

$$U_{\overline{HV}} = 0.951 \times V_{95\%} \sqrt{\frac{1}{N}}$$

Where:

$U_{\overline{HV}}$ = average annual heating value uncertainty

$V_{95\%}$ = heating value variability

N = the number of samples taken per year ($N = 1, 2, 4, 6, 12, \text{ or } 26$)