$$\textbf{Ice Hardness Adjustment Factor} = \left[\frac{144\,{}^{\mathrm{Btu}}/_{\mathrm{lb}} + 38\,{}^{\mathrm{Btu}}/_{\mathrm{lb}}}{144\,{}^{\mathrm{Btu}}/_{\mathrm{lb}} \times \left({}^{\text{Ice Hardness Factor}}/_{100}\right) + 38\,{}^{\mathrm{Btu}}/_{\mathrm{lb}}}\right]$$