| 26   | COMPANY USE                      | 2,359  | 1,916       | 1,778       | 1,801       | 1,780       | 3,491       | 2,712       | 2,690       | 2,781       | 2,503       | 2,357       | 2,605        | 28,774         |        |
| 27   | TOTAL THERM SALES                | 9,512,716  | 8,919,379   | 7,747,631   | 7,203,833   | 6,051,337   | 6,660,124   | 6,110,973   | 5,922,129   | 6,002,730   | 6,542,881   | 7,043,107   | 8,641,818    | 86,358,658     |        |
| <b>CENTS PER THERM</b>   |                                  |  |             |             |             |             |             |             |             |             |             |             |              |                |        |
| 28   | COMMODITY (Pipeline)             | 0.635  | 0.893       | 0.804       | 0.943       | 0.956       | 0.933       | 0.283       | 0.274       | 0.277       | 0.293       | 0.304       | 0.315        | 0.629          |        |
| 29   | NO NOTICE SERVICE                | 0.000  | 0.000       | 0.810       | 0.948       | 0.948       | 0.948       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000        | (3.965)        |        |
| 30   | SWING SERVICE                    | 0.000  | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000        | 0.000          |        |
| 31   | COMMODITY (Other)                | 40.515   | 50.950      | 39.065      | 18.272      | 27.675      | 25.052      | 55.887      | 57.278      | 55.282      | 54.576      | 57.805      | 62.092       | 44.665         |        |
| 32   | DEMAND                           | 15.200   | 15.211      | 14.603      | 19.292      | 28.220      | 30.584      | 34.691      | 34.896      | 35.426      | 29.381      | 18.789      | 18.942       | 21.903         |        |
| 33   | OTHER                            | 0.000  | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 665.607     | 665.607     | 665.607     | 665.607     | 665.607     | 665.573      | 1258.318       |        |
| <b>LESS END-USE CONTRACT:</b>  |                                  |  |             |             |             |             |             |             |             |             |             |             |              |                |        |
| 34   | COMMODITY Pipeline               | 0.000  | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000        | 0.000          |        |
| 35   | DEMAND - SWING SERVICE CREDIT    | 0.000  | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000        | 0.000          |        |
| 36   | COMMODITY Other                  | 0.000  | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000        | 0.000          |        |
| 37   | TOTAL COST OF PURCHASES          | 92.072   | 148.613     | 117.407     | 66.803      | 143.139     | 162.138     | 109.567     | 112.786     | 110.323     | 113.727     | 125.118     | 116.709      | 112.043        |        |
| 38   | NET UNBILLED                     | 0.000  | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000       | 0.000        | 0.000          |        |
| 39   | COMPANY USE                      | 64.675   | 65.670      | 76.615      | 81.590      | 84.575      | 84.575      | 76.275      | 77.526      | 74.399      | 81.296      | 92.033      | 89.328       | 79.337         |        |
| 40   | TOTAL COST OF THERM SOLD         | 97.895   | 94.701      | 110.090     | 107.029     | 115.636     | 98.604      | 109.615     | 112.838     | 110.374     | 113.771     | 125.160     | 116.744      | 108.753        |        |
| 41   | TRUE-UP                          | (3.660)  | (3.660)     | (3.660)     | (3.660)     | (3.660)     | (3.660)     | (3.660)     | (3.660)     | (3.660)     | (3.660)     | (3.660)     | (3.660)      | (3.660)        |        |
| 42   | TOTAL COST OF GAS                | 94.235   | 91.041      | 106.430     | 103.369     | 111.976     | 94.944      | 105.955     | 109.178     | 106.714     | 110.111     | 121.500     | 113.084      | 105.093        |        |
| 43   | REVENUE TAX FACTOR               | 1.00503  | 1.00503     | 1.00503     | 1.00503     | 1.00503     | 1.00503     | 1.00503     | 1.00503     | 1.00503     | 1.00503     | 1.00503     | 1.00503      | 1.00503        |        |
| 44   | PGA FACTOR ADJUSTED FOR TAXES    | 94.70849   | 91.49883    | 106.96474   | 103.88794   | 112.53915   | 95.42083    | 106.48779   | 109.72622   | 107.25036   | 110.66415   | 122.11040   | 113.65234    | 105.62117      |        |
| 45   | PGA FACTOR                       | 94.708   | 91.499      | 106.965     | 103.888     | 112.539     | 95.421      | 106.488     | 109.726     | 107.250     | 110.664     | 122.110     | 113.652      | 105.621        |        |

| COMPANY: CONSOLIDATED<br>FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS |   | PURCHASED GAS ADJUSTMENT<br>CALCULATION OF TRUE-UP AMOUNT<br>ACTUAL JANUARY 2025 THROUGH JUNE 2025<br>ESTIMATED JULY 2025 THROUGH DECEMBER 2025 |             |             |             |             |             |             |             |             |             |             |              | SCHEDULE E-2  |
|--|---|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|---------------|
|  |   | ACTUAL  |             |             |             |             |             | PROJECTED   |             |             |             |             |              | TOTAL         |
|  |   | JAN   | FEB         | MAR         | APR         | MAY         | JUN         | JUL         | AUG         | SEP         | OCT         | NOV         | DEC          |               |
| <b>TRUE-UP CALCULATION</b>   |   |   |             |             |             |             |             |             |             |             |             |             |              |               |
| 1  | PURCHASED GAS COST                            | \$4,097,825   | \$2,895,862 | \$2,837,980 | \$2,108,871 | \$1,352,914 | \$1,014,673 | \$3,407,955 | \$3,384,622 | \$3,311,289 | \$3,563,649 | \$4,063,559 | \$5,357,748  | \$37,396,945  |
| 1A   | MARGIN SHARING                                |   |             |             |             |             |             |             |             |             |             |             |              | \$0           |
| 2  | TRANSPORTATION COST                           | \$5,214,644   | \$5,550,910 | \$5,691,382 | \$5,601,285 | \$5,644,639 | \$5,552,458 | \$3,290,610 | \$3,297,767 | \$3,314,172 | \$3,880,243 | \$4,751,584 | \$4,731,064  | \$56,520,756  |
| 3  | TOTAL   | \$9,312,469   | \$8,446,771 | \$8,529,361 | \$7,710,155 | \$6,997,552 | \$6,567,131 | \$6,698,565 | \$6,682,389 | \$6,625,461 | \$7,443,891 | \$8,815,143 | \$10,088,812 | \$93,917,701  |
| 4  | FUEL REVENUES (NET OF REVENUE TAX)            | \$8,969,908   | \$7,745,909 | \$7,889,447 | \$8,644,654 | \$7,328,970 | \$6,395,873 | \$6,474,903 | \$6,465,639 | \$6,405,761 | \$7,204,422 | \$8,557,365 | \$9,772,521  | \$91,855,373  |
| 4a   | Under-recovery*                               |   |             |             |             |             |             |             |             |             |             |             |              | \$0           |
| 4b   | ADJUSTED NET FUEL REVENUES *                  | \$8,969,908   | \$7,745,909 | \$7,889,447 | \$8,644,654 | \$7,328,970 | \$6,395,873 | \$6,474,903 | \$6,465,639 | \$6,405,761 | \$7,204,422 | \$8,557,365 | \$9,772,521  | \$91,855,373  |
| 5  | TRUE-UP - (COLLECTED) OR REFUNDED             | \$ 275,960  | \$ 275,966  | \$ 275,966  | \$ 275,966  | \$ 275,966  | \$ 275,966  | \$ 275,966  | \$ 275,966  | \$ 275,966  | \$ 275,966  | \$ 275,966  | \$ 275,966   | \$3,311,586   |
| 6  | FUEL REVENUE APPLICABLE TO PERIOD             | \$9,245,868   | \$8,021,875 | \$8,165,413 | \$8,920,620 | \$7,604,936 | \$6,671,839 | \$6,750,869 | \$6,741,605 | \$6,681,727 | \$7,480,388 | \$8,833,331 | \$10,048,487 | \$95,166,959  |
| 7  | TRUE-UP - OVER(UNDER) - THIS PERIOD           | (\$66,602)  | (\$424,896) | (\$363,948) | \$1,210,465 | \$607,384   | \$104,708   | \$52,304    | \$59,216    | \$56,266    | \$36,497    | \$18,188    | (\$40,325)   | \$1,249,258   |
| 8  | INTEREST PROVISION - THIS PERIOD              | \$8,751   | \$6,813     | \$4,430     | \$4,989     | \$7,306     | \$7,600     | \$6,897     | \$6,132     | \$5,370     | \$4,565     | \$3,689     | \$2,672      | \$69,214      |
| 9  | BEGINNING OF PERIOD TRUE-UP AND INTEREST      | \$2,581,925   | \$2,248,114 | \$1,554,065 | \$918,581   | \$1,858,069 | \$2,196,793 | \$2,033,135 | \$1,816,371 | \$1,605,753 | \$1,391,423 | \$1,156,519 | \$902,430    | \$2,581,925   |
| 10   | TRUE-UP COLLECTED OR (REFUNDED)               | (\$275,960)   | (\$275,966) | (\$275,966) | (\$275,966) | (\$275,966) | (\$275,966) | (\$275,966) | (\$275,966) | (\$275,966) | (\$275,966) | (\$275,966) | (\$275,966)  | (\$3,311,586) |
| 10a  | FLEX RATE REFUND (if applicable)              |   |             |             |             |             |             |             |             |             |             |             |              | \$0           |
| 11   | TOTAL ESTIMATED/ACTUAL TRUE-UP                | \$2,248,114   | \$1,554,065 | \$918,581   | \$1,858,069 | \$2,196,793 | \$2,033,135 | \$1,816,371 | \$1,605,753 | \$1,391,423 | \$1,156,519 | \$902,430   | \$588,811    | \$588,811     |
| <b>INTEREST PROVISION</b>  |   |   |             |             |             |             |             |             |             |             |             |             |              |               |
| 12   | BEGINNING TRUE-UP                             | \$2,581,925   | \$2,248,114 | \$1,554,065 | \$918,581   | \$1,858,069 | \$2,196,793 | \$2,033,135 | \$1,816,371 | \$1,605,753 | \$1,391,423 | \$1,156,519 | \$902,430    |               |
| 13   | ENDING TRUE-UP BEFORE INTEREST                | \$2,239,363   | \$1,547,252 | \$914,151   | \$1,853,080 | \$2,189,487 | \$2,025,535 | \$1,809,474 | \$1,599,621 | \$1,386,053 | \$1,151,954 | \$898,741   | \$586,139    |               |
| 14   | TOTAL (12+13)                                 | \$4,821,288   | \$3,795,366 | \$2,468,217 | \$2,771,662 | \$4,047,556 | \$4,222,328 | \$3,842,609 | \$3,415,992 | \$2,991,806 | \$2,543,377 | \$2,055,260 | \$1,488,570  |               |
| 15   | AVERAGE                                       | \$2,410,644   | \$1,897,683 | \$1,234,108 | \$1,385,831 | \$2,023,778 | \$2,111,164 | \$1,921,304 | \$1,707,996 | \$1,495,903 | \$1,271,688 | \$1,027,630 | \$744,285    |               |
| 16   | INTEREST RATE - FIRST DAY OF MONTH            | 4.43%   | 4.29%       | 4.32%       | 4.30%       | 4.33%       | 4.34%       | 4.31%       | 4.31%       | 4.31%       | 4.31%       | 4.31%       | 4.31%        |               |
| 17   | INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH | 4.29%   | 4.32%       | 4.30%       | 4.33%       | 4.34%       | 4.31%       | 4.31%       | 4.31%       | 4.31%       | 4.31%       | 4.31%       | 4.31%        |               |
| 18   | TOTAL   | 8.72%   | 8.61%       | 8.62%       | 8.63%       | 8.67%       | 8.65%       | 8.62%       | 8.62%       | 8.62%       | 8.62%       | 8.62%       | 8.62%        |               |
| 19   | AVERAGE                                       | 4.360%  | 4.305%      | 4.310%      | 4.315%      | 4.335%      | 4.325%      | 4.310%      | 4.310%      | 4.310%      | 4.310%      | 4.310%      | 4.310%       |               |
| 20   | MONTHLY AVERAGE                               | 0.363%  | 0.359%      | 0.359%      | 0.360%      | 0.361%      | 0.360%      | 0.359%      | 0.359%      | 0.359%      | 0.359%      | 0.359%      | 0.359%       |               |
| 21   | INTEREST PROVISION                            | \$8,751   | \$6,813     | \$4,430     | \$4,989     | \$7,306     | \$7,600     | \$6,897     | \$6,132     | \$5,370     | \$4,565     | \$3,689     | \$2,672      |               |

| COMPANY: CONSOLIDATED<br>FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS                               |                |               |          |                     |               |                       |                |             |              |                               | SCHEDULE E-3          |
|--|----------------|---------------|----------|---------------------|---------------|-----------------------|----------------|-------------|--------------|-------------------------------|-----------------------|
| SYSTEM SUPPLY AND END USE<br>ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2026 THROUGH DECEMBER 2026 |                |               |          |                     |               |                       |                |             |              |                               |                       |
| MONTH  | PURCHASED FROM | PURCHASED FOR | SCH TYPE | UNITS SYSTEM SUPPLY | UNITS END USE | UNITS TOTAL PURCHASED | COMMODITY COST |             | DEMAND COST  | OTHER CHARGES<br>ACA/GRI/FUEL | TOTAL CENTS PER THERM |
|  |                |               |          |                     |               |                       | THIRD PARTY    | PIPELINE    |              |                               |                       |
| JANUARY  | VARIOUS        | SYS SUPPLY    | N/A      | 9,625,160           | 0             | 9,625,160             | \$5,889,788    | \$217,094   | \$5,088,770  | INCLUDED IN COST              | 116.317               |
| FEBRUARY   | VARIOUS        | SYS SUPPLY    | N/A      | 8,302,670           | 0             | 8,302,670             | \$4,856,626    | \$204,055   | \$5,195,293  | INCLUDED IN COST              | 123.526               |
| MARCH  | VARIOUS        | SYS SUPPLY    | N/A      | 8,017,260           | 0             | 8,017,260             | \$4,193,391    | \$201,240   | \$5,389,036  | INCLUDED IN COST              | 122.033               |
| APRIL  | VARIOUS        | SYS SUPPLY    | N/A      | 7,380,320           | 0             | 7,380,320             | \$3,489,566    | \$194,960   | \$4,836,882  | INCLUDED IN COST              | 115.461               |
| MAY  | VARIOUS        | SYS SUPPLY    | N/A      | 6,504,940           | 0             | 6,504,940             | \$3,047,018    | \$186,329   | \$4,405,095  | INCLUDED IN COST              | 117.425               |
| JUNE   | VARIOUS        | SYS SUPPLY    | N/A      | 5,663,540           | 0             | 5,663,540             | \$2,756,074    | \$178,033   | \$4,279,651  | INCLUDED IN COST              | 127.372               |
| JULY   | VARIOUS        | SYS SUPPLY    | N/A      | 5,446,080           | 0             | 5,446,080             | \$2,772,357    | \$180,184   | \$4,309,852  | INCLUDED IN COST              | 133.351               |
| AUGUST   | VARIOUS        | SYS SUPPLY    | N/A      | 5,132,620           | 0             | 5,132,620             | \$2,669,315    | \$172,797   | \$4,324,921  | INCLUDED IN COST              | 139.637               |
| SEPTEMBER  | VARIOUS        | SYS SUPPLY    | N/A      | 5,267,230           | 0             | 5,267,230             | \$2,689,153    | \$174,126   | \$4,344,579  | INCLUDED IN COST              | 136.843               |
| OCTOBER  | VARIOUS        | SYS SUPPLY    | N/A      | 5,919,710           | 0             | 5,919,710             | \$3,058,709    | \$180,559   | \$4,689,544  | INCLUDED IN COST              | 133.939               |
| NOVEMBER   | VARIOUS        | SYS SUPPLY    | N/A      | 6,053,680           | 0             | 6,053,680             | \$3,342,072    | \$181,879   | \$5,377,217  | INCLUDED IN COST              | 147.037               |
| DECEMBER   | VARIOUS        | SYS SUPPLY    | N/A      | 7,912,580           | 0             | 7,912,580             | \$4,828,269    | \$200,194   | \$5,420,128  | INCLUDED IN COST              | 132.050               |
| TOTAL  |                |               |          | 81,225,790          | 0             | 81,225,790            | \$43,592,338   | \$2,271,450 | \$57,660,967 |                               | 127.453               |

| COMPANY: CONSOLIDATED<br>FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS       |   | PURCHASED GAS ADJUSTMENT<br>CALCULATION OF TRUE-UP AMOUNT<br>ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2026 THROUGH DECEMBER 2026 |                   |                                    |  | SCHEDULE E-4                                    |
|--|---|--|-------------------|------------------------------------|--|---|
|  |   | PRIOR PERIOD: JANUARY 2024 THROUGH DECEMBER 2024   |                   |                                    | CURRENT PERIOD:<br>JANUARY 2025<br>THROUGH<br>DECEMBER 2025  | (5)<br><br>(3)+(4)<br>COMBINED TOTAL<br>TRUE-UP |
|  |   | (1)<br><br>SIX MONTHS ACTUAL<br>PLUS SIX MONTHS<br>PROJECTED   | (2)<br><br>ACTUAL | (3)<br><br>(2) - (1)<br>DIFFERENCE | (4)<br><br>SIX MONTHS ACTUAL<br>PLUS SIX MONTHS<br>PROJECTED |   |
| 1  | TOTAL THERM SALES (\$)  | \$57,839,166   | 67,537,585        | \$9,698,419                        | \$95,166,959   | \$104,865,378                                   |
| 2  | TRUE-UP PROVISION FOR THE PERIOD OVER/(UNDER) COLLECTION (\$) | (\$4,542,256)  | (5,247,946)       | (\$705,690)                        | \$1,249,258  | \$543,568                                       |
| 3  | INTEREST PROVISION FOR THE PERIOD (\$)                        | \$386,125  | 362,150           | (\$23,975)                         | \$69,214   | \$45,240  |
| 4  | END OF PERIOD TOTAL NET TRUE-UP (\$)                          | (\$4,156,132)  | (\$4,885,796)     | (\$729,664)                        | \$1,318,472  | \$588,808                                       |
| TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY                              |   |  |                   |                                    |  | \$588,808                                       |
| PROJECTED THERM SALES FOR JANUARY 2026 - DECEMBER 2026                     |   |  |                   |                                    |  | 81,017,517                                      |
| CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY) |   |  |                   |                                    |  | <u>0.727</u>                                    |


Exhibit \_\_\_\_\_  
Docket No. 20250003-GU  
Consolidated: Florida Public Utilities & Florida City Gas Companies  
(DW-2)

| COMPANY: CONSOLIDATED<br>FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS |                        | PURCHASED GAS ADJUSTMENT<br>THERM SALES AND CUSTOMER DATA<br>ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2026 THROUGH DECEMBER 2026 |              |              |              |              |             |             |             |             |              |              |              | SCHEDULE E-5  |
|--|------------------------|--|--------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|---------------|
|  |                        | JAN  | FEB          | MAR          | APR          | MAY          | JUN         | JUL         | AUG         | SEP         | OCT          | NOV          | DEC          | Total         |
| <b>PGA COST</b>  |                        |  |              |              |              |              |             |             |             |             |              |              |              |               |
| 1  | Commodity costs        | \$5,889,788  | \$4,856,626  | \$4,193,391  | \$3,489,566  | \$3,047,018  | \$2,756,074 | \$2,772,357 | \$2,669,315 | \$2,689,153 | \$3,058,709  | \$3,342,072  | \$4,828,269  | \$43,592,338  |
| 2  | Transportation costs   | \$7,599,075  | \$7,694,115  | \$7,874,279  | \$7,308,255  | \$6,877,860  | \$6,747,862 | \$6,773,209 | \$6,787,146 | \$6,809,005 | \$7,160,480  | \$7,839,082  | \$7,907,126  | \$87,377,495  |
| 3  | Hedging costs          |  |              |              |              |              |             |             |             |             |              |              |              |               |
| 4  | (financial settlement) |  |              |              |              |              |             |             |             |             |              |              |              |               |
| 5  | Other                  | \$122,190  | \$122,190    | \$122,190    | \$122,190    | \$122,190    | \$122,190   | \$126,486   | \$122,190   | \$122,190   | \$122,190    | \$122,190    | \$122,176    | \$1,470,562   |
| 6  | Total                  | \$13,611,053   | \$12,672,931 | \$12,189,860 | \$10,920,011 | \$10,047,068 | \$9,626,126 | \$9,672,052 | \$9,578,651 | \$9,620,348 | \$10,341,379 | \$11,303,344 | \$12,857,571 | \$132,440,394 |
| <b>PGA THERM SALES</b>   |                        |  |              |              |              |              |             |             |             |             |              |              |              |               |
| 7  | Residential            | 4,440,371  | 3,829,409    | 3,697,556    | 3,403,303    | 2,998,896    | 2,610,188   | 2,509,726   | 2,364,914   | 2,427,101   | 2,728,533    | 2,790,424    | 3,649,196    | 37,449,617    |
| 8  | Commercial             | 5,171,269  | 4,459,741    | 4,306,184    | 3,963,497    | 3,492,524    | 3,039,832   | 2,922,834   | 2,754,186   | 2,826,609   | 3,177,657    | 3,249,736    | 4,249,864    | 43,613,933    |
| 9  | Total                  | 9,611,640  | 8,289,150    | 8,003,740    | 7,366,800    | 6,491,420    | 5,650,020   | 5,432,560   | 5,119,100   | 5,253,710   | 5,906,190    | 6,040,160    | 7,899,060    | 81,063,550    |
| <b>PGA REVENUES</b>  |                        |  |              |              |              |              |             |             |             |             |              |              |              |               |
| 10   | Residential            | 5,171,273  | 4,737,069    | 4,519,058    | 3,935,876    | 3,527,826    | 3,331,492   | 3,354,053   | 3,310,507   | 3,328,813   | 3,660,908    | 4,111,363    | 4,826,331    | 47,814,569    |
| 11   | Commercial             | 6,022,480  | 5,516,805    | 5,262,908    | 4,583,733    | 4,108,516    | 3,879,865   | 3,906,140   | 3,855,426   | 3,876,745   | 4,263,504    | 4,788,105    | 5,620,759    | 55,684,986    |
| 12   | Total                  | 11,193,753   | 10,253,874   | 9,781,966    | 8,519,609    | 7,636,342    | 7,211,357   | 7,260,193   | 7,165,933   | 7,205,558   | 7,924,412    | 8,899,468    | 10,447,090   | 103,499,555   |
| <b>NUMBER OF PGA CUSTOMERS</b>                                       |                        |  |              |              |              |              |             |             |             |             |              |              |              |               |
| 13   | Residential            | 193,465  | 193,898      | 194,343      | 194,782      | 195,217      | 195,654     | 196,084     | 196,515     | 196,957     | 197,339      | 197,777      | 198,237      | 195,856       |
| 14   | Commercial             | 10,000   | 10,000       | 10,015       | 10,035       | 10,040       | 10,033      | 10,059      | 10,072      | 10,075      | 10,106       | 10,123       | 10,084       | 10,054        |
| 50   | Total                  | 203,465  | 203,898      | 204,358      | 204,817      | 205,257      | 205,687     | 206,143     | 206,587     | 207,032     | 207,445      | 207,900      | 208,321      | 205,909       |

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit of Diana Williams on behalf of FPUC and FCG has been furnished by Electronic Mail to the following parties of record this 1<sup>st</sup> day of August 2025:

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|---|--|
| Florida Public Utilities Company<br>Michelle D. Napier<br>Director, Regulatory Affairs Distribution<br>Florida Public Utilities Company<br>1635 Meathe Drive<br>West Palm Beach, Florida 33411<br>W: (561) 838-1712<br><a href="mailto:mnapier@fpuc.com">mnapier@fpuc.com</a> | J. Jeffry Wahlen<br>Malcolm Means<br>Virginia Ponder<br>Matthew Jones<br>Ausley & McMullen<br>P.O. Box 391<br>Tallahassee, FL 32302<br><a href="mailto:jwahlen@ausley.com">jwahlen@ausley.com</a><br><a href="mailto:mmeans@ausley.com">mmeans@ausley.com</a><br><a href="mailto:vponder@ausley.com">vponder@ausley.com</a><br><a href="mailto:mjones@ausley.com">mjones@ausley.com</a>  |
| Zachary Bloom, Esquire<br>Florida Public Service Commission<br>2540 Shumard Oak Boulevard<br>Tallahassee, FL 32399<br><a href="mailto:zbloom@psc.state.fl.us">zbloom@psc.state.fl.us</a><br><a href="mailto:discovery-gcl@psc.state.fl.us">discovery-gcl@psc.state.fl.us</a>  | Office of Public Counsel<br>Walter Trierweiler/Charles Rehwinkel/Patricia Christensen//M. Wessling<br>c/o The Florida Legislature<br>111 West Madison Street, Room 812<br>Tallahassee, FL 32399-1400<br><a href="mailto:christensen.patty@leg.state.fl.us">christensen.patty@leg.state.fl.us</a><br><a href="mailto:Rehwinkel.Charles@leg.state.fl.us">Rehwinkel.Charles@leg.state.fl.us</a><br><a href="mailto:Wessling.Mary@leg.state.fl.us">Wessling.Mary@leg.state.fl.us</a> |
| Peoples Gas System<br>Paula Brown/Karen Bramley<br>P.O. Box 111<br>Tampa, FL 33601-0111<br><a href="mailto:regdept@tecoenergy.com">regdept@tecoenergy.com</a><br><a href="mailto:klbramley@tecoenergy.com">klbramley@tecoenergy.com</a>                                       | St. Joe Natural Gas Company, Inc.<br>Andy Shoaf/Debbie Stitt<br>P.O. Box 549<br>Port St. Joe, FL 32457-0549<br><a href="mailto:Andy@stjoegas.com">Andy@stjoegas.com</a><br><a href="mailto:dstitt@stjoegas.com">dstitt@stjoegas.com</a>  |
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