

ORIGINAL

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0810

-M-E-M-O-R-A-N-D-U-M-

COMMISSION
CLERK

DATE: August 13, 2004
TO: Blanca S. Bayo, Commission Clerk and Administrative Services Director
FROM: Division of Regulatory Compliance & Consumer Assistance (Mills)
RE: Docket No. 040216-GU

Please place the following in the above docket file.

- Florida Public Utilities Company, Plant Allocation Engineer Report (Schedules B-5, B8, G1 and I-1 to I-4)

CEM:dr
Attachment

CC: Without Attachments

Marshall Willis
John Baxter
Lee Colson
Elisabeth Draper
Betty Gardner
Mike Haff
Craig Hewitt
Chrissy Kenny
Connie Kummer
Pete Lester
Andrew Maurey
Sam Merta
Troy Rendell
Jay Revell
Roger Fletcher
Rhonda Hicks
Denise Vandiver
Kathy Welch
Norm Witman

CMP _____
COM _____
CTR _____
ECR _____
GCL _____
OPC _____
MMS _____
RCA _____
SCR _____
FC _____

DOCUMENT NUMBER-DATE

08852 AUG 13 3

FPSC-COMMISSION CLERK

FPUC

Docket Number: #040216-GU

Plant Allocation

(Schedules B-5, B8, G1 and I-1 to I-4)

Engineering Report

2004

DOCUMENT NUMBER-DATE

08852 AUG 13 8

FPSC-COMMISSION CLERK

State of Florida

Commissioners:
BRAULIO L. BAEZ, CHAIRMAN
J. TERRY DEASON
LILA A. JABER
RUDOLPH "RUDY" BRADLEY
CHARLES DAVIDSON



3625 NW 82nd AVENUE
SUITE 400
MIAMI, FLORIDA
33166-7602

Public Service Commission

August 16, 2004

TO: C. E. MILLS, BUREAU CHIEF SAFETY, BUREAU OF SAFETY, DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE.

FROM: NORMAN C. WITMAN, SAFETY ENGINEER, BUREAU OF SAFETY, DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE. *naw*

RE: FLORIDA PUBLIC UTILITIES COMPANY RATE CASE, DOCKET NUMBER 040216-GU/PLANT ALLOCATION (SCHEDULES B-5, B-8, G1, I-1 to I-4).

BRIEF

The Engineering Staff (N. Witman; R. Fletcher) of the Bureau of Safety (Natural Gas) were requested to verify the construction work in progress (CWIP), common plant allocations, construction budgets, monthly plant additions and retirements, and meter testing program of Florida Public Utilities Company for 2003, 2004, and 2005 as contained in their Minimum Filing Requirement (MFR), Schedules B-5, B-8, G-1, and I-3. Additionally, we reviewed customer service interruptions, FPSC rule violations, and vehicle allocations for 2003, as listed in Schedules I-1, I-2, and I-4.

An evaluation was conducted during May - August 2004. This evaluation consisted of on site inspections of those facilities, verification as to the use/usefulness of those facilities, and a determination of the allocation between regulated and non regulated utility operations of the respective facilities.

It should be noted the FPSC's Miami Accounting Department has analyzed/verified the monthly plant balances for the Base Year (2003), Base Year + 1 (2004), and Projected Test Year (2005). Please see their audit report concerning those matters.

DOCUMENT NUMBER-DATE

08852 AUG 13 3

FPSC-COMMISSION CLERK

Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

RECOMMENDATION

It is recommended the findings of this report should be entered into the record of Florida Public Utilities Company Rate Case, Docket Number 040216-GU and that any necessary allocations and adjustments be made by Commission Analysts.

DISCUSSION

Staff's evaluation of Schedule B-5 "Allocation of Common Plant" for the Historic Base Year (2003), pages 11 & 12, focused on each individual account by line item and refer to the 13 month averages. It should be noted wherever non utility is referenced below, it refers to all of the Company's non gas plant. Please see Exhibit #1. The Base Year findings are listed below:

Base Year.
Schedule B-5, Account 303.
Account Adjustments: (-\$202) reduction to gas plant.

1) **Account:** 303 (page 11, line 15).

Description: Misc. Intangible Plant.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,008	\$825	\$1,833

Staff Findings: These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$898	\$935	\$1,833

Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

Base Year.
Schedule B5, Account 389.
Account Adjustments: None.

1) **Account:** 389 (page 11, line 16).

Description: Land and Land Rights.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$205,155	\$136,141	\$341,926

Staff Findings: Accept as stated.

Base Year.
Schedule B5, Account 390.
Account Adjustments: None.

1) **Account:** 390 (page 11, line 17).

Description: Structures and Improvements.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,246,819	\$831,212	\$2,078,031

Staff Findings: Accept as stated.

Base Year.
Schedule B-5, Account 391.
Account Adjustments: (-\$120,980) reduction to gas plant.

1) **Account:** 3911 (page 11, line 18).

Description: Office Furniture.

Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$15,619	\$10,412	\$26,031

Staff Findings:

These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$12,755	\$13,276	\$26,031

- 2) **Account:** 3912 (page 11, line 19).

Description: Office Machines.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$42,911	\$28,607	\$71,518

Staff Findings:

These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$35,044	\$36,474	\$71,518

- 3) **Account:** 3913 (page 11, line 20).

Description: EDP Equipment.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,190,690	\$1,014,292	\$2,204,982

Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU

Staff Findings:

These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,080,441	\$1,124,541	\$2,204,982

Base Year.**Schedule B-5, Account 392.**

Account Adjustments: (-\$22,368) reduction to gas plant.

1) **Account:** 3921 (page 11, line 21).

Description: Transportation Equipment - Cars.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$67,035	\$44,690	\$111,725

Staff Findings:

These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method. Staff inventory indicated the total appears to be actually equal to \$97,564 as of 12/31/03. See Exhibit 1A - Vehicle Listing.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$47,806	\$49,758	\$97,564

Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

2) **Account:** 3922 (page 11, line 22).

Description: Transportation Equipment - Light Truck/Van.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$17,123	\$11,415	\$28,538

Staff Findings: These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$13,984	\$14,554	\$28,538

Base Year.

Schedule B-5, Account 397.

Account Adjustments: (-\$16,341) reduction to gas plant.

1) **Account:** 397 (page 11, line 23).

Description: Communication Equipment.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$89,131	\$59,420	\$148,551

Staff Findings: These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$72,790	\$75,761	\$148,551

Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

Base Year.
Schedule B-5, Account 398
Account Adjustments: None.

- 1) **Account:** 398 (page 11, line 24).
Description: Misc. Equipment.
Company Allocation: None.
Staff Findings: Accept as stated.

Base Year.
Schedule B-5, Account 399.
Account Adjustments: (-\$53) reduction to utility plant.

- 1) **Account:** 399 (page 11, line 25).
Description: Tangible Property.
Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$288	\$192	\$480

Staff Findings: All allocations based on three factor method. See Exhibit #2.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$235	\$245	\$480

August 16, 2004

BASE YEAR
2003
CWIP

To review CWIP (see the attached sheet) for 2003 Engineering Staff selected all Specific Construction Distribution Plant Projects of \$50,000 or greater (14), for both Company Divisions that had CWIP charges during 2003. Next, we reviewed all invoices (78) of \$5,000 or greater for accounts 380 and 376 charged to each of the projects. Many of these invoices consisted of numerous smaller charges, all of which were also reviewed.

We have been advised by the FPSC's Miami Accounting Department that the Company's CWIP was surveillance audited for 2002, as well as previous years. Please see their reports for details.

The evaluation indicated the following:

- 1) Invoice #1518 - 5/7/03 = A) \$17,170 - for gas rebates to developer
Transeastern Homes.
B) \$20,200 - for advertising.
Total = \$37,370

It does not appear these charges should be included in natural gas CWIP. Previously, these types of charges have been transferred to Account 1860.31 by the Company.

- 3) Invoice #1452 - 2/14/03 = A) \$4,760 - for gas rebates to developer
Transeastern Homes.
B) \$5,600 - for advertising.
Total = \$10,360

It does not appear these charges should be included in natural gas CWIP. Previously, these types of charges have been transferred to Account 1860.31 by the Company.

The total amount equals \$47,730.

It is recommended the analysts undertake any necessary adjustments.

SCHEDULE B-8

CONSTRUCTION WORK IN PROGRESS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 040216-GU

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS
 SEGREGATED BY ITEMS ON WHICH ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC)
 WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A
 DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER
 WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2003
 WITNESS: MESITE
 REVISED 5/25/04

	DESCRIPTION	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 MONTH AVERAGE
1	<u>INTANGIBLE PLANT</u>														
2	301 ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	3031 INTANGIBLE NON-COMPETE AGREEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
6	<u>TOTAL INTANGIBLE PLANT</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7															
8	<u>PRODUCTION PLANT</u>														
9	304 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	305 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	311 LIQUEFIED PETROLEUM GAS EQP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	320 OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	<u>TOTAL PRODUCTION PLANT</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15															
16	<u>OTHER STORAGE PLANT</u>														
17	361 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	362 GAS HOLDERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19															
20	<u>TOTAL STORAGE PLANT</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21															
22	<u>DISTRIBUTION PLANT</u>														
23	374 LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3741 LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	375 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	4,065	4,065	4,065	4,065	4,065	4,065	4,065	4,065	2,189
26	3761 MAINS- PLASTIC	942,510	878,899	782,039	879,782	989,476	608,374	614,703	782,201	777,278	798,132	797,263	955,870	966,383	828,686
27	3762 MAINS-OTHER-(CAST IRON,STEEL)	715,856	798,051	767,521	788,998	728,696	599,412	668,444	684,438	468,255	482,680	553,096	599,933	623,763	652,088
28	378 MEASURE/REGULATOR EQP-GENERAL	1,009	1,009	1,834	1,834	2,012	2,339	2,339	2,339	2,339	2,339	2,339	2,339	2,339	2,032
29	379 MEASURE/REG-EQP-CITY GATE STN	223,625	223,893	223,893	223,893	223,893	304,138	304,138	319,438	320,037	305,300	305,415	321,808	271,028	
30	3801 SERVICES- PLASTIC	114,717	118,259	122,182	127,207	112,719	105,485	113,662	120,765	144,888	132,724	136,156	140,092	45,471	118,010
31	3802 SERVICES-OTHER- CAST IRON,ETC	4,880	4,880	4,880	6,767	7,762	12,529	12,529	12,529	12,529	12,529	12,529	12,529	3,504	9,260
32	380299 SERVICES CONTRA ACCOUNT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	381 METERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	382 METER INSTALLATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	383 HOUSE REGULATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	384 HOUSE REGULATOR INSTALLATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	385 IND MEASURING/REG STATION EQP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	386 OTHER PROPTY.ON CUST.PREM-RENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	387 OTHER EQUIPMENT	24,496	2,624	65,452	85,452	23,105	23,105	23,105	20,487	20,487	20,731	20,731	251	23,258	25,637
40															
41	<u>TOTAL DISTRIBUTION PLANT</u>	2,027,093	2,027,616	1,967,801	2,093,933	2,085,664	1,579,203	1,742,985	1,930,963	1,749,080	1,773,237	1,831,480	2,020,494	1,986,526	1,908,929
42															

SCHEDULE B-8

CONSTRUCTION WORK IN PROGRESS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS SEGREGATED BY ITEMS ON WHICH ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR: 12/31/2003
WITNESS: MESITE

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO. 040216-GU

	DESCRIPTION	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 MONTH AVERAGE
43	GENERAL PLANT														
44	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	3892 RIGHTS- OF - WAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	390 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	3911 OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	3912 OFFICE MACHINES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	3913 E D P EQUIPMENT	21,771	21,771	21,771	21,771	21,771	21,771	21,771	21,771	23,839	23,839	23,839	-	-	18,899
50	3921 TRANSP EQUIP-CARS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	3922 TRANS-LIGHT TRUCK, VAN,	394,789	394,974	443,512	444,683	445,881	446,253	503,556	364,113	414,918	422,373	502,408	616,549	383,997	444,462
52	3923 TRANS - HEAVY TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	3924 TRANS-TRAILERS	-	-	-	-	-	-	-	-	1,674	1,674	1,674	1,674	-	515
54	393 STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	394 TOOLS, SHOP & GARAGE EQUIPMENT	-	-	3,700	5,663	12,012	12,012	12,012	12,012	23,756	26,363	26,363	16,377	1,963	11,710
56	395 LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	396 POWER OPERATED EQUIPMENT	2,114	2,114	2,114	-	-	-	-	-	9,485	9,485	9,485	9,485	-	3,406
58	397 COMMUNICATION EQUIPMENT	15,445	15,445	16,852	16,852	16,852	36,852	36,852	30,761	34,728	35,401	35,401	47,878	19,016	27,564
59	398 MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	399 TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61															
62	TOTAL GENERAL PLANT	434,120	434,305	487,949	488,969	496,516	516,889	574,192	428,658	508,399	519,134	599,170	691,964	404,976	506,557
63															
64	TOTAL CWIP	2,461,214	2,461,921	2,455,750	2,582,902	2,582,180	2,096,091	2,317,177	2,359,621	2,257,478	2,292,372	2,430,650	2,712,458	2,391,501	2,415,486
65															

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES B-2

Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

BASE YEAR
2003.
ALLOCATION of COMMON CWIP.

Staff recommends the 3-Factor method (Exhibit #2) be applied to the allocation of Common CWIP for 2003. The 13 month Common CWIP averages were used for each account showing Common CWIP during 2003. Please see the attached sheet.

<u>ACCOUNT</u>	<u>COMPANY ALLOCATION</u>	<u>FPSC ALLOCATION</u>	<u>DIFFERENCE (ADJUSTMENT)</u>
1) 390	\$3,721	\$3,039	(-\$682)
2) 3911	\$273	\$223	(-\$50)
3) 3912	\$3,673	\$2,999	(-\$674)
4) 3913	\$50,910	\$46,196	(-\$4,714)
5) 3922	\$1,427	\$1,165	(-\$262)
6) 397	\$15,004	\$12,253	(-\$2,751)

We recommend the Commission analysts make any necessary adjustments.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: SHOW COMMON CWP ALLOCATED TO CONSOLIDATED GAS DIVISION

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR: 12/31/2003
WITNESS: MESITE
REVISED 5/25/04

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	ACC 1180 SUB ACC	DESCRIPTION		Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 MONTH AVERAGE
1	303	MISC. INTANGIBLE PLANT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	389	LAND AND LAND RIGHTS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	390	STRUCTURES AND IMPROVEMENTS		-	-	-	-	4,537	6,476	10,098	11,498	11,506	12,169	12,169	12,169	-	8,202
4	3911	OFFICE FURNITURE		-	-	-	-	739	739	739	739	739	739	739	739	-	455
5	3912	OFFICE MACHINES		-	-	-	-	-	8,413	8,413	8,413	-	-	27,170	27,170	-	8,121
6	3913	E D P EQUIPMENT		120,297	111,530	7,563	-	15,686	52,260	83,008	98,008	85,613	215,975	215,975	219,685	-	94,277
7	3921	TRANSP EQUIP-CARS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	3922	TRANS-LIGHT TRUCK,VAN,		30,916	-	-	-	-	-	-	-	-	-	-	-	-	2,378
9	397	COMMUNICATION EQUIPMENT		-	-	-	-	-	46,000	46,000	46,000	46,000	47,031	47,031	47,031	-	25,007
10	398	MISCELLANEOUS EQUIPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	399	TANGIBLE PROPERTY		-	-	-	-	-	-	-	-	-	-	-	-	-	-
12																	
13																	
14		TOTAL		151,214	111,530	7,563	0	20,962	113,888	148,258	164,658	143,857	275,914	303,083	306,793	0	134,440
ALL ALLOCATED TO GAS																	
15	303	MISC. INTANGIBLE PLANT	60%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	389	LAND AND LAND RIGHTS	60%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	390	STRUCTURES AND IMPROVEMENTS	60%	-	-	-	-	2,722	3,885	6,059	6,899	6,903	7,301	7,301	7,301	-	3,721
18	3911	OFFICE FURNITURE	60%	-	-	-	-	443	443	443	443	443	443	443	443	-	273
19	3912	OFFICE MACHINES	60%	-	-	-	-	-	5,048	5,048	5,048	-	-	16,302	16,302	-	3,673
20	3913	E D P EQUIPMENT	54%	64,960	60,226	4,084	-	8,470	28,221	44,824	52,924	46,231	116,627	116,627	118,630	-	50,910
21	3921	TRANSP EQUIP-CARS	60%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	3922	TRANS-LIGHT TRUCK,VAN,	60%	18,550	-	-	-	-	-	-	-	-	-	-	-	-	1,427
23	397	COMMUNICATION EQUIPMENT	60%	-	-	-	-	-	27,600	27,600	27,600	27,600	28,219	28,219	28,219	-	15,004
24	398	MISCELLANEOUS EQUIPMENT	60%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	399	TANGIBLE PROPERTY	60%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26																	
27																	
28		TOTAL		83,510	60,226	4,084	0	11,636	65,197	83,974	92,914	81,177	152,590	188,892	170,895	-	75,007

DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC: Per Rule 25-7.0141 FPUC does not accrue AFUDC on construction. Accordingly, AFUDC is not included in the data presented.

August 16, 2004

Base Year +1
2004
Schedule G-1

Staff's Evaluations of Schedule G-1 "Allocation of Common Plant" for the Base Year +1(2004), page 21 focused on each individual account by line item and refer to the 13 month averages. It should be noted wherever non utility is referenced below, it refers to all of the Company's non gas plant. Please see Exhibit #3. The Base Year + 1 findings are listed below:

Base Year +1.
Schedule G-1, Account 303.
Account Adjustments: (-\$202) reduction to gas plant.

1) **Account:** 303 (page 21, line 15).

Description: Misc. Intangible Plant.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,008	\$825	\$1,833

Staff Findings: These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$898	\$935	\$1,833

Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

Base Year + 1.
Schedule G-1, Account 389.
Account Adjustments: None.

1) **Account:** 389 (page 21, line 16).

Description: Land and Land Rights.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$188,059	\$153,867	\$341,926

Staff Findings: Accept as stated.

Base Year + 1.
Schedule G - 1, Account 390.
Account Adjustments: None.

1) **Account:** 390 (page 21, line 17).

Description: Structures and Improvements.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,149,688	\$940,655	\$2,090,343

Staff Findings: Accept as stated.

Base Year + 1.
Schedule G - 1, Account 391.
Account Adjustments: (-\$111,521) reduction to gas plant.

1) **Account:** 3911 (page 21, line 18).

Description: Office Furniture.

August 16, 2004

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$16,189	\$13,245	\$29,434

Staff Findings:

These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$14,423	\$15,011	\$29,434

2) **Account:** 3912 (page 21, line 19).

Description: Office Machines.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$91,551	\$74,905	\$166,456

Staff Findings:

These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$81,563	\$84,893	\$166,456

3) **Account:** 3913(page 21, line 20).

Description: EDP Equipment.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,492,029	\$1,220,751	\$2,712,780

August 16, 2004

Staff Findings:

These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,392,262	\$1,383,518	\$2,712,780

Base Year + 1.

Schedule G - 1, Account 392.

Account Adjustments: (-\$8,997) reduction to gas plant.

1) **Account:** 3921 (page 21, line 21).

Description: Transportation Equipment - Cars.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$65,468	\$53,564	\$119,032

Staff Findings:

These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$58,326	\$60,706	\$119,032

Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

2) **Account:** 3922 (page 21, line 22).

Description: Transportation Equipment - Light Truck/Van.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$17,004	\$13,972	\$30,916

Staff Findings: These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$15,149	\$15,767	\$30,916

Base Year + 1.

Schedule G - 1, Account 397.

Account Adjustments: (-\$4,786) reduction to gas plant.

1) **Account:** 397 (page 21, line 23).

Description: Communication Equipment.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$134,725	\$110,149	\$244,774

Staff Findings: These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$119,939	\$124,835	\$244,774

Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

Base Year + 1.
Schedule G - 1, Account 398
Account Adjustments: None.

- 1) **Account:** 398 (page 21, line 24).
Description: Misc. Equipment.
Company Allocation: None.
Staff Findings: Accept as stated.

Base Year + 1.
Schedule G - 1, Account 399.
Account Adjustments: (-587) reduction to gas plant.

- 1) **Account:** 399 (page 21, line 25).
Description: Tangible Property.
Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$5,380	\$4,402	\$9,782

Staff Findings: All allocations based on three factor method. See Exhibit #2.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$4,793	\$4,989	\$9,782

Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

BASE YEAR + 1

2004

CWIP

I

We requested the Company to prepare/provide a schedule showing actual CWIP charges through May 31, 2004. This was requested to aid the analysts and us with our comparisons/evaluations between actual and projected CWIP for 2004. Please see the attached sheet.

II

To review CWIP (see attached sheets) for 2004 Engineering Staff selected all Specific Construction Distribution Plant Projects of \$30,000 or greater (15), for both Company Divisions, that had actual CWIP charges during 2004. Next, we reviewed all invoices (22) of \$5,000 or greater for accounts 380 and 376 charged to each of the projects. Many of these invoices consisted of numerous smaller charges, all of which were also reviewed.

We have been advised by the FPSC's Miami Accounting Department that the Company's CWIP was surveillance audited for 2002, as well as previous years. Please see their reports for details.

This evaluation indicated all of the vouchers appeared accurate and were charged to the correct accounts.

August 16, 2004

III

The Company has identified 39 specific construction projects totaling \$2,038,700 for the South Fl. Division. Please see Exhibit #4, page 34, lines 40 - 78. The results of our review indicated the South Florida Specific Construction Budget had the following projects placed on hold, cancelled, or transferred to 2005;

1) Page 34, line 43 - project on hold =	\$48,000.
2) Page 34, line 49 & 50 - possible transfer to 2005 =	\$10,000.
3) Page 34, line 53 & 54 - moved to 2005 =	\$3,000.
4) Page 34, line 65 & 66 - moved to 2005 =	\$10,000.
5) Page 34, line 67 & 68 - canceled =	\$5,000.
6) Page 34, line 69 & 70 - moved to 2005 =	\$5,000.
7) Page 34, line 71 & 72 - moved to 2005 =	\$3,000.
8) Page 34, line 73 & 74 - moved to 2005 =	\$3,000.
9) Page 34, line 75 & 76 - moved to 2005 =	\$50,000.
	=====
<u>TOTAL =</u>	\$137,000.

Company officials stated, even though these projects will not occur in 2004 the money will be most likely spent on other construction projects during 2004 that have not yet been identified, but typically evolve during the year and, therefore, should be included in CWIP.

It is recommended the analysts make the appropriate adjustments to CWIP.

IV

The Company's South Florida Division proposes to spend \$3,512,300 on equipment and other general plant as listed on Exhibit #4, page 35, lines 84 - 108. The results of our review are listed below;

Line 88, Account 389.

The asking price for the land, according to realtor documents, is \$2,200,000. It is recommended this account be reduced \$300,000 to \$2,200,000 from \$2,500,000.

Line 89, Account 3931.

A new PC has been purchased for approximately \$2,000 for fleet monitoring. Reduce this account \$1,000 from \$3,000 to \$2,000.

Line 96, Account 3922.

The final actual purchase price of the five vehicles appears to equal \$150,500. Therefore, this account should be reduced \$37,000 from 187,500 to 150,500.

Line 106, Account 396.

Actual costs appear to be approximately \$3,000. Reduce this account by \$1,200 from \$4,200 to \$3,000.

Line 107, Account 396.

Actual cost appears to be approximately \$5,000 plus tax and is equal to approximately \$5,350. Reduce the account by \$850.

Line 108, Account 398.

Actual costs appear to be approximately \$3,000 including tax and shipping. Reduce the account by \$1,400.

The total amount of adjustments to CWIP of **IV** above equals \$341,450.

It is recommended the analysts make any required adjustments.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS SEGREGATED BY ITEMS ON WHICH ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:
PRIOR YEAR: 12/31/2004
WITNESS: MESITE

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

	DESCRIPTION	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	13 MONTH AVERAGE
1	INTANGIBLE PLANT														
2	301 ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	3031 INTANGIBLE NON-COMPETE AGREEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
6	TOTAL INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7															
8	PRODUCTION PLANT														
9	304 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	305 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	311 LIQUEFIED PETROLEUM GAS EQP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	320 OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	TOTAL PRODUCTION PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15															
16	OTHER STORAGE PLANT														
17	361 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	362 GAS HOLDERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19															
20	TOTAL STORAGE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21															
22	DISTRIBUTION PLANT														
23	374 LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3741 LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	375 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3761 MAINS- PLASTIC	966,383	458,309	565,209	701,577	845,277	587,869	698,884	805,124	926,226	675,369	635,168	495,685	25,000	645,083
27	3762 MAINS -OTHER-(CAST IRON,STEEL)	623,762	634,840	636,940	638,866	269,858	19,434	15,034	38,034	17,800	20,100	47,400	74,700	100,000	241,290
28	378 MEASURE/REGULATOR EQP.-GENERAL	2,339	505	505	505	-	-	-	-	-	-	-	-	-	296
29	379 MEASURE/REG.-EQP.CITY GATE STN	321,808	305,300	305,300	305,300	305,300	143,407	193,407	253,407	283,407	93,407	-	-	-	193,849
30	3801 SERVICES- PLASTIC	45,471	4,852	4,852	203	4,903	9,300	13,900	18,500	23,100	(0)	(0)	(0)	(0)	9,622
31	3802 SERVICES -OTHER- CAST IRON,ETC	3,504	-	-	-	-	-	-	-	-	-	-	-	-	270
32	380299 SERVICES CONTRA ACCOUNT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	381 METERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	382 METER INSTALLATIONS	-	-	-	-	-	-	-	-	-	(0)	(0)	(0)	(0)	(0)
35	383 HOUSE REGULATORS	-	-	-	-	-	-	-	-	-	0	0	0	0	0
36	384 HOUSE REGULATOR INSTALLATIONS	-	0	0	0	0	0	0	0	0	0	0	0	0	0
37	385 IND MEASURING/REG STATION EQP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	386 OTHER PROPTY.ON CUST.PREM.RENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	387 OTHER EQUIPMENT	23,258	251	251	-	0	0	0	0	0	0	0	0	0	1,828
40															
41	TOTAL DISTRIBUTION PLANT	1,986,525	1,404,057	1,513,057	1,646,451	1,425,338	760,010	921,225	1,115,065	1,260,533	788,876	682,568	570,385	125,000	1,092,238
42															

*attached
CWIP
2004*

SCHEDULE G-1 (B-8)

2004 - CONSTRUCTION WORK IN PROGRESS

PAGE 2 OF 6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 040216-GU

EXPLANATION. PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS SEGREGATED BY ITEMS ON WHICH ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:
 PRIOR YEAR: 12/31/2004
 WITNESS: MESITE

	DESCRIPTION	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	13 MONTH AVERAGE
43	GENERAL PLANT														
44	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	3892 RIGHTS- OF - WAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	390 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	7,000	-	538
47	3911 OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	3912 OFFICE MACHINES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	3913 E D P EQUIPMENT	-	-	-	-	-	-	-	95,000	190,000	285,000	380,000	475,000	-	109,615
50	3921 TRANSP EQUIP-CARS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	3922 TRANS-LIGHT TRUCK,VAN,	383,997	66,792	66,792	66,792	66,792	86,788	75,000	-	-	-	-	-	-	62,535
52	3923 TRANS - HEAVY TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	3924 TRANS-TRAILERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	393 STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	394 TOOLS, SHOP & GARAGE EQUIPMENT	1,963	-	-	-	-	-	-	-	-	-	-	-	-	151
56	395 LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	396 POWER OPERATED EQUIPMENT	-	-	-	-	-	2,500	-	-	-	-	-	-	-	192
58	397 COMMUNICATION EQUIPMENT	19,016	-	-	-	-	-	-	-	-	-	-	-	-	1,463
59	398 MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	399 TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61															
62	TOTAL GENERAL PLANT	404,976	66,792	66,792	66,792	66,792	89,288	75,000	95,000	190,000	285,000	380,000	482,000	-	174,495
63															
64	TOTAL CWIP	2,391,501	1,470,849	1,579,849	1,713,243	1,492,130	849,298	996,225	1,210,065	1,450,533	1,073,876	1,062,568	1,052,385	125,000	1,266,732
65															

SUPPORTING SCHEDULES: G-1 (B-1)

RECAP SCHEDULES: G-1 (B-2)

SCHEDULE G-1 (B-8) - ACTUAL @ 5/31/04

2004 - CONSTRUCTION WORK IN PROGRESS - ACTUAL THROUGH MAY 2004

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

DOCKET NO.: 040216-GU

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS SEGREGATED BY ITEMS ON WHICH ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:
ACTUAL THROUGH 5/31/04
WITNESS: MESITE
PER VERBAL DOCUMENT REQUEST
FROM NORM WITMAN

	DESCRIPTION	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	13 MONTH AVERAGE
1	INTANGIBLE PLANT														
2	301 ORGANIZATION	-	-	-	-	-	-								
3	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-								
4	3031 INTANGIBLE NON-COMPETE AGREEME	-	-	-	-	-	-								
5															
6	TOTAL INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
7															
8	PRODUCTION PLANT														
9	304 LAND AND LAND RIGHTS	-	-	-	-	-	-								
10	305 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-								
11	311 LIQUEFIED PETROLEUM GAS EQP	-	-	-	-	-	-								
12	320 OTHER EQUIPMENT	-	-	-	-	-	-								
13															
14	TOTAL PRODUCTION PLANT	-	-	-	-	-	-								N/A
15															
16	OTHER STORAGE PLANT														
17	361 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-								
18	362 GAS HOLDERS	-	-	-	-	-	-								
19															
20	TOTAL STORAGE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
21															
22	DISTRIBUTION PLANT														
23	374 LAND	-	-	-	-	-	-								
24	3741 LAND RIGHTS	-	-	-	-	-	-								
25	375 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-								
26	3761 MAINS- PLASTIC	966,383	677,385	711,015	549,499	618,300	547,094								
27	3762 MAINS -OTHER-(CAST IRON,STEEL)	623,762	646,219	515,489	286,157	295,967	343,399								
28	378 MEASURE/REGULATOR EQP.-GENERAL	2,339	2,339	2,339	2,342	2,605	2,605								
29	379 MEASURE/REG.-EQP.CITY GATE STN	321,808	328,398	330,140	334,707	334,729	334,739								
30	3801 SERVICES- PLASTIC	45,471	46,603	59,293	58,746	56,541	57,363								
31	3802 SERVICES -OTHER- CAST IRON,ETC	3,504	3,504	3,504	3,504	3,504	3,504								
32	380299 SERVICES CONTRA ACCOUNT	-	-	-	-	-	-								
33	381 METERS	-	-	-	-	-	-								
34	382 METER INSTALLATIONS	-	-	-	-	-	-								
35	383 HOUSE REGULATORS	-	-	-	-	-	-								
36	384 HOUSE REGULATOR INSTALLATIONS	-	-	-	-	-	-								
37	385 IND MEASURING/REG STATION EQP	-	-	-	-	-	-								
38	386 OTHER PROPTY.ON CUST.PREM-RENT	-	-	-	-	-	-								
39	387 OTHER EQUIPMENT	23,258	23,258	23,258	251	251	251								
40															
41	TOTAL DISTRIBUTION PLANT	1,986,525	1,727,706	1,645,038	1,235,206	1,311,897	1,288,955	-	-	-	-	-	-	-	N/A
42															

SCHEDULE G-1 (B-8) - ACTUAL @ 5/31/04

2004 - CONSTRUCTION WORK IN PROGRESS - ACTUAL THROUGH MAY 2004

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO.: 040216-GU

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS SEGREGATED BY ITEMS ON WHICH ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:
ACTUAL THROUGH 5/31/04
WTNESS: MESITE
PER VERBAL DOCUMENT REQUEST
FROM NORM WITMAN

	DESCRIPTION	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	13 MONTH AVERAGE
43	GENERAL PLANT														
44	389 LAND AND LAND RIGHTS	-	-	-	-	-	-								
45	3892 RIGHTS- OF - WAY	-	-	-	-	-	-								
46	390 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-								
47	3911 OFFICE FURNITURE	-	-	-	-	-	-								
48	3912 OFFICE MACHINES	-	-	-	-	-	-								
49	3913 E D P EQUIPMENT	-	-	-	-	10,411	13,451								
50	3921 TRANSP EQUIP-CARS	-	-	-	-	-	-								
51	3922 TRANS-LIGHT TRUCK,VAN,	383,997	421,194	307,385	307,386	228,295	228,295								
52	3923 TRANS - HEAVY TRUCKS	-	-	-	-	-	-								
53	3924 TRANS-TRAILERS	-	-	-	-	-	-								
54	393 STORES EQUIPMENT	-	-	-	-	-	-								
55	394 TOOLS, SHOP & GARAGE EQUIPMENT	1,963	1,963	-	-	-	-								
56	395 LABORATORY EQUIPMENT	-	-	-	-	-	-								
57	396 POWER OPERATED EQUIPMENT	-	-	-	-	41,412	41,412								
58	397 COMMUNICATION EQUIPMENT	19,016	19,302	18,124	7,654	7,654	7,654								
59	398 MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-								
60	399 TANGIBLE PROPERTY	-	-	-	-	-	-								
61															
62	TOTAL GENERAL PLANT	404,976	442,460	325,509	315,040	287,772	290,812	-	-	-	-	-	-	-	N/A
63															
64	TOTAL CWIP	2,391,501	2,170,166	1,970,548	1,550,246	1,599,669	1,579,767	-	-	-	-	-	-	-	N/A
65															

DESCRIPTION OF COMPANY'S POLICY OF CHARGING A.F.U.D.C.:

CALCULATION OF HISTORIC BASE YEAR A.F.U.D.C. RATE:

* LIST BY ADDRESS OR CONSTRUCTION CATEGORY IF DETAIL IS NOT AVAILABLE

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2

SCHEDULE G-1 (B-6)

2004 - ALLOCATION OF COMMON CWIP

PAGE 3 OF 6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: SHOW COMMON CWIP ALLOCATED TO CONSOLIDATED GAS DIVISION

TYPE OF DATA SHOWN:
PRIOR YEAR: 12/31/2004
WITNESS: MESITE

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	ACC 1180 SUB ACC	DESCRIPTION	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	13 MONTH AVERAGE
1	303	MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	389	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	390	STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	3911	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	3912	OFFICE MACHINES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	3913	E D P EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3921	TRANSP EQUIP-CARS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	3922	TRANS-LIGHT TRUCK,VAN,	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	397	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	398	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	399	TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13																
14		TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-

			ALLOCATED TO GAS	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	13 MO AVG GAS UTILITY
15	303	MISC. INTANGIBLE PLANT	55%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	389	LAND AND LAND RIGHTS	55%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	390	STRUCTURES AND IMPROVEMENTS	55%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	3911	OFFICE FURNITURE	55%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	3912	OFFICE MACHINES	55%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	3913	E D P EQUIPMENT	55%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	3921	TRANSP EQUIP-CARS	55%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	3922	TRANS-LIGHT TRUCK,VAN,	55%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	397	COMMUNICATION EQUIPMENT	55%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	398	MISCELLANEOUS EQUIPMENT	55%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	399	TANGIBLE PROPERTY	55%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26																	
27																	
28		TOTAL		-	-	-	-	-	-	-	-	-	-	-	-	-	-

SUPPORTING SCHEDULES: G-1 (B-5 p.2, B-5 p.3)

RECAP SCHEDULES: G-1 (B-2, B-3)

Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

Base Year + 1
2004
Construction Budget

An evaluation was performed to determine the status of the Construction Budget for the Base Year +1 ending December 31, 2004 on Schedule G-1 (B-8a), pages 33 - 37 of the MFRs. Please see Exhibit #4.

Shown below is a list of non specific capital expenditures, by account, proposed by the Company for the Base Year + 1, with any recommended/applicable Staff adjustments.

CONSOLIDATED NATURAL GAS DIVISION
SOUTH FLORIDA & CENTRAL FLORIDA.

NON SPECIFIC
DISTRIBUTION PLANT

Line Number	Account Number	Description	Company Const. Costs	Staff Adjust - ments	Staff Const. Costs
3	3761	Mains - Plastic	\$1,876,588	None	---
4	3762	Mains - Other	\$392,091	None	---
5	378	Measure/R eg. Equip.	\$3,339	None	---
6	379	Measure/R eg. Equip./Gate	\$340,399	None	---
7	3801	Services - Plastic	\$1,272,719	None	---
8	3802	Services - Other	\$21,504	None	---

August 16, 2004

NON SPECIFIC
DISTRIBUTION PLANT

Line Number	Account Number	Description	Company Const. Costs	Staff Adjust - ments	Staff Const. Costs
9	381	Meters - Revenue	\$240,000	None	---
10	382	Meter Inst. - Revenue	\$138,000	None	---
11	383	House Reg. - Revenue	\$60,000	None	---
12	384	House Reg. Inst. - Revenue	\$48,000	None	---
13	387	Other Equip.	\$48,802	None	---
16	---	<u>TOTAL PLANT</u>	\$4,441,442	None	---

NON SPECIFIC
GENERAL PLANT

Line Number	Account Number	Description	Company Const. Costs	Staff Adjust - ments	Staff Const. Costs
22	3913	EDP Equip.	\$9,500	None	---
24	3922	Transport. Equip.	\$462,569	None	---
27	394	Tools, Etc.	\$9,763	None	---

August 16, 2004

<u>Line Number</u>	<u>Account Number</u>	<u>Description</u>	<u>Company Const. Costs</u>	<u>Staff Adjust - ments</u>	<u>Staff Const. Costs</u>
30	397	Commo. Equip.	\$24,501	None	---
33	---	<u>TOTAL PLANT</u>	\$506,333	None	---

Staff Findings.

Lines 3 - 13 and 22 - 30; All above referenced Accounts on FPSC pages 20 - 22.

The expenditures in these accounts are based on actual previous Company expenditures for 2003 trended to 2004. The trending consists of management decisions based on experience concerning inflation and on what, where, when, and how the expenditures will occur. The Company does not appear to have a quantified formula to accomplish this trending. Staff believes this methodology could be considered reasonable based on the information provided us for non specific/recurring expenditures. There are no recommended adjustments at this time,

SOUTH FLORIDA DIVISION

SPECIFIC EXPENDITURES
DISTRIBUTION PLANT

The Company has identified 39 specific construction projects totaling \$2,038,700 for the South Fl. Division. Please see Exhibit #4, page 34, lines 40 - 78. The results of our review indicated the South Florida Specific Construction Budget had the following projects placed on hold, cancelled, or transferred to 2005:

- 1) Page 34, line 43 - project on hold = \$48,000.
- 2) Page 34, line 49 & 50 - possible transfer to 2005 = \$10,000.
- 3) Page 34, line 53 & 54 - moved to 2005 = \$3,000.
- 4) Page 34, line 65 & 66 - moved to 2005 = \$10,000.

August 16, 2004

5) Page 34, line 67 & 68 - canceled =	\$5,000.
6) Page 34, line 69 & 70 - moved to 2005 =	\$5,000.
7) Page 34, line 71 & 72 - moved to 2005 =	\$3,000.
8) Page 34, line 73 & 74 - moved to 2005 =	\$3,000.
9) Page 34, line 75 & 76 - moved to 2005 =	\$50,000.
<u>TOTAL =</u>	\$137,000.

Company officials stated, even though these projects will not occur in 2004 the money will be most likely be spent on other construction projects that have not yet been identified, but typically evolve during the year.

It is recommended the analysts make any necessary adjustments.

Page 34, Lines 45 & 46, Accounts 3761 & 3762.

Accounts 3761 & 3762 - Misc. Projects - not identified at time of budgeting, total \$1,000,000 (\$850,000 + \$150,000, respectively). According to the Company, this was based on total actual 2003 distribution construction expenditures (both non specific and specific) minus the 2004 projected non specific expenditures (approximately \$162,000) and minus the 2004 projected identified specific projects (approximately \$1,038,700) leaving approximately \$1,000,000. This was divided between the two accounts. This data is provided as a point of information.

SPECIFIC EXPENDITURES
GENERAL PLANT

The Company's South Florida Division proposes to spend \$3,512,300 on numerous equipment and general plant as listed on Exhibit #4, page 35, lines 84 - 108. The results of our review are listed below;

Lines 84 - 87, Accounts 398, 396, 390.

These amounts are based on oral Quotes from vendors obtained by the Company.

August 16, 2004

There are no supporting documents. It would have been better if documentation had been obtained and retained.

Line 88, Account 389.

The asking price for the land, according to a realtor, is \$2,200,000. It is recommended this account be reduced \$300,000 to \$2,200,000 from \$2,500,000.

Line 89, Account 3931.

A new PC has been purchased for approximately \$2,000 for fleet monitoring. Reduce this account \$1,000 from \$3,000 to \$2,000.

Line 90, Account 394.

This appears reasonable.

Line 91, Account 3921.

This appears reasonable.

Line 92, Account 396.

This was based on internal estimates by the Company from previous experience. It appears reasonable, but quotes should have been obtained from vendors and written documentation retained.

Line 93, Account 3913.

Based on documentation and this appears reasonable. Prices are subject to change.

Line 94, Account 396.

This was based on internal estimates by the Company from previous experience. It appears reasonable, but quotes should have been obtained from vendors and written documentation retained.

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Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

August 16, 2004

Line 95, Account 398.

This was based on internal estimates by the Company from previous experience. Quotes should have been obtained from vendors and written documentation retained.

Line 96, Account 3922.

The final actual purchase price of the five vehicles appears to equal \$150,500. Therefore, this account should be reduced \$37,000 from \$187,500 to \$150,500.

Lines 97 - 104, Accounts 3922 & 396.

Based on documentation. This appears reasonable.

Line 105, Account 396.

This was based on internal estimates by the Company from previous experience. Quotes should have been obtained from vendors and written documentation retained.

Line 106, Account 396.

Actual costs appear to be approximately \$3,000. Reduce this account by \$1,200 from \$4,200 to \$3,000.

Line 107, Account 396.

Actual costs appear to be approximately \$5,000 + tax equaling approximately \$5,350. Reduce this account by \$850.

Line 108, Account 398.

Actual costs appear to be approximately \$3,000 including tax and shipping. Reduce this account by \$1,400.

The total amount of adjustments for the South Florida Division for specific expenditures - general plant, equals \$341,450.

It is recommended the analysts make any required adjustments.

Staff believes all of the above equipment could be used/useful for gas operations.

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Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

August 16, 2004

Staff recommends, for all future rate case applications vendor/contractor quotes plus some kind of documentation should be obtained and retained by the Company.

CENTRAL FLORIDA DIVISION

SPECIFIC EXPENDITURES
DISTRIBUTION & GENERAL PLANT

The engineer's review and evaluation of the Company's Central Florida Division's specific expenditures for distribution and general plant construction budgets indicated no recommended adjustments at this time. Please see Exhibit 10 for details.

August 16, 2004

Base Year + 1 - (2004)
Monthly Plant Additions

I

An evaluation was performed to determine the status of the monthly plant additions for the Base Year +1 ending December 31, 2004 on Schedule G-1(B-8b), page 42 of the MFRs. Shown below is a list of total year end Company projected plant additions by account for the Base Year + 1 through December 31, 2004, projected plant additions through May 31, 2004, actual Company monthly plant additions through May 31, 2004, and the difference between the projected and actual plant additions through May 31, 2004. Please see the attached sheets for details.

Line Number	Account Number	Projected Addition 2/31/04	Projected Addition 5/31/04	Actual 5/31/04	Difference Addition 5/31/04
2	3761	\$4,395,988	\$1,868,619	\$1,030,816	-\$837,803
3	3762	\$811,091	\$411,257	\$343,028	-\$68,229
4	378	\$3,339	\$3,339	\$0	-\$3,339
5	379	\$628,399	\$246,992	\$0	-\$246,992
6	3801	\$1,345,019	\$565,719	\$571,964	+\$6,245
7	3802	\$21,504	\$11,004	\$2,324	-\$8,680
8	381	\$245,000	\$100,000	\$89,221	-\$10,779
9	382	\$148,400	\$57,500	\$86,683	+\$29,183
10	383	\$61,900	\$25,000	\$32,164	+\$7,164
11	384	\$50,400	\$20,000	\$23,672	+\$3,672
12	387	\$59,002	\$37,002	\$24,432	-\$12,570
13	389	\$2,500,000	\$0	\$0	\$0
19	390	\$43,600	\$0	\$18,836	+\$18,836
20	3911	\$6,000	\$0	\$0	\$0

August 16, 2004

Line Number	Account Number	Projected Addition 2/31/04	Projected Addition 5/31/04	Actual 5/31/04	Difference Addition 5/31/04
21	3912	\$9,000	\$9,000	\$534	-\$8,466
22	3913	\$591,500	\$9,500	\$0	-\$9,500
24	3922	\$1,150,569	\$585,781	\$210,545	-\$375,236
27	394	\$17,763	\$7,463	\$9,653	+\$2,190
29	396	\$84,900	\$73,700	\$0	-\$73,300
30	397	\$45,301	\$22,501	\$14,736	-\$7,765
31	398	\$41,400	\$41,400	\$0	-\$41,400
35	<u>TOTAL =</u>	\$ 12,260,075	\$4,095,777	\$2,458,606	- \$1,637,169

Staff Findings:

I

Staff originally requested the Company provide an itemized list by account and month showing all projected monthly plant additions for 2004 so we could review/identify the type and accuracy of each addition. However, we were advised by the Company this would take weeks to prepare and consist of numerous pages of documents. It was then decided, due to time constraints and work load, that a comparison between projected additions and actual additions through May 31, 2004 would give an indication of the current accuracy of the Company's projections for these months. It was clear from this information, the actual total additions were approximately 60% of the projections for the respective months of 2004. Extrapolating this percent (60%) through all of 2004 and applying it to the total projected plant additions of \$12,260,075 equals \$7,356,045. Adding the land site for the new South Florida Division Operations Center (\$2,200,000; FPSC page 30, line 88) to our extrapolation, would equal \$9,556,045 or approximately 78% of the total projected plant additions for 2004. *It should be noted, it is entirely possible that during the remaining 7 months of 2004 the current actual plant additions may (or may not) true up, or may even exceed the projected plant additions.* Staff offers this as information to the analysts.

August 16, 2004

II

Line 2, Account 3761.

The South Florida Specific Construction Budget had the following projects placed on hold, cancelled, or transferred to 2005;

1) Page 34, line 43 - project on hold =	\$48,000.
2) Page 34, line 49 & 50 - possible transfer to 2005 =	\$10,000.
3) Page 34, line 53 & 54 - moved to 2005 =	\$3,000.
4) Page 34, line 65 & 66 - moved to 2005 =	\$10,000.
5) Page 34, line 67 & 68 - canceled =	\$5,000.
6) Page 34, line 69 & 70 - moved to 2005 =	\$5,000.
7) Page 34, line 71 & 72 - moved to 2005 =	\$3,000.
8) Page 34, line 73 & 74 - moved to 2005 =	\$3,000.
9) Page 34, line 75 & 76 - moved to 2005 =	\$50,000.
	=====
<u>TOTAL =</u>	\$137,000.

Company officials stated, even though these projects will not occur in 2004 the money will be most likely spent on other construction projects that have not yet been identified.

It is recommended the analysts make any necessary adjustments.

III

The Company's South Florida Division proposes to spend \$3,512,300 on equipment and general plant as listed on Exhibit #4, page 35, lines 84 - 108. The results of our review are listed below;

August 16, 2004

Line 88, Account 389.

Staff ascertained from real estate broker documents the proposed new South Florida Division Operations Center land site asking price is equal to \$2,200,000. The Company has advised us a bid will be forth coming in the near future for this site. Also, they are in possession of a preliminary purchase contract from their attorney. It is, therefore, recommended the year end projected account balance be reduced \$300,000 from \$2,500,000 to \$2,200,000.

Line 89, Account 3913.

A new PC has been purchased for approximately \$2,000 for fleet monitoring. Reduce this account \$1,000 from \$3,000 to \$2,000.

Line 96, Account 3922.

The final actual purchase price of the five vehicles appears to equal \$150,500. Therefore, this account should be reduced \$37,000 from 187,500 to 150,500.

Line 106, Account 396.

Actual costs appear to be approximately \$3,000. Reduce this account by \$1,200 from \$4,200 to \$3,000.

Line 107, Account 396.

Actual cost appears to be approximately \$5,000 plus tax which is equal to approximately \$5,350. Reduce this account by \$850.

Line 108, Account 398.

Actual costs appear to be approximately \$3,000 including tax and shipping. Reduce account by \$1,400.

The total amount of recommended adjustments for **III** above equals \$341,450.

It is recommended the analysts make any required adjustments.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION. PROVIDE THE MONTHLY PLANT ADDITIONS BY
ACCOUNT FOR THE PROJECTED YEAR ENDING 12/31/2004TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2004
WITNESS: MESITECOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO: 040216-GU

LINE NO	SUB ACC	DESCRIPTION	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	TOTAL
1		DISTRIBUTION PLANT													
2	3761	Mains - Plastic (Revenue Producing)	669,840	135,900	261,032	207,300	564,547	188,585	240,960	246,798	625,457	269,801	329,983	625,785	4,395,988
3	3762	Mains - Other (Revenue Producing)	25,417	13,600	51,474	395,908	(75,142)	238,000	17,300	57,234	15,600	16,900	13,900	40,900	811,091
4	378	Measure/Regulator Equipment-GEN	1,834	-	-	1,505	-	-	-	-	-	-	-	-	3,339
5	379	Measure/Regulator Equipment-City Gate (Revenue Producing)	23,099	-	-	-	223,893	-	-	25,000	263,000	93,407	-	-	628,399
6	3801	Services - Plastic (Revenue Producing)	144,438	101,000	110,749	101,000	108,532	101,000	101,000	101,000	173,300	101,000	101,000	101,000	1,345,019
7	3802	Services - Other (Revenue Producing)	5,004	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	21,504
8	381	Meters (Revenue Producing)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	25,000	20,000	20,000	20,000	245,000
9	382	Meter Installations (Revenue Producing)	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	21,900	11,500	11,500	11,500	148,400
10	383	House Regulators (Revenue Producing)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	6,900	5,000	5,000	5,000	61,900
11	384	House Regulator Installations (Revenue Producing)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	6,400	4,000	4,000	4,000	50,400
12	387	Other Equipment	24,007	-	10,295	2,700	-	7,700	2,000	3,000	6,300	2,000	1,000	-	59,002
13	389	Land	-	-	-	-	-	-	-	-	-	-	2,500,000	-	2,500,000
14															
15		TOTAL DISTRIBUTION PLANT	\$964,139	\$292,500	\$475,550	\$750,413	\$863,830	\$577,285	\$403,260	\$475,032	\$1,145,357	\$525,108	\$2,987,883	\$809,685	\$10,270,042
16															
17															
18		GENERAL PLANT													
19	390	Structures & Improvements	-	-	-	-	-	28,600	-	-	-	-	-	15,000	43,600
20	3911	Office Furniture	-	-	-	-	-	-	-	6,000	-	-	-	-	6,000
21	3912	Office Machines	9,000	-	-	-	-	-	-	-	-	-	-	-	9,000
22	3913	EDP Equipment	-	3,000	6,500	-	-	-	1,500	-	9,000	-	1,500	570,000	591,500
23	3921	Transportation Equipment - Cars	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3922	Transportation Equipment - Light Trucks & Vans	355,781	-	-	111,000	119,000	281,288	187,500	57,000	39,000	-	-	-	1,150,569
25	3924	Transportation Equipment - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
26	393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
27	394	Tools, Shop and Garage Equipment	1,963	-	5,500	-	-	-	2,000	4,500	1,800	-	2,000	-	17,763
28	395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
29	396	Power Operated Equipment	9,200	-	-	14,500	50,000	5,000	-	-	6,200	-	-	-	84,900
30	397	Communication Equipment	19,301	2,200	1,000	-	-	-	19,000	2,800	-	-	1,000	-	45,301
31	398	Miscellaneous Equipment	20,000	-	-	17,000	4,400	-	-	-	-	-	-	-	41,400
32															
33		TOTAL GENERAL PLANT	\$415,245	\$5,200	\$13,000	\$142,500	\$173,400	\$314,888	\$210,000	\$70,300	\$56,000	\$0	\$4,500	\$585,000	\$1,990,033
34															
35		TOTAL DISTRIBUTION AND GENERAL PLANT ADDITIONS	\$1,379,384	\$297,700	\$488,550	\$892,913	\$1,037,230	\$892,173	\$613,260	\$545,332	\$1,201,357	\$525,108	\$2,992,383	\$1,394,685	\$12,260,075
36															

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

C	U	D	ACCT	REFERENCE NUMBER	SUB ACCOUNT	AMOUNT	DR/(CR-)	DESCRIPTION	MON	YEAR	YEARMO	JOURNAL
001	2	1	1010		3761	16,870.61		MAINS- PLASTIC	1	2004	200401	20
	2		1010			651.00		MAINS- PLASTIC	1	2004	200401	20
	2		1010			83.00		MAINS- PLASTIC	1	2004	200401	20
	2		1010			414.00		MAINS- PLASTIC	1	2004	200401	20
	2		1010			1,228.00		MAINS- PLASTIC	1	2004	200401	20
	2		1010			362.00		MAINS- PLASTIC	1	2004	200401	20
	2		1010			158.00		MAINS- PLASTIC	1	2004	200401	20
	2		1010			155.00		MAINS- PLASTIC	1	2004	200401	20
	2		1010			46.00		MAINS- PLASTIC	1	2004	200401	20
	2		1010			82.00		MAINS- PLASTIC	1	2004	200401	20
	2		1010			140,529.45		MAINS- PLASTIC	1	2004	200401	20
	2		1010			95,420.61		MAINS- PLASTIC	1	2004	200401	20
	2		1010			88.00		MAINS- PLASTIC	1	2004	200401	20
	2		1010			924.00		MAINS- PLASTIC	1	2004	200401	20
	2		1010			30,821.27		MAINS- PLASTIC	2	2004	200402	20
	2		1010			41,892.43		MAINS- PLASTIC	2	2004	200402	20
	2		1010			39.00		MAINS- PLASTIC	2	2004	200402	20
	2		1010			5,753.95		MAINS- PLASTIC	2	2004	200402	20
	2		1010			619.00		MAINS- PLASTIC	2	2004	200402	20
	2		1010			6,561.55		MAINS- PLASTIC	2	2004	200402	20
	2		1010			8,055.36		MAINS- PLASTIC	2	2004	200402	20
	2		1010			22,717.20		MAINS- PLASTIC	2	2004	200402	20
	2		1010			214.00		MAINS- PLASTIC	3	2004	200403	20
	2		1010			71,363.83		MAINS- PLASTIC	3	2004	200403	20
	2		1010			143,840.72		MAINS- PLASTIC	3	2004	200403	20
	2		1010			11,342.37		MAINS- PLASTIC	3	2004	200403	20
	2		1010			45,532.91		MAINS- PLASTIC	3	2004	200403	20
	2		1010			8,029.08		MAINS- PLASTIC	3	2004	200403	20
	2		1010			4,457.00		MAINS- PLASTIC	3	2004	200403	20
	2		1010			5,420.03		MAINS- PLASTIC	3	2004	200403	20
	2		1010			7,142.38		MAINS- PLASTIC	3	2004	200403	20
	2		1010			28,535.18		MAINS- PLASTIC	4	2004	200404	20
	2		1010			1,028.96		MAINS- PLASTIC	4	2004	200404	20
	2		1010			3,737.37		MAINS- PLASTIC	4	2004	200404	20
	2		1010			30,606.75		MAINS- PLASTIC	4	2004	200404	20
	2		1010			6,268.71		MAINS- PLASTIC	4	2004	200404	20
	2		1010			9,625.49		MAINS- PLASTIC	4	2004	200404	20
	2		1010			8,754.00		MAINS- PLASTIC	4	2004	200404	20
	2		1010			23,409.81		MAINS- PLASTIC	5	2004	200405	20
	2		1010			17,683.66		MAINS- PLASTIC	5	2004	200405	20
	2		1010			56,334.10		MAINS- PLASTIC	5	2004	200405	20
	2		1010			45,623.95		MAINS- PLASTIC	5	2004	200405	20
	2		1010			9,681.75		MAINS- PLASTIC	5	2004	200405	20
						896,260.72			Total			
TOTAL SUB - ACCOUNT						3761						
2			1010		3762	1,390.00		MAINS -OTHER- (CAST IRON,STEEL)	1	2004	200401	20
2			1010			40.00		MAINS -OTHER- (CAST IRON,STEEL)	1	2004	200401	20
2			1010			4,953.00		MAINS -OTHER- (CAST IRON,STEEL)	1	2004	200401	20

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C	U	D	ACCT	REFERENCE NUMBER	SUB ACCOUNT	AMOUNT	DR / (CR-)	DESCRIPTION	MON	YEAR	YEARMO	JOURNAL
001	2	1	1010		3762	226.00		MAINS -OTHER- (CAST IRON,STEEL)	2	2004	200402	20
	2		1010			2,662.09		MAINS -OTHER- (CAST IRON,STEEL)	2	2004	200402	20
	2		1010			47,825.90		MAINS -OTHER- (CAST IRON,STEEL)	2	2004	200402	20
	2		1010			1,173.00		MAINS -OTHER- (CAST IRON,STEEL)	2	2004	200402	20
	2		1010			215.49		MAINS -OTHER- (CAST IRON,STEEL)	3	2004	200403	20
	2		1010			364,897.69		MAINS -OTHER- (CAST IRON,STEEL)	3	2004	200403	20
	2		1010			30,008.24		MAINS -OTHER- (CAST IRON,STEEL)	3	2004	200403	20
	2		1010			150,000.00		MAINS -OTHER- (CAST IRON,STEEL)	3	2004	200403	20
	2		1010			2,055.00		MAINS -OTHER- (CAST IRON,STEEL)	3	2004	200403	20
	2		1010			2,178.58		MAINS -OTHER- (CAST IRON,STEEL)	4	2004	200404	20
	2		1010			2,344.44		MAINS -OTHER- (CAST IRON,STEEL)	4	2004	200404	20
	2		1010			4,878.14		MAINS -OTHER- (CAST IRON,STEEL)	4	2004	200404	20
	2		1010			48.00		MAINS -OTHER- (CAST IRON,STEEL)	4	2004	200404	20
	2		1010			1,420.61		MAINS -OTHER- (CAST IRON,STEEL)	4	2004	200404	20
	2		1010			972.41		MAINS -OTHER- (CAST IRON,STEEL)	5	2004	200405	20
	2		1010			28,727.89		MAINS -OTHER- (CAST IRON,STEEL)	5	2004	200405	20
						341,327.60						Total
						TOTAL	SUB - ACCOUNT	3762				
	2		1010		3801	45,890.95		SERVICES- PLASTIC	1	2004	200401	20
	2		1010			3,111.66		SERVICES- PLASTIC	1	2004	200401	20
	2		1010			1,822.56		SERVICES- PLASTIC	2	2004	200402	20
	2		1010			2,861.61		SERVICES- PLASTIC	2	2004	200402	20
	2		1010			71,780.53		SERVICES- PLASTIC	2	2004	200402	20
	2		1010			634.00		SERVICES- PLASTIC	3	2004	200403	20
	2		1010			3,833.62		SERVICES- PLASTIC	3	2004	200403	20
	2		1010			4,114.84		SERVICES- PLASTIC	3	2004	200403	20
	2		1010			751.00		SERVICES- PLASTIC	3	2004	200403	20
	2		1010			97,591.35		SERVICES- PLASTIC	3	2004	200403	20
	2		1010			99,834.89		SERVICES- PLASTIC	4	2004	200404	20
	2		1010			2,890.00		SERVICES- PLASTIC	4	2004	200404	20
	2		1010			1,534.00		SERVICES- PLASTIC	4	2004	200404	20
	2		1010			62,166.31		SERVICES- PLASTIC	5	2004	200405	20
						398,817.32						Total
						TOTAL	SUB - ACCOUNT	3801				
	2		1010		381	2,944.51		METERS	1	2004	200401	20
	2		1010			40,316.28		METERS	2	2004	200402	20
	2		1010			45,626.36		METERS	3	2004	200403	20
	2		1010			333.76		METERS	5	2004	200405	20
						89,220.91						Total
						TOTAL	SUB - ACCOUNT	381				

C	U	D	ACCT	REFERENCE NUMBER	SUB ACCOUNT	AMOUNT	DR/(CR-)	DESCRIPTION	MON	YEAR	YEARMO	JOURNAL
001	2	1	1010		382	5,707.00		METER INSTALLATIONS	1	2004	200401	20
	2		1010			6,236.37		METER INSTALLATIONS	2	2004	200402	20
	2		1010			9,199.96		METER INSTALLATIONS	3	2004	200403	20
	2		1010			13,477.08		METER INSTALLATIONS	4	2004	200404	20
	2		1010			14,503.37		METER INSTALLATIONS	5	2004	200405	20
						49,123.78			Total			
						TOTAL	SUB - ACCOUNT	382				
	2		1010		383	842.50		HOUSE REGULATORS	1	2004	200401	20
	2		1010			12,474.87		HOUSE REGULATORS	2	2004	200402	20
	2		1010			18,846.62		HOUSE REGULATORS	3	2004	200403	20
						32,163.99			Total			
						TOTAL	SUB - ACCOUNT	383				
	2		1010		384	1,950.00		HOUSE REGULATOR INSTALLATIONS	1	2004	200401	20
	2		1010			3,967.00		HOUSE REGULATOR INSTALLATIONS	2	2004	200402	20
	2		1010			3,771.41		HOUSE REGULATOR INSTALLATIONS	3	2004	200403	20
	2		1010			4,288.40		HOUSE REGULATOR INSTALLATIONS	4	2004	200404	20
	2		1010			2,754.00		HOUSE REGULATOR INSTALLATIONS	5	2004	200405	20
						16,730.81			Total			
						TOTAL	SUB - ACCOUNT	384				
	2		1010		387	23,007.30		OTHER EQUIPMENT	3	2004	200403	20
						23,007.30			Total			
						TOTAL	SUB - ACCOUNT	387				
	2		1010		3922	32,116.48		TRANS-LIGHT TRUCK,VAN,	2	2004	200402	20
	2		1010			58,221.94		TRANS-LIGHT TRUCK,VAN,	2	2004	200402	20
	2		1010			30.30-		TRANS-LIGHT TRUCK,VAN,	3	2004	200403	20
						90,308.12			Total			
						TOTAL	SUB - ACCOUNT	3922				
	2		1010		394	1,963.12		TOOLS, SHOP & GARAGE EQUIPMENT	2	2004	200402	20
	2		1010			1,530.40		TOOLS, SHOP & GARAGE EQUIPMENT	4	2004	200404	20
	2		1010			191.25		TOOLS, SHOP & GARAGE EQUIPMENT	5	2004	200405	20
						3,684.77			Total			

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C	U	D	ACCT	REFERENCE NUMBER	SUB ACCOUNT	AMOUNT DR/(CR-)	DESCRIPTION	MON	YEAR	YEARMO	JOURNAL
TOTAL SUB - ACCOUNT						394					
001	2	1	1010		397	795.36	COMMUNICATION EQUIPMENT	2	2004	200402	20
	2		1010			2,053.47	COMMUNICATION EQUIPMENT	2	2004	200402	20
	2		1010			11,554.00	COMMUNICATION EQUIPMENT	3	2004	200403	20
						14,402.83					Total
TOTAL SUB - ACCOUNT						397					
						1,955,048.15					Total
TOTAL DIVISION 1											
2	3		1010		3761	299.05-	MAINS- PLASTIC	1	2004	200401	20
	2		1010			868.00	MAINS- PLASTIC	1	2004	200401	20
	2		1010			115.00	MAINS- PLASTIC	1	2004	200401	20
	2		1010			9,069.18	MAINS- PLASTIC	1	2004	200401	20
	2		1010			8,237.41	MAINS- PLASTIC	2	2004	200402	20
	2		1010			16,542.52	MAINS- PLASTIC	2	2004	200402	20
	2		1010			3,292.59	MAINS- PLASTIC	2	2004	200402	20
	2		1010			2,589.00	MAINS- PLASTIC	3	2004	200403	20
	2		1010			33,518.29	MAINS- PLASTIC	3	2004	200403	20
	2		1010			2,053.00	MAINS- PLASTIC	3	2004	200403	20
	2		1010			3,924.91	MAINS- PLASTIC	4	2004	200404	20
	2		1010			9,483.55	MAINS- PLASTIC	4	2004	200404	20
	2		1010			204.00	MAINS- PLASTIC	4	2004	200404	20
	2		1010			7,463.53	MAINS- PLASTIC	4	2004	200404	20
	2		1010			1,033.00	MAINS- PLASTIC	5	2004	200405	20
	2		1010			363.00	MAINS- PLASTIC	5	2004	200405	20
	2		1010			29,867.69	MAINS- PLASTIC	5	2004	200405	20
	2		1010			4,376.98	MAINS- PLASTIC	5	2004	200405	20
	2		1010			1,852.00	MAINS- PLASTIC	5	2004	200405	20
						134,554.60					Total
TOTAL SUB - ACCOUNT						3761					
2			1010		3762	1,074.00	MAINS -OTHER- (CAST IRON,STEEL)	2	2004	200402	20
	2		1010			279.00	MAINS -OTHER- (CAST IRON,STEEL)	2	2004	200402	20
	2		1010			347.00	MAINS -OTHER- (CAST IRON,STEEL)	5	2004	200405	20

C	U	D	ACCT	REFERENCE NUMBER	SUB ACCOUNT	AMOUNT	DR/ (CR-)	DESCRIPTION	MON	YEAR	YEARMO	JOURNAL
						1,700.00						
Total												
T O T A L S U B - A C C O U N T 3762												
001	2	3	1010		3801	22,017.18		SERVICES- PLASTIC	1	2004	200401	20
	2		1010			4,150.02		SERVICES- PLASTIC	2	2004	200402	20
	2		1010			36,724.14		SERVICES- PLASTIC	2	2004	200402	20
	2		1010			44,314.21		SERVICES- PLASTIC	3	2004	200403	20
	2		1010			26,126.06		SERVICES- PLASTIC	4	2004	200404	20
	2		1010			39,815.61		SERVICES- PLASTIC	5	2004	200405	20
Total												
T O T A L S U B - A C C O U N T 3801												
	2		1010		3802	456.00		SERVICES -OTHER- CAST IRON,ETC	1	2004	200401	20
	2		1010			1,420.70		SERVICES -OTHER- CAST IRON,ETC	2	2004	200402	20
	2		1010			447.00		SERVICES -OTHER- CAST IRON,ETC	5	2004	200405	20
Total												
T O T A L S U B - A C C O U N T 3802												
	2		1010		382	8,654.00		METER INSTALLATIONS	1	2004	200401	20
	2		1010			6,348.50		METER INSTALLATIONS	2	2004	200402	20
	2		1010			6,967.00		METER INSTALLATIONS	3	2004	200403	20
	2		1010			8,500.00		METER INSTALLATIONS	4	2004	200404	20
	2		1010			7,089.39		METER INSTALLATIONS	5	2004	200405	20
Total												
T O T A L S U B - A C C O U N T 382												
	2		1010		384	2,069.00		HOUSE REGULATOR INSTALLATIONS	1	2004	200401	20
	2		1010			953.00		HOUSE REGULATOR INSTALLATIONS	2	2004	200402	20
	2		1010			1,333.00		HOUSE REGULATOR INSTALLATIONS	3	2004	200403	20
	2		1010			1,310.00		HOUSE REGULATOR INSTALLATIONS	4	2004	200404	20
	2		1010			1,276.00		HOUSE REGULATOR INSTALLATIONS	5	2004	200405	20
Total												
T O T A L S U B - A C C O U N T 384												
	2		1010		387	1,449.97		OTHER EQUIPMENT	4	2004	200404	20
	2		1010			25.00		OTHER EQUIPMENT	5	2004	200405	20
Total												
T O T A L S U B - A C C O U N T 387												

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C	U	D	ACCT	REFERENCE NUMBER	SUB ACCOUNT	AMOUNT	DR/ (CR-)	DESCRIPTION	MON	YEAR	YEARMO	JOURNAL
						TOTAL		SUB - ACCOUNT	387			
001	2	3	1010		390	18,434.44		STRUCTURES AND IMPROVEMENTS	2	2004	200402	20
	2		1010			402.00		STRUCTURES AND IMPROVEMENTS	4	2004	200404	20
						18,836.44						Total
						TOTAL		SUB - ACCOUNT	390			
	2		1010		3912	533.68		OFFICE MACHINES	5	2004	200405	20
						533.68						Total
						TOTAL		SUB - ACCOUNT	3912			
	2		1010		3922	40,210.70		TRANS-LIGHT TRUCK,VAN,	2	2004	200402	20
	2		1010			934.85		TRANS-LIGHT TRUCK,VAN,	2	2004	200402	20
	2		1010			20,134.02		TRANS-LIGHT TRUCK,VAN,	4	2004	200404	20
	2		1010			58,956.99		TRANS-LIGHT TRUCK,VAN,	4	2004	200404	20
						120,236.56						Total
						TOTAL		SUB - ACCOUNT	3922			
	2		1010		394	5,095.00		TOOLS, SHOP & GARAGE EQUIPMENT	2	2004	200402	20
	2		1010			872.79		TOOLS, SHOP & GARAGE EQUIPMENT	4	2004	200404	20
						5,967.79						Total
						TOTAL		SUB - ACCOUNT	394			
	2		1010		397	332.72		COMMUNICATION EQUIPMENT	2	2004	200402	20
						332.72						Total
						TOTAL		SUB - ACCOUNT	397			
						503,557.57						Total
TOTAL DIVISION 3												

QYIREPORT QYTOUTP FSHPL#A P.S. - PLANT IN SERVICE - ADDITIONS THIS YEAR
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C	U	D	ACCT	REFERENCE NUMBER	SUB ACCOUNT	AMOUNT DR/(CR-)	DESCRIPTION	MON	YEAR	YEARMO	JOURNAL
						2,458,605.72					Total

TOTAL FOR COMPANY 001

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QYIREPORT QYTOUTP FSH#PL#A F.S. - PLANT IN SERVICE - ADDITIONS THIS YEAR
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C	U	D	ACCT	REFERENCE NUMBER	SUB ACCOUNT	AMOUNT DR/(CR-)	DESCRIPTION	MON	YEAR	YEARMO	JOURNAL
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

Final report totals											

=====	=====	=====	=====	=====	=====	2,458,605.72	=====	=====	=====	=====	Total

Total records selected in report. . . :						156	*				
						*****	End of Report	*****			

August 16, 2004

Base Year + 1.
2004.
Monthly Plant Retirements.

An evaluation was performed to determine the status of the projected monthly plant retirements for the Base Year + 1 ending December 31, 2004 on Schedule G-1 (B-8c), page 44 of the MFRs. Shown below are lists of total year end monthly plant retirements by account for the Base Year + 1, with any recommended/applicable Staff adjustments. Please see Exhibit #5.

DISTRIBUTION PLANT.

Line Number	Account Number	Description	Company Retirement	Staff Adjustment	Staff Retirement
2	3761	Mains - Plastic	\$6,961	None	None
3	3762	Mains - Other	\$24,104	None	None
4	378	Measure/R eg. Equip.	\$0	None	None
5	379	Measure/R eg. Equip./Gate	\$0	None	None
6	3801	Services - Plastic	\$70,594	None	None
7	3802	Services - Other	\$35,916	None	None
8	381	Meters - Revenue	\$82,393	None	None
9	382	Meter Inst. - Revenue	\$9,816	None	None

August 16, 2004

DISTRIBUTION PLANT.

Line Number	Account Number	Description	Company Retirement	Staff Adjustment	Staff Retirement
10	383	House Reg. - Revenue	\$10,144	None	None
11	384	House Reg. Inst. - Revenue	\$2,969	None	None
12	387	Other Equip.	\$4,479	None	None
15	---	<u>TOTAL RETIRE - MENTS</u>	\$247,375	None	None

GENERAL PLANT.

Line Number	Account Number	Description	Company Retirement	Staff Adjustment	Staff Retirement
19	390	Struct. & Improve - ments	\$11,487	None	None
24	3922	Transport. Equip. - Truck/Van	\$172,978	+\$134	\$173,112
25	3924	Transport. Equip. - Trailers	\$0	None	None
26	393	Stores	\$456	None	None
27	394	Tools, Etc.	\$8,650	None	None
29	396	Power Equip.	\$28,707	-\$5,207	\$23,500

August 16, 2004

GENERAL PLANT.

<u>Line Number</u>	<u>Account Number</u>	<u>Description</u>	<u>Company Retirement</u>	<u>Staff Adjustment</u>	<u>Staff Retirement</u>
33	---	<u>TOTAL RETIRE - MENTS</u>	\$222,278	-\$5,073	\$217,205

Staff Findings:

Monthly plant retirements for 2004 were divided into recurring retirements, specific retirements, and the Bare Steel Replacement Program.

The first, recurring retirements, was the average of actual retirements from 1999 - 2001 & 2003. The numbers were taken from the in process 2004 Depreciation Study, Docket #040352 - GU. According to Company officials, the averages were adjusted to remove any non recurring charges of one time (a typical) major retirement items. It should be noted identical amounts for recurring retirements were used for both 2004 and 2005 projected retirements. This approach appears reasonable depending on the final ruling on the 2004 Depreciation Study by the FPSC.

The second, specific retirements, were large projected non recurring retirements.

The third, Bare Steel Replacement Program retirements, Accounts 3762 & 3802, were based on estimated historical costs per foot of main and per service line, combined with estimated footage of main and number of service lines to be replaced starting in 2005. This program is a requirement of the Commission's Natural Gas Bureau of Safety. Staff believes this method appears reasonable.

Based on Staff's review of the specific non recurring retirements, it appears the total retirement amount in Account 3922, page 44, line 24 for 2004 should be increased \$134 due to variances between projected retirement amounts in the MFRs and actual book value retirement amounts. It should be pointed out the dollar amount of retirements for Account 3922 appear to be incorrectly listed on page 44, line 25 of Schedule G - 1(B - 8c). They should appear on line 24.

August 16, 2004

Projected Test Year.
2005.
Schedule G-1.

Staff's evaluation of Schedule G-1 "Allocation of Common Plant" for the Projected Test Year (2005), pages 22 - 23, focused on each individual account by line item and refer to the 13 month averages. It should be noted wherever non utility is referenced below, it refers to all of the Company's non gas plant. Please see Exhibit #6. The Projected Test Year (2005) findings are listed below:

Projected Test Year.
Schedule G - 1, Account 303.
Account Adjustments: (-\$202) reduction to gas plant.

1) **Account:** 303 (page 22, line 15).

Description: Misc. Intangible Plant.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,008	\$825	\$1,833

Staff Findings: These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$898	\$935	\$1,833

Projected Test Year.
Schedule G - 1, Account 389.
Account Adjustments: None.

1) **Account:** 389 (page 22, line 16).

Description: Land and Land Rights.

August 16, 2004

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$188,059	\$153,867	\$341,926

Staff Findings: Accept as stated.

Projected Test Year.
Schedule G - 1, Account 390.
Account Adjustments: None.

1) **Account:** 390 (page 22, line 17).

Description: Structures and Improvements.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,157,820	\$947,307	\$2,105,127

Staff Findings: Accept as stated.

Projected Test Year.
Schedule G - 1, Account 391.
Account Adjustments: (-\$197,786) reduction to gas plant.

1) **Account:** 3911 (page 22, line 18).

Description: Office Furniture.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$20,284	\$18,596	\$38,880

August 16, 2004

Staff Findings: These allocations are based on the three factor method.
See Exhibit #2 for explanation and calculations
concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$19,051	\$19,829	\$38,880

2) **Account:** 3912 (page 22, line 19).

Description: Office Machines.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$96,213	\$78,719	\$174,932

Staff Findings: These allocations are based on the three factor method.
See Exhibit #2 for explanation and calculations
concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$85,717	\$89,215	\$174,932

3) **Account:** 3913(page 22, line 20).

Description: EDP Equipment.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,705,518	\$1,395,423	\$3,100,941

Staff Findings: These allocations are based on the three factor method.
See Exhibit #2 for explanation and calculations
concerning the three factor method.

August 16, 2004

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,519,461	\$1,581,480	\$3,100,941

Projected Test Year.
Schedule G - 1, Account 392.
Account Adjustments: (-\$12,733) reduction to gas plant.

1) **Account:** 3921 (page 22, line 21).

Description: Transportation Equipment - Cars.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$99,716	\$81,586	\$181,302

Staff Findings: These allocations are based on the three factor method.
See Exhibit #2 for explanation and calculations
concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$88,838	\$92,464	\$181,302

2) **Account:** 3922 (page 22, line 22).

Description: Transportation Equipment - Light Truck/Van.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$17,004	\$13,912	\$30,916

Staff Findings: These allocations are based on the three factor method.
See Exhibit #2 for explanation and calculations
concerning the three factor method.

August 16, 2004

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$15,149	\$15,767	\$30,916

Projected Test Year.
Schedule G - 1, Account 397.
Account Adjustments: (-\$14,700) reduction to gas plant.

1) **Account:** 397 (page 22, line 23).

Description: Communication Equipment.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$134,625	\$110,119	\$244,744

Staff Findings: These allocations are based on the three factor method.
See Exhibit #2 for explanation and calculations
concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$119,925	\$124,819	\$244,744

Projected Test Year.
Schedule G - 1, Account 398
Account Adjustments: None.

1) **Account:** 398 (page 22, line 24).

Description: Misc. Equipment.

Company Allocation: None.

Staff Findings: Accept as stated.

Page 39
Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

August 16, 2004

Projected Test Year.
Schedule G - 1, Account 399.
Account Adjustments: (-\$974) reduction to utility plant.

1) **Account:** 399 (page 22, line 25).

Description: Tangible Property.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$8,934	\$7,310	\$16,244

Staff Findings: All allocations based on three factor method. See Exhibit #2.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$7,960	\$8,284	\$16,244

August 16, 2004

PROJECTED TEST YEAR.

2005
CWIP

An evaluation was performed to determine the status of CWIP for the Projected Test Year ending December 31, 2005 on Schedule G-1 (B-8), pages 30 & 31 of the MFRs. Please see the attached sheets.

Staff believes CWIP should be reduced \$37,500, minus an allowance for inflation to be determined by the analysts, due to a reduction in the Company's South Florida Division's Specific General Plant Construction Budget. Please see FPSC page 45, line 53, Account 3922.

Staff recommends an increase to CWIP of \$74,000 due to the Company's South Florida Division's 2005 Specific Distribution Construction Budget for the projects that were moved or will be moved from the respective 2004 Specific Distribution Construction Budget to 2005. Please see FPSC pages 22 and 23.

The net effect of the above to 2005 CWIP is a recommended increase of \$36,500 plus any determined inflation allowance for the general plant adjustment referenced above.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2005
WITNESS: MESITE

DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

		DESCRIPTION	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	13 MONTH AVERAGE
1		<u>INTANGIBLE PLANT</u>														
2	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	3031	INTANGIBLE NON-COMPETE AGREEME	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5																
6		TOTAL INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7																
8		<u>PRODUCTION PLANT</u>														
9	304	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	305	STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	311	LIQUEFIED PETROLEUM GAS EQP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	320	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13																
14		TOTAL PRODUCTION PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15																
16		<u>OTHER STORAGE PLANT</u>														
17	361	STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	362	GAS HOLDERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19																
20		TOTAL STORAGE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21																
22		<u>DISTRIBUTION PLANT</u>														
23	374	LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3741	LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	375	STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3761	MAINS- PLASTIC	25,000	70,000	75,000	79,000	60,000	75,000	85,000	130,000	60,000	60,000	65,000	100,000	0	68,000
27	3762	MAINS -OTHER-(CAST IRON,STEEL)	100,000	50,000	75,000	-	-	-	-	-	-	-	25,000	50,000	-	23,077
28	378	MEASURE/REGULATOR EQP.-GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	379	MEASURE/REG.-EQP.CITY GATE STN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	3801	SERVICES- PLASTIC	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
31	3802	SERVICES -OTHER- CAST IRON,ETC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	380299	SERVICES CONTRA ACCOUNT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	381	METERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	382	METER INSTALLATIONS	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
35	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	384	HOUSE REGULATOR INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	385	IND MEASURING/REG STATION EQP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	386	OTHER PROPTY.ON CUST.PREM-RENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	387	OTHER EQUIPMENT	0	0	0	0	-	-	-	-	-	(0)	(0)	(0)	(0)	(0)
40																
41		TOTAL DISTRIBUTION PLANT	125,000	120,000	150,000	79,000	60,000	75,000	85,000	130,000	60,000	60,000	90,000	150,000	0	91,077
42																

2005 - CONSTRUCTION WORK IN PROGRESS

PAGE 5 OF 6

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS SEGREGATED BY ITEMS ON WHICH ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2005
WITNESS: MESITE

	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	13 MONTH AVERAGE
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	15,000	50,000	-	5,000
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	25,000	62,300	24,600	36,900	49,200	61,500	73,800	86,100	98,400	110,700	-	48,346
-	-	-	-	-	-	-	100,000	200,000	300,000	-	-	-	46,154
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	25,000	62,300	24,600	36,900	49,200	161,500	273,800	386,100	113,400	160,700	-	99,500
-000	120,000	175,000	141,300	84,600	111,900	134,200	291,500	333,800	446,100	203,400	310,700	0	190,577

RECAP SCHEDULES: G-1 (B-2)

August 16, 2004

PROJECTED TEST YEAR
2005.
ALLOCATION of COMMON CWIP.

We recommend the 3 Factor Method of allocation (Please see Exhibit #2) be applied to the allocation of common CWIP for 2005. The 13 month average was used for each account listing CWIP where allocations were made. Please see the attached sheet. Listed below are our findings.

ACCOUNT	COMPANY	STAFF ALLOCATION	STAFF ALLOCATION
390	\$3,427	\$3,053	-\$374

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: SHOW COMMON CWIP ALLOCATED TO CONSOLIDATED GAS DIVISION

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2005
WITNESS: MESITECOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	ACC 1180 SUB ACC	DESCRIPTION	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	13 MONTH AVERAGE
1	303	MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	389	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	390	STRUCTURES AND IMPROVEMENTS	-	5,000	10,000	15,000	-	-	-	-	-	-	17,000	34,000	-	6,231
4	3911	OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	3912	OFFICE MACHINES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	3913	E D P EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3921	TRANSP EQUIP-CARS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	3922	TRANS-LIGHT TRUCK,VAN,	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	397	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	398	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	399	TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13																
14		TOTAL	-	5,000	10,000	15,000	-	-	-	-	-	-	17,000	34,000	-	6,231

		ALLOCATED TO GAS	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	13 MO AVG GAS UTILITY
15	303	MISC. INTANGIBLE PLANT	55%	-	-	-	-	-	-	-	-	-	-	-	-	-
16	389	LAND AND LAND RIGHTS	55%	-	-	-	-	-	-	-	-	-	-	-	-	-
17	390	STRUCTURES AND IMPROVEMENTS	55%	-	2,750	5,500	8,250	-	-	-	-	-	9,350	18,700	-	3,427
18	3911	OFFICE FURNITURE	55%	-	-	-	-	-	-	-	-	-	-	-	-	-
19	3912	OFFICE MACHINES	55%	-	-	-	-	-	-	-	-	-	-	-	-	-
20	3913	E D P EQUIPMENT	55%	-	-	-	-	-	-	-	-	-	-	-	-	-
21	3921	TRANSP EQUIP-CARS	55%	-	-	-	-	-	-	-	-	-	-	-	-	-
22	3922	TRANS-LIGHT TRUCK,VAN,	55%	-	-	-	-	-	-	-	-	-	-	-	-	-
23	397	COMMUNICATION EQUIPMENT	55%	-	-	-	-	-	-	-	-	-	-	-	-	-
24	398	MISCELLANEOUS EQUIPMENT	55%	-	-	-	-	-	-	-	-	-	-	-	-	-
25	399	TANGIBLE PROPERTY	55%	-	-	-	-	-	-	-	-	-	-	-	-	-
26																
27																
28		TOTAL	-	2,750	5,500	8,250	-	-	-	-	-	-	9,350	18,700	-	3,427

August 16, 2004

Projected Test Year
2005
Construction Budget

An evaluation was performed to determine the status of the Construction Budget for the Projected Test Year ending December 31, 2005 on Schedule G-1 (B-8a), pages 38 - 41 of the MFRs. Shown below is a list of non specific capital expenditures, by account, proposed by the Company for the Projected Test Year, with any recommended/applicable Staff adjustments. Exhibit #7.

CONSOLIDATED NATURAL GAS DIVISION
SOUTH FLORIDA & CENTRAL FLORIDA.

NON SPECIFIC
DISTRIBUTION PLANT

Line Number	Account Number	Description	Company Const. Costs	Staff Adjust - ments	Staff Const. Costs
3	3761	Mains - Plastic	\$216,000	None	---
4	3762	Mains - Other	\$18,000	None	---
5	378	Measure/R eg. Equip.	\$0	None	---
6	379	Measure/R eg. Equip./Gate	\$0	None	---
7	3801	Services - Plastic	\$1,224,000	None	---
8	3802	Services - Other	\$18,000	None	---

August 16, 2004

**NON SPECIFIC
DISTRIBUTION PLANT**

Line Number	Account Number	Description	Company Const. Costs	Staff Adjust - ments	Staff Const. Costs
9	381	Meters - Revenue	\$480,000	None	---
10	382	Meter Inst. - Revenue	\$142,000	None	---
11	383	House Reg. - Revenue	\$63,000	None	---
12	384	House Reg. Inst. - Revenue	\$50,700	None	---
13	387	Other Equip.	\$17,700	None	---
16	---	<u>TOTAL PLANT</u>	\$2,230,200	None	---

**NON SPECIFIC
GENERAL PLANT**

Line Number	Account Number	Description	Company Const. Costs	Staff Adjust - ments	Staff Const. Costs
22	3913	EDP Equip.	\$4,700	None	---
23	3922	Transport. Equip.	\$1,500	None	---
27	394	Tools, Etc.	\$8,100	None	---

August 16, 2004

**NON SPECIFIC
GENERAL PLANT.**

Line Number	Account Number	Description	Company Const. Costs	Staff Adjust - ments	Staff Const. Costs
30	397	Commo. Equip.	\$5,300	None	---
34	---	<u>TOTAL PLANT</u>	\$19,600	None	---

Staff Findings.

Lines 3 - 13 and 22 - 30; All above referenced Accounts on FPSC pages 41 - 43.

The expenditures in these accounts are based on actual previous Company expenditures for 2003 trended to 2004 and then trended again to 2005. The trending consists of management decisions based on experience concerning inflation and on what, where, when, and how the expenditures will occur. The Company does not appear to have a quantified formula to accomplish this trending. Our review indicates the total trending for the South Florida Division for each of 4 of the accounts appears flat with 2003 actual expenditures. The remaining accounts have been increased 5% more than 2004 projected expenditures. Staff finds this methodology could be considered reasonable for non specific/recurring expenditures based on the data provided by the Company and has no recommended adjustments at this time.

SOUTH FLORIDA DIVISION

**SPECIFIC EXPENDITURES
DISTRIBUTION PLANT**

The Company has projected expenditures of \$2,505,000 for Account 376 for the South Florida Division for 2005. The actual expenditures for this account for 2003 equals \$2,229,072. This is a \$275,928 increase more than 2003 which is equal to 12% or a 6% increase per year. Based on the provided information this appears reasonable at this time.

Page 44A
Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

August 16, 2004

Staff recommends the increase of \$74,000 to the Company's South Florida Division's 2005 Specific Distribution Construction Budget for the projects that were moved or will be moved from the respective 2004 Specific Distribution Construction Budget. Please see FPSC pages 22 and 23.

August 16, 2004

SPECIFIC EXPENDITURES
GENERAL PLANT

The Company's South Florida Division proposes to spend \$685,700 on numerous projects as listed in Exhibit #7, page 39, lines 51 - 62. Staff's review of this indicates the following;

Lines 51 & 52, Accounts 390 & 3913.

These amounts are based on oral Quotes from vendors obtained by the Company. There were no supporting documents. It would have been better if documentation had been obtained and retained.

Line 53, Account 3922.

The five vehicles in this account are the exact same as those actually purchased in 2004, which appeared to cost \$150,500. It is recommended an adjustment be made of \$37,000, minus any allowance for inflation determined by the analysts, from the \$187,500 budgeted amount.

Lines 54 & 60, Accounts 3922 & 3921.

Based on documentation. Appears reasonable.

Lines 61 & 62, Account 396.

These amounts are based on oral Quotes from vendors obtained by the Company. There were no supporting documents. It would have been better if documentation had been obtained and retained.

Staff believes all of this equipment could be used/useful for gas operations.

We recommend the analysts make any necessary adjustments.

Staff strongly recommends, for all future applications of this nature, vendor/contractor quotes and documentation should be obtained and retained by the Company.

Page 45A
Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

August 16, 2004

CENTRAL FLORIDA DIVISION

SPECIFIC EXPENDITURES
DISTRIBUTION & GENERAL PLANT

The engineer's review and evaluation of the Company's Central Florida Division's specific expenditures for distribution and general plant construction budgets for 2005 indicated no recommended adjustments at this time. Please see Exhibit 11 for details.

August 16, 2004

Projected Test Year.
2005
Monthly Plant Additions

An evaluation was performed to determine the status of the monthly plant additions for the Projected Test Year ending December 31, 2005 on Schedule G-1(B-8b), page 43 of the MFRs. Please see an attached sheet.

Staff believes Plant Additions should be reduced \$37,500, minus any allowance for inflation determined by the analysts, due to a reduction in the Company's South Florida Division's Specific General Plant Construction Budget. Please see FPSC page 45, line 53, Account 3922.

Staff recommends an increase to Monthly Plant Additions of \$74,000 due to the Company's South Florida Division's 2005 Specific Distribution Construction Budget for the projects that were moved or will be moved from the respective 2004 Specific Distribution Construction Budget to 2005. Please see FPSC pages 22 and 23.

The net effect of the above to the 2005 Monthly Plant Additions is a recommended increase of \$36,500, plus any determined inflation allowance for the general plant adjustment referenced above.

SCHEDULE G-1 (B-8b)

MONTHLY PLANT ADDITIONS - 2005

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY
ACCTN FOR THE PROJECTED TEST YEAR ENDING 12/31/2005

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2005
WITNESS: MESITE

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	SUB ACC	DESCRIPTION	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	TOTAL
1		<u>DISTRIBUTION PLANT</u>													
2	3761	Mains - Plastic (Revenue Producing)	235,500	241,500	262,500	272,500	215,500	249,500	236,500	331,500	216,500	300,500	246,500	366,500	3,175,000
3	3762	Mains - Other (Revenue Producing)	131,000	28,000	130,000	41,000	28,000	35,000	31,000	28,000	30,000	31,000	28,000	103,000	644,000
4	378	Measure/Regulator Equipment-GEN	-	-	-	-	-	-	-	-	-	-	-	-	-
5	379	Measure/Regulator Equipment-City Gate (Revenue Producing)	-	-	-	-	-	-	-	-	-	-	-	-	-
6	3801	Services - Plastic (Revenue Producing)	102,000	102,000	102,000	102,000	102,000	102,000	102,000	102,000	102,000	102,000	102,000	102,000	1,224,000
7	3802	Services - Other (Revenue Producing)	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
8	381	Meters (Revenue Producing)	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	480,000
9	382	Meter Installations (Revenue Producing)	11,600	12,200	12,100	11,700	12,100	12,200	11,600	12,200	12,100	11,700	11,600	11,700	142,800
10	383	House Regulators (Revenue Producing)	5,000	5,000	5,000	6,000	5,000	5,000	5,000	6,000	5,000	5,000	5,000	6,000	63,000
11	384	House Regulator Installations (Revenue Producing)	4,200	4,200	4,300	4,200	4,200	4,300	4,200	4,200	4,300	4,200	4,200	4,200	50,700
12	387	Other Equipment	1,000	-	2,000	2,800	5,000	9,000	1,900	3,100	7,700	2,000	1,000	-	35,500
13	389	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
14															
15		TOTAL DISTRIBUTION PLANT	\$531,800	\$434,400	\$559,400	\$481,700	\$413,300	\$458,500	\$433,700	\$528,500	\$419,100	\$497,900	\$439,800	\$634,900	\$5,833,000
16															
17															
18		<u>GENERAL PLANT</u>													
19	390	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	85,000	85,000
20	3911	Office Furniture	-	-	-	-	-	-	-	-	-	-	5,200	-	5,200
21	3912	Office Machines	-	-	-	-	-	-	-	-	-	12,000	-	-	12,000
22	3913	EDP Equipment	-	30,000	1,600	67,000	-	-	1,600	-	-	5,000	1,500	123,000	229,700
23	3921	Transportation Equipment - Cars	1,500	-	-	25,000	-	-	-	25,000	25,000	-	-	-	76,500
24	3922	Transportation Equipment - Light Trucks & Vans	-	-	115,000	-	16,000	48,000	-	-	21,500	333,500	-	-	534,000
25	3924	Transportation Equipment - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
26	393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
27	394	Tools, Shop and Garage Equipment	-	-	2,100	-	-	-	2,100	12,000	1,800	-	2,100	-	20,100
28	395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
29	396	Power Operated Equipment	6,200	18,500	-	-	-	-	-	-	-	-	-	-	24,700
30	397	Communication Equipment	-	2,200	1,100	-	-	-	1,000	-	-	-	1,000	-	5,300
31	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
32	399	Miscellaneous Tangible	-	-	-	-	-	-	-	-	-	-	-	-	-
33															
34		TOTAL GENERAL PLANT	\$7,700	\$50,700	\$119,800	\$92,000	\$16,000	\$48,000	\$4,700	\$37,000	\$48,300	\$350,500	\$9,800	\$208,000	\$992,500
35															
36		TOTAL DISTRIBUTION AND GENERAL PLANT ADDITIONS	\$539,500	\$485,100	\$679,200	\$573,700	\$429,300	\$506,500	\$438,400	\$565,500	\$467,400	\$848,400	\$449,600	\$842,900	\$6,825,500
37															

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

*Attaching
addition
2005*

August 16, 2004

Projected Test Year.
2005.
Monthly Plant Retirements.

An evaluation was performed to determine the status of the projected monthly plant retirements for the Projected Test Year ending December 31, 2005 on Schedule G-1 (B - 8c), page 45 of the MFRs. Shown below are lists of total year end monthly plant retirements by account for the Projected Test Year, with any recommended/applicable Staff adjustments. Please see Exhibit #5.

DISTRIBUTION PLANT.

Line Number	Account Number	Description	Company Retirement	Staff Adjustment	Staff Retirement
2	3761	Mains - Plastic	\$6,961	None	None
3	3762	Mains - Other	\$73,108	None	None
6	3801	Services - Plastic	\$70,594	None	None
7	3802	Services - Other	\$35,916	None	None
8	381	Meters - Revenue	\$82,393	None	None
9	382	Meter Inst. - Revenue	\$9,816	None	None
10	383	House Reg. - Revenue	\$10,144	None	None
11	384	House Reg. Inst. Revenue	\$2,969	None	None

August 16, 2004

DISTRIBUTION PLANT.

Line Number	Account Number	Description	Company Retirement	Staff Adjustment	Staff Retirement
12	387	Other Equip.	\$4,479	None	None
15	---	<u>TOTAL RETIRE - MENT</u>	\$296,379	None	None

GENERAL PLANT.

Line Number	Account Number	Description	Company Retirement	Staff Adjustment	Staff Retirement
19	390	Struct. & Improvements	\$11,487	None	None
23	3921	Transport. Equip. - Cars	\$32,241	None	None
24	3922	Transport. Equip. - Trucks/Vans	\$164,213	-\$19,026	\$145,187
26	393	Stores	\$456	None	None
27	394	Tools, Etc.	\$8,650	None	None
29	396	Power Equip.	\$5,207	None	None

August 16, 2004

GENERAL PLANT.

Line Number	Account Number	Description	Company Retirement	Staff Adjustment	Staff Retirement
34	---	<u>TOTAL RETIRE - MENTS</u>	\$222,254	-\$19,026	\$203,228

Staff Findings:

Monthly plant retirements for 2005 were divided into recurring retirements, specific retirements, and the Bare Steel Replacement Program.

The first, recurring retirements, was the average of actual retirements from 1999 - 2001 & 2003. The numbers were taken from the in process 2004 Depreciation Study, Docket #040352 - GU. According to Company officials, the averages were adjusted to remove any non recurring charges of one time (a typical) major retirement items. It should be noted identical amounts for recurring retirements were used for both 2004 and 2005 projected retirements. This approach appears reasonable depending on the final ruling on the 2004 Depreciation Study by the FPSC.

The second, specific retirements, were large projected non recurring retirements.

The third, Bare Steel Replacement Program retirements, Accounts 3762 & 3802 (last page of Exhibit #5) were based on estimated historical costs per foot of main and per service line, combined with estimated footage of main and number of service lines to be replaced starting in 2005. This program is an important safety requirement of the Commission's Bureau of Safety - Natural Gas. Staff believes this method appears reasonable.

Based on Staff's review of the specific non recurring retirements, it appears the total retirement amount in Account 3922, page 45, line 24 for 2005 should be decreased \$19,026 due to variances between projected retirement amounts in the MFRs and actual book value retirement amounts.

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Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

August 16, 2004

Schedule I - 1
Customer Service Interruptions for 2002

The FPSC Bureau of Safety - Natural Gas is not aware of, nor was advised by the Company of any reportable customer service interruptions, as defined/required by FPSC Rule 25 - 12.084(2), occurring during 2003 or to date (8/16/04) in 2004. Please see the attached sheet.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ANY INTERRUPTIONS IN SERVICE AFFECTING
THE LESSER OF TEN PERCENT OR 500 OR MORE OF DIVISION METERS

TYPE OF DATA SHOWN:
HISTORICAL BASE YEAR: 2003
WITNESS: KITNER

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

DESCRIPTION

CAUSE

DATE

DURATION

NONE

SUPPORTING SCHEDULES

RECAP SCHEDULES:

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Re: Re: Florida Public Utilities Company,
Rate Case, Docket Number 040216 - GU.

August 16, 2004

Schedule I - 2
Notification of Commission Rule Violations

It is Staff's understanding that any/all previously known Commission Rule Violations have been resolved and rescinded. There are not any known current outstanding rule violations. Please see the attached sheet for details.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK
TO THE LAST RATE CASE NOT TO EXCEED FIVE YEARSTYPE OF DATA SHOWN:
HISTORICAL BASE YEAR: 2003
WITNESS: KITNERCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

DATE & NOTICE NUMBER

SUMMARY

CURRENT STATUS

08/20/1999GS-732-FPUMD

1. The operator failed to properly vent service regulators located in enclosed areas under the stairways of the Redding Garden Apartments. DOT Title 49 CFR Part 192.357(d).
2. The operator failed to cathodically protect each segment of buried pipe that was repaired as the result of leakage caused by galvanic corrosion. DOT Title 49 CFR Part 192.483 (c).

RESCINDED January 7, 2000

10/06/2000GS-750-FPUMD

1. Failure to odorize natural gas so that it is readily detectable by people at one-fifth of the lower explosive limit. DOT Title 49 CFR Part 192.625.

RESCINDED December 11, 2000

SUPPORTING SCHEDULES

RECAP SCHEDULES:

Schedule I -4
Vehicle Allocation 2003

The Company has 142 vehicles used for both natural gas and propane operations in their Central and South Florida Divisions valued at \$2,370,872 as of 12/31/03 - the Historic Base Year. Please see Exhibit #9.

Staff conducted both physical and record inventories and reviews of these vehicles. These inventories and reviews revealed the following:

1. Vehicle # 85 was sold on May 23, 2002, prior to the Base Year (2003). An adjustment should be made to remove \$9,503.23 from Account 3921, Base Year (2003).
- 2) Vehicles #s 98 and 116 are not operational and remain on the books. These vehicles are currently for sale and will be retired when sold. An adjustment should be made to remove a total of \$23,837.90 from Account 3922, for the Base Year + 1 (2004) and Projected Test Year (2005) totals because the vehicles were determined not to be used/ useful.
3. Vehicles #s 75, 79, 87, and 88 were sold during calendar year 2004 (Best Year +1). An adjustment should be made to remove a total of \$52,354.50 from Account 3922, if the analysts determine the costs of Vehicle #s 79, 87, and 88 are shown in the Base Year + 1 (2004) and the Projected Test Year (2005) calculations. Also, an adjustment should be made to Account 3924 in the amount of \$985.32, if the analysts determine Trailer # 75 is shown as part of the Base Year + 1 (2004) and the Projected Test Year (2005) calculations.
4. On March 18, 2004, Vehicle # 135, Mr. A. Kara's vehicle, was transferred from natural gas to propane operations when Mr. Kara changed job functions. An adjustment should be made to remove \$14,550.64 from Account 3921, if the analysts determine Vehicle # 135 is shown as part of Base Year + 1 (2004) and the Projected Test Year (2005) calculations.

Staff recommends the analysts make any necessary adjustments to the Plant Accounts. Also, the Plant Retirement Accounts should be adjusted for the respective years due to the reductions in the Plant Accounts recommended above.

August 16, 2004

Inactive
Service Lines

Staff requested information from the Company concerning the number of inactive service lines (5 years or more) the Company has as of 6/4/04. Please see the attached sheets.

This is a safety issue to the Bureau of Safety - Natural Gas.

Staff recommends the Company complete, as soon as possible, a study to determine how many and which service lines should be cut/capped and retired from service. The Commission Rate Case Analysts and Bureau of Safety should be provided the final report prepared by the Company. This report should be used in the Rate Case to determine the necessary retirements.

The identified inactive service lines must then all be cut/capped within a time frame determined by the analysts (2 years is suggested) to assure public safety. It is recommended this time frame be specified in the final Rate Case Order.

06/04/04 10:40:23

File UPRM + UCSR service discontinued date over 60 months and status = IA or SO

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DCF/OVER60MD

Service Discontinued Date	Route Number	Account Number	Premise Number	Taxing District	Rate Schedule	Utility Code	Area Code	St at	Service Address	Service City	Service State	Service Zip	Service Type	Code	Meter Number	Close Date (meter)
1998/04/20	270		107372	N5701	NSR	G	CEN	SO	2620 N EDGEWATER AV	NEW SMYRNA BEACH	FL	32168	RG		112340C	1998/04/20
1998/04/20	270	159872	107372	N5701	NSR	G	CEN	SO	2620 N EDGEWATER AV	NEW SMYRNA BEACH	FL	32168	RG			1998/06/01
1998/06/01	370		107591	N5701	NSR	G	CEN	SO	1100 N DIXIE FWY #18	NEW SMYRNA BEACH	FL	32168	G		14620C	1998/06/01
1998/06/01	370	160091	107591	N5701	NSR	G	CEN	SO	1100 N DIXIE FWY #18	NEW SMYRNA BEACH	FL	32168	G		411070C	1950/01/01
1950/01/01	270		107701	N5701	NSR	G	CEN	IA	901 FAULKNER ST #UP	NEW SMYRNA BEACH	FL	32168	G		411070C	1950/01/01
1950/01/01	270	160201	107701	N5701	NSR	G	CEN	IA	901 FAULKNER ST #UP	NEW SMYRNA BEACH	FL	32168	RG			1998/06/11
1998/06/11	470		107845	N5701	NSR	G	CEN	SO	601 DORA ST	NEW SMYRNA BEACH	FL	32168	G		410865C	1998/06/11
1998/06/11	470	160345	107845	N5701	NSR	G	CEN	SO	601 DORA ST	NEW SMYRNA BEACH	FL	32168	RG			1950/01/01
1950/01/01	470		107929	N5701	NSR	G	CEN	SO	652 1/2 FAULKNER ST #3	NEW SMYRNA BEACH	FL	32168	G		411128C	1950/01/01
1950/01/01	470	160429	107929	N5701	NSR	G	CEN	SO	652 1/2 FAULKNER ST #3	NEW SMYRNA BEACH	FL	32168	RG			1950/01/01
1950/01/01	470		108000	N5701	NSR	G	CEN	SO	530 DORA ST	NEW SMYRNA BEACH	FL	32168	G		14370C	1950/01/01
1950/01/01	470	160500	108000	N5701	NSR	G	CEN	SO	530 DORA ST	NEW SMYRNA BEACH	FL	32168	RG			1994/06/09
1994/06/09	570		108128	N5701	NSC	G	CEN	SO	214 N ORANGE ST	NEW SMYRNA BEACH	FL	32168	G		13694C	1994/06/09
1994/06/09	570	160628	108128	N5701	NSC	G	CEN	SO	214 N ORANGE ST	NEW SMYRNA BEACH	FL	32168	RG			1950/01/01
1950/01/01	570		108153	N5701		G	CEN	SO	402 RUSH ST	NEW SMYRNA BEACH	FL	32168	G		941455D	1950/01/01
1950/01/01	570	160653	108153	N5701		G	CEN	SO	402 RUSH ST	NEW SMYRNA BEACH	FL	32168	G		11996C	1997/03/06
1997/03/06	570		108342	N5701	NSR	G	CEN	IA	707 CANAL ST	NEW SMYRNA BEACH	FL	32168	G		11996C	1997/03/06
1997/03/06	570	160842	108342	N5701	NSR	G	CEN	IA	707 CANAL ST	NEW SMYRNA BEACH	FL	32168	RG			1997/12/15
1997/12/15	670		108418	N5701	NSR	G	CEN	SO	118 PARK BLVD	NEW SMYRNA BEACH	FL	32168	G		410093C	1997/12/15
1997/12/15	670	160918	108418	N5701	NSR	G	CEN	SO	118 PARK BLVD	NEW SMYRNA BEACH	FL	32168	RG			1950/01/01
1950/01/01	670		108449	N5701	NSR	G	CEN	SO	634 JULIA ST	NEW SMYRNA BEACH	FL	32168	G		410686C	1950/01/01
1950/01/01	670	160949	108449	N5701	NSR	G	CEN	SO	634 JULIA ST	NEW SMYRNA BEACH	FL	32168	RG			1950/01/01
1950/01/01	770		108526	N5701	NSR	G	CEN	SO	605 JEFFERSON ST	NEW SMYRNA BEACH	FL	32168	G		312445C	1950/01/01
1950/01/01	770	161026	108526	N5701	NSR	G	CEN	SO	605 JEFFERSON ST	NEW SMYRNA BEACH	FL	32168	RG			1950/01/01
1950/01/01	770		108570	N5701	NSR	G	CEN	SO	536 N MYRTLE AV	NEW SMYRNA BEACH	FL	32168	G		411190C	1950/01/01
1950/01/01	770	161070	108570	N5701	NSR	G	CEN	SO	536 N MYRTLE AV	NEW SMYRNA BEACH	FL	32168	RG			
1998/05/04	670		108586	N5701	NSR	G	CEN	SO	512 RONNAC LN	NEW SMYRNA BEACH	FL	32168	RG			1998/12/21
1998/12/21	770		108818	N5701	NSR	G	CEN	SO	710 ELEANORE AV	NEW SMYRNA BEACH	FL	32168	G		711736C	1998/12/21
1998/12/21	770	161318	108818	N5701	NSR	G	CEN	SO	710 ELEANORE AV	NEW SMYRNA BEACH	FL	32168	RG			1999/05/25
1999/05/25	870		108873	N5701	NSR	G	CEN	SO	504 MAGNOLIA ST #1	NEW SMYRNA BEACH	FL	32168	G		14628C	1999/05/25
1999/05/25	870	161373	108873	N5701	NSR	G	CEN	SO	504 MAGNOLIA ST #1	NEW SMYRNA BEACH	FL	32168	RG			1950/01/01
1950/01/01	870		109015	N5701	NSR	G	CEN	SO	601 S ORANGE AV	NEW SMYRNA BEACH	FL	32168	G		713065C	1950/01/01
1950/01/01	870	161515	109015	N5701	NSR	G	CEN	SO	601 S ORANGE AV	NEW SMYRNA BEACH	FL	32168	RG			1997/05/08
1997/05/08	970		109202	N5701	NSR	G	CEN	SO	106 9TH ST	NEW SMYRNA BEACH	FL	32168	G		411267C	1997/05/08
1997/05/08	970	161702	109202	N5701	NSR	G	CEN	SO	106 9TH ST	NEW SMYRNA BEACH	FL	32168	RG			1999/01/12
1999/01/12	1170		109419	N5701	NSR	G	CEN	SO	701 1/2 N ATLANTIC AV	NEW SMYRNA BEACH	FL	32168	G		410753C	1999/01/12
1999/01/12	1170	161919	109419	N5701	NSR	G	CEN	SO	701 1/2 N ATLANTIC AV	NEW SMYRNA BEACH	FL	32169	RG			1999/04/23
1999/04/23	1170		109427	N5701	NSR	G	CEN	SO	506 N ATLANTIC AV	NEW SMYRNA BEACH	FL	32169	G		14337C	1999/04/23
1999/04/23	1170	161927	109427	N5701	NSR	G	CEN	SO	506 N ATLANTIC AV	NEW SMYRNA BEACH	FL	32169	RG			1999/04/23
1999/04/23	1170		109575	N5701	NSR	G	CEN	SO	110 FLORIDA AV	NEW SMYRNA BEACH	FL	32169	G		712891C	1999/04/23
1999/04/23	1170	162075	109575	N5701	NSR	G	CEN	SO	110 FLORIDA AV	NEW SMYRNA BEACH	FL	32168	G		911860C	1998/09/18
1998/09/18	1170		109599	N5701	NSR	G	CEN	IA	315B FLAGLER AV	NEW SMYRNA BEACH	FL	32168	G		911860C	1998/09/18
1998/09/18	1170	162099	109599	N5701	NSR	G	CEN	IA	315B FLAGLER AV	NEW SMYRNA BEACH	FL	32168	RG			1999/04/28
1999/04/28	1370		109962	N5701	NSR	G	CEN	SO	829 8TH AVE	NEW SMYRNA BEACH	FL	32168	G		OD	1999/04/28
1999/04/28	1370	162462	109962	N5701	NSR	G	CEN	SO	829 8TH AVE	NEW SMYRNA BEACH	FL	32168	RG			1950/01/01
1950/01/01	1470		110293	N5701	NSR	G	CEN	SO	821 1/2 24TH AV	NEW SMYRNA BEACH	FL	32168	G		410934C	1950/01/01
1950/01/01	1470	162793	110293	N5701	NSR	G	CEN	SO	821 1/2 24TH AV	NEW SMYRNA BEACH	FL	32168	G			

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File UPRM + UCSR service discontinued date over 60 months and status = IA or SO

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Service Discontinued Date	Route Number	Account Number	Premise Number	Taxing District	Rate Schedule	Utility Code	Area Code	St Code	Service Address	Service City	Service State	Service Zip	Service Type Code	Meter Number	Close Date (meter)
1950/01/01	1470		110372	N5701	NSR	G	CEN	SO	4162 S ATLANTIC AV	NEW SMYRNA BEACH	FL	32168	RG		1950/01/01
1950/01/01	1470	162872	110372	N5701	NSR	G	CEN	SO	4162 S ATLANTIC AV	NEW SMYRNA BEACH	FL	32168	G	813364C	1950/01/01
1950/01/01	1470		110373	N5701	NSR	G	CEN	SO	4174 S ATLANTIC AV	NEW SMYRNA BEACH	FL	31268	RG		1950/01/01
1950/01/01	1470	162873	110373	N5701	NSR	G	CEN	SO	4174 S ATLANTIC AV	NEW SMYRNA BEACH	FL	31268	G	412748C	1950/01/01
1998/05/11	1470		110539	N5701	NSR	G	CEN	SO	77 CEDAR DUNES DR	NEW SMYRNA BEACH	FL	32169	RG		1998/05/11
1998/05/11	1470	163039	110539	N5701	NSR	G	CEN	SO	77 CEDAR DUNES DR	NEW SMYRNA BEACH	FL	32169	G	611328C	1998/05/11
1999/02/16	1570		110705	VOG73	NSR	G	CEN	SO	110 HICKORY ST	NEW SMYRNA BEACH	FL	32168	RG		1999/02/16
1999/02/16	1570	163205	110705	VOG73	NSR	G	CEN	SO	110 HICKORY ST	NEW SMYRNA BEACH	FL	32168	G	410504C	1999/02/16
1998/10/29	1570		110720	VOG73	NSR	G	CEN	SO	1207 WICKERSHAM RD	NEW SMYRNA BEACH	FL	32168	RG		1998/10/29
1998/10/29	1570	163220	110720	VOG73	NSR	G	CEN	SO	1207 WICKERSHAM RD	NEW SMYRNA BEACH	FL	32168	G	412714C	1998/10/29
1998/11/24	1670		110758	VOG73	NSR	G	CEN	SO	1903 CARLSON ST	NEW SMYRNA BEACH	FL	32168	RG		1998/11/24
1998/11/24	1670	163258	110758	VOG73	NSR	G	CEN	SO	1903 CARLSON ST	NEW SMYRNA BEACH	FL	32168	G	813326C	1998/11/24
1999/03/08	1570		110945	VOG73	NSR	G	CEN	SO	139 MISSION RD	NEW SMYRNA BEACH	FL	32168	RG		1999/03/08
1999/03/08	1570	163445	110945	VOG73	NSR	G	CEN	SO	139 MISSION RD	NEW SMYRNA BEACH	FL	32168	G	012017C	1999/03/08
1998/07/16	1770		111053	EDG79	NSR	G	CEN	SO	108 DIMWOOD AV	EDGEWATER	FL	32132	RG		1998/07/16
1998/07/16	1770	163553	111053	EDG79	NSR	G	CEN	SO	108 DIMWOOD AV	EDGEWATER	FL	32132	G	14431C	1998/07/16
1998/04/07	1770		111126	EDG79	NSR	G	CEN	SO	103 PARK PL	EDGEWATER	FL	32132	RG		1998/04/07
1998/04/07	1770	163626	111126	EDG79	NSR	G	CEN	SO	103 PARK PL	EDGEWATER	FL	32132	G	412801C	2002/09/11
1997/05/01	1770		111159	EDG79	NSR	G	CEN	SO	302 ADELE ST	EDGEWATER	FL	32132	RG		1997/05/01
1997/05/01	1770	163659	111159	EDG79	NSR	G	CEN	SO	302 ADELE ST	EDGEWATER	FL	32132	G	410435C	1997/05/01
1950/01/01	1770		111163	EDG79	NSR	G	CEN	SO	404 W OCEAN AV	EDGEWATER	FL	32132	RG		1950/01/01
1950/01/01	1770	163663	111163	EDG79	NSR	G	CEN	SO	404 W OCEAN AV	EDGEWATER	FL	32132	G	106709C	1950/01/01
1999/03/16	1770		111179	EDG79	NSR	G	CEN	SO	107 1/2 E PINE BLUFF	EDGEWATER	FL	32132	RG		1999/03/16
1999/03/16	1770	163679	111179	EDG79	NSR	G	CEN	SO	107 1/2 E PINE BLUFF	EDGEWATER	FL	32132	G	410462C	1999/03/16
1981/11/16	1770		111211	EDG79	NSR	G	CEN	SO	113 E OCEAN AV	EDGEWATER	FL	32132	RG		1981/11/16
1981/11/16	1770	163711	111211	EDG79	NSR	G	CEN	SO	113 E OCEAN AV	EDGEWATER	FL	32132	G	611519C	1981/11/16
1950/01/01	1770		111246	EDG79	NSC	G	CEN	SO	408 S RIDGEWOOD AV	EDGEWATER	FL	32132	RG		1950/01/01
1950/01/01	1770	163746	111246	EDG79	NSC	G	CEN	SO	408 S RIDGEWOOD AV	EDGEWATER	FL	32132	G	14272C	1950/01/01
1950/01/01	1770		111274	EDG79	NSR	G	CEN	SO	116 E CONNECTICUT AV	EDGEWATER	FL	32132	RG		1950/01/01
1950/01/01	1770	163774	111274	EDG79	NSR	G	CEN	SO	116 E CONNECTICUT AV	EDGEWATER	FL	32132	G	312590C	1950/01/01
1999/03/31	1870		111522	EDG79	NSR	G	CEN	SO	316 S RIDGEWOOD AV #12	EDGEWATER	FL	32132	RG		1999/03/31
1999/03/31	1870	164022	111522	EDG79	NSR	G	CEN	SO	316 S RIDGEWOOD AV #12	EDGEWATER	FL	32132	G	14459C	1999/03/31
1950/01/01	1870		111540	EDG79	NSR	G	CEN	SO	316 S RIDGEWOOD AV #37	EDGEWATER	FL	32132	RG		1950/01/01
1950/01/01	1870	164040	111540	EDG79	NSR	G	CEN	SO	316 S RIDGEWOOD AV #37	EDGEWATER	FL	32132	G	411255C	1950/01/01
1950/01/01	1870		111550	EDG79	NSR	G	CEN	SO	805 S RIDGEWOOD AV #4	EDGEWATER	FL	32132	RG		1950/01/01
1950/01/01	1870	164050	111550	EDG79	NSR	G	CEN	SO	805 S RIDGEWOOD AV #4	EDGEWATER	FL	32132	G	611540C	1950/01/01
1998/12/04	1870		111551	EDG79	NSR	G	CEN	IA	805 S RIDGEWOOD AV #21	EDGEWATER	FL	32132	G	410449C	1998/12/04
1998/12/04	1870	164051	111551	EDG79	NSR	G	CEN	IA	805 S RIDGEWOOD AV #21	EDGEWATER	FL	32132	G	410449C	1998/12/04
1950/01/01	1870		111557	EDG79	NSR	G	CEN	IA	805 S RIDGEWOOD AV #13	EDGEWATER	FL	32132	G	410796C	1950/01/01
1950/01/01	1870	164057	111557	EDG79	NSR	G	CEN	IA	805 S RIDGEWOOD AV #13	EDGEWATER	FL	32132	G	410796C	1950/01/01
1950/01/01	1870		111562	EDG79	NSR	G	CEN	SO	805 S RIDGEWOOD AV #17	EDGEWATER	FL	32132	RG		1950/01/01
1950/01/01	1870	164062	111562	EDG79	NSR	G	CEN	SO	805 S RIDGEWOOD AV #17	EDGEWATER	FL	32132	G	911846C	1950/01/01
1950/01/01	1870		111563	EDG79	NSR	G	CEN	SO	805 S RIDGEWOOD AV #1	EDGEWATER	FL	32132	RG		1950/01/01
1950/01/01	1870	164063	111563	EDG79	NSR	G	CEN	SO	805 S RIDGEWOOD AV #1	EDGEWATER	FL	32132	G	911814C	1950/01/01
1998/12/23	135		0005199	SG30	GCS11	G	CEN	SO	1526 S FRENCH AVE	SANFORD	FL	327713374	RG		1998/12/23
1999/02/17	130		0005307	SG30	GCS11	G	CEN	SO	1904 S FRENCH AVE	SANFORD	FL	327713848	RG		1999/02/17
1950/01/01	835	3611	0005552	SG30	GLT91	G	CEN	IA	2540 JEWETT LN	SANFORD	FL	327711667	G	61842C	1999/06/01

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Service Discontinued Date	Route Number	Account Number	Premise Number	Taxing District	Rate Schedule	Utility Area Code	Area Code	St at	Service Address	Service City	Service State	Service Zip	Service Type Code	Mater Number	Close Date (meter)
1998/10/02	136		0005580	SG30	GCS11	G	CEN	SO	418 S SANFORD AVE	SANFORD	FL	327711971	RG		1998/10/02
1998/08/14	136		0005581	SG30	GCS11	G	CEN	SO	416 S SANFORD AVE	SANFORD	FL	327711971	RG		1998/08/14
1999/04/13	136		0005593	SG30	GCS11	G	CEN	SO	208 E 1ST ST	SANFORD	FL	327711304	RG		1999/04/13
1998/12/15	160		0006851	VOG73	GRS31	G	CEN	SO	1430 N GARFIELD AVE	DELAND	FL	327242455	RG		1998/12/15
1999/05/03	330		0013312	SG30	GRS31	G	CEN	SO	801 E 4TH ST	SANFORD	FL	327712105	RG		1999/05/03
1998/07/17	330		0013349	SG30	GRS31	G	CEN	SO	708 S MELLONVILLE AVE	SANFORD	FL	327712234	RG		1998/07/17
1998/12/08	330		0013409	SG30	GRS31	G	CEN	SO	2008 S SUMMERLIN AVE	SANFORD	FL	327714631	RG		1998/12/08
1998/09/21	330		0013460	SG30	GRS31	G	CEN	SO	1503 S SANFORD AVE	SANFORD	FL	327713555	RG		1998/09/21
1999/04/02	330		0013476	SG30	GRS31	G	CEN	SO	2472 S SANFORD AVE	SANFORD	FL	327714442	RG		1999/04/02
1999/03/22	360		0015048	DG71	GCS11	G	CEN	SO	167 S HIGHWAY 17-92	DEBARY	FL	32713	RG		1999/03/22
1999/03/01	430		0017200	SG30	GRS31	G	CEN	SO	2404 1/2 S PARK AVE	SANFORD	FL	327714420	RG		1999/03/01
1999/05/04	136		0017204	SG30	GRS31	G	CEN	SO	2208 S PARK AVE #3	SANFORD	FL	327714303	RG		1999/05/04
1998/10/16	430		0017243	SG30	GRS31	G	CEN	SO	2033 S MAPLE AVE	SANFORD	FL	327713361	RG		1998/10/16
1998/06/30	430		0017365	SG30	GRS31	G	CEN	SO	1614 S LAKE AVE	SANFORD	FL	327713250	G		
1999/05/04	835		0017397	SG30	GRS31	G	CEN	SO	1124 S POMEGRANITE AVE #B	SANFORD	FL	327711666	RG		1999/05/04
1999/05/04	430		0017426	SG30	GRS31	G	CEN	SO	1011 W 12TH ST	SANFORD	FL	327712454	RG		1999/05/04
1999/02/09	768		0018328	OCG72	GRS31	G	CEN	SO	239 S VOLUSIA AVE	ORANGE CITY	FL	327635803	RG		1999/02/09
1999/06/01	768		0018466	OCG72	GRS31	G	CEN	SO	147 W FRENCH AVE	ORANGE CITY	FL	327635125	RG		1999/06/01
1999/03/23	560		0022346	DG70	GRS31	G	CEN	SO	518 N DELAWARE AVE	DELAND	FL	327203304	RG		1999/03/23
1999/04/01	560		0022364	DG70	GRS31	G	CEN	SO	519 N ADELLE AVE	DELAND	FL	327203310	RG		1999/04/01
1998/08/05	630		0024995	SG30	GRS31	G	CEN	SO	217 HOLLY AVE #1	SANFORD	FL	32771	RG		1998/08/05
1999/05/10	630		0025045	SG30	GRS31	G	CEN	SO	220 AVOCADO AVE	SANFORD	FL	327711074	RG		1999/05/10
1998/06/19	630		0025063	SG30	GRS31	G	CEN	SO	618 S LAUREL AVE	SANFORD	FL	327711868	RG		1998/06/19
1998/08/10	630		0025173	SG30	GRS31	G	CEN	SO	805 W 2ND ST	SANFORD	FL	327711131	RG		1998/08/10
1998/09/09	630		0025233	SG30	GRS31	G	CEN	SO	1305 S SANFORD AVE	SANFORD	FL	327712962	RG		1998/09/09
1999/04/01	930		0039562	SGG33	GRS31	G	CEN	SO	1808 KNOX AVE	SANFORD	FL	327713712	RG		1999/04/01
1999/04/12	930		0039645	SG30	GRS31	G	CEN	SO	801 S ELM AVE	SANFORD	FL	327712561	RG		1999/04/12
1999/03/01	960		0041142	DG70	GRS31	G	CEN	SO	208 W WISCONSIN AVE	DELAND	FL	327204235	RG		1999/03/01
1999/02/05	960		0041167	DG70	GRS31	G	CEN	SO	332 N SAN SOUCI	DELAND	FL	32720	RG		1999/02/05
1998/07/30	1030		0043176	SG30	GRS31	G	CEN	SO	706 S PALMETTO AVE	SANFORD	FL	327712630	RG		1998/07/30
1996/07/16	1030		0043231	SG30	GRS31	G	CEN	IA	605 1/2 S PALMETTO AVE	SANFORD	FL	327711929	G	88727C	
1996/06/13	1030		0043234	SG30	GRS31	G	CEN	SO	605 S PALMETTO AVE	SANFORD	FL	327711929	RG		1996/06/13
1999/04/08	1060		0044300	DG70	GRS31	G	CEN	SO	141 N STONE ST APT# UP	DELAND	FL	327204007	RG		1999/04/08
1999/03/15	1060		0044465	DG70	GRS31	G	CEN	SO	241 S CLARA AVE	DELAND	FL	327205403	RG		1999/03/15
1998/07/28	1068		0044612	DG76	GAD31	G	CEN	SO	1494 NORMANDY BLVD	DELTONA	FL	32725	RG		1998/07/28
1998/07/29	1068		0044678	DG76	GAD31	G	CEN	IA	1364 N NORMANDY BLVD	DELTONA	FL	327255625	G	92252C	
1998/07/15	1068		0044799	DG76	GAD31	G	CEN	SO	654 E NORMANDY BLVD	DELTONA	FL	327255629	G	71493C	1999/04/13
1998/07/07	1069		0044976	DG76	GAD31	G	CEN	IA	1321 FOUNTAINHEAD DR	DELTONA	FL	327256388	RG		1998/11/16
1998/07/07	1069	55797	0044976	DG76	GAD31	G	CEN	IA	1321 FOUNTAINHEAD DR	DELTONA	FL	327256388	RG		2003/08/07
1998/07/08	1069		0045017	DG76	GAD31	G	CEN	SO	975 DELTONA BLVD	DELTONA	FL	327256948	RG		1998/09/02
1998/07/28	1069		0045119	DG76	GAD31	G	CEN	SO	549 S FLOYD CR	DELTONA	FL	32725	G	71360C	2000/05/02
1998/07/28	1069		0045128	DG76	GAD31	G	CEN	SO	545 N FLOYD CIR	DELTONA	FL	327255640	RG		1999/02/23
1998/07/29	1069		0045172	DG76	GAD31	G	CEN	SO	601 N WELLINGTON DR	DELTONA	FL	327255533	G	71618C	2000/08/15
1999/02/17	636		0047515	SG30	GRS31	G	CEN	SO	212 WOODMERE BLVD	SANFORD	FL	327735260	RG		1999/02/17
1999/01/06	1130		0052137	SG30	GRS31	G	CEN	SO	140 WILLOWOOD DR	SANFORD	FL	327735533	RG		1999/01/06
1998/04/01	1268		0053625	DG76	GAD31	G	CEN	SO	920 HALSTEAD ST	DELTONA	FL	327255710	RG		1999/04/08
1998/07/22	1268		0053672	DG76	GAD31	G	CEN	SO	1329 E LOMBARDY DR	DELTONA	FL	327259243	G	71939C	2000/07/18

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Service Discontinued Date	Route Number	Account Number	Premise Number	Taxing District	Rate Schedule	Utility Area Code	St Code	Service at Address	Service City	Service State	Service Zip	Service Type Code	Meter Number	Close Date (meter)
1998/07/17	1268		0053730	DG76	GAD31	G	CEN	SO 831 HALSTEAD ST	DELTONA	FL	327259207	RG		2000/09/05
1998/07/17	1268	69543	0053730	DG76	GAD31	G	CEN	SO 831 HALSTEAD ST	DELTONA	FL	327259207	G	71515C	2002/09/11
1998/08/18	1330		0055917	SG30	GRS31	G	CEN	SO 805 VALENCIA ST	SANFORD	FL	327712964	RG		2000/10/10
1999/04/01	1360		0058304	DG70	GRS31	G	CEN	SO 320 S HAYDEN AVE	DELAND	FL	327245538	RG		1999/04/01
1999/04/21	1360		0058313	DG70	GRS31	G	CEN	SO 330 S OSCEOLA ST	DELAND	FL	327245418	RG		1999/04/21
1998/07/27	1360		0058316	DG70	GRS31	G	CEN	SO 332 S AMELIA AVE	DELAND	FL	327245916	RG		1998/07/27
1998/07/27	1360	76530	0058316	DG70	GRS31	G	CEN	SO 332 S AMELIA AVE	DELAND	FL	327245916	G	45976C	1998/07/27
1999/03/01	1360		0058420	DG70	GRS31	G	CEN	SO 529 E RICH AVE	DELAND	FL	327244424	RG		1999/03/01
1999/04/23	1360		0058434	DG70	GRS31	G	CEN	SO 214 N KENTUCKY AVE	DELAND	FL	327244417	RG		1999/04/23
1998/12/22	1360		0058452	DG70	GRS31	G	CEN	SO 133 N BOSTON AVE	DELAND	FL	327244466	RG		1998/12/22
1998/04/03	1369		0058722	DG76	GAD31	G	CEN	SO 790 MERRIMAC ST	DELTONA	FL	327255738	G	70914C	2000/03/15
1998/04/30	1369		0058737	DG76	GAD31	G	CEN	SO 913 MERRIMAC ST	DELTONA	FL	327255788	G	72329C	2000/03/30
1998/07/22	1369		0058800	DG76	GAD31	G	CEN	SO 1423 COVERWOOD AVE	DELTONA	FL	327255707	RG		2000/02/11
1998/07/22	1369	77197	0058800	DG76	GAD31	G	CEN	SO 1423 COVERWOOD AVE	DELTONA	FL	327255707	G	71836C	2002/09/13
1998/03/12	1430		0060985	LG32	GCS11	G	CEN	SO 815 W STATE ROAD 434	LONGWOOD	FL	327505101	RG		1998/03/12
1998/01/07	731		0060997	LG32	GLV51	G	CEN	SO 1050 W STATE ROAD 434	LONGWOOD	FL	327505106	GC		
1999/03/24	535		0061389	LG32	GRS31	G	CEN	SO 1366 DUNHILL DR	LONGWOOD	FL	327502844	RG		1999/03/24
1999/01/20	1460		0062428	DG70	GRS31	G	CEN	SO 521 E MICHIGAN AVE	DELAND	FL	327244420	RG		1999/01/20
1998/09/01	1460		0062608	DG70	GRS31	G	CEN	SO 715 E RICH AVE	DELAND	FL	327244577	RG		1998/09/01
1999/05/06	1468		0062784	DG76	GAL31	G	CEN	SO 1000 PERSIAN ST	DELTONA	FL	327257617	RG		2000/01/21
1999/05/06	1468		0062794	DG76	GAL31	G	CEN	SO 1590 CANFIELD TER	DELTONA	FL	327257604	RG		2000/06/21
1999/05/06	1468	82822	0062794	DG76	GAL31	G	CEN	SO 1590 CANFIELD TER	DELTONA	FL	327257604	G	74655C	2002/09/13
1999/05/06	1468		0062813	DG76	GAL31	G	CEN	SO 1540 ZINNIA DR	DELTONA	FL	327257635	G	74723C	2000/07/27
1999/05/04	1468		0062841	DG76	GAL31	G	CEN	SO 1011 SAXON BLVD	DELTONA	FL	327255946	RG		1999/06/22
1996/04/02	1468		0062855	DG76	GAL31	G	CEN	SO 1131 SAXON BLVD	DELTONA	FL	327255926	RG		1999/08/02
1996/04/02	1468	82893	0062855	DG76	GRS31	G	CEN	SO 1131 SAXON BLVD	DELTONA	FL	327255926	G	74851C	1999/08/02
1999/04/28	1468		0062902	DG76	GAL31	G	CEN	SO 1571 W WAYCROSS CIR	DELTONA	FL	327257678	G	74731C	2000/03/24
1999/05/18	1630		0069346	WSG31	GRS31	G	CEN	SO 56 HACIENDA VLG	WINTER SPRINGS	FL	327083047	RG		1999/05/18
1999/01/07	1630		0069464	WSG31	GRS31	G	CEN	SO 277 PONCE DE LEON DR	WINTER SPRINGS	FL	327083066	RG		1999/01/07
1999/01/28	1630		0069505	WSG31	GRS31	G	CEN	SO 424 AZTEK DR	WINTER SPRINGS	FL	327083071	RG		1999/01/28
1999/05/07	1668		0070862	DG76	GAL31	G	CEN	SO 1677 S PAGE DR	DELTONA	FL	327256021	G	74659C	2000/04/04
1999/05/13	1668		0070933	DG76	GAL31	G	CEN	SO 1481 N PAGE DR	DELTONA	FL	327255913	RG		1999/06/04
1999/04/06	1668		0071068	DG76	GAL31	G	CEN	SO 1639 BRENTLAWN ST	DELTONA	FL	327256003	G	74807C	1999/07/20
1999/05/10	1668		0071072	DG76	GAL31	G	CEN	SO 1610 BRENTLAWN ST	DELTONA	FL	327256004	G	74804C	2000/03/24
1999/05/11	1668		0071099	DG76	GAL31	G	CEN	SO 1157 FENFIELD AVE	DELTONA	FL	327256025	RG		1999/05/11
1999/05/11	1668	94730	0071099	DG76	GAD31	G	CEN	SO 1157 FENFIELD AVE	DELTONA	FL	327256025	G	73298C	1999/05/11
1999/05/07	1668		0071138	DG76	GAL31	G	CEN	SO 1185 W PAGE DR	DELTONA	FL	327256062	RG		1999/06/16
1996/12/24	1768		0074968	DG76	GAL31	G	CEN	SO 1620 FOOTHILL TER	DELTONA	FL	327256038	G	76802C	2000/06/09
1996/12/24	1768	100025	0074968	DG76	GRS31	G	CEN	SO 1620 FOOTHILL TER	DELTONA	FL	327256038	G	76802C	2000/06/09
1999/05/18	1768		0075039	DG76	GAL31	G	CEN	SO 1486 DARCOA DR	DELTONA	FL	327254905	RG		1999/05/18
1999/05/18	1768	100112	0075039	DG76	GAD31	G	CEN	SO 1486 DARCOA DR	DELTONA	FL	327254905	G	73701C	1999/05/18
1999/05/18	1768		0075041	DG76	GAL31	G	CEN	IA 1476 DARCOA DR	DELTONA	FL	327254905	RG		1999/09/27
1999/05/18	1768	100115	0075041	DG76	GAL31	G	CEN	IA 1476 DARCOA DR	DELTONA	FL	327254905	RG		2003/08/07
1999/05/19	1768		0075126	DG76	GAL31	G	CEN	SO 1580 FORT SMITH BLVD	DELTONA	FL	327254949	RG		1999/05/19
1999/05/19	1768	100217	0075126	DG76	GAD31	G	CEN	SO 1580 FORT SMITH BLVD	DELTONA	FL	327254949	G	73644C	1999/05/19
1995/08/22	2165		0087103	VCG73	GIS61	G	CEN	IA 1915 N US HWY 17 I-GAS	DELAND	FL		G	51746D	1995/08/22
1995/08/22	2065		0087105	DG70	GIS61	G	CEN	IA 2000 BRUNSWICK LN APT# I-GAS	DELAND	FL	327242001	G	34017D	1997/08/22

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Service Discontinued Date	Route Number	Account Number	Premise Number	Taxing District	Rate Schedule	Utility Code	Area Code	St at	Service Address	Service City	Service State	Service Zip	Service Type Code	Meter Number	Close Date (meter)
1995/08/22	2065	0087107	DG70	GIS61	G	CEN	IA	701 W PLYMOUTH AVE APT# 1	I-GAS	DELAND	FL	327203236	G	57750D	1995/08/22
1995/08/22	2165	0087109	VOG73	GIS61	G	CEN	IA	1675 SR 472 I-GAS		ORANGE CITY	FL		G	53687D	1995/08/22
1999/01/26	1060	0088479	DG70	GCS11	G	CEN	SO	109 N STONE ST		DELAND	FL	327204007	RG		1999/01/26
1999/05/14	1060	0088962	DG70	GRS31	G	CEN	SO	340 S WOODLAND BLVD		DELAND	FL	327205854	RG		1999/05/14
1998/09/21	560	0089036	DG70	GRS31	G	CEN	SO	330 W UNIVERSITY AVE		DELAND	FL	327203309	RG		1998/09/21
1999/04/08	630	0089691	SG30	GCS11	G	CEN	SO	106 TECH DR		SANFORD	FL	327716625	RG		1999/04/08
1998/09/09	1430	0090926	SG33	GRS31	G	CEN	SO	997 E WILDMERE AVE		LONGWOOD	FL	327505574	RG		1998/09/09
1999/02/08	260	0091315	DG70	GLV51	G	CEN	SO	2235 S WOODLAND BLVD		DELAND	FL	327208647	RG		1999/02/08
1998/10/27	360	0091377	OCG72	GCS11	G	CEN	SO	2442 S VOLLUSIA AVE		ORANGE CITY	FL	327637618	RG		1998/10/27
1950/01/01	1260	0095861	DG71	GAC31	G	CEN	SO	200 HAMMOCK OAK CR		DEBARY	FL	327134905	G		
1950/01/01	1260	0097087	DG71	GAC31	G	CEN	IA	209 HAMMOCK OAK CR		DEBARY	FL	327134906	G		
1950/01/01	1260	0099540	DG71	GAC31	G	CEN	SO	432 SOTHEBY WAY		DEBARY	FL	327134900	G		
1999/02/23	100	0003273	WFG01	GRS31	G	WPB	SO	3729 GEORGIA AVE APT# 1		WEST PALM BEACH	FL	334052146	RG		1999/02/23
1999/05/03	100	0003318	WFG01	GRS31	G	WPB	SO	3765 GEORGIA AVE APT# 2		WEST PALM BEACH	FL	334052124	RG		1999/05/03
1994/05/07	100	0003404	WFG01	GRS31	G	WPB	SO	1201 7TH ST		WEST PALM BEACH	FL	334013101	G		
1999/05/20	100	0003600	WFG01	GRS31	G	WPB	SO	437 19TH ST APT# C		WEST PALM BEACH	FL	334076354	RG		1999/05/20
1999/02/23	100	0003626	WFG01	GRS31	G	WPB	SO	438 18TH ST APT# A		WEST PALM BEACH	FL	334076431	RG		1999/02/23
1998/12/20	101	0003779	WFG01	GRS31	G	WPB	SO	1353 9TH ST		WEST PALM BEACH	FL	334013131	RG		1998/12/20
1998/06/04	101	0003880	WFG01	GCV11	G	WPB	SO	1101 GOLF AVE		WEST PALM BEACH	FL	334013035	RG		1998/06/04
1999/04/07	101	0003889	WFG01	GCS11	G	WPB	SO	1400 PALM BEACH LAKE BLVD		WEST PALM BEACH	FL	334012415	RG		1999/04/07
1986/12/18	104	0004062	WFG01	GCS11	G	WPB	IA	209 N SARCOILLIA AVE		WEST PALM BEACH	FL	334014411	G	47466W	1986/12/18
1999/02/04	104	0004079	WFG01	GRS31	G	WPB	SO	823 4TH ST		WEST PALM BEACH	FL	334014117	RG		1999/02/04
1999/02/04	104	0004081	WFG01	GRS31	G	WPB	SO	823 4TH ST		WEST PALM BEACH	FL	334014117	RG		1999/02/04
1999/05/07	104	0004155	WFG01	GRS31	G	WPB	SO	617 5TH ST		WEST PALM BEACH	FL	334014142	RG		1999/05/07
1999/04/27	104	0004156	WFG01	GRS31	G	WPB	SO	617 1/2 5TH ST GAR		WEST PALM BEACH	FL	334014142	RG		1999/04/27
1998/11/19	104	0004157	WFG01	GRS31	G	WPB	SO	617 1/2 5TH ST		WEST PALM BEACH	FL	334014142	RG		1998/11/19
1997/07/08	104	0004164	*999	GRS31	G	WPB	SO	907 5TH ST APT# 1		WEST PALM BEACH	FL	334014148	RG		
1998/04/22	105	0004363	WFG01	GCS11	G	WPB	SO	4047 OKEECHOBEE BLVD		WEST PALM BEACH	FL	334093239	RG		1998/04/22
1998/12/21	105	0004491	FCG09	GRS31	G	WPB	SO	4797 VILMA LN		WEST PALM BEACH	FL	334175323	RG		1998/12/21
1998/09/22	105	0004500	FCG09	GCS11	G	WPB	SO	2845 N MILITARY TRL		WEST PALM BEACH	FL	334092955	RG		1998/09/22
1997/05/02	106	0004594	FCG09	GRS31	G	WPB	SO	4133 GUN CLUB RD		WEST PALM BEACH	FL	334062954	RG		1997/05/02
1999/02/11	106	0004606	FCG09	GRS31	G	WPB	SO	4182 WINCHESTER LN		WEST PALM BEACH	FL	334062977	RG		1999/02/11
1998/10/15	106	0004631	WFG01	GRS31	G	WPB	SO	4073 GARAND LN		WEST PALM BEACH	FL	334062941	G		1998/10/15
1997/01/06	106	0004634	FCG09	GRS31	G	WPB	SO	4050 GARAND LN		WEST PALM BEACH	FL	334062939	G		1997/01/06
1997/01/13	110	0005061	LWG10	GCS11	G	WPB	SO	2108 N DIXIE HWY		LAKE WORTH	FL	334606259	RG		1997/01/13
1998/03/31	200	0007354	WFG01	GRS31	G	WPB	SO	433 37TH ST		WEST PALM BEACH	FL	334074415	RG		1998/03/31
1999/01/22	200	0007383	WFG01	GCS11	G	WPB	SO	4012 BROADWAY		WEST PALM BEACH	FL	334074140	RG		1999/01/22
1998/06/03	200	0007396	WFG01	GRS31	G	WPB	SO	435 40TH ST APT# 2		WEST PALM BEACH	FL	334074205	RG		1998/06/03
1999/01/08	200	0007494	WFG01	GRS31	G	WPB	SO	516 44TH ST APT# 4		WEST PALM BEACH	FL	334073855	RG		2001/07/27
1998/02/15	200	0007541	WFG01	GRS31	G	WPB	SO	414 47TH ST		WEST PALM BEACH	FL	334072940	RG		1998/02/15
1998/04/12	200	0007566	WFG01	GRS31	G	WPB	SO	511 47TH ST		WEST PALM BEACH	FL	334072941	RG		1998/04/12
1999/05/24	104	0007682	WFG01	GRS31	G	WPB	SO	807 DIVISION AVE		WEST PALM BEACH	FL	334013623	RG		1999/05/24
1998/09/23	104	0007767	WFG01	GRS31	G	WPB	SO	907 8TH ST APT# 1		WEST PALM BEACH	FL	334013682	RG		1998/09/23
1998/10/22	104	0007768	WFG01	GRS31	G	WPB	SO	907 8TH ST #2		WEST PALM BEACH	FL	334013682	RG		1998/10/22
1998/08/05	104	0007794	WFG01	GCS11	G	WPB	SO	816 1/2 9TH ST		WEST PALM BEACH	FL	334013618	RG		1998/08/05
1998/08/11	104	0007801	WFG01	GRS31	G	WPB	SO	911 DIVISION AVE		WEST PALM BEACH	FL	334013625	RG		1998/08/11
1998/07/07	104	0007859	WFG01	GRS31	G	WPB	SO	1016 DOUGLASS AVE APT# 1		WEST PALM BEACH	FL	334013227	RG		1998/07/07

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Service Discontinued Date	Route Number	Account Number	Premise Number	Taxing District	Rate Schedule	Utility Code	Area Code	St at	Service Address	Service City	Service State	Service Zip	Service Type Code	Meter Number	Close Date (meter)
1999/05/24	104	0007889	WFG01	GRS31	G	WPB	SO	1019	HENRIETTA AVE APT# 3	WEST PALM BEACH	FL	334013274	RG		1999/05/24
1999/05/14	202	0007988	WFG01	GRS31	G	WPB	SO	734	44TH ST	WEST PALM BEACH	FL	334073859	RG		1999/05/14
1998/12/04	202	0008017	WFG01	GRS31	G	WPB	SO	4310	PINEWOOD AVE	WEST PALM BEACH	FL	334073822	RG		1998/12/04
1998/06/05	202	0008055	WFG01	GRS31	G	WPB	SO	710	41ST ST	WEST PALM BEACH	FL	334074132	RG		1998/06/05
1998/04/14	202	0008098	WFG01	GRS31	G	WPB	SO	634	39TH ST	WEST PALM BEACH	FL	334074110	RG		1998/04/14
1998/04/03	202	0008129	WFG01	GRS31	G	WPB	SO	704	38TH ST	WEST PALM BEACH	FL	334074106	RG		1998/04/03
1999/05/04	202	0008143	WFG01	GRS31	G	WPB	SO	719	37TH ST	WEST PALM BEACH	FL	334074311	RG		1999/05/04
1999/03/29	202	0008144	WFG01	GRS31	G	WPB	SO	3808	PINEWOOD AVE	WEST PALM BEACH	FL	334074316	RG		1999/03/29
1998/07/07	202	0008169	WFG01	GRS31	G	WPB	SO	610	37TH ST APT# LO	WEST PALM BEACH	FL	334074310	RG		1998/07/07
1999/05/05	210	0008620	IWGL0	GRS31	G	WPB	SO	826	S A ST	LAKE WORTH	FL	334604768	RG		1999/05/05
1999/05/05	210	0008634	IWGL0	GRS31	G	WPB	SO	931	S B ST	LAKE WORTH	FL	334604711	RG		1999/05/05
1998/07/06	210	0008674	IWGL0	GRS31	G	WPB	SO	510	S B ST	LAKE WORTH	FL	334604340	RG		1998/07/06
1998/04/27	213	0008891	FCG09	GRS31	G	WPB	SO	499	TALLULAH RD	LANTANA	FL	334622279	RG		1998/04/27
1998/03/31	213	0008999	FCG09	GRS31	G	WPB	SO	3640	TALLULAH RD	LANTANA	FL	334622267	RG		1998/03/31
1999/05/16	213	0009159	FCG09	GRS31	G	WPB	SO	6074	CONGRESS AVE	LANTANA	FL	334622318	RG		1999/05/16
1999/04/06	300	0011318	WFG01	GRS31	G	WPB	SO	412	56TH ST	WEST PALM BEACH	FL	334072502	RG		1999/04/06
1999/04/01	300	0011336	WFG01	GRS31	G	WPB	SO	422	58TH ST	WEST PALM BEACH	FL	334072518	RG		1999/04/01
1999/02/28	300	0011407	WFG01	GRS31	G	WPB	SO	712	57TH ST	WEST PALM BEACH	FL	334072516	RG		1999/02/28
1996/04/03	300	0011460	WFG01	GRS31	G	WPB	SO	671	54TH ST	WEST PALM BEACH	FL	334072635	RG		1996/04/03
1998/09/29	300	0011469	WFG01	GRS31	G	WPB	SO	636	54TH ST	WEST PALM BEACH	FL	334072636	RG		1998/09/29
1999/04/06	300	0011475	WFG01	GRS31	G	WPB	SO	619	53RD ST	WEST PALM BEACH	FL	334072627	RG		1999/04/06
1998/10/26	300	0011476	WFG01	GRS31	G	WPB	SO	619	53RD ST	WEST PALM BEACH	FL	334072627	RG		1998/10/26
1998/04/11	300	0011534	WFG01	GRS31	G	WPB	SO	731	51ST ST	WEST PALM BEACH	FL	334072721	RG		1998/04/11
1999/05/08	300	0011614	WFG01	GRS31	G	WPB	SO	4705	PINEWOOD AVE	WEST PALM BEACH	FL	334072957	RG		1999/05/08
1998/09/09	300	0011621	WFG01	GRS31	G	WPB	SO	636	47TH ST	WEST PALM BEACH	FL	334072944	RG		1998/09/09
1996/06/19	300	0011626	WFG01	GRS31	G	WPB	SO	703	46TH ST	WEST PALM BEACH	FL	334072937	RG		1996/06/19
1998/05/22	300	0011628	WFG01	GRS31	G	WPB	SO	711	46TH ST	WEST PALM BEACH	FL	334072937	RG		1998/05/22
1998/07/07	310	0012188	AGL9	GRS31	G	WPB	SO	209	N COUNTRY CLUB DR	ATLANTIS	FL	334621113	RG		1998/07/07
1998/05/06	310	0012290	AGL9	GRS31	G	WPB	SO	100	WINDSOR CT	ATLANTIS	FL	334621015	RG		1998/05/06
1999/02/26	310	0012359	AGL9	GRS31	G	WPB	SO	224	WALTON HEATH DR	ATLANTIS	FL	334621128	RG		1999/02/26
1998/12/17	312	0012688	IWGL0	GRS31	G	WPB	SO	820	N LAKESIDE DR	LAKE WORTH	FL	334602708	RG		1998/12/17
1998/09/03	220	0013154	FCG09	GRS31	G	WPB	SO	5129	MICHAEL AVE	BOYNTON BEACH	FL	334371145	RG		1998/09/03
1999/04/07	400	0015333	WFG01	GRS31	G	WPB	SO	3024	GREENWOOD AVE	WEST PALM BEACH	FL	334075010	RG		1999/04/07
1999/04/29	400	0015402	WFG01	GRS31	G	WPB	SO	915	37TH ST	WEST PALM BEACH	FL	334074003	G		1999/04/29
1999/05/06	400	0015407	WFG01	GRS31	G	WPB	SO	830	37TH ST	WEST PALM BEACH	FL	334074002	RG		1999/05/06
1999/02/15	400	0015545	WFG01	GRS31	G	WPB	SO	824	31ST ST	WEST PALM BEACH	FL	334075002	RG		1999/02/15
1999/03/09	400	0015566	WFG01	GRS31	G	WPB	SO	904	30TH CT	WEST PALM BEACH	FL	334075039	RG		1999/03/09
1998/12/23	403	0015919	GG14	GRS31	G	WPB	SO	2101	WHITE PINE CIR APT# D	WEST PALM BEACH	FL	334156072	RG		1998/12/23
1998/06/09	403	0016119	GG14	GRS31	G	WPB	SO	2141	WHITE PINE CIR APT# B	WEST PALM BEACH	FL	334156061	RG		1998/06/09
1998/08/06	410	0016740	IWGL0	GRS31	G	WPB	SO	932	COCHRAN DR	LAKE WORTH	FL	334615711	RG		1998/08/06
1999/01/24	503	0018808	WFG01	GRS31	G	WPB	SO	2429	N DIXIE HWY SHOP	WEST PALM BEACH	FL	33407	RG		1999/01/24
1998/06/17	503	0018968	WFG01	GRS31	G	WPB	SO	529	30TH ST	WEST PALM BEACH	FL	334075121	RG		1998/06/17
1999/04/10	503	0019001	WFG01	GRS31	G	WPB	SO	543	29TH ST	WEST PALM BEACH	FL	334075115	RG		1999/04/10
1999/04/09	504	0019057	WFG01	GRS31	G	WPB	SO	724	20TH ST	WEST PALM BEACH	FL	334075714	RG		1999/04/09
1998/07/28	504	0019219	WFG01	GRS31	G	WPB	SO	1013	LINCOLN CT #FRT	WEST PALM BEACH	FL	33407	RG		1998/07/28
1998/11/30	504	0019272	WFG01	GRS31	G	WPB	SO	1037	20TH ST	WEST PALM BEACH	FL	334075719	RG		1998/11/30
1998/07/21	504	0019358	WFG01	GRS31	G	WPB	SO	1024	ADAMS ST #5	WEST PALM BEACH	FL	33407	RG		1998/07/21

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1999/05/08	504		0019359	WPG01		G	WPB	SO	1024 ADAMS ST #UP	WEST PALM BEACH	FL	33407	RG		1999/05/08
1996/09/06	506		0019434	WPG07	GRS31	G	WPB	SO	4208 AUSTRALIAN AVE	WEST PALM BEACH	FL	33407	G		1996/09/06
1999/05/16	512		0020389	FCG09	GRS31	G	WPB	SO	5501 THURSTON AVE	LAKE WORTH	FL	334631525	RG		1999/05/16
1998/07/28	512		0020430	FCG09	GRS31	G	WPB	SO	5965 DEWITT PL APT# 246	LAKE WORTH	FL	334631537	RG		1998/07/28
1999/01/19	601		0022810	LPG06	GRS31	G	WPB	SO	545 1/2 EVERGREEN DR	LAKE PARK	FL	334033305	RG		1999/01/19
1999/03/04	601		0022855	LPG06	GRS31	G	WPB	SO	405 E ILEX DR	LAKE PARK	FL	334032605	RG		1999/03/04
1999/05/12	602		0022930	LPG06	GCS11	G	WPB	SO	220 LAKE SHORE DR APT# 6	NORTH PALM BEACH	FL	334033580	RG		1999/05/12
1997/12/23	603		0023252	WPG01	GRS31	G	WPB	SO	1117 35TH ST	WEST PALM BEACH	FL	334074604	RG		1997/12/23
1999/05/05	603		0023327	WPG01	GRS31	G	WPB	SO	3822 AUSTRALIAN CT	WEST PALM BEACH	FL	334073912	RG		1999/05/05
1999/05/10	610		0023840	LWG10	GRS31	G	WPB	SO	301 9TH AVE N	LAKE WORTH	FL	334602739	RG		1999/05/10
1998/04/30	610		0023923	LWG10	GRS31	G	WPB	SO	415 1/2 6TH AVE #N-UP	LAKE WORTH	FL	33460	RG		1998/04/30
1998/07/16	610		0023961	LWG10	GRS31	G	WPB	SO	131 N M ST	LAKE WORTH	FL	334603419	RG		1998/07/16
1998/06/04	610		0024011	LWG10	GRS31	G	WPB	SO	511 6TH AVE N	LAKE WORTH	FL	334603109	RG		1998/06/04
1999/02/17	610		0024036	LWG10	GRS31	G	WPB	SO	802 N M ST	LAKE WORTH	FL	334602674	RG		1999/02/17
1999/01/04	610		0024111	LWG10	GRS31	G	WPB	SO	1220 N L ST	LAKE WORTH	FL	334602244	RG		1999/01/04
1998/03/23	610		0024171	LWG10	GRS31	G	WPB	SO	515 6TH AVE N	LAKE WORTH	FL	334603109	RG		1998/03/23
1998/12/11	610		0024202	LWG10	GRS31	G	WPB	SO	322 1/2 N L ST APT# LO	LAKE WORTH	FL	334603418	RG		1998/12/11
1998/09/10	610		0024207	LWG10	GRS31	G	WPB	SO	312 N L ST	LAKE WORTH	FL	334603418	RG		1998/09/10
1998/12/02	614		0024689	LWG10	GRS31	G	WPB	SO	717 N J ST	LAKE WORTH	FL	334602512	RG		1998/12/02
1999/04/08	703		0027445	WPG01	GRS31	G	WPB	SO	622 34TH ST	WEST PALM BEACH	FL	334074826	RG		1999/04/08
1998/10/01	703		0027475	WPG01	GRS31	G	WPB	SO	625 32ND ST	WEST PALM BEACH	FL	334074813	RG		1998/10/01
1998/07/30	703		0027478	WPG01	GRS31	G	WPB	SO	645 32ND ST	WEST PALM BEACH	FL	334074813	RG		1998/07/30
1998/10/27	703		0027499	WPG01	GRS31	G	WPB	SO	3219 PINWOOD AVE	WEST PALM BEACH	FL	334075145	RG		1998/10/27
1999/02/04	703		0027512	WPG01	GRS31	G	WPB	SO	600 31ST ST APT# 3	WEST PALM BEACH	FL	334075165	G		1999/02/04
1998/06/11	703		0027513	WPG01	GRS31	G	WPB	SO	600 31ST ST APT# 4	WEST PALM BEACH	FL	334075165	RG		1998/06/11
1999/04/13	503		0027575	WPG01	GRS31	G	WPB	SO	3000 BROADWAY	WEST PALM BEACH	FL	334075134	RG		1999/04/13
1998/03/21	705		0027843	WPG01	GCS11	G	WPB	SO	124 N DIXIE HWY	WEST PALM BEACH	FL	334015320	RG		1998/03/21
1998/10/01	705		0027862	WPG01	GRS31	G	WPB	SO	426 9TH ST APT# 5	WEST PALM BEACH	FL	334013346	RG		1998/10/01
1999/02/04	705		0027866	WPG01	GRS31	G	WPB	SO	452 10TH ST	WEST PALM BEACH	FL	334013320	RG		1999/02/04
1999/02/12	705		0027940	WPG01	GRS31	G	WPB	SO	618 14TH LO ST W	WEST PALM BEACH	FL	33401	RG		1999/02/12
1998/06/08	705		0027942	WPG01	GRS31	G	WPB	SO	616 1/2 14TH ST APT# UP	WEST PALM BEACH	FL	334012502	RG		1998/06/08
1997/07/30	705		0027977	WPG01	GRS31	G	WPB	SO	605 13TH ST	WEST PALM BEACH	FL	334012821	RG		1997/07/30
1998/07/02	705		0028006	WPG01	GRS31	G	WPB	SO	904 14TH ST APT# 2	WEST PALM BEACH	FL	334012508	RG		1998/07/02
1998/04/21	705		0028008	WPG01	GRS31	G	WPB	SO	1414 DOUGLASS AVE	WEST PALM BEACH	FL	334012528	RG		1998/04/21
1997/06/16	705		0028050	WPG01	GRS31	G	WPB	SO	1025 13TH ST APT# 4	WEST PALM BEACH	FL	334012852	RG		
1998/10/01	706		0028111	WPG01	GRS31	G	WPB	SO	539 1/2 21ST ST	WEST PALM BEACH	FL	334075831	RG		1998/10/01
1999/03/25	706		0028180	WPG01	GRS31	G	WPB	SO	1922 SPRUCE AVE APT# UP	WEST PALM BEACH	FL	334076369	RG		1999/03/25
1998/10/01	706		0028247	WPG01	GRS31	G	WPB	SO	517 15TH ST	WEST PALM BEACH	FL	334012611	RG		1998/10/01
1997/09/15	706		0028256	WPG01	GRS31	G	WPB	SO	332 PINE ST	WEST PALM BEACH	FL	334076516	RG		1997/09/15
1999/01/19	706		0028258	WPG01	GRS31	G	WPB	SO	322 PINE ST	WEST PALM BEACH	FL	334076516	RG		1999/01/19
1998/07/28	706		0028272	WPG01	GRS31	G	WPB	SO	325 S LAKESIDE CT APT# 1D	WEST PALM BEACH	FL	334076543	RG		1998/07/28
1999/01/14	706		0028313	WPG01	GRS31	G	WPB	SO	2103 BROWARD AVE	WEST PALM BEACH	FL	334076103	RG		1999/01/14
1998/04/16	706		0028314	WPG01	GRS31	G	WPB	SO	209 PICADILLY ST APT# UP	WEST PALM BEACH	FL	334076017	RG		1998/04/16
1998/08/10	710		0028616	LWG10	GRS31	G	WPB	SO	921 1/2 K ST N	LAKE WORTH	FL	334602630	RG		1998/08/10
1999/04/06	712		0028847	FCG09	GRS31	G	WPB	SO	5919 TRIHAMMER RD	LAKE WORTH	FL	334631552	RG		1999/04/06
1999/05/12	802		0031307	WPG01	GRS31	G	WPB	SO	6 SUNNINGDALE CIR	WEST PALM BEACH	FL	334011035	G		1999/05/12
1999/03/12	802		0031319	LWG10	GRS31	G	WPB	SO	2121 EMBASSY DR	WEST PALM BEACH	FL	334011006	RG		1999/03/12

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1998/08/26	802		0031329	WFG01	GRS31	G	WPB	SO	2324 EMBASSY DR #E	WEST PALM BEACH	FL	334011011	RG			1998/08/26
1998/08/19	802		0031330	WFG01	GRS31	G	WPB	SO	2325 EMBASSY DR	WEST PALM BEACH	FL	334011010	RG			1998/08/19
1998/08/03	802		0031347	WFG01	GRS31	G	WPB	SO	10 1A COSTA CIR	WEST PALM BEACH	FL	334011022	RG			1998/08/03
1998/07/21	802		0031355	WFG01	GRS31	G	WPB	SO	8 NEW SEABURY CIR	WEST PALM BEACH	FL	334011050	RG			1998/07/21
1999/03/25	802		0031365	WFG01	GRS31	G	WPB	SO	3010 EMBASSY DR	WEST PALM BEACH	FL	334011042	RG			1999/03/25
1999/03/01	803		0031557	POG09	GCS11	G	WPB	SO	4430 FOREST HILL BLVD	WEST PALM BEACH	FL	334065720	RG			1999/03/01
1999/05/20	804		0031844	POG09	GCS11	G	WPB	SO	1937 N MILITARY TRL	WEST PALM BEACH	FL	334094762	RG			1999/05/20
1999/05/15	804		0031876	POG09	GRS31	G	WPB	SO	4561 CHERRY RD	WEST PALM BEACH	FL	334175983	RG			1999/05/15
1997/02/13	902		0037237	RBG04	GRS31	G	WPB	SO	1211 W 1ST ST	RIVIERA BEACH	FL	334047201	RG			1997/02/13
1998/10/04	902		0037366	RBG04	GRS31	G	WPB	SO	233 OLD DIXIE HWY APT# 12	RIVIERA BEACH	FL	334047688	RG			1998/10/04
1999/05/14	902		0037377	RBG04	GRS31	G	WPB	SO	717 W 3RD ST	RIVIERA BEACH	FL	334047809	RG			1999/05/14
1999/05/06	902		0037378	WFG01	GRS31	G	WPB	SO	733 W 3RD ST	RIVIERA BEACH	FL	334047809	RG			1999/05/06
1998/08/04	902		0037381	RBG04	GRS31	G	WPB	SO	816 W 3RD ST	RIVIERA BEACH	FL	334047812	RG			1998/08/04
1999/01/18	903		0037586	RBG04	GRS31	G	WPB	SO	1201 W 24TH ST	RIVIERA BEACH	FL	334044211	RG			1999/01/18
1999/04/15	903		0037654	RBG04	GRS31	G	WPB	SO	1239 W 26TH CT	RIVIERA BEACH	FL	334044104	RG			1999/04/15
1996/11/27	904		0037793	WFG01	GRS31	G	WPB	SO	704 S DIXIE HWY APT# 3	WEST PALM BEACH	FL	334015840	RG			1996/11/27
1996/08/20	904		0037859	WFG01	GCV11	G	WPB	SO	807 N FLAGLER DR	WEST PALM BEACH	FL	334013705	RG			1996/08/20
1998/10/22	904		0037874	WFG01		G	WPB	SO	316 9TH ST	WEST PALM BEACH	FL	334013314	RG			1998/10/22
1998/02/23	904		0037898	WFG01	GRS31	G	WPB	SO	1100 N OLIVE AVE	WEST PALM BEACH	FL	334013514	RG			1998/02/23
1999/05/26	905		0037954	POG09	GRS31	G	WPB	SO	5463 EADIE PL	WEST PALM BEACH	FL	334071619	G		65314W	1999/05/26
1999/01/11	905		0037964	POG09	GRS31	G	WPB	IA	5296 EADIE PL	WEST PALM BEACH	FL	334071676	RG			1999/01/11
1997/06/13	905		0037986	POG09	GRS31	G	WPB	SO	5079 PAT PL	WEST PALM BEACH	FL	334071651	RG			1997/06/13
1997/03/20	905		0038018	POG09	GRS31	G	WPB	SO	5092 MARCIA PL	WEST PALM BEACH	FL	334071661	RG			1997/03/20
1998/04/14	905		0038114	POG09	GRS31	G	WPB	SO	5330 HELENE PL	WEST PALM BEACH	FL	334071636	RG			1998/04/14
1998/08/04	905		0038118	POG09	GRS31	G	WPB	SO	5760 RAE AVE	WEST PALM BEACH	FL	334071658	RG			1998/08/04
1997/07/01	910		0038482	LWG10	GCS11	G	WPB	SO	402 N G ST	LAKE WORTH	FL	334602928	RG			1997/07/01
1999/02/16	910		0038552	LWG10	GRS31	G	WPB	SO	330 N H ST	LAKE WORTH	FL	334603352	RG			1999/02/16
1999/04/02	910		0038598	LWG10	GRS31	G	WPB	SO	704 N H ST	LAKE WORTH	FL	334602533	RG			1999/04/02
1997/11/12	910		0038616	*999		G	WPB	SO	816 N H ST	LAKE WORTH	FL	334602535	G			1997/11/12
1998/04/15	910		0038619	LWG10	GRS31	G	WPB	IA	826 N H ST	LAKE WORTH	FL	334602535	G		33257W	1998/04/15
1999/02/16	910		0038637	LWG10	GRS31	G	WPB	SO	1106 N H ST	LAKE WORTH	FL	334602127	RG			1999/02/16
1998/05/22	910		0038653	LWG10	GRS31	G	WPB	SO	1221 N DIXIE HWY	LAKE WORTH	FL	334602122	RG			1998/05/22
1999/05/10	920		0038863	BRG16	GLV51	G	WPB	SO	2200 GLADES RD APT# 701	BOCA RATON	FL	334317352	RG			1999/05/10
1998/06/29	920		0038864	BRG16	GCS11	G	WPB	SO	2200 GLADES RD APT# 901	BOCA RATON	FL	334317354	G			1998/06/29
1998/06/12	920		0038918	POG09	GCS11	G	WPB	SO	21228 SAINT ANDREWS BLVD	BOCA RATON	FL	334332435	RG			1998/06/12
1999/01/16	920		0039089	POG09	GCS11	G	WPB	SO	20600 LYONS RD	BOCA RATON	FL	334343948	RG			1999/01/16
1999/05/18	1001		0041421	WFG01	GRS31	G	WPB	SO	805 KANUGA DR	WEST PALM BEACH	FL	334017223	RG			1999/05/18
1998/12/18	1001		0041562	WFG01		G	WPB	SO	923 ARDMORE RD	WEST PALM BEACH	FL	334017517	RG			1998/12/18
1999/03/10	1001		0041594	WFG01	GRS31	G	WPB	SO	843 UPLAND RD	WEST PALM BEACH	FL	334017853	RG			1999/03/10
1998/12/13	1001		0041627	WFG01		G	WPB	SO	746 UPLAND RD	WEST PALM BEACH	FL	334017852	RG			1998/12/13
1999/04/09	1001		0041651	WFG01	GRS31	G	WPB	SO	845 SUNSET RD	WEST PALM BEACH	FL	334017845	RG			1999/04/09
1998/11/24	1001		0041659	WFG01	GRS31	G	WPB	SO	2505 PARKER AVE	WEST PALM BEACH	FL	334017835	RG			1998/11/24
1998/01/15	1001		0041686	WFG01		G	WPB	SO	927 AVON RD	WEST PALM BEACH	FL	334017523	RG			1998/01/15
1998/06/05	1002		0041716	RBG04		G	WPB	SO	1901 AVENUE S	WEST PALM BEACH	FL	334045229	RG			1998/06/05
1998/06/10	1002		0041717	RBG04	GCV11	G	WPB	SO	1901 AVENUE S	WEST PALM BEACH	FL	334045229	RG			1998/06/10
1998/03/11	1002		0041749	RBG04	GRS31	G	WPB	SO	1530 W 11TH ST	RIVIERA BEACH	FL	334046509	RG			1998/03/11
1999/05/14	1002		0041932	RBG04	GRS31	G	WPB	SO	2300 AVENUE R	RIVIERA BEACH	FL	334044019	RG			1999/05/14

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Service Discontinued Date	Route Number	Account Number	Premise Number	Taxing District	Rate Schedule	Utility Code	Area Code	St Code	Service Address	Service City	Service State	Service Zip	Service Type	Code	Meter Number	Close Date (meter)
1999/04/18	1003	0041953	WPG01	GRS31	G	WPB	SO	926	ORTEGA GAR RD	WEST PALM BEACH	FL	33405	RG			1999/04/18
1998/03/04	1005	0042367	WPG01	GRS31	G	WPB	SO	814	BRIGGS ST	WEST PALM BEACH	FL	334052558	RG			1998/03/04
1998/11/04	1010	0042593	GG14	GRS31	G	WPB	SO	4431	CONSTANTINE CIR	GREENACRES	FL	334634669	RG			1998/11/04
1999/03/19	1101	0045239	WPG01	GRS31	G	WPB	SO	429	UPLAND RD APT# 5	WEST PALM BEACH	FL	334017945	RG			1999/03/19
1998/08/03	1101	0045350	WPG01	GRS31	G	WPB	SO	326	CROTON WAY APT# 3	WEST PALM BEACH	FL	334017364	RG			1998/08/03
1997/01/30	1101	0045353	WPG01	GRS31	G	WPB	SO	321	CROTON WAY	WEST PALM BEACH	FL	334017309	RG		43793W	1997/01/30
1996/11/16	1101	0045373	WPG01	GRS31	G	WPB	IA	315	VICTORIA GAR DR	WEST PALM BEACH	FL	33401	G			1996/11/16
1996/03/27	1101	0045378	WPG01	GRS31	G	WPB	SO	314	CRANESNEST WAY	WEST PALM BEACH	FL	334016418	RG			1996/03/27
1998/03/10	1101	0045460	WPG01	GRS31	G	WPB	SO	276	FLAMINGO DR	WEST PALM BEACH	FL	334017720	RG		62384W	1998/03/10
1998/04/17	1103	0045979	WPG01	GRS31	G	WPB	IA	10241	HERONWOOD LN	WEST PALM BEACH	FL	334121524	G			1998/04/17
1998/12/09	1105	0046284	WPG01	GRS31	G	WPB	SO	520	FLAMINGO DR #5	WEST PALM BEACH	FL	334017242	RG			1998/12/09
1999/05/19	1105	0046456	WPG01	GRS31	G	WPB	SO	1118	1/2 FLORIDA AVE	WEST PALM BEACH	FL	334016610	RG			1999/05/19
1999/01/31	1110	0046506	LWG10	GRS31	G	WPB	SO	207	S O ST	LAKE WORTH	FL	334604262	RG			1999/01/31
1999/01/22	1110	0046510	LWG10	GRS31	G	WPB	SO	213	S O ST	LAKE WORTH	FL	334603845	RG			1999/01/22
1998/05/18	1110	0046702	LWG10	GRS31	G	WPB	SO	18	S M ST APT# 1	LAKE WORTH	FL	334603845	RG			1998/05/18
1998/09/17	1110	0046706	LWG10	GRS31	G	WPB	SO	18	S M ST APT# 6	LAKE WORTH	FL	334604521	RG			1998/09/17
1999/05/18	1110	0046791	LWG10	GRS31	G	WPB	SO	431	S M ST APT# 4	LAKE WORTH	FL	334605240	RG		36623W	1999/05/18
1997/03/18	1110	0046841	LWG10	GRS31	G	WPB	SO	1124	S M ST	LAKE WORTH	FL	33444	G			1997/03/18
1998/06/02	1120	0047061	DBG15	GCV11	G	WPB	IA	2501	N E 2ND AVE	DELRAY BEACH	FL	334444206	RG			1998/06/02
1998/12/03	1120	0047068	DBG15		G	WPB	SO	2200	SEACREST BLVD	DELRAY BEACH	FL	334444224	RG			1998/12/03
1999/02/03	1120	0047083	DBG15	GRS31	G	WPB	SO	250	NE 22ND ST	DELRAY BEACH	FL	334444218	RG			1999/02/03
1998/11/13	1120	0047094	DBG15		G	WPB	SO	240	NE 21ST ST	DELRAY BEACH	FL	334443824	RG			1998/11/13
1999/05/14	1120	0047195	DBG15	GRS31	G	WPB	SO	15	4TH ST NE	DELRAY BEACH	FL	334835407	RG			1999/05/14
1998/09/03	1121	0047289	DBG15	GRS31	G	WPB	SO	825	1/2 NE 1ST ST	DELRAY BEACH	FL	334442627	RG			1998/09/03
1999/04/16	1121	0047392	DBG15	GRS31	G	WPB	SO	115	NW 4TH AVE	DELRAY BEACH	FL	334051957	RG			1999/04/16
1999/04/22	1201	0049514	WPG01	GRS31	G	WPB	SO	615	EL VEDADO	WEST PALM BEACH	FL	334084208	RG			1999/04/22
1999/02/20	1202	0049951	NBG22	GRS31	G	WPB	SO	736	ROBIN WAY	NORTH PALM BEACH	FL	334603828	RG			1999/02/20
1998/06/12	1210	0050112	LWG10	GRS31	G	WPB	SO	19	S L ST	LAKE WORTH	FL	334604103	RG			1998/06/12
1999/04/20	1210	0050135	LWG10	GRS31	G	WPB	SO	115	S L ST	LAKE WORTH	FL	334604512	RG			1999/04/20
1999/01/22	1210	0050294	LWG10	GRS31	G	WPB	SO	506	S K ST	LAKE WORTH	FL	334604548	RG			1999/01/22
1998/03/03	1210	0050338	LWG10	GRS31	G	WPB	SO	311	S K ST	LAKE WORTH	FL	334605339	RG			1998/03/03
1999/03/31	1210	0050459	LWG10	GRS31	G	WPB	SO	1408	S C TER	LAKE WORTH	FL	334605332	RG			1999/03/31
1999/05/18	1210	0050470	LWG10	GRS31	G	WPB	SO	1407	S C ST	LAKE WORTH	FL	334605417	RG			1999/05/18
1997/12/17	1210	0050497	LWG10	GRS31	G	WPB	SO	921	13TH AVE S	LAKE WORTH	FL	334605463	RG			1997/12/17
1999/04/28	1210	0050539	LWG10	GRS31	G	WPB	SO	1418	S H ST	LAKE WORTH	FL	334605313	RG			1999/04/28
1998/08/07	1210	0050558	LWG10	GRS31	G	WPB	SO	1502	15TH AVE S	LAKE WORTH	FL	334369404	RG			1998/08/07
1998/02/15	1212	0050652	FCG09	GRS31	G	WPB	SO	7141	GLENWOOD DR APT# 28	BOYNTON BEACH	FL	33462	RG			1998/02/15
1998/02/26	1212	0050673	FCG09	GRS31	G	WPB	SO	7296	WILLOW SPR CR 152	LANTANA	FL	334369403	RG			1998/02/26
1997/04/18	1212	0050859	FCG09	GRS31	G	WPB	SO	7140	GLENWOOD DR APT# 18	BOYNTON BEACH	FL	334441412	RG			1997/04/18
1998/08/17	1220	0051566	DBG15	GRS31	G	WPB	SO	1416	SW 3RD ST	DELRAY BEACH	FL	334441547	RG			1998/08/17
1999/03/19	1220	0051570	DBG15	GRS31	G	WPB	SO	215	SW 14TH AVE	DELRAY BEACH	FL	334441535	RG			1999/03/19
1998/03/19	1220	0051623	DBG15	GRS31	G	WPB	SO	217	SW 12TH AVE	DELRAY BEACH	FL	334448155	RG			1998/03/19
1999/01/07	1221	0051676	DBG15	GCS11	G	WPB	SO	950	LINTON BLVD	DELRAY BEACH	FL	334442220	RG			1999/01/07
1999/05/03	1222	0051791	DBG15	GRS31	G	WPB	SO	720	SW 10TH ST	DELRAY BEACH	FL	334834515	RG			1999/05/03
1999/03/01	1222	0051840	DBG15	GCS11	G	WPB	SO	115	SE 4TH AVE	DELRAY BEACH	FL	334053145	RG			1999/03/01
1998/06/10	1301	0054334	WPG01	GRS31	G	WPB	SO	715	MCINTOSH ST	WEST PALM BEACH	FL	334053547	RG			1998/06/10
1998/06/10	1301	0054406	WPG01	GRS31	G	WPB	SO	717	HANSEN ST	WEST PALM BEACH	FL					1998/06/10

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1998/12/23	1301		0054412	WPG01	GRS31	G	WPB	SO	821 HANSEN COT ST	WEST PALM BEACH	FL	33405	RG		1998/12/23
1998/10/06	1301		0054417	WPG01	GRS31	G	WPB	SO	5201 PARKER AVE	WEST PALM BEACH	FL	334053149	RG		1998/10/06
1999/05/31	1312		0054700	POG09	GRS31	G	WPB	SO	6135 MCQUEEN DR APT# 610	LAKE WORTH	FL	334636718	RG		1999/05/31
1999/04/22	1400		0058919	WPG01	GRS31	G	WPB	SO	419 EL VEDADO	WEST PALM BEACH	FL	334051953	RG		1999/04/22
1999/04/22	1400		0059005	WPG01	GRS31	G	WPB	SO	3809 MILLER AVE	WEST PALM BEACH	FL	334052210	RG		1999/04/22
1998/10/12	1400		0059150	WPG01	GCS11	G	WPB	SO	3230 S DIXIE HWY	WEST PALM BEACH	FL	334051510	RG		1998/10/12
1998/05/14	1400		0059219	WPG01	GRS31	G	WPB	SO	531 SOUTHERN BLVD	WEST PALM BEACH	FL	334052607	RG		1998/05/14
1998/08/10	1400		0059240	WPG01	GRS31	G	WPB	SO	408 412 MALVERNE RD	WEST PALM BEACH	FL	33405	RG		1998/08/10
1998/07/27	1401		0059276	WPG01	GRS31	G	WPB	SO	515 PILGRIM RD	WEST PALM BEACH	FL	334053217	RG		1998/07/27
1998/09/09	1401		0059333	WPG01	GRS31	G	WPB	SO	515 PUTNAM RD APT# LO	WEST PALM BEACH	FL	334053211	RG		1998/09/09
1998/03/05	1401		0059334	WPG01	GRS31	G	WPB	SO	515 PUTNAM RD APT# UP	WEST PALM BEACH	FL	334053211	RG		1998/03/05
1996/04/29	1401		0059387	WPG01	GRS31	G	WPB	IA	5714 WEBSTER AVE	WEST PALM BEACH	FL	334053644	G	89669N	
1998/09/09	1402		0059440	WPG01	GRS31	G	WPB	SO	244 GREYMON DR	WEST PALM BEACH	FL	334051920	RG		1998/09/09
1999/04/06	1402		0059502	WPG01	GRS31	G	WPB	SO	3215 WASHINGTON RD	WEST PALM BEACH	FL	334051646	RG		1999/04/06
1998/03/24	1402		0059672	WPG01	GRS31	G	WPB	SO	256 CORDOVA RD	WEST PALM BEACH	FL	334018004	RG		1998/03/24
1999/02/23	1403		0059708	POG09	GRS31	G	WPB	SO	1187 MICHELLE DR S	WEST PALM BEACH	FL	33409	RG		1999/02/23
1998/08/19	1403		0059719	POG09	GRS31	G	WPB	SO	1258 MICHELLE DR S #99	WEST PALM BEACH	FL	33409	RG		1998/08/19
1998/09/01	1403		0059798	POG09	GRS31	G	WPB	SO	1397 MICHELLE DR N	WEST PALM BEACH	FL	33409	RG		1998/09/01
1999/04/22	1403		0059811	POG09	GRS31	G	WPB	SO	1309 MICHELLE NO DR	WEST PALM BEACH	FL	33409	RG		1999/04/22
1996/07/29	1403		0059821	POG09	GRS31	G	WPB	SO	1306 LILLY CT	WEST PALM BEACH	FL	33409	RG		1996/07/29
1998/11/08	1403		0059822	POG09	GRS31	G	WPB	SO	1310 LILLY LOT 5 CT	WEST PALM BEACH	FL	33409	RG		1998/11/08
1998/08/17	1410		0059824	PSG12	GCS11	G	WPB	SO	3085 2ND AVE N	LAKE WORTH	FL	334613615	RG		1998/08/17
1998/07/31	1410		0059980	POG09	GRS31	G	WPB	SO	3126 SCANLAN AVE	LAKE WORTH	FL	334613741	RG		1998/07/31
1998/09/01	1410		0060021	POG09	GRS31	G	WPB	SO	3017 GIULIANO AVE	LAKE WORTH	FL	334613728	RG		1998/09/01
1997/02/22	1410		0060146	PSG12	GCS11	G	WPB	SO	1716 S CONGRESS AVE	PAIM SPRINGS	FL	334612140	RG		1997/02/22
1998/12/14	1414		0060307	LG11	GLV51	G	WPB	SO	420 WHITNEY AVE	LANTANA	FL	334621775	RG		1998/12/14
1999/04/06	1422		0060792	DBG15	GRS31	G	WPB	SO	1027 LEWIS CV	DELRAY BEACH	FL	334836512	RG		1999/04/06
1999/03/07	1500		0063000	WPG01	GRS31	G	WPB	SO	725 NATHAN HALE RD	WEST PALM BEACH	FL	334054245	RG		1999/03/07
1999/02/19	1501		0063206	LOG03	GRS31	G	WPB	SO	1600 CARANDIS RD	WEST PALM BEACH	FL	334065290	RG		1999/02/19
1998/04/23	1502		0063568	PBG02	GRS31	G	WPB	SO	230 ONONDAGA AVE	PAIM BEACH	FL	334803057	RG		1998/04/23
1999/03/25	1503		0063700	RBG04	GRS31	G	WPB	SO	32 W 10TH ST	RIVIERA BEACH	FL	334047508	RG		1999/03/25
1999/01/26	1503		0063724	RBG04	GRS31	G	WPB	SO	1136 AVENUE G	RIVIERA BEACH	FL	334046852	RG		1999/01/26
1999/03/25	1504		0064037	RBG04	GRS31	G	WPB	SO	2820 BROADWAY APT# 5	RIVIERA BEACH	FL	334042307	RG		1999/03/25
1999/03/25	1504		0064039	RBG04	GRS31	G	WPB	SO	2820 BROADWAY APT# 9	RIVIERA BEACH	FL	334042307	RG		1999/03/25
1999/01/30	1504		0064041	RBG04	GRS31	G	WPB	SO	2820 BROADWAY APT# 8	RIVIERA BEACH	FL	334042307	RG		1999/01/30
1999/02/08	1504		0064044	RBG04	GRS31	G	WPB	SO	2820 BROADWAY APT# 12	RIVIERA BEACH	FL	334042307	RG		1999/02/08
1999/03/11	1510		0064063	POG09	GRS31	G	WPB	SO	7816 KENSKILL CIR	BOYNTON BEACH	FL	334368770	RG		1999/03/11
1999/02/23	1510		0064178	POG09	GRS31	G	WPB	SO	3710 PATRICIAN CIR	BOYNTON BEACH	FL	334368787	G		1999/02/23
1998/09/23	1510		0064196	POG09	GRS31	G	WPB	SO	3732 CHALLENGER CIR	BOYNTON BEACH	FL	334368725	G		1998/09/23
1998/12/11	1510		0064224	POG09	GRS31	G	WPB	SO	7953 ARCS CIR	BOYNTON BEACH	FL	334368705	RG		1998/12/11
1998/04/05	1600		0067132	WPG01	GRS31	G	WPB	SO	219 GREGORY PL	WEST PALM BEACH	FL	334055040	RG		1998/04/05
1998/08/11	1502		0067427	PBG02	GRS31	G	WPB	SO	1270 N OCEAN BLVD	PAIM BEACH	FL	334803119	RG		1998/08/11
1998/05/01	1604		0067952	POG09	GRS31	G	WPB	SO	1874 SHERWOOD FOREST BLVD	WEST PALM BEACH	FL	33415	RG		1998/05/01
1998/04/05	1604		0068139	POG09	GRS31	G	WPB	SO	5565 CALICO DR	WEST PALM BEACH	FL	334157069	RG		1998/04/05
1999/03/23	1604		0068195	POG09	GCS11	G	WPB	SO	2025 KUDZA RD	WEST PALM BEACH	FL	334157069	RG		1999/03/23
1998/09/04	1605		0068343	PBG02	GRS31	G	WPB	SO	247 MIRAFLORES DR	PAIM BEACH	FL	334803617	RG		1998/09/04
1998/04/17	1605		0068458	PBG02	GRS31	G	WPB	SO	214 WELLS RD	PAIM BEACH	FL	334803625	RG		1998/04/17

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1998/08/06	1610		0068635	PCG09	GRS31	G	WPB	SO	1420 SHIRLEY CT	LAKE WORTH	FL	334616015	RG		1998/08/06
1996/09/06	1621		0068887	BRG16	GRS31	G	WPB	SO	561 NE PHILLIPS DR	BOCA RATON	FL	334322835	RG		
1998/05/12	1621		0068897	BRG16	GRS31	G	WPB	SO	521 NE 14TH ST	BOCA RATON	FL	334322827	RG		1998/05/12
1999/02/03	1620		0068915	BRG16	GCS11	G	WPB	SO	1180 N FEDERAL HWY	BOCA RATON	FL	334322830	RG		1999/02/03
1998/06/02	1621		0069200	BRG16	GCV11	G	WPB	SO	103 SW 1ST AVE	BOCA RATON	FL	334323802	RG		1998/06/02
1999/01/27	1700		0071163	PBG02	GRS31	G	WPB	SO	314 DUNEAR RD	PAIM BEACH	FL	334803763	RG		1999/01/27
1999/04/05	1700		0071240	PBG02	GRS31	G	WPB	SO	246 SEMINOLE AVE	PAIM BEACH	FL	334803735	RG		1999/04/05
1998/12/01	1701		0071412	WPG01	GRS31	G	WPB	SO	213 E LAKEWOOD GAR RD	WEST PALM BEACH	FL	33405	RG		1998/12/01
1999/04/29	1701		0071556	WPG01	GRS31	G	WPB	SO	219 WALTON BLVD	WEST PALM BEACH	FL	334052321	RG		1999/04/29
1997/11/14	1703		0071679	RBG04	GRS31	G	WPB	SO	3431 W 35TH ST	RIVIERA BEACH	FL	334042203	RG		1997/11/14
1998/05/27	1703		0071846	RBG04	GRS31	G	WPB	SO	421 W 33RD ST	RIVIERA BEACH	FL	334043037	RG	25619W	1998/05/27
1999/02/26	1703		0071855	RBG04	GRS31	G	WPB	SO	430 W 33RD ST	RIVIERA BEACH	FL	334043038	RG		1999/02/26
1996/12/10	1704		0071934	PCG09	GRS31	G	WPB	SO	2099 FLORIDA MANGO RD	WEST PALM BEACH	FL	334067724	RG		1996/12/10
1998/11/06	1711		0072142	LGL1	GRS31	G	WPB	SO	1020 W CENTRAL ST	LANDANA	FL	334624444	RG		1998/11/06
1998/09/14	1711		0072160	LGL1	GRS31	G	WPB	SO	1014 W JENNINGS ST	LANDANA	FL	334624460	RG		1998/09/14
1998/10/15	1711		0072286	LGL1	GRS31	G	WPB	SO	1014 W BRANCH ST	LANDANA	FL	334624314	RG		1998/10/15
1998/07/22	1712		0072523	IWG10	GRS31	G	WPB	SO	714 S LAKESIDE DR	LAKE WORTH	FL	334605234	RG		1998/07/22
1999/03/18	1713		0072715	IWG10	GRS31	G	WPB	SO	1106 S J ST	LAKE WORTH	FL	334605234	RG		1999/03/18
1998/11/25	1720		0072890	BEG17	GCS11	G	WPB	SO	413 E BOYNTON BEACH BLVD	BOYNTON BEACH	FL	334353843	G		1998/11/25
1998/05/06	1720		0072921	BEG17		G	WPB	SO	608 NE 2ND ST	BOYNTON BEACH	FL	334353893	RG		1998/05/06
1998/11/30	1720		0072924	BEG17		G	WPB	SO	225 NE 6TH AVE	BOYNTON BEACH	FL	334353875	RG		1998/11/30
1999/04/06	1720		0072948	BEG17	GRS31	G	WPB	SO	804 NE 2ND CT	BOYNTON BEACH	FL	334353164	RG		1999/04/06
1998/01/06	1720		0072986	BEG17		G	WPB	SO	109 NW 13TH AVE	BOYNTON BEACH	FL	334353061	RG		1998/01/06
1999/01/28	1720		0073005	BEG17	GRS31	G	WPB	SO	300 NW 12TH AVE	BOYNTON BEACH	FL	334353093	RG		1999/01/28
1995/12/19	1720		0073056	BEG17		G	WPB	SO	518 NE 2ND ST	BOYNTON BEACH	FL	334353834	RG		1995/12/19
1998/08/06	1721		0073149	BRG16	GRS31	G	WPB	SO	1198 SW 5TH ST	BOCA RATON	FL	334864518	RG		1998/08/06
1999/03/01	1700		0075420	PBG02	GCS11	G	WPB	SO	40 COCONUT ROW	PAIM BEACH	FL	334804005	RG		1999/03/01
1998/04/15	1700		0075438	PBG02	GRS31	G	WPB	SO	300 CHAPEL HILL RD	PAIM BEACH	FL	334804124	RG		1998/04/15
1999/05/10	1800		0075473	PBG02	GRS31	G	WPB	SO	134 COCONUT ROW	PAIM BEACH	FL	334804147	RG		1999/05/10
1999/03/29	1802		0075742	PSG12	GRS31	G	WPB	SO	252 LAKE ARBOR DR	PAIM SPRINGS	FL	334612161	RG		1999/03/29
1998/12/16	1802		0075832	PSG12	GRS31	G	WPB	SO	363 LAKE ARBOR DR	PAIM SPRINGS	FL	334612156	RG		1998/12/16
1998/10/14	1811		0076358	GG14	GRS31	G	WPB	SO	22 LANCASTER DR	GREENACRES	FL	334631740	RG		1998/10/14
1998/09/14	1811		0076391	GG14	GRS31	G	WPB	SO	5 DURHAM CT	GREENACRES	FL	334631732	RG		1998/09/14
1998/05/11	1811		0076407	GG14	GRS31	G	WPB	SO	4 ABBEY CT	GREENACRES	FL	334631712	RG		1998/05/11
1998/07/30	1811		0076409	GG14	GRS31	G	WPB	SO	6 GREENWICH DR	GREENACRES	FL	334631736	RG		1998/07/30
1998/10/15	1811		0076421	GG14	GRS31	G	WPB	SO	39 PICKWICK PARK DR E	GREENACRES	FL	334631741	RG		1998/10/15
1999/03/31	1811		0076449	GG14	GRS31	G	WPB	SO	33 LANCASTER DR	GREENACRES	FL	334631739	RG		1999/03/31
1998/06/26	1811		0076469	GG14	GRS31	G	WPB	SO	94 DORCHESTER DR N	GREENACRES	FL	334631743	RG		1998/06/26
1999/04/22	1811		0076508	GG14	GRS31	G	WPB	SO	25 CAMDEN DR	GREENACRES	FL	334631799	RG		1999/04/22
1998/11/26	1811		0076529	GG14	GRS31	G	WPB	SO	15 CANTERBURY DR	GREENACRES	FL	334631719	RG		1998/11/26
1999/04/22	1811		0076551	GG14	GRS31	G	WPB	SO	2 CAMDEN DR	GREENACRES	FL	334631718	RG		1999/04/22
1998/07/22	1811		0076565	GG14	GRS31	G	WPB	SO	13 DORCHESTER DR S	GREENACRES	FL	334631729	RG		
1999/03/30	1811		0076731	GG14	GRS31	G	WPB	SO	5561 S 35TH CT	GREENACRES	FL	334633215	RG		1999/03/30
1999/03/01	1814		0077076	IWG10	GRS31	G	WPB	SO	919 F ST N	LAKE WORTH	FL	334602454	RG		1999/03/01
1999/04/23	1814		0077200	IWG10	GRS31	G	WPB	SO	1110 S E ST	LAKE WORTH	FL	334604826	RG		1999/04/23
1998/08/13	1814		0077229	IWG10	GRS31	G	WPB	SO	609 S E ST	LAKE WORTH	FL	334604815	RG		1998/08/13
1998/05/18	1814		0077256	IWG10	GRS31	G	WPB	SO	332 S E ST	LAKE WORTH	FL	334604012	RG		1998/05/18

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Service Discontinued Date	Route Number	Account Number	Premise Number	Taxing District	Rate Schedule	Utility Code	Area Code	St at	Service Address	Service City	Service State	Service Zip	Service Type Code	Meter Number	Close Date (meter)
1999/03/01	1814		0077260	IWG10	GRS31	G	WPB	SO	322 S E ST APT# 2	LAKE WORTH	FL	334604012	RG		1999/03/01
1998/07/21	1814		0077261	IWG10	GRS31	G	WPB	SO	322 S E ST APT# 1	LAKE WORTH	FL	334604012	RG		1998/07/21
1998/10/19	1814		0077262	IWG10	GRS31	G	WPB	SO	326 SO 2 APTS ST E	LAKE WORTH	FL	33460	RG		1998/10/19
1999/05/03	1814		0077367	IWG10	GRS31	G	WPB	SO	320 N E ST	LAKE WORTH	FL	334603334	RG		1999/05/03
1997/01/14	1814		0077440	IWG10	GRS31	G	WPB	SO	1015 N E ST	LAKE WORTH	FL	334602060	RG		1997/01/14
1998/03/11	1814		0077460	IWG10	GRS31	G	WPB	SO	1112 N D ST	LAKE WORTH	FL	334602057	RG		1998/03/11
1999/02/12	1814		0077481	IWG10	GRS31	G	WPB	SO	621 N D ST	LAKE WORTH	FL	334602835	RG		1999/02/12
1998/06/26	1814		0077496	IWG10	GRS31	G	WPB	SO	502 N D ST	LAKE WORTH	FL	334602834	RG		1998/06/26
1998/07/30	1814		0077500	IWG10	GRS31	G	WPB	SO	428 N D ST	LAKE WORTH	FL	334602832	RG		1998/07/30
1998/12/16	1814		0077506	IWG10	GRS31	G	WPB	SO	405 N D ST	LAKE WORTH	FL	334602831	RG		1998/12/16
1998/06/25	1814		0077534	IWG10	GRS31	G	WPB	SO	211 N D ST	LAKE WORTH	FL	334603239	RG		1998/06/25
1998/06/12	1821		0077853	BBG17	GCS11	G	WPB	SO	801 N CONGRESS AVE APT# 723	BOYNTON BEACH	FL	334263333	RG		1998/06/12
1999/04/26	1901		0080496	PBG02	GRS31	G	WPB	SO	343 EL BRILLO WAY	PAIM BEACH	FL	334804729	RG		1999/04/26
1999/03/24	1902		0080717	RBG04	GRS31	G	WPB	SO	390 W 18TH ST	RIV BEACH	FL	334046146	RG		1999/03/24
1998/10/20	1902		0080753	RBG04	GRS31	G	WPB	SO	2010 AVENUE H W	RIVIERA BEACH	FL	334044316	RG		1998/10/20
1999/04/07	1902		0080768	RBG04	GRS31	G	WPB	SO	2410 AVENUE H W	RIVIERA BEACH	FL	334044324	RG		1999/04/07
1998/06/03	1902		0080874	RBG04	GCV11	G	WPB	IA	600 CHARGER BLVD	RIVIERA BEACH	FL	33404	G	37567W	1998/06/03
1998/06/03	1902		0080877	RBG04	GCV11	G	WPB	IA	600 CHARGER BLVD	RIVIERA BEACH	FL	33404	G	51729W	1998/06/03
1998/12/23	1911		0081434	FCG09	GRS31	G	WPB	SO	4851 POSEIDON PL	LAKE WORTH	FL	334637287	RG		1998/12/23
1998/12/08	1920		0081945	BBG17	G	WPB	SO	170 NE 27TH CT	BOYNTON BEACH	FL	334351819	RG			1998/12/08
1999/03/09	1920		0081977	BBG17	GRS31	G	WPB	SO	410 NE 27TH AVE	BOYNTON BEACH	FL	334351817	RG		1999/03/09
1999/02/02	1920		0081981	BBG17	GRS31	G	WPB	SO	2650 NE 3RD ST	BOYNTON BEACH	FL	334351862	RG		1999/02/02
1998/10/09	1920		0081987	BBG17	GRS31	G	WPB	SO	2280 N SEACREST BLVD	BOYNTON BEACH	FL	334351707	RG		1998/10/09
1998/09/30	1920		0081996	BBG17	G	WPB	SO	535 N E 20TH AVE # E APT	BOYNTON BEACH	FL	334352397	RG			1998/09/30
1999/01/07	1920		0082041	BBG17	GRS31	G	WPB	SO	2510 NE 4TH CT	BOYNTON BEACH	FL	334352132	RG		1999/01/07
1998/07/28	1920		0082042	BBG17	GRS31	G	WPB	SO	2516 NE 4TH CT	BOYNTON BEACH	FL	334352132	RG		1998/07/28
1998/09/23	1921		0082064	BBG17	GRS31	G	WPB	SO	11 G ST	BOYNTON BEACH	FL	334352514	RG		1998/09/23
1998/12/01	1921		0082073	BBG17	GRS31	G	WPB	SO	2103 NE 4TH CT	BOYNTON BEACH	FL	334352348	RG		1998/12/01
1999/04/15	1921		0082096	BBG17	GRS31	G	WPB	SO	2651 NE 4TH CT	BOYNTON BEACH	FL	334352128	RG		1999/04/15
1998/05/16	1921		0082127	BBG17	G	WPB	SO	2210 NE 3RD CT	BOYNTON BEACH	FL	334352373	RG			1998/05/16
1998/07/27	1921		0082139	BBG17	GRS31	G	WPB	SO	317 NE 22 AVE	BOYNTON BEACH	FL	334352143	RG		1998/07/27
1999/04/08	2000		0084356	PBG02	GRS31	G	WPB	SO	333 1/2 PERUVIAN AVE APT# U	PAIM BEACH	FL	334804637	RG		1999/04/08
1998/10/21	2000		0084357	PBG02	GRS31	G	WPB	IA	341 PERUVIAN AVE	PAIM BEACH	FL	334804637	G	43818W	1998/10/21
1999/03/03	2000		0084379	PBG02	GRS31	G	WPB	SO	2 MAJOR ALLEY	PAIM BEACH	FL	334804557	RG		1999/03/03
1998/04/14	2000		0084428	PBG02	GRS31	G	WPB	SO	8 GOLFVIEW RD POOL	PAIM BEACH	FL	334804608	RG		1998/04/14
1998/08/25	2000		0084453	PBG02	GRS31	G	WPB	SO	122 PERUVIAN AVE APT# 2	PAIM BEACH	FL	334804414	RG		1998/08/25
1997/01/14	2001	114141	0084744	PBG02	GRS31	G	WPB	SO	1742 S OCEAN BLVD	PAIM BEACH	FL	334805105	RG		1997/01/14
1997/01/14	2001		0084744	PBG02	GRS31	G	WPB	SO	1742 S OCEAN BLVD	PAIM BEACH	FL	334805105	G	67160W	1997/01/14
1999/04/19	2001		0084772	PBG02	GRS31	G	WPB	SO	15 SLOANS CURVE DR	PAIM BEACH	FL	334805215	RG		1999/04/19
1999/01/11	2002		0084838	LPG06	GCS11	G	WPB	SO	754 PARK AVE	LAKE PARK	FL	334032504	RG		1999/01/11
1997/01/29	2002		0084858	LPG06	GRS31	G	WPB	SO	906 GREENBRIAR DR	LAKE PARK	FL	334032431	RG		1997/01/29
1996/10/16	2003		0085252	RBG04	GCS11	G	WPB	SO	1287 N OCEAN DR	RIVIERA BEACH	FL	334044739	RG		1996/10/16
1999/04/07	2004		0085309	PSG05	GRS31	G	WPB	SO	125 SANDAL LN	PAIM BEACH SHORES	FL	334045724	RG		1999/04/07
1999/03/11	2004		0085440	PSG05	GRS31	G	WPB	SO	218 LINDA LN	WEST PAIM BEACH	FL	334053337	RG		1999/03/11
1999/01/11	504		0085467	WPG01	GIS61	G	WPB	SO	2705 DIVISION AVE	WEST PAIM BEACH	FL	334075356	RG		1999/01/11
1950/01/01	2105		0085469	WPG01	GIS61	G	WPB	IA	N DIXIE HIGHWAY	WEST PAIM BEACH	FL	334012703	G	50499W	1950/01/01
1999/01/11	2105		0085471	WPG01	GIS61	G	WPB	IA	1811 N DIXIE HWY	WEST PAIM BEACH	FL	334076505	G	34W	1999/01/04

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1997/06/30	2105		0085473	WPG01	GLS61	G	WPB SO 2915 S DIXIE HWY	WEST PALM BEACH	FL	334051503	RG		1997/06/30
1998/09/16	2010		0085677	LWG10	GRS31	G	WPB SO 315 S C ST APT# A	LAKE WORTH	FL	334604044	RG		1998/09/16
1950/01/01	2011		0086148	LWG10	GTI93	G	WPB SO 114 COLLEGE ST	LAKE WORTH	FL	334604010	RG	59752X	1950/01/01
1998/09/30	2020		0086155	BEG17		G	WPB SO 2491 N SEACREST BLVD	BOYNTON BEACH	FL	334351710	RG		1998/09/30
1999/04/15	2020		0086216	BEG17	GRS31	G	WPB SO 1920 NE 1ST LN	BOYNTON BEACH	FL	334352262	RG		1999/04/15
1998/07/01	2020		0086217	BEG17	GRS31	G	WPB SO 1910 NE 1ST LN	BOYNTON BEACH	FL	334352262	RG		1998/07/01
1995/08/22	2125		0086364	BRG16	GLS61	G	WPB SO 800 MEADOWS RD	BOCA RATON	FL	334862304	RG		1995/08/22
1995/08/22	2125		0086366	BRG16	GLS61	G	WPB SO 500 NW 20TH ST	BOCA RATON	FL	334316415	RG		1995/08/22
1995/08/22	2125		0086368	BEG17	GLS61	G	WPB SO 2815 S SEACREST BLVD	BOYNTON BEACH	FL	334357934	RG		1995/08/22
1999/04/01	403		0088469	GG14	GCS11	G	WPB SO 6728 FOREST HILL BLVD	WEST PALM BEACH	FL	334133335	G		1999/04/01
1998/07/08	1121		0088607	DBG15	GCS11	G	WPB SO 901 NE 8TH ST	DELRAY BEACH	FL	334835720	RG		1998/07/08
1998/08/17	1002		0089501	RBG04	GLV51	G	WPB SO 1960 W 9TH ST #647	RIVIERA BEACH	FL	33404	RG		1998/08/17
1998/08/31	804		0089510	PCG09	GCS11	G	WPB SO 1837 N MILITARY TRL APT# A	WEST PALM BEACH	FL	334094635	RG		1998/08/31
1998/04/14	104		0089930	WPG01	GRS31	G	WPB SO 504 DOUGLASS AVE	WEST PALM BEACH	FL	334014130	RG		1998/04/14
1998/09/18	210		0090070	LWG10	GCS11	G	WPB SO 7 L ST N	LAKE WORTH	FL	334603804	RG		1998/09/18
1998/03/17	1420		0090593	DBG15	GRS31	G	WPB SO 254 VENETIAN DR	DELRAY BEACH	FL	334836810	RG		1998/03/17
1998/02/06	721		0090748	DBG15	GRS31	G	WPB SO 17050 POLO POINT WAY	DELRAY BEACH	FL	33445	RG		1998/02/06
1998/10/22	1402		0091519	WPG01	GRS31	G	WPB IA 2914 WASHINGTON RD	WEST PALM BEACH	FL	334051641	G	53302W	1998/10/22
1999/05/11	1421		0091883	HBG20	GRS31	G	WPB IA 3567 S OCEAN BLVD	HIGHLAND BEACH	FL	334873301	G	70151W	1999/05/11
1998/03/21	1101		0092162	WPG01	GCS11	G	WPB SO 1800 S DIXIE HWY	WEST PALM BEACH	FL	334017306	RG		1998/03/21
1998/03/27	706		0092432	WPG01	GCS11	G	WPB SO 1501 N FLAGLER DR	WEST PALM BEACH	FL	33401	G		1998/03/27
1998/03/27	706	124212	0092432	WPG01	GCS11	G	WPB SO 1501 N FLAGLER DR	WEST PALM BEACH	FL	33401	G	27593W	1998/03/27
1998/04/16	1912		0092723	LWG10	GRS31	G	WPB SO 5904 TIMBER VALLEY DR	LAKE WORTH	FL	334636771	RG		1998/04/16
1998/04/01	2115		0092900	AG19	GLT92	G	WPB SO 5301 S CONGRESS AVE	ATLANTIS	FL	334621149	RG		1998/04/01
1998/05/29	2020		0093108	BEG17	GRS31	G	WPB SO 401 S DIXIE HWY	BOYNTON BEACH	FL	33435	RG		1998/05/29
1999/03/15	920		0093781	PCG09	GCS11	G	WPB SO 20437 STATE ROAD 7	BOCA RATON	FL	334986785	RG		1999/03/15
1999/05/21	705		0095836	WPG01	GRS31	G	WPB SO 614 1/2 13TH ST APT# UP	WEST PALM BEACH	FL	334012822	RG		1999/05/21
1999/03/12	903		0095963	RBG04	GLT91	G	WPB SO 2300 OLD DIXIE HWY	RIVIERA BEACH	FL	334045456	RG		1999/03/12
1999/03/12	903	128846	0095963	RBG04	GLT91	G	WPB SO 2300 OLD DIXIE HWY	RIVIERA BEACH	FL	334045456	G	60930X	1999/03/12
1950/01/01	110		0100249	LWG10	GRS31	G	WPB SO 2110 NOTRE DAME DR	LAKE WORTH	FL	334606353	G		
1950/01/01	205		0101178	*999	GRS31	G	WPB IA 39 MARINA GARDENS DR	PALM BCH GARDENS	FL	33410	G	82640W	

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Service Discontinued Date	Route Number	Account Number	Premise Number	Taxing District	Rate Schedule	Utility Code	Area Code	St at	Service Address	Service City	Service State	Service Zip	Service Type Code	Meter Number	Close Date
1998/04/20	270		107372	N5701	NSR	G	CEN	SO	2620 N EDGEWATER AV	NEW SMYRNA BEACH	FL	32168	RG		1998/04/20
1998/04/20	270	159872	107372	N5701	NSR	G	CEN	SO	2620 N EDGEWATER AV	NEW SMYRNA BEACH	FL	32168	G	112340C	1998/04/20
1998/06/01	370		107591	N5701	NSR	G	CEN	SO	1100 N DIXIE FWY #18	NEW SMYRNA BEACH	FL	32168	RG		1998/06/01
1998/06/01	370	160091	107591	N5701	NSR	G	CEN	SO	1100 N DIXIE FWY #18	NEW SMYRNA BEACH	FL	32168	G	14620C	1998/06/01
1950/01/01	270		107701	N5701	NSR	G	CEN	IA	901 FAULKNER ST #UP	NEW SMYRNA BEACH	FL	32168	G	411070C	1950/01/01
1950/01/01	270	160201	107701	N5701	NSR	G	CEN	IA	901 FAULKNER ST #UP	NEW SMYRNA BEACH	FL	32168	G	411070C	1950/01/01
1998/06/11	470		107845	N5701	NSR	G	CEN	SO	601 DORA ST	NEW SMYRNA BEACH	FL	32168	RG		1998/06/11
1998/06/11	470	160345	107845	N5701	NSR	G	CEN	SO	601 DORA ST	NEW SMYRNA BEACH	FL	32168	G	410865C	1998/06/11
1950/01/01	470		107929	N5701	NSR	G	CEN	SO	652 1/2 FAULKNER ST #3	NEW SMYRNA BEACH	FL	32168	RG		1950/01/01
1950/01/01	470	160429	107929	N5701	NSR	G	CEN	SO	652 1/2 FAULKNER ST #3	NEW SMYRNA BEACH	FL	32168	G	411128C	1950/01/01
1950/01/01	470		108000	N5701	NSR	G	CEN	SO	530 DORA ST	NEW SMYRNA BEACH	FL	32168	RG		1950/01/01
1950/01/01	470	160500	108000	N5701	NSR	G	CEN	SO	530 DORA ST	NEW SMYRNA BEACH	FL	32168	G	14370C	1950/01/01
1994/06/09	570		108128	N5701	NSC	G	CEN	SO	214 N ORANGE ST	NEW SMYRNA BEACH	FL	32168	RG		1994/06/09
1994/06/09	570	160628	108128	N5701	NSC	G	CEN	SO	214 N ORANGE ST	NEW SMYRNA BEACH	FL	32168	G	13694C	1994/06/09
1950/01/01	570		108153	N5701		G	CEN	SO	402 RUSH ST	NEW SMYRNA BEACH	FL	32168	RG		1950/01/01
1950/01/01	570	160653	108153	N5701		G	CEN	SO	402 RUSH ST	NEW SMYRNA BEACH	FL	32168	G	941455D	1950/01/01
1997/03/06	570		108342	N5701	NSR	G	CEN	IA	707 CANAL ST	NEW SMYRNA BEACH	FL	32168	G	11996C	1997/03/06
1997/03/06	570	160842	108342	N5701	NSR	G	CEN	IA	707 CANAL ST	NEW SMYRNA BEACH	FL	32168	G	11996C	1997/03/06
1997/12/15	670		108418	N5701	NSR	G	CEN	SO	118 PARK BLVD	NEW SMYRNA BEACH	FL	32168	RG		1997/12/15
1997/12/15	670	160918	108418	N5701	NSR	G	CEN	SO	118 PARK BLVD	NEW SMYRNA BEACH	FL	32168	G	410093C	1997/12/15
1950/01/01	670		108449	N5701	NSR	G	CEN	SO	634 JULIA ST	NEW SMYRNA BEACH	FL	32168	RG		1950/01/01
1950/01/01	670	160949	108449	N5701	NSR	G	CEN	SO	634 JULIA ST	NEW SMYRNA BEACH	FL	32168	G	410686C	1950/01/01
1950/01/01	770		108526	N5701	NSR	G	CEN	SO	605 JEFFERSON ST	NEW SMYRNA BEACH	FL	32168	RG		1950/01/01
1950/01/01	770	161026	108526	N5701	NSR	G	CEN	SO	605 JEFFERSON ST	NEW SMYRNA BEACH	FL	32168	G	312445C	1950/01/01
1950/01/01	770		108570	N5701	NSR	G	CEN	SO	536 N MYRTLE AV	NEW SMYRNA BEACH	FL	32168	RG		1950/01/01
1950/01/01	770	161070	108570	N5701	NSR	G	CEN	SO	536 N MYRTLE AV	NEW SMYRNA BEACH	FL	32168	G	411190C	1950/01/01
1998/05/04	670		108586	N5701	NSR	G	CEN	SO	512 RONNAC LN	NEW SMYRNA BEACH	FL	32168	RG		1998/12/21
1998/12/21	770		108818	N5701	NSR	G	CEN	SO	710 ELEANORE AV	NEW SMYRNA BEACH	FL	32168	G	711736C	1998/12/21
1998/12/21	770	161318	108818	N5701	NSR	G	CEN	SO	710 ELEANORE AV	NEW SMYRNA BEACH	FL	32168	RG		1998/12/21
1950/01/01	870		109015	N5701	NSR	G	CEN	SO	601 S ORANGE AV	NEW SMYRNA BEACH	FL	32168	G	713065C	1950/01/01
1950/01/01	870	161515	109015	N5701	NSR	G	CEN	SO	601 S ORANGE AV	NEW SMYRNA BEACH	FL	32168	G		1997/05/08
1997/05/08	970		109202	N5701	NSR	G	CEN	SO	106 9TH ST	NEW SMYRNA BEACH	FL	32168	RG		1997/05/08
1997/05/08	970	161702	109202	N5701	NSR	G	CEN	SO	106 9TH ST	NEW SMYRNA BEACH	FL	32168	G	411267C	1997/05/08
1998/09/18	1170		109599	N5701	NSR	G	CEN	IA	315B FLAGLER AV	NEW SMYRNA BEACH	FL	32168	G	911860C	1998/09/18
1998/09/18	1170	162099	109599	N5701	NSR	G	CEN	IA	315B FLAGLER AV	NEW SMYRNA BEACH	FL	32168	G	911860C	1998/09/18
1950/01/01	1470		110293	N5701	NSR	G	CEN	SO	821 1/2 24TH AV	NEW SMYRNA BEACH	FL	32168	RG		1950/01/01
1950/01/01	1470	162793	110293	N5701	NSR	G	CEN	SO	821 1/2 24TH AV	NEW SMYRNA BEACH	FL	32168	G	410934C	1950/01/01
1950/01/01	1470		110372	N5701	NSR	G	CEN	SO	4162 S ATLANTIC AV	NEW SMYRNA BEACH	FL	32168	RG		1950/01/01
1950/01/01	1470	162872	110372	N5701	NSR	G	CEN	SO	4162 S ATLANTIC AV	NEW SMYRNA BEACH	FL	32168	G	813364C	1950/01/01
1950/01/01	1470		110373	N5701	NSR	G	CEN	SO	4174 S ATLANTIC AV	NEW SMYRNA BEACH	FL	31268	RG		1950/01/01
1950/01/01	1470	162873	110373	N5701	NSR	G	CEN	SO	4174 S ATLANTIC AV	NEW SMYRNA BEACH	FL	31268	G	412748C	1950/01/01
1998/05/11	1470		110539	N5701	NSR	G	CEN	SO	77 CEDAR DUNES DR	NEW SMYRNA BEACH	FL	32169	RG		1998/05/11
1998/05/11	1470	163039	110539	N5701	NSR	G	CEN	SO	77 CEDAR DUNES DR	NEW SMYRNA BEACH	FL	32169	G	611328C	1998/05/11
1998/10/29	1570		110720	VOG73	NSR	G	CEN	SO	1207 WICKERSHAM RD	NEW SMYRNA BEACH	FL	32168	RG		1998/10/29
1998/10/29	1570	163220	110720	VOG73	NSR	G	CEN	SO	1207 WICKERSHAM RD	NEW SMYRNA BEACH	FL	32168	G	412714C	1998/10/29
1998/11/24	1670		110758	VOG73	NSR	G	CEN	SO	1903 CARLSON ST	NEW SMYRNA BEACH	FL	32168	RG		1998/11/24
1998/11/24	1670	163258	110758	VOG73	NSR	G	CEN	SO	1903 CARLSON ST	NEW SMYRNA BEACH	FL	32168	G	813326C	1998/11/24

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1998/07/16	1770		111053	EDG79	NSR	G	CEN	SO	108 DIXWOOD AV	EDGEWATER	FL	32132	RG		1998/07/16
1998/07/16	1770	163553	111053	EDG79	NSR	G	CEN	SO	108 DIXWOOD AV	EDGEWATER	FL	32132	G	14431C	1998/07/16
1998/04/07	1770		111126	EDG79	NSR	G	CEN	SO	103 PARK PL	EDGEWATER	FL	32132	RG		1998/04/07
1998/04/07	1770	163626	111126	EDG79	NSR	G	CEN	SO	103 PARK PL	EDGEWATER	FL	32132	G	412801C	2002/09/11
1997/05/01	1770		111159	EDG79	NSR	G	CEN	SO	302 ADELE ST	EDGEWATER	FL	32132	RG		1997/05/01
1997/05/01	1770	163659	111159	EDG79	NSR	G	CEN	SO	302 ADELE ST	EDGEWATER	FL	32132	G	410435C	1997/05/01
1950/01/01	1770		111163	EDG79	NSR	G	CEN	SO	404 W OCEAN AV	EDGEWATER	FL	32132	RG		1950/01/01
1950/01/01	1770	163663	111163	EDG79	NSR	G	CEN	SO	404 W OCEAN AV	EDGEWATER	FL	32132	G	106709C	1950/01/01
1981/11/16	1770		111211	EDG79	NSR	G	CEN	SO	113 E OCEAN AV	EDGEWATER	FL	32132	RG		1981/11/16
1981/11/16	1770	163711	111211	EDG79	NSR	G	CEN	SO	113 E OCEAN AV	EDGEWATER	FL	32132	G	611519C	1981/11/16
1950/01/01	1770		111246	EDG79	NSC	G	CEN	SO	408 S RIDGEWOOD AV	EDGEWATER	FL	32132	RG		1950/01/01
1950/01/01	1770	163746	111246	EDG79	NSC	G	CEN	SO	408 S RIDGEWOOD AV	EDGEWATER	FL	32132	G	14272C	1950/01/01
1950/01/01	1770		111274	EDG79	NSR	G	CEN	SO	116 E CONNECTICUT AV	EDGEWATER	FL	32132	RG		1950/01/01
1950/01/01	1770	163774	111274	EDG79	NSR	G	CEN	SO	116 E CONNECTICUT AV	EDGEWATER	FL	32132	G	312590C	1950/01/01
1950/01/01	1870		111540	EDG79	NSR	G	CEN	SO	316 S RIDGEWOOD AV #37	EDGEWATER	FL	32132	RG		1950/01/01
1950/01/01	1870	164040	111540	EDG79	NSR	G	CEN	SO	316 S RIDGEWOOD AV #37	EDGEWATER	FL	32132	G	411255C	1950/01/01
1950/01/01	1870		111550	EDG79	NSR	G	CEN	SO	805 S RIDGEWOOD AV #4	EDGEWATER	FL	32132	RG		1950/01/01
1950/01/01	1870	164050	111550	EDG79	NSR	G	CEN	SO	805 S RIDGEWOOD AV #4	EDGEWATER	FL	32132	G	611540C	1950/01/01
1998/12/04	1870		111551	EDG79	NSR	G	CEN	IA	805 S RIDGEWOOD AV #21	EDGEWATER	FL	32132	G	410449C	1998/12/04
1998/12/04	1870	164051	111551	EDG79	NSR	G	CEN	IA	805 S RIDGEWOOD AV #21	EDGEWATER	FL	32132	G	410449C	1998/12/04
1950/01/01	1870		111557	EDG79	NSR	G	CEN	IA	805 S RIDGEWOOD AV #13	EDGEWATER	FL	32132	G	410796C	1950/01/01
1950/01/01	1870	164057	111557	EDG79	NSR	G	CEN	IA	805 S RIDGEWOOD AV #13	EDGEWATER	FL	32132	G	410796C	1950/01/01
1950/01/01	1870		111562	EDG79	NSR	G	CEN	SO	805 S RIDGEWOOD AV #17	EDGEWATER	FL	32132	RG		1950/01/01
1950/01/01	1870	164062	111562	EDG79	NSR	G	CEN	SO	805 S RIDGEWOOD AV #17	EDGEWATER	FL	32132	G	911846C	1950/01/01
1950/01/01	1870		111563	EDG79	NSR	G	CEN	SO	805 S RIDGEWOOD AV #1	EDGEWATER	FL	32132	RG		1950/01/01
1950/01/01	1870	164063	111563	EDG79	NSR	G	CEN	SO	805 S RIDGEWOOD AV #1	EDGEWATER	FL	32132	G	911814C	1950/01/01
1998/12/23	135		0005199	SG30	GCS11	G	CEN	SO	1526 S FRENCH AVE	SANFORD	FL	327713374	RG		1998/12/23
1950/01/01	835	3611	0005552	SG30	GLT91	G	CEN	IA	2540 JENNETT LN	SANFORD	FL	327711687	G	64842C	1999/06/01
1998/10/02	136		0005580	SG30	GCS11	G	CEN	SO	418 S SANFORD AVE	SANFORD	FL	327711971	RG		1998/10/02
1998/08/14	136		0005581	SG30	GCS11	G	CEN	SO	416 S SANFORD AVE	SANFORD	FL	327711971	RG		1998/08/14
1998/12/15	160		0006851	VCG73	GRS31	G	CEN	SO	1430 N GARFIELD AVE	DELAND	FL	327242455	RG		1998/12/15
1998/07/17	330		0013349	SG30	GRS31	G	CEN	SO	708 S MELLOWVILLE AVE	SANFORD	FL	327712234	RG		1998/07/17
1998/12/08	330		0013409	SG30	GRS31	G	CEN	SO	2008 S SUMMERLIN AVE	SANFORD	FL	327714631	RG		1998/12/08
1998/09/21	330		0013460	SG30	GRS31	G	CEN	SO	1503 S SANFORD AVE	SANFORD	FL	327713555	RG		1998/09/21
1998/10/16	430		0017243	SG30	GRS31	G	CEN	SO	2033 S MAPLE AVE	SANFORD	FL	327713361	RG		1998/10/16
1998/06/30	430		0017365	SG30	GRS31	G	CEN	SO	1614 S LAKE AVE	SANFORD	FL	327713250	G		
1998/08/05	630		0024995	SG30	GRS31	G	CEN	SO	217 HOLLY AVE #1	SANFORD	FL	32771	RG		1998/08/05
1998/06/19	630		0025063	SG30	GRS31	G	CEN	SO	618 S LAUREL AVE	SANFORD	FL	327711868	RG		1998/06/19
1998/08/10	630		0025173	SG30	GRS31	G	CEN	SO	805 W 2ND ST	SANFORD	FL	327711131	RG		1998/08/10
1998/09/09	630		0025233	SG30	GRS31	G	CEN	SO	1305 S SANFORD AVE	SANFORD	FL	327712962	RG		1998/09/09
1998/07/30	1030		0043176	SG30	GRS31	G	CEN	SO	706 S PALMETTO AVE	SANFORD	FL	327712630	RG		1998/07/30
1996/07/16	1030		0043231	SG30	GRS31	G	CEN	IA	605 1/2 S PALMETTO AVE	SANFORD	FL	327711929	G	88727C	
1996/06/13	1030		0043234	SG30	GRS31	G	CEN	SO	605 S PALMETTO AVE	SANFORD	FL	327711929	RG		1996/06/13
1998/07/28	1068		0044612	DG76	GAD31	G	CEN	SO	1494 NORMANDY BLVD	DELTONA	FL	32725	RG		1998/07/28
1998/07/29	1068		0044678	DG76	GAD31	G	CEN	IA	1364 N NORMANDY BLVD	DELTONA	FL	327255625	G	92252C	
1998/07/15	1068		0044799	DG76	GAD31	G	CEN	SO	654 E NORMANDY BLVD	DELTONA	FL	327255629	G	71493C	1999/04/13
1998/07/07	1069		0044976	DG76	GAD31	G	CEN	IA	1321 FOUNTAINHEAD DR	DELTONA	FL	327256388	RG		1998/11/16

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1998/07/07	1069	55797	0044976	DG76	GAD31	G	CEN	IA	1321 FOUNTAINHEAD DR	DELTONA	FL	327256388	RG			2003/08/07
1998/07/08	1069		0045017	DG76	GAD31	G	CEN	SO	975 DELTONA BLVD	DELTONA	FL	327256948	RG			1998/09/02
1998/07/28	1069		0045119	DG76	GAD31	G	CEN	SO	549 S FLOYD CR	DELTONA	FL	32725	G		71360C	2000/05/02
1998/07/28	1069		0045128	DG76	GAD31	G	CEN	SO	545 N FLOYD CIR	DELTONA	FL	327255640	RG			1999/02/23
1998/07/29	1069		0045172	DG76	GAD31	G	CEN	SO	601 N WELLINGTON DR	DELTONA	FL	327255533	G		71618C	2000/08/15
1998/04/01	1268		0053625	DG76	GAD31	G	CEN	SO	920 HALSTEAD ST	DELTONA	FL	327255710	RG			1999/04/08
1998/07/22	1268		0053672	DG76	GAD31	G	CEN	SO	1329 E LOMBARDY DR	DELTONA	FL	327259243	G		71939C	2000/07/18
1998/07/17	1268		0053730	DG76	GAD31	G	CEN	SO	831 HALSTEAD ST	DELTONA	FL	327259207	RG			2000/09/05
1998/07/17	1268	69543	0053730	DG76	GAD31	G	CEN	SO	831 HALSTEAD ST	DELTONA	FL	327259207	G		71515C	2002/09/11
1998/08/18	1330		0055917	SG30	GRS31	G	CEN	SO	805 VALENCIA ST	SAFORD	FL	327712964	RG			2000/10/10
1998/07/27	1360		0058316	DG70	GRS31	G	CEN	SO	332 S AMELIA AVE	DELAND	FL	327245916	RG			1998/07/27
1998/07/27	1360	76530	0058316	DG70	GRS31	G	CEN	SO	332 S AMELIA AVE	DELAND	FL	327245916	G		45976C	1998/07/27
1998/12/22	1360		0058452	DG70	GRS31	G	CEN	SO	133 N BOSTON AVE	DELAND	FL	327244466	RG			1998/12/22
1998/04/03	1369		0058722	DG76	GAD31	G	CEN	SO	790 MERRIMAC ST	DELTONA	FL	327255738	G		70914C	2000/03/15
1998/04/30	1369		0058737	DG76	GAD31	G	CEN	SO	913 MERRIMAC ST	DELTONA	FL	327255788	G		72329C	2000/03/30
1998/07/22	1369		0058800	DG76	GAD31	G	CEN	SO	1423 COVERWOOD AVE	DELTONA	FL	327255707	RG			2000/02/11
1998/07/22	1369	77197	0058800	DG76	GAD31	G	CEN	SO	1423 COVERWOOD AVE	DELTONA	FL	327255707	G		71836C	2002/09/13
1998/03/12	1430		0060985	IG32	GCS11	G	CEN	SO	815 W STATE ROAD 434	LONGWOOD	FL	327505101	RG			1998/03/12
1998/01/07	731		0060997	IG32	GLV51	G	CEN	SO	1050 W STATE ROAD 434	LONGWOOD	FL	327505106	GC			
1998/09/01	1460		0062608	DG70	GRS31	G	CEN	SO	715 E RICH AVE	DELAND	FL	327244577	RG			1998/09/01
1996/04/02	1468		0062855	DG76	GAL31	G	CEN	SO	1131 SAXON BLVD	DELTONA	FL	327255926	RG			1999/08/02
1996/04/02	1468	82893	0062855	DG76	GRS31	G	CEN	SO	1131 SAXON BLVD	DELTONA	FL	327255926	G		74851C	1999/08/02
1996/12/24	1768		0074968	DG76	GAL31	G	CEN	SO	1620 FOOTHILL TER	DELTONA	FL	327256038	G		76802C	2000/06/09
1996/12/24	1768	100025	0074968	DG76	GRS31	G	CEN	SO	1620 FOOTHILL TER	DELTONA	FL	327256038	G		76802C	2000/06/09
1995/08/22	2165		0087103	VOG73	GIS61	G	CEN	IA	1915 N US HWY 17 I-GAS	DELAND	FL		G		51746D	1995/08/22
1995/08/22	2065		0087105	DG70	GIS61	G	CEN	IA	2000 BRUNSWICK IN APT# I-GAS	DELAND	FL	327242001	G		34017D	1997/08/22
1995/08/22	2065		0087107	DG70	GIS61	G	CEN	IA	701 W PLYMOUTH AVE APT# I-GAS	DELAND	FL	327203236	G		57750D	1995/08/22
1995/08/22	2165		0087109	VOG73	GIS61	G	CEN	IA	1675 SR 472 I-GAS	ORANGE CITY	FL		G		53687D	1995/08/22
1998/09/21	560		0089036	DG70	GRS31	G	CEN	SO	330 W UNIVERSITY AVE	DELAND	FL	327203309	RG			1998/09/21
1998/09/09	1430		0090926	SGG33	GRS31	G	CEN	SO	997 E WILLMERE AVE	LONGWOOD	FL	327505574	RG			1998/09/09
1998/10/27	360		0091377	COG72	GCS11	G	CEN	SO	2442 S VOLUSIA AVE	ORANGE CITY	FL	327637618	RG			1998/10/27
1950/01/01	1260		0095861	DG71	GAC31	G	CEN	SO	200 HAMMOCK OAK CR	DEBARY	FL	327134905	G			
1950/01/01	1260		0097087	DG71	GAC31	G	CEN	IA	209 HAMMOCK OAK CR	DEBARY	FL	327134906	G			
1950/01/01	1260		0099540	DG71	GAC31	G	CEN	SO	432 SOTHEBY WAY	DEBARY	FL	327134900	G			
1994/05/07	100		0003404	WFG01	GRS31	G	WPB	SO	1201 7TH ST	WEST PALM BEACH	FL	334013101	G			
1998/12/20	101		0003779	WFG01	GRS31	G	WPB	SO	1353 9TH ST	WEST PALM BEACH	FL	334013131	RG			1998/12/20
1998/06/04	101		0003880	WFG01	GCV11	G	WPB	SO	1101 GOLF AVE	WEST PALM BEACH	FL	334013035	RG			1998/06/04
1986/12/18	104		0004062	WFG01	GCS11	G	WPB	IA	209 N SAPODILLA AVE	WEST PALM BEACH	FL	334014411	G		47466W	1986/12/18
1998/11/19	104		0004157	WFG01	GRS31	G	WPB	SO	617 1/2 5TH ST	WEST PALM BEACH	FL	334014142	RG			1998/11/19
1997/07/08	104		0004164	*999	GRS31	G	WPB	SO	907 5TH ST APT# 1	WEST PALM BEACH	FL	334014148	RG			
1998/04/22	105		0004363	WFG01	GCS11	G	WPB	SO	4047 OKEECHOBEE BLVD	WEST PALM BEACH	FL	334093239	RG			1998/04/22
1998/12/21	105		0004491	POG09	GRS31	G	WPB	SO	4797 VILMA LN	WEST PALM BEACH	FL	334175323	RG			1998/12/21
1998/09/22	105		0004500	POG09	GCS11	G	WPB	SO	2845 N MILITARY TRL	WEST PALM BEACH	FL	334092955	RG			1998/09/22
1997/05/02	106		0004594	POG09	GRS31	G	WPB	SO	4133 GUN CLUB RD	WEST PALM BEACH	FL	334062954	RG			1997/05/02
1998/10/15	106		0004631	WFG01	GRS31	G	WPB	SO	4073 GARAND IN	WEST PALM BEACH	FL	334062941	G			1998/10/15
1997/01/06	106		0004634	POG09	GRS31	G	WPB	SO	4050 GARAND IN	WEST PALM BEACH	FL	334062939	G			1997/01/06
1997/01/13	110		0005061	WFG10	GCS11	G	WPB	SO	2108 N DIXIE HWY	LAKE WORTH	FL	334606259	RG			1997/01/13

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1998/03/31	200		0007354	WPG01	GRS31	G	WPB	SO	433 37TH ST	WEST PALM BEACH	FL	334074415	RG			1998/03/31
1998/06/03	200		0007396	WPG01	GRS31	G	WPB	SO	435 40TH ST APT# 2	WEST PALM BEACH	FL	334074205	RG			1998/06/03
1998/02/15	200		0007541	WPG01	GRS31	G	WPB	SO	414 47TH ST	WEST PALM BEACH	FL	334072940	RG			1998/02/15
1998/04/12	200		0007566	WPG01	GRS31	G	WPB	SO	511 47TH ST	WEST PALM BEACH	FL	334072941	RG			1998/04/12
1998/09/23	104		0007767	WPG01	GRS31	G	WPB	SO	907 8TH ST APT# 1	WEST PALM BEACH	FL	334013682	RG			1998/09/23
1998/10/22	104		0007768	WPG01	GRS31	G	WPB	SO	907 8TH ST #2	WEST PALM BEACH	FL	334013682	RG			1998/10/22
1998/08/05	104		0007794	WPG01	GCS11	G	WPB	SO	816 1/2 9TH ST	WEST PALM BEACH	FL	334013618	RG			1998/08/05
1998/08/11	104		0007801	WPG01	GRS31	G	WPB	SO	911 DIVISION AVE	WEST PALM BEACH	FL	334013625	RG			1998/08/11
1998/07/07	104		0007859	WPG01	GRS31	G	WPB	SO	1016 DOUGLASS AVE APT# 1	WEST PALM BEACH	FL	334013227	RG			1998/07/07
1998/12/04	202		0008017	WPG01	GRS31	G	WPB	SO	4310 PINWOOD AVE	WEST PALM BEACH	FL	334073822	RG			1998/12/04
1998/06/05	202		0008055	WPG01		G	WPB	SO	710 41ST ST	WEST PALM BEACH	FL	334074132	RG			1998/06/05
1998/04/14	202		0008098	WPG01	GRS31	G	WPB	SO	634 39TH ST	WEST PALM BEACH	FL	334074110	RG			1998/04/14
1998/04/03	202		0008129	WPG01	GRS31	G	WPB	SO	704 38TH ST	WEST PALM BEACH	FL	334074106	RG			1998/04/03
1998/07/07	202		0008169	WPG01	GRS31	G	WPB	SO	610 37TH ST APT# LO	WEST PALM BEACH	FL	334074310	RG			1998/07/07
1998/07/06	210		0008674	LWG10	GRS31	G	WPB	SO	510 S B ST	LAKE WORTH	FL	334604340	RG			1998/07/06
1998/04/27	213		0008891	PCG09	GRS31	G	WPB	SO	499 TALLULAH RD	LANTANA	FL	334622279	RG			1998/04/27
1998/03/31	213		0008999	PCG09	GRS31	G	WPB	SO	3640 TALLULAH RD	LANTANA	FL	334622267	RG			1996/04/03
1996/04/03	300		0011460	WPG01	GRS31	G	WPB	SO	671 54TH ST	WEST PALM BEACH	FL	334072635	RG			1998/09/29
1998/09/29	300		0011469	WPG01	GRS31	G	WPB	SO	636 54TH ST	WEST PALM BEACH	FL	334072636	RG			1998/09/29
1998/10/26	300		0011476	WPG01	GRS31	G	WPB	SO	619 53RD ST	WEST PALM BEACH	FL	334072627	RG			1998/10/26
1998/04/11	300		0011534	WPG01	GRS31	G	WPB	SO	731 51ST ST	WEST PALM BEACH	FL	334072721	RG			1998/04/11
1998/09/09	300		0011621	WPG01	GRS31	G	WPB	SO	636 47TH ST	WEST PALM BEACH	FL	334072944	RG			1998/09/09
1996/06/19	300		0011626	WPG01	GRS31	G	WPB	SO	703 46TH ST	WEST PALM BEACH	FL	334072937	RG			1996/06/19
1998/05/22	300		0011628	WPG01		G	WPB	SO	711 46TH ST	WEST PALM BEACH	FL	334072937	RG			1998/05/22
1998/07/07	310		0012188	AGL9	GRS31	G	WPB	SO	209 N COUNTRY CLUB DR	ATLANTIS	FL	334621113	RG			1998/07/07
1998/05/06	310		0012290	AGL9	GRS31	G	WPB	SO	100 WINDSOR CT	ATLANTIS	FL	334621015	RG			1998/05/06
1998/12/17	312		0012688	LWG10	GRS31	G	WPB	SO	820 N LAKESIDE DR	LAKE WORTH	FL	334602708	RG			1998/12/17
1998/09/03	220		0013154	PCG09		G	WPB	SO	5129 MICHAEL AVE	BOYNTON BEACH	FL	334371145	RG			1998/09/03
1998/12/23	403		0015919	GG14	GRS31	G	WPB	SO	2101 WHITE PINE CIR APT# D	WEST PALM BEACH	FL	334156072	RG			1998/12/23
1998/06/09	403		0016119	GG14	GRS31	G	WPB	SO	2141 WHITE PINE CIR APT# B	WEST PALM BEACH	FL	334156061	RG			1998/06/09
1998/08/06	410		0016740	LWG10	GRS31	G	WPB	SO	932 COCHRAN DR	LAKE WORTH	FL	334615711	RG			1998/08/06
1998/06/17	503		0018968	WPG01	GRS31	G	WPB	SO	529 30TH ST	WEST PALM BEACH	FL	334075121	RG			1998/06/17
1998/07/28	504		0019219	WPG01	GRS31	G	WPB	SO	1013 LINCOLN CT #ERT	WEST PALM BEACH	FL	334075121	RG			1998/07/28
1998/11/30	504		0019272	WPG01	GRS31	G	WPB	SO	1037 20TH ST	WEST PALM BEACH	FL	334075719	RG			1998/11/30
1998/07/21	504		0019358	WPG01	GRS31	G	WPB	SO	1024 ADAMS ST #S	WEST PALM BEACH	FL	33407	RG			1998/07/21
1996/09/06	506		0019434	WPG07	GRS31	G	WPB	SO	4208 AUSTRALIAN AVE	WEST PALM BEACH	FL	33407	G			1996/09/06
1998/07/28	512		0020430	PCG09	GRS31	G	WPB	SO	5965 DEWITT PL APT# 246	LAKE WORTH	FL	334631537	RG			1998/07/28
1997/12/23	603		0023252	WPG01	GRS31	G	WPB	SO	1117 35TH ST	WEST PALM BEACH	FL	334074604	RG			1997/12/23
1998/04/30	610		0023923	LWG10	GRS31	G	WPB	SO	415 1/2 6TH AVE #N-UP	LAKE WORTH	FL	33460	RG			1998/04/30
1998/07/16	610		0023961	LWG10	GRS31	G	WPB	SO	131 N M ST	LAKE WORTH	FL	334603419	RG			1998/07/16
1998/06/04	610		0024011	LWG10	GRS31	G	WPB	SO	511 6TH AVE N	LAKE WORTH	FL	334603109	RG			1998/06/04
1998/03/23	610		0024171	LWG10	GRS31	G	WPB	SO	515 6TH AVE N	LAKE WORTH	FL	334603109	RG			1998/03/23
1998/12/11	610		0024202	LWG10	GRS31	G	WPB	SO	322 1/2 N L ST APT# LO	LAKE WORTH	FL	334603418	RG			1998/12/11
1998/09/10	610		0024207	LWG10	GRS31	G	WPB	SO	312 N L ST	LAKE WORTH	FL	334603418	RG			1998/09/10
1998/12/02	614		0024689	LWG10	GRS31	G	WPB	SO	717 N J ST	LAKE WORTH	FL	334602512	RG			1998/12/02
1998/10/01	703		0027475	WPG01	GRS31	G	WPB	SO	625 32ND ST	WEST PALM BEACH	FL	334074813	RG			1998/10/01
1998/07/30	703		0027478	WPG01	GRS31	G	WPB	SO	645 32ND ST	WEST PALM BEACH	FL	334074813	RG			1998/07/30

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Service Discontinued Date	Route Number	Account Number	Premise Number	Taxing District	Rate Schedule	Utility Code	Area Code	St Code	Service Address	Service City	Service State	Service Zip	Service Type	Code	Meter Number	Close Date
1998/10/27	703		0027499	WPG01	GRS31	G	WPB	SO	3219 PINWOOD AVE	WEST PALM BEACH	FL	334075145	RG			1998/10/27
1998/06/11	703		0027513	WPG01	GRS31	G	WPB	SO	600 31ST ST APT# 4	WEST PALM BEACH	FL	334075165	RG			1998/06/11
1998/03/21	705		0027843	WPG01	GCS11	G	WPB	SO	124 N DIXIE HWY	WEST PALM BEACH	FL	334015320	RG			1998/03/21
1998/10/01	705		0027862	WPG01	GRS31	G	WPB	SO	426 9TH ST APT# 5	WEST PALM BEACH	FL	334013346	RG			1998/10/01
1998/06/08	705		0027942	WPG01	GRS31	G	WPB	SO	616 1/2 14TH ST APT# UP	WEST PALM BEACH	FL	334012502	RG			1998/06/08
1997/07/30	705		0027977	WPG01	GRS31	G	WPB	SO	605 13TH ST	WEST PALM BEACH	FL	334012821	RG			1997/07/30
1998/07/02	705		0028006	WPG01	GRS31	G	WPB	SO	904 14TH ST APT# 2	WEST PALM BEACH	FL	334012508	RG			1998/07/02
1998/04/21	705		0028008	WPG01	GRS31	G	WPB	SO	1414 DOUGLASS AVE	WEST PALM BEACH	FL	334012528	RG			1998/04/21
1997/06/16	705		0028050	WPG01	GRS31	G	WPB	SO	1025 13TH ST APT# 4	WEST PALM BEACH	FL	334012852	RG			
1998/10/01	706		0028111	WPG01	GRS31	G	WPB	SO	539 1/2 21ST ST	WEST PALM BEACH	FL	334075831	RG			1998/10/01
1998/10/01	706		0028247	WPG01	GRS31	G	WPB	SO	517 15TH ST	WEST PALM BEACH	FL	334012611	RG			1998/10/01
1997/09/15	706		0028256	WPG01	GRS31	G	WPB	SO	332 PINE ST	WEST PALM BEACH	FL	334076516	RG			1997/09/15
1998/07/28	706		0028272	WPG01	GRS31	G	WPB	SO	325 S LAKEVIEW CT APT# 1D	WEST PALM BEACH	FL	334076543	RG			1998/07/28
1998/04/16	706		0028314	WPG01	GRS31	G	WPB	SO	209 PICADILLY ST APT# UP	WEST PALM BEACH	FL	334076017	RG			1998/04/16
1998/08/10	710		0028616	LWGL0	GRS31	G	WPB	SO	921 1/2 K ST N	LAKE WORTH	FL	334602630	RG			1998/08/10
1998/08/26	802		0031329	WPG01	GRS31	G	WPB	SO	2324 EMBASSY DR #E	WEST PALM BEACH	FL	334011011	RG			1998/08/26
1998/08/19	802		0031330	WPG01	GRS31	G	WPB	SO	2325 EMBASSY DR	WEST PALM BEACH	FL	334011010	RG			1998/08/19
1998/08/03	802		0031347	WPG01	GRS31	G	WPB	SO	10 LA COSTA CIR	WEST PALM BEACH	FL	334011022	RG			1998/08/03
1998/07/21	802		0031355	WPG01	GRS31	G	WPB	SO	8 NEW SEABURY CIR	WEST PALM BEACH	FL	334011050	RG			1998/07/21
1997/02/13	902		0037237	RBG04	GRS31	G	WPB	SO	1211 W 1ST ST	RIVIERA BEACH	FL	334047201	RG			1997/02/13
1998/10/04	902		0037366	RBG04	GRS31	G	WPB	SO	233 OLD DIXIE HWY APT# 12	RIVIERA BEACH	FL	334047688	RG			1998/10/04
1998/08/04	902		0037381	RBG04	GRS31	G	WPB	SO	816 W 3RD ST	RIVIERA BEACH	FL	334047812	RG			1998/08/04
1996/11/27	904		0037793	WPG01	GRS31	G	WPB	SO	704 S DIXIE HWY APT# 3	WEST PALM BEACH	FL	334015840	RG			1996/11/27
1996/08/20	904		0037859	WPG01	GCV11	G	WPB	SO	807 N FLAGLER DR	WEST PALM BEACH	FL	334013705	RG			1996/08/20
1998/10/22	904		0037874	WPG01		G	WPB	SO	316 9TH ST	WEST PALM BEACH	FL	334013314	RG			1998/10/22
1998/02/23	904		0037898	WPG01	GRS31	G	WPB	SO	1100 N OLIVE AVE	WEST PALM BEACH	FL	334013514	RG			1998/02/23
1997/06/13	905		0037986	POG09	GRS31	G	WPB	SO	5079 PAT PL	WEST PALM BEACH	FL	334071651	RG			
1997/03/20	905		0038018	POG09	GRS31	G	WPB	SO	5092 MARCIA PL	WEST PALM BEACH	FL	334071661	RG			1997/03/20
1998/04/14	905		0038114	POG09	GRS31	G	WPB	SO	5330 HELENE PL	WEST PALM BEACH	FL	334071636	RG			1998/04/14
1998/08/04	905		0038118	POG09	GRS31	G	WPB	SO	5760 RAE AVE	WEST PALM BEACH	FL	334071658	RG			1998/08/04
1997/07/01	910		0038482	LWGL0	GCS11	G	WPB	SO	402 N G ST	LAKE WORTH	FL	334602928	RG			1997/07/01
1997/11/12	910		0038616	*999		G	WPB	SO	816 N H ST	LAKE WORTH	FL	334602535	G			
1998/04/15	910		0038619	LWGL0	GRS31	G	WPB	IA	826 N H ST	LAKE WORTH	FL	334602535	G		33257M	1998/04/15
1998/05/22	910		0038653	LWGL0	GCS11	G	WPB	SO	1221 N DIXIE HWY	LAKE WORTH	FL	334602122	RG			1998/05/22
1998/06/29	920		0038864	BRGL6	GCS11	G	WPB	SO	2200 GLADES RD APT# 901	BOCA RATON	FL	334317354	G			1998/06/29
1998/06/12	920		0038918	POG09	GCS11	G	WPB	SO	21228 SAINT ANDREWS BLVD	BOCA RATON	FL	334332435	RG			1998/06/12
1998/12/18	1001		0041562	WPG01		G	WPB	SO	923 ARDMORE RD	WEST PALM BEACH	FL	334017517	RG			1998/12/18
1998/12/13	1001		0041627	WPG01		G	WPB	SO	746 UPLAND RD	WEST PALM BEACH	FL	334017852	RG			1998/12/13
1998/11/24	1001		0041659	WPG01	GRS31	G	WPB	SO	2505 PARKER AVE	WEST PALM BEACH	FL	334017835	RG			1998/11/24
1998/01/15	1001		0041686	WPG01		G	WPB	SO	927 AVON RD	WEST PALM BEACH	FL	334017523	RG			1998/01/15
1998/06/05	1002		0041716	RBG04		G	WPB	SO	1901 AVENUE S	WEST PALM BEACH	FL	334045229	RG			1998/06/05
1998/06/10	1002		0041717	RBG04	GCV11	G	WPB	SO	1901 AVENUE S	WEST PALM BEACH	FL	334045229	RG			1998/06/10
1998/03/11	1002		0041749	RBG04	GRS31	G	WPB	SO	1530 W 11TH ST	RIVIERA BEACH	FL	334046509	RG			1998/03/11
1998/03/04	1005		0042367	WPG01	GRS31	G	WPB	SO	814 BRIGGS ST	WEST PALM BEACH	FL	334052558	RG			1998/03/04
1998/11/04	1010		0042593	GGL4	GRS31	G	WPB	SO	4431 CONSTANTINE CIR	GREENACRES	FL	334634669	RG			1998/11/04
1998/08/03	1101		0045350	WPG01	GRS31	G	WPB	SO	326 CROTON WAY APT# 3	WEST PALM BEACH	FL	334017364	RG			1998/08/03
1997/01/30	1101		0045353	WPG01	GRS31	G	WPB	SO	321 CROTON WAY	WEST PALM BEACH	FL	334017309	RG			1997/01/30

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1996/11/16	1101		0045373	WPG01	GRS31	G	WPB	IA	315 VICTORIA GAR DR	WEST PALM BEACH	FL	33401	G		43793W	1996/11/16
1996/03/27	1101		0045378	WPG01	GRS31	G	WPB	SO	314 CRANESNEST WAY	WEST PALM BEACH	FL	334016418	RG			1996/03/27
1998/03/10	1101		0045460	WPG01	GRS31	G	WPB	SO	276 FLAMINGO DR	WEST PALM BEACH	FL	334017720	RG			1998/03/10
1998/04/17	1103		0045979	WPG01	GRS31	G	WPB	IA	10241 HERONWOOD LN	WEST PALM BEACH	FL	334121524	G		62384W	1998/04/17
1998/12/09	1105		0046284	WPG01	GRS31	G	WPB	SO	520 FLAMINGO DR #5	WEST PALM BEACH	FL	334017242	RG			1998/12/09
1998/05/18	1110		0046702	LWG10	GRS31	G	WPB	SO	18 S M ST APT# 1	LAKE WORTH	FL	334603845	RG			1998/05/18
1998/09/17	1110		0046706	LWG10	GRS31	G	WPB	SO	18 S M ST APT# 6	LAKE WORTH	FL	334603845	RG			1998/09/17
1997/03/18	1110		0046841	LWG10	GRS31	G	WPB	SO	1124 S M ST	LAKE WORTH	FL	334605240	RG			1997/03/18
1998/06/02	1120		0047061	DBG15	GCV11	G	WPB	IA	2501 N E 2ND AVE	DELRAY BEACH	FL	33444	G		36623W	1998/06/02
1998/12/03	1120		0047068	DBG15		G	WPB	SO	2200 SEACREST BLVD	DELRAY BEACH	FL	334444206	RG			1998/12/03
1998/11/13	1120		0047094	DBG15		G	WPB	SO	240 NE 21ST ST	DELRAY BEACH	FL	334444218	RG			1998/11/13
1998/09/03	1121		0047289	DBG15	GRS31	G	WPB	SO	825 1/2 NE 1ST ST	DELRAY BEACH	FL	334835407	RG			1998/09/03
1998/06/12	1210		0050112	LWG10	GRS31	G	WPB	SO	19 S L ST	LAKE WORTH	FL	334603828	RG			1998/06/12
1998/03/03	1210		0050338	LWG10	GRS31	G	WPB	SO	311 S K ST	LAKE WORTH	FL	334604548	RG			1998/03/03
1997/12/17	1210		0050497	LWG10	GRS31	G	WPB	SO	921 13TH AVE S	LAKE WORTH	FL	334605417	RG			2001/11/14
1998/08/07	1210		0050558	LWG10	GRS31	G	WPB	SO	1502 15TH AVE S	LAKE WORTH	FL	334605313	RG			1998/08/07
1998/02/15	1212		0050652	POG09	GRS31	G	WPB	SO	7141 GLENWOOD DR APT# 28	BOYNTON BEACH	FL	334369404	RG			1998/02/15
1998/02/26	1212		0050673	POG09	GRS31	G	WPB	SO	7296 WILLOW SPG CR 152	LANTANA	FL	33462	RG			1998/02/26
1997/04/18	1212		0050859	POG09	GRS31	G	WPB	SO	7140 GLENWOOD DR APT# 18	BOYNTON BEACH	FL	334369403	RG			1997/04/18
1998/08/17	1220		0051566	DBG15	GRS31	G	WPB	SO	1416 SW 3RD ST	DELRAY BEACH	FL	334441412	RG			1998/08/17
1998/03/19	1220		0051623	DBG15	GRS31	G	WPB	SO	217 SW 12TH AVE	DELRAY BEACH	FL	334441535	RG			1998/03/19
1998/06/10	1301		0054334	WPG01	GRS31	G	WPB	SO	715 MCINTOSH ST	WEST PALM BEACH	FL	334053547	RG			1998/06/10
1998/06/10	1301		0054406	WPG01	GRS31	G	WPB	SO	717 HANSEN ST	WEST PALM BEACH	FL	33405	RG			1998/12/23
1998/12/23	1301		0054412	WPG01	GRS31	G	WPB	SO	821 HANSEN COT ST	WEST PALM BEACH	FL	334053149	RG			1998/10/06
1998/10/06	1301		0054417	WPG01	GRS31	G	WPB	SO	5201 PARKER AVE	WEST PALM BEACH	FL	334051510	RG			1998/10/12
1998/10/12	1400		0059150	WPG01	GCS11	G	WPB	SO	3230 S DIXIE HWY	WEST PALM BEACH	FL	334052607	RG			1998/05/14
1998/05/14	1400		0059219	WPG01	GRS31	G	WPB	SO	531 SOUTHERN BLVD	WEST PALM BEACH	FL	33405	RG			1998/08/10
1998/08/10	1400		0059240	WPG01	GRS31	G	WPB	SO	408 412 MALVERNE RD	WEST PALM BEACH	FL	334053217	RG			1998/07/27
1998/07/27	1401		0059276	WPG01	GRS31	G	WPB	SO	515 PILGRIM RD	WEST PALM BEACH	FL	334053211	RG			1998/09/09
1998/09/09	1401		0059333	WPG01	GRS31	G	WPB	SO	515 PUTNAM RD APT# 10	WEST PALM BEACH	FL	334053211	RG			1998/03/05
1998/03/05	1401		0059334	WPG01	GRS31	G	WPB	SO	515 PUTNAM RD APT# UP	WEST PALM BEACH	FL	334053644	G		89669W	
1996/04/29	1401		0059387	WPG01	GRS31	G	WPB	IA	5714 WEBSTER AVE	WEST PALM BEACH	FL	334051920	RG			1998/09/09
1998/09/09	1402		0059440	WPG01	GRS31	G	WPB	SO	244 GREYMON DR	WEST PALM BEACH	FL	334018004	RG			1998/03/24
1998/03/24	1402		0059672	WPG01	GRS31	G	WPB	SO	256 CORDOVA RD	WEST PALM BEACH	FL	33409	RG			1998/08/19
1998/08/19	1403		0059719	POG09	GRS31	G	WPB	SO	1258 MICHELLE DR S #99	WEST PALM BEACH	FL	33409	RG			1998/09/01
1998/09/01	1403		0059798	POG09	GRS31	G	WPB	SO	1397 MICHELLE DR N	WEST PALM BEACH	FL	33409	RG			1996/07/29
1996/07/29	1403		0059821	POG09	GRS31	G	WPB	SO	1306 LILY CT	WEST PALM BEACH	FL	33409	RG			1998/11/08
1998/11/08	1403		0059822	POG09	GRS31	G	WPB	SO	1310 LILY LOT 5 CT	LAKE WORTH	FL	334613615	RG			1998/08/17
1998/08/17	1410		0059824	PSG12	GCS11	G	WPB	SO	3085 2ND AVE N	LAKE WORTH	FL	334613741	RG			1998/07/31
1998/07/31	1410		0059980	POG09	GRS31	G	WPB	SO	3126 SCANLAN AVE	LAKE WORTH	FL	334613728	RG			1998/09/01
1998/09/01	1410		0060021	POG09	GRS31	G	WPB	SO	3017 GIULIANO AVE	LAKE WORTH	FL	334612140	RG			1997/02/22
1997/02/22	1410		0060146	PSG12	GCS11	G	WPB	SO	1716 S CONGRESS AVE	PAIM SPRINGS	FL	334621775	RG			1998/12/14
1998/12/14	1414		0060307	LGI1	GLV51	G	WPB	SO	420 WHITNEY AVE	LANTANA	FL	334803057	RG			1998/04/23
1998/04/23	1502		0063568	PBG02	GRS31	G	WPB	SO	230 ONONDAGA AVE	PAIM BEACH	FL	334803057	RG			1998/09/23
1998/09/23	1510		0064196	POG09	GRS31	G	WPB	SO	3732 CHALLENGER CIR	BOYNTON BEACH	FL	334368725	G			1998/12/11
1998/12/11	1510		0064224	POG09	GRS31	G	WPB	SO	7953 AROS CIR	BOYNTON BEACH	FL	334368705	RG			1998/04/05
1998/04/05	1600		0067132	WPG01	GRS31	G	WPB	SO	219 GREGORY PL	WEST PALM BEACH	FL	334055040	RG			

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1998/08/11	1502		0067427	PBG02	GRS31	G	WPB	SO	1270 N OCEAN BLVD	PALM BEACH	FL	334803119	RG			1998/08/11
1998/05/01	1604		0067952	POG09	GRS31	G	WPB	SO	1874 SHERWOOD FOREST BLVD	WEST PALM BEACH	FL	334156343	RG			1998/05/01
1998/04/05	1604		0068139	POG09	GRS31	G	WPB	SO	5565 CALICO DR	WEST PALM BEACH	FL	33415	RG			1998/04/05
1998/09/04	1605		0068343	PBG02	GRS31	G	WPB	SO	247 MIRAFLORES DR	PALM BEACH	FL	334803617	RG			1998/09/04
1998/04/17	1605		0068458	PBG02	GRS31	G	WPB	SO	214 WELLS RD	PALM BEACH	FL	334803625	RG			1998/04/17
1998/08/06	1610		0068635	POG09	GRS31	G	WPB	SO	1420 SHIRLEY CT	LAKE WORTH	FL	334616015	RG			1998/08/06
1996/09/06	1621		0068887	BRG16	GRS31	G	WPB	SO	561 NE PHILLIPS DR	BOCA RATON	FL	334322835	RG			
1998/05/12	1621		0068897	BRG16	GRS31	G	WPB	SO	521 NE 14TH ST	BOCA RATON	FL	334322827	RG			1998/05/12
1998/06/02	1621		0069200	BRG16	GCV11	G	WPB	SO	103 SW 1ST AVE	BOCA RATON	FL	334323802	RG			1998/06/02
1998/12/01	1701		0071412	WFG01	GRS31	G	WPB	SO	213 E LAKEWOOD GAR RD	WEST PALM BEACH	FL	33405	RG			1998/12/01
1997/11/14	1703		0071679	RBG04	GRS31	G	WPB	SO	3431 W 35TH ST	RIVIERA BEACH	FL	334042203	RG			1997/11/14
1998/05/27	1703		0071846	RBG04	GRS31	G	WPB	SO	421 W 33RD ST	RIVIERA BEACH	FL	334043037	RG		25619W	1998/05/27
1996/12/10	1704		0071934	POG09	GRS31	G	WPB	SO	2099 FLORIDA MANGO RD	WEST PALM BEACH	FL	334067724	RG			1996/12/10
1998/11/06	1711		0072142	LGL1	GRS31	G	WPB	SO	1020 W CENTRAL ST	LANIANA	FL	334624444	RG			1998/11/06
1998/09/14	1711		0072160	LGL1	GRS31	G	WPB	SO	1014 W JENNINGS ST	LANIANA	FL	334624460	RG			1998/09/14
1998/10/15	1711		0072286	LGL1	GRS31	G	WPB	SO	1014 W BRANCH ST	LANIANA	FL	334624314	RG			1998/10/15
1998/07/22	1712		0072523	LWG10	GRS31	G	WPB	SO	714 S LAKEVIEW DR	LAKE WORTH	FL	334604935	RG			1998/07/22
1998/11/25	1720		0072890	BBG17	GCS11	G	WPB	SO	413 E BOYNTON BEACH BLVD	BOYNTON BEACH	FL	334353843	G			1998/11/25
1998/05/06	1720		0072921	BBG17	G	WPB	SO	608 NE 2ND ST	BOYNTON BEACH	FL	334353893	RG				1998/05/06
1998/11/30	1720		0072924	BBG17	G	WPB	SO	225 NE 6TH AVE	BOYNTON BEACH	FL	334353875	RG				1998/11/30
1998/01/06	1720		0072986	BBG17	G	WPB	SO	109 NW 13TH AVE	BOYNTON BEACH	FL	334353061	RG				1998/01/06
1995/12/19	1720		0073056	BBG17	G	WPB	SO	518 NE 2ND ST	BOYNTON BEACH	FL	334353834	RG				1995/12/19
1998/08/06	1721		0073149	BRG16	GRS31	G	WPB	SO	1198 SW 5TH ST	BOCA RATON	FL	334864518	RG			1998/08/06
1998/04/15	1700		0075438	PBG02	GRS31	G	WPB	SO	300 CHAPEL HILL RD	PALM BEACH	FL	334804124	RG			1998/04/15
1998/12/16	1802		0075832	PSG12	GRS31	G	WPB	SO	363 LAKE ARBOR DR	PALM SPRINGS	FL	334612156	RG			1998/12/16
1998/10/14	1811		0076358	GGL4	GRS31	G	WPB	SO	22 LANCASTER DR	GREENACRES	FL	334631740	RG			1998/10/14
1998/09/14	1811		0076391	GGL4	GRS31	G	WPB	SO	5 DURHAM CT	GREENACRES	FL	334631732	RG			1998/09/14
1998/05/11	1811		0076407	GGL4	GRS31	G	WPB	SO	4 ABBEY CT	GREENACRES	FL	334631712	RG			1998/05/11
1998/07/30	1811		0076409	GGL4	GRS31	G	WPB	SO	6 GREENWICH DR	GREENACRES	FL	334631736	RG			1998/07/30
1998/10/15	1811		0076421	GGL4	GRS31	G	WPB	SO	39 PICKWICK PARK DR E	GREENACRES	FL	334631741	RG			1998/10/15
1998/06/26	1811		0076469	GGL4	GRS31	G	WPB	SO	94 DORCHESTER DR N	GREENACRES	FL	334631743	RG			1998/06/26
1998/11/26	1811		0076529	GGL4	GRS31	G	WPB	SO	15 CANTERBURY DR	GREENACRES	FL	334631719	RG			1998/11/26
1998/07/22	1811		0076565	GGL4	GRS31	G	WPB	SO	13 DORCHESTER DR S	GREENACRES	FL	334631729	RG			
1998/08/13	1814		0077229	LWG10	GRS31	G	WPB	SO	609 S E ST	LAKE WORTH	FL	334604815	RG			1998/08/13
1998/05/18	1814		0077256	LWG10	GRS31	G	WPB	SO	332 S E ST	LAKE WORTH	FL	334604012	RG			1998/05/18
1998/07/21	1814		0077261	LWG10	GRS31	G	WPB	SO	322 S E ST APT# 1	LAKE WORTH	FL	334604012	RG			1998/07/21
1998/10/19	1814		0077262	LWG10	GRS31	G	WPB	SO	326 SO 2 APTS ST E	LAKE WORTH	FL	334604012	RG			1998/10/19
1997/01/14	1814		0077440	LWG10	GRS31	G	WPB	SO	1015 N E ST	LAKE WORTH	FL	334602060	RG			1997/01/14
1998/03/11	1814		0077460	LWG10	GRS31	G	WPB	SO	1112 N D ST	LAKE WORTH	FL	334602057	RG			1998/03/11
1998/06/26	1814		0077496	LWG10	GRS31	G	WPB	SO	502 N D ST	LAKE WORTH	FL	334602834	RG			1998/06/26
1998/07/30	1814		0077500	LWG10	GRS31	G	WPB	SO	428 N D ST	LAKE WORTH	FL	334602832	RG			1998/07/30
1998/12/16	1814		0077506	LWG10	GRS31	G	WPB	SO	405 N D ST	LAKE WORTH	FL	334602831	RG			1998/12/16
1998/06/25	1814		0077534	LWG10	GRS31	G	WPB	SO	211 N D ST	LAKE WORTH	FL	334603239	RG			1998/06/25
1998/06/12	1821		0077853	BBG17	GCS11	G	WPB	SO	801 N CONGRESS AVE APT# 723	BOYNTON BEACH	FL	334263333	RG			1998/06/12
1998/10/20	1902		0080753	RBG04	GRS31	G	WPB	SO	2010 AVENUE H W	RIVIERA BEACH	FL	334044316	RG			1998/10/20
1998/06/03	1902		0080874	RBG04	GCV11	G	WPB	IA	600 CHARGER BLVD	RIVIERA BEACH	FL	33404	G		37567W	1998/06/03
1998/06/03	1902		0080877	RBG04	GCV11	G	WPB	IA	600 CHARGER BLVD	RIVIERA BEACH	FL	33404	G		51729W	1998/06/03

DCF/OVER6&ND

Service Discontinued Date	Route Number	Account Number	Premise Number	Taxing District	Rate Schedule	Utility Area Code	St Service Code at Address	Service City	Service State	Service Zip	Service Type Code	Meter Number	Close Date
1998/12/23	1911		0081434	PCG09	GRS31	G	WPB SO 4851 POSEIDON PL	LAKE WORTH	FL	334637287	RG		1998/12/23
1998/12/08	1920		0081945	BBG17		G	WPB SO 170 NE 27TH CT	BOYNTON BEACH	FL	334351819	RG		1998/12/08
1998/10/09	1920		0081987	BBG17	GRS31	G	WPB SO 2280 N SEACREST BLVD	BOYNTON BEACH	FL	334351707	RG		1998/10/09
1998/09/30	1920		0081996	BBG17		G	WPB SO 535 N E 20TH AVE # E APT	BOYNTON BEACH	FL	334352397	RG		1998/09/30
1998/07/28	1920		0082042	BBG17	GRS31	G	WPB SO 2516 NE 4TH CT	BOYNTON BEACH	FL	334352132	RG		1998/07/28
1998/09/23	1921		0082064	BBG17	GRS31	G	WPB SO 11 G ST	BOYNTON BEACH	FL	334352514	RG		1998/09/23
1998/12/01	1921		0082073	BBG17	GRS31	G	WPB SO 2103 NE 4TH CT	BOYNTON BEACH	FL	334352348	RG		1998/12/01
1998/05/16	1921		0082127	BBG17		G	WPB SO 2210 NE 3RD CT	BOYNTON BEACH	FL	334352373	RG		1998/05/16
1998/07/27	1921		0082139	BBG17	GRS31	G	WPB SO 317 NE 22 AVE	BOYNTON BEACH	FL	334352143	RG		1998/07/27
1998/10/21	2000		0084357	PBG02	GRS31	G	WPB IA 341 PERUVIAN AVE	PALM BEACH	FL	334804637	G	43818W	1998/10/21
1998/04/14	2000		0084428	PBG02	GRS31	G	WPB SO 8 GOLFWAY RD POOL	PALM BEACH	FL	334804608	RG		1998/04/14
1998/08/25	2000		0084453	PBG02	GRS31	G	WPB SO 122 PERUVIAN AVE APT# 2	PALM BEACH	FL	334804414	RG		1998/08/25
1997/01/14	2001		0084744	PBG02	GRS31	G	WPB SO 1742 S OCEAN BLVD	PALM BEACH	FL	334805105	RG		1997/01/14
1997/01/14	2001	114141	0084744	PBG02	GRS31	G	WPB SO 1742 S OCEAN BLVD	PALM BEACH	FL	334805105	G	67160W	1997/01/14
1997/01/29	2002		0084858	LFG06	GRS31	G	WPB SO 906 GREENBRIAR DR	LAKE PARK	FL	334032431	RG		1997/01/29
1996/10/16	2003		0085252	RBG04	GCS11	G	WPB SO 1287 N OCEAN DR	RIVIERA BEACH	FL	334044739	RG		1996/10/16
1950/01/01	2105		0085469	WFG01	GIS61	G	WPB IA N DIXIE HIGHWAY	WEST PALM BEACH	FL	334012703	G	50499W	1950/01/01
1997/06/30	2105		0085473	WFG01	GIS61	G	WPB SO 2915 S DIXIE HWY	WEST PALM BEACH	FL	334051503	RG		1997/06/30
1998/09/16	2010		0085677	LWG10	GRS31	G	WPB SO 315 S C ST APT# A	LAKE WORTH	FL	334604044	RG		1998/09/16
1950/01/01	2011		0086148	LWG10	GTT93	G	WPB SO 114 COLLEGE ST	LAKE WORTH	FL	334604010	RG	59752X	1950/01/01
1998/09/30	2020		0086155	BBG17		G	WPB SO 2491 N SEACREST BLVD	BOYNTON BEACH	FL	334351710	RG		1998/09/30
1998/07/01	2020		0086217	BBG17	GRS31	G	WPB SO 1910 NE 1ST LN	BOYNTON BEACH	FL	334352262	RG		1998/07/01
1995/08/22	2125		0086364	BRG16	GIS61	G	WPB SO 800 MEADOWS RD	BOCA RATON	FL	334862304	RG		1995/08/22
1995/08/22	2125		0086366	BRG16	GIS61	G	WPB SO 500 NW 20TH ST	BOCA RATON	FL	334316415	RG		1995/08/22
1995/08/22	2125		0086368	BBG17	GIS61	G	WPB SO 2815 S SEACREST BLVD	BOYNTON BEACH	FL	334357934	RG		1995/08/22
1998/07/08	1121		0088607	DBG15	GCS11	G	WPB SO 901 NE 8TH ST	DELRAY BEACH	FL	334835720	RG		1998/07/08
1998/08/17	1002		0089501	RBG04	GLV51	G	WPB SO 1960 W 9TH ST #6&7	RIVIERA BEACH	FL	33404	RG		1998/08/17
1998/08/31	804		0089510	PCG09	GCS11	G	WPB SO 1837 N MILITARY TRL APT# A	WEST PALM BEACH	FL	334094635	RG		1998/08/31
1998/04/14	104		0089930	WFG01	GRS31	G	WPB SO 504 DOUGLASS AVE	WEST PALM BEACH	FL	334014130	RG		1998/04/14
1998/09/18	210		0090070	LWG10	GCS11	G	WPB SO 7 L ST N	LAKE WORTH	FL	334603804	RG		1998/09/18
1998/03/17	1420		0090593	DBG15	GRS31	G	WPB SO 254 VENETIAN DR	DELRAY BEACH	FL	334836810	RG		1998/03/17
1998/02/06	721		0090748	DBG15	GRS31	G	WPB SO 17050 POLO POINT WAY	DELRAY BEACH	FL	33445	RG		1998/02/06
1998/10/22	1402		0091519	WFG01	GRS31	G	WPB IA 2914 WASHINGTON RD	WEST PALM BEACH	FL	334051641	G	53302W	1998/10/22
1998/03/21	1101		0092162	WFG01	GCS11	G	WPB SO 1800 S DIXIE HWY	WEST PALM BEACH	FL	334017306	RG		1998/03/21
1998/03/27	706		0092432	WFG01	GCS11	G	WPB SO 1501 N FLAGLER DR	WEST PALM BEACH	FL	33401	G		1998/03/27
1998/03/27	706	124212	0092432	WFG01	GCS11	G	WPB SO 1501 N FLAGLER DR	WEST PALM BEACH	FL	33401	G	27593W	1998/03/27
1998/04/16	1912		0092723	LWG10	GRS31	G	WPB SO 5904 TIMBER VALLEY DR	LAKE WORTH	FL	334636771	RG		1998/04/16
1998/04/01	2115		0092900	AG19	GTT92	G	WPB SO 5301 S CONGRESS AVE	ATLANTIS	FL	334621149	RG		1998/04/01
1998/05/29	2020		0093108	BBG17	GRS31	G	WPB SO 401 S DIXIE HWY	BOYNTON BEACH	FL	33435	RG		1998/05/29
1950/01/01	110		0100249	LWG10	GRS31	G	WPB SO 2110 NOTRE DAME DR	LAKE WORTH	FL	334606353	G		
1950/01/01	205		0101178	*999	GRS31	G	WPB IA 39 MARINA GARDENS DR	PALM BCH GARDENS	FL	33410	G	82640W	

FINAL TOTALS
COUNT 370

*** END OF REPORT ***

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New Bare Steel/Cast Iron Replacement Program.

Staff was requested by the Commission's Tallahassee Office - Bureau of Safety to review the Company's existing voluntary Bare Steel Replacement Program. Please see attached sheet.

The Company appears to have approximately 1,190,112 feet (225.4 miles) of pipeline and 9,417 service lines which are classified as bare steel. These facilities do not appear to have completely effective cathodic protection on them. Additionally, they have approximately 26,400 feet (5 miles) of cast iron main. Some of these facilities have experienced corrosion and corrosion related gas leaks.

Staff believes that in order to assure continuing public safety and pipeline integrity, the existing voluntary replacement program must be improved upon.

The Company is proposing a formal replacement program for their natural gas system starting in 2005. The South Florida Division and the Central Florida Division program would be completed in 75 years. Staff recommends both programs be completed in 50 years - sooner (5 years) would be even more appropriate for safety reasons.

The Company is proposing to spend \$377,538 per year on the total program. Staff would like to see consideration given to spending at least \$1,000,000 on the program each year. We recommend the analysts review this concerning impacts on the rate base.

Staff recommends the Company formulate, organize, implement, and complete the New Bare Steel/Cast Iron Replacement Program as soon as practical. The program should be made a **Budget Line Item** with the final approved funds dedicated only to the replacement program and spent only on the program each and every year. The Commission's Bureau of Safety should be provided with the particulars of the program and regular annual updates as it progresses.

Staff supports a replacement program 100%.

**Bare Steel (and Cast Iron) Data as of 12/31/04 and Associated Estimated Replacement Cost
Used For Rate Case**

South Florida Division

Mains	Miles	Footage	\$/foot	Total \$
Unprotected Bare Steel	176	929,280	\$ 20.00	\$ 18,585,600
Cathodically protected Bare Steel	22	116,160	\$ 20.00	\$ 2,323,200
Subtotal Bare Steel	198	1,045,440		\$ 20,908,800
Miles of Cast Iron	5	26,400	\$ 20.00	\$ 528,000
Total Bare Steel & Cast Iron Mains	203	1,071,840		\$ 21,436,800

Services	units	\$/unit	Total \$
# of unprotected Bare Steel Services	6,735	\$ 500.00	\$ 3,367,500
# cathodically protected Bare Steel Services	1,997	\$ 500.00	\$ 998,500
Total Bare Steel Services	8,732		\$ 4,366,000

Grand total 75 \$ 25,802,800

Yearly Amortization Over ~~50~~ ⁷⁵ Years \$ 344,037

Central Florida Division

Mains	Miles	Footage	\$/foot	Total \$
Unprotected Bare Steel	27.4	144,672	\$ 15.00	\$ 2,170,080
		685	\$ 500.00	\$ 342,500

Grand total Used For Amortization \$ 2,512,580

Yearly Amortization Over 75 Years \$ 33,501

Total Yearly Amortization Over ~~50~~ ⁷⁵ Years Starting in 2005 - 12*.4010.4050.1 \$ 377,538

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**ADDITIONAL
ADJUSTMENTS.**

I

Engineering staff has ascertained the Company's Sanford office building and land are vacant and no longer used/useful to natural gas operations. They were, apparently, vacated on 11/02. The value of the land in Account 389 was \$8,435.71. The value of the structures and improvements in Account 390 was \$97,768. It is recommended these plant accounts be reduced by the analysts.

II

It has come to staff's attention, due to field inspections, the Company has natural gas appliances and related materials for appliance sales and service in storage/inventory/warehouse at their South Florida and Central Florida Company locations. We recommend the Company provide the analysts with specifics concerning this, so allocations can be made by the analysts based on square footage and usage percentages of the Company facilities.

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METER TEST PROGRAM STATUS

Assignment:

Evaluate the meter test program of Florida Public Utilities Company (FPUC) to determine compliance with Commission Rule Chapter 25-12.064, Florida Administrative Code (F.A.C.).

Findings:

The evaluation determined the meter test program of FPUC to be in compliance with Commission Rule requirements. No adjustments to the rate case will be necessary as the result of this evaluation.

Discussion:

By letter dated July 12, 2002, the Commission staff approved FPUC to use a statistical meter sampling program to test and verify accuracy of customer meters having a rated capacity of 250 cubic feet per hour (cfh) or less and have remained in service for ten consecutive years. According to the requirements of this program, the utility is to test a minimum of 200 randomly selected meters each year, and the test rate shall be sufficient to assure a 90 percent confidence level that meters are accurate within the prescribed limits of plus or minus 1 percent.

The meter test results for calendar years 2002, 2003, and 2004 were evaluated to determine compliance with the requirements of the statistical sampling plan. Please see the attached lists of meters randomly selected each year and the resulting test data. A summary of this data indicates that for calendar year 2002 a total of 203 meters was tested, and all of the meters were determined to be accurate to within plus or minus 1 percent. A total of 202 meters was statistically sampled in calendar year 2003, and of this total, 12 meters were determined to measure outside the plus or minus 1 percent accuracy limits. The 12 failures do not represent a sufficient number of meters to cause failure of the entire sample group. The results were within the 90 percent confidence level prescribed by the sampling plan requirements. For calendar year 2004, a total of 204 meters has been randomly selected and identified for testing during calendar year 2004. As of the date of this evaluation, only 22 of the 204 meters had been removed from the field and tested. The remainder of the meters is scheduled for testing during August 2004.

The evaluation of the meter sampling program determined that the testing of residential size meters, i.e., 250 cubic feet per hour capacity or less, is performed in compliance with the requirements of the sampling plan approved by the Commission staff on July 12, 2002.

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The periodic test program for larger volume meters was also evaluated to determine compliance with the requirements of Commission Rule Chapter 25-7.064 (2) & (3), F.A.C. This rule requires that all meters with a capacity rating from 250 cfh through 2500 cfh measured at the manufacturer's specifications for one-half inch pressure differential must be tested at an interval not to exceed 120 months. It further requires that meters having a rated greater capacity than 2500 cfh must be tested within 60 months. A review of FPUC's meter history card files determined that the meter test program for meters with a rated capacity greater than 250 cfh is also in compliance with Commission rule requirements. No adjustments to the rate case proceedings will be necessary as the result of the meter test program evaluation.

REFUNDS DUE TO METER ERROR

Assignment:

Review meter test results and customer refund records for calendar year 2003 to determine if Florida Public Utilities Company (FPUC) has made refunds in compliance with the requirements of Commission Rule Chapter 25-7.087 (1), Florida Administrative Code (F.A.C.)

Findings:

It appears that Florida Public Utilities Company practices for refunds due to meter error are in compliance with the requirements of Commission Rule Chapter 25-7.087 (1), F.A.C. The only deficiency noted during the evaluation was that the account used to hold the dollars of failed refunds could not be identified. It is recommended that the Commission analysts require Florida Public Utilities Company to identify the holding account where the approximate \$165.00 in refunds that could not be completed is being held. It may also be necessary to designate how the moneys in said account are to be disbursed.

Discussion:

Commission Rule Chapter 25-7.087(1), F.A.C., requires that when a meter is tested and found to have measurement inaccuracies more than 2 percent fast, the utility must refund to the customer the amount billed in error for one half the period since the last test not to exceed 12 months unless the error can be contributed to a specific cause, the date of which can be fixed, the overcharge may be computed back to but not beyond such dates.

The evaluation of Florida Public Utilities Company's meter test results for calendar year 2003 determined that a total of 1189 meters were tested during the year and of that total, 93 meters were found to have an average error in excess of 2 percent fast. (Please see the attached copy of the 2003

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meter test results entitled "Percent Error Annual.") Commission Rule Chapter 25-7.087(1), F.A.C., requires that a refund be made to each of the 93 customers whose meters that were tested and found to measure in excess of 2 percent fast. Listed below are 53 meters for which refunds were completed in compliance with Commission Rule requirements.

	<u>METER #</u>	<u>ADDRESS</u>	<u>ACCOUNT #</u>	<u>DOLLARS</u>
1.	39858	1710 4 TH Avenue No. Lake Worth	7735-4	\$ 172.88
2.	41471	1501 NW 2 nd Avenue, Boca	91362-4	15.96
3.	64434	1201 U. S. Hwy. 1 North Palm Beach	56499-7	309.12
4.	37180	2423 NW 35 th Street, Boca	47544-2	5.63
5.	37548	797 Saint Albans Drive, Boca	47224-1	9.71
6.	36731	107 SW 11 th Avenue, Boynton Beach	103490-9	1.71
7.	42644	701 S Ocean Boulevard, Delray Beach	79896-7	21.87
8.	54171	720 Cinnamon Road, North Palm Beach	70640-8	15.44
9.	29928	132 El Bravo, Palm Beach	108059-7	156.95
10.	36406	2276 NW 36 th Street, Boca	47531-9	12.21
11.	36546	701 Saint Albans Drive, Boca	47250-6	3.35
12.	26114	1327 Lake Erie Drive, Lake Worth	90917-6	8.69
13.	25301	498 46 th Street, Boca	85127-9	19.30
14.	42668	270 S Ocean, Manalapan	13535-0	213.64
15.	51264	409 s Arnold Avenue, Lantana	96292-8	9.69
16.	63249	1601 Belvedere Road, West Palm Beach	158195-8	439.48
17.	63301	4047 Okeechobee Blvd., West Palm Beach	2285-5	127.29
18.	63258	717 S Federal Hwy., Boynton Beach	97090-5	272.61
19.	29309	7410 Campo Florido Road, Boca	47643-2	15.99
20.	44598	1810 New Palm Way, Boynton Beach	110176-5	30.75
21.	24676	5080 N Ocean, Riviera Beach	114687-7	151.02
22.	27562	1775 S Ocean Blvd., Delray Beach	79875-1	160.99
23.	6603	1183 Ridge Road, Lantana	79324-0	11.09
24.	23251	8177 Glades Road, Boca	47404-9	210.37
25.	41560	21351 Whitaker Road, Boca	47650-7	621.88
26.	63247	183 W Camion Real, Boca	91699-9	63.21
27.	63260	8177 Glades Road, Boca	47403-1	172.92
28.	63248	208 Fern Street, West Palm Beach	45852-1	178.27
29.	63250	100 Worth Avenue, Palm Beach	113788-4	194.92
30.	63254	2860 S Ocean Avenue, Palm Beach	114215-7	36.11
31.	62090	2401 10 th Avenue North, Lake Worth	79093-1	181.96
32.	63259	2579 N Lake Blvd., N Palm Beach	28443-0	60.05
33.	63220	445 Brazilian, Palm Beach	171877-4	41.46
34.	29205	1020 Booker Avenue, West Palm Beach	181631-3	11.18
35.	64391	4746 N Congress Avenue, W Palm Beach	177632-7	148.98
36.	27105	1017 10 th Street, West Palm Beach	35158-5	4.72
37.	23245	230 S Ocean, Palm Beach	107780-9	70.45
38.	44667	36 SE 3 rd Street, Boca	155943-4	131.17
39.	41170	4959 Pimlico Ct., West Palm Beach	40163-8	35.84
40.	24118	427 Pensacola Drive, Lantana	8257-8	5.09
41.	24221	1421 W Ocean Avenue, Lantana	79168-1	1.50
42.	25395	1009 Broome Street, Lantana	96327-2	3.02
43.	25396	595 Sioux Road, Lantana	8343-6	4.87

44.	27172	3919 Nowata Road, Lantana	8441-8	6.23
45.	42666	4 S Lake Trail, Palm Beach	100596-6	211.88
46.	26486	1101 W Camino Real, Boca	97363-6	2.85
47.	27241	904 10 th Street, #3, West Palm Beach	6973-2	4.97
48.	27389	1429 Duval Street, Lantana	101855-5	9.91
49.	63261	501 W Atlantic Avenue, Delray Beach	66442-5	59.94
50.	63208	272 Wells Road, Palm Beach	90790-7	1.33
51.	56219	209 Holiday Lane, Winter Springs	92168-4	9.14
52.	410553	207 Palmetto Drive, New Smyrna Bch	161484-1	3.17
53.	410802	708 Faulkner, New Smyrna Beach	175198-1	1.46
			Total	\$4,674.22

Customer refunds could not be completed for the 40 meters listed below. According to Engineering Department personnel, the \$165.00 that was unable to be refunded to the customers is maintained in a holding account. My evaluation was unable to determine the identification or number of this account. The identification of the holding account was requested from the measurement and engineering departments. They were unable to provide the requested information in a reasonable period of time and as of the date of the completion of this report the information had not been made available.

	<u>METER #</u>	<u>ADDRESS</u>	<u>ACCOUNT #</u>	<u>DOLLARS</u>
1.	25037	1250 Avenue "R", Riviera Beach	473872-3	Less than \$1.00
2.	35883	1420 Tahoe Ct., Lake Worth	176128-7	Less than \$1.00
3.	64438	1225 45 th Street #509, W Palm Beach	23493-0	Customer Moved
4.	36562	455 NE 28 th Road, Boca	180767-6	Less than \$1.00
5.	26319	109 NE 13 th Street, Delray Beach	58815-2	Less than \$1.00
6.	55359	1 South County, Palm Beach	100540-4	Less than \$1.00
7.	27548	1301 N Dixie Hwy., West Palm Beach	3437-3	Less than \$1.00
8.	32944	130 El Brillo, Palm Beach	108182	Less than \$1.00
9.	39250	1906 S Ocean Blvd., Palm Beach	144566-7	Less than \$1.00
10.	64429	673 Conniston Drive, W Palm Beach	63042-6	\$ 6.47
11.	62094	3501 Broadway, Riviera Beach	185717-6	Less than \$1.00
12.	78785	4821 Flasler Drive, West Palm Beach	138549-1	18.06
13.	27544	931 Village Blvd., West Palm Beach	39417-1	Customer Moved
14.	63280	931 Village Blvd., West Palm Beach	39418-9	Less than \$1.00
15.	65882	7875 Glades Road, Boca	118606-3	14.08
16.	25159	3752 New Moon Parkway, Boynton Bch	136180-7	10.41
17.	27210	5714 Honeysuckle Drive, W Palm Bch	192943-9	6.97
18.	57621	1270 Fairview Lane, Singer Island	132941-6	Customer Moved
19.	37087	715 Penn Street, West Palm Beach	50859-8	1.98
20.	67442	211 Bush Blvd., Sanford	3416-5	23.44
21.	33098	244 N Leavitt Street, Orange City	22311-5	Less than \$1.00
22.	76476	2237 W Dana, Deltona	113593-8	6.73
23.	21786	728 Glenwood Drive, Lake Mary	110743-2	3.91

24.	6141439	1200 S Myrtle Avenue, New Smyrna Bch	160904-9	11.12
25.	112181	410 Inwood, New Smyrna Beach	160848-8	17.99
26.	112377	714 Jane Avenue, New Smyrna Beach	161300-9	4.07
27.	27375	110 S Woodland Blvd., DeLand	137250-7	2.89
28.	36246	1002 West SR 434, Longwood	80084-9	3.18
29.	30621	1470 Woodland Blvd., DeLand	5819-8	Less than \$1.00
30.	58040	27 William Clark Ct., Sanford	8816-7	Less than \$1.00
31.	82515	10108 Fox Quarry Lane, Sanford	158911-8	1.97
32.	690685	416 Carolyn Street, New Smyrna Bch	163356-9	3.41
33.	64558	21 S Devon Avenue, Winter Springs	97673-8	Less than \$1.00
34.	20189	1994 Lake Drive, New Smyrna Beach	163418-7	6.98
35.	32637	101 Charles Rich. Beal Blvd., DeBary	17705-5	2.04
36.	58403	4144 Geranium Lane #112, Sanford	142287-2	Less than \$1.00
37.	411251	715 2 nd Avenue #4, New Smyrna Beach	177907-3	Less than \$1.00
38.	34059	1001 Cornwall Road, Sanford	3372-0	4.26
39.	411039	340 Hammond Street, New Smyrna Bch	163314-8	2.99
40.	55386	3700 Lake Emma Road, Lake Mary	110776-2	<u>12.07</u>
Total				\$164.96

It appears that Florida Public Utilities Company practices for refunds due to meter error are in compliance with the requirements of Commission Rule Chapter 25-7.087 (1), F.A.C. The only deficiency noted during the evaluation was that the account use to hold the dollars of failed refunds could not be identified. It is recommended that the Commission Analyst require Florida Public Utilities Company to identify the holding account where the approximate \$165.00 in refunds that could not be completed is being held. It may also be necessary to designate how the money is to be disbursed from said account.

SAMPLING RESULTS

South Florida
Sampling Results

METER #	MFG#	SIZE	TEST RESULT	DATE TESTED	DATE INSTALLED
22175	2269510	AL110 AM	0.5	8/22/2002	1992
22353	2269688	AL110 AM	1	8/22/2002	1992
22501	2269836	AL110 AM	0.2	8/22/2002	1992
22759	2696527	AL110 AM	0.7	8/22/2002	1992
27787	9675793	AL120 AM	0.8	8/22/2002	1992
28686	9942440	AL250 AM	-0.3	8/21/2002	1992
29265	398517	AL250 AM	-0.7	8/21/2002	1992
29335	727715	AL250 AM	-0.3	8/21/2002	1992
29916	481806	AL250 AM	0.9	8/21/2002	1992
29925	481815	AL250 AM	0.5	8/21/2002	1992
33337	233207	AC175 AM	-0.1	8/20/2002	1992
33361	233231	AC175 AM	-0.3	8/20/2002	1992
34246	152449	AC175 AM	0.6	8/20/2002	1992
34669	567065	AC175 AM	0.4	8/22/2002	1992
34777	731932	AC175 AM	0.2	8/20/2002	1992
34980	148286	AL250 AM	0.1	8/21/2002	1992
36030	753089	R200 RW	0.3	8/21/2002	1992
36130	753189	R200 RW	0.1	8/21/2002	1992
36212	783366	R200 RW	0.8	8/21/2002	1992
37716	276152	AL250 AM	0.4	8/21/2002	1992
37725	276161	AL250 AM	0.3	8/21/2002	1992
37727	276163	AL250 AM	0.8	8/21/2002	1992
37734	276180	AL250 AM	-0.6	8/21/2002	1992
38140	120193	AC175 AM	-0.3	8/20/2002	1992
39252	920473	AL250 AM	0	8/21/2002	1992
39294	921079	AL250 AM	0.5	8/21/2002	1992
39303	921088	AL250 AM	-0.1	8/22/2002	1992
39837	555110	AL250 AM	-0.1	8/21/2002	1992
39840	555113	AL250 AM	1	8/22/2002	1992
39843	555116	AL250 AM	0.9	8/21/2002	1992
39850	555123	AL250 AM	-0.4	8/22/2002	1992
41397	586739	AL250 AM	0.1	8/21/2002	1992
41404	586746	AL250 AM	1	8/21/2002	1992
41414	586756	AL250 AM	0.9	8/21/2002	1992
41417	586759	AL250 AM	0.6	8/22/2002	1992
41419	586761	AL250 AM	-0.2	8/21/2002	1992
41431	586773	AL250 AM	-0.8	8/21/2002	1992
41434	586776	AL250 AM	-0.8	8/21/2002	1992
41505	927248	AL250 AM	0.1	8/21/2002	1992
41512	927255	AL250 AM	0.7	8/21/2002	1992
41517	927260	AL250 AM	-0.5	8/22/2002	1992
41518	927261	AL250 AM	0.6	8/22/2002	1992
41519	927262	AL250 AM	1	8/22/2002	1992
41526	927269	AL250 AM	-0.9	8/21/2002	1992
41545	927289	AL250 AM	0.8	8/21/2002	1992
42102	221108	AC175 AM	-0.1	8/22/2002	1992
48286	698173	AC250 AM	-0.2	8/19/2002	1992
48592	698479	AC250 AM	0.8	8/20/2002	1992
48594	698481	AC250 AM	0.7	8/19/2002	1992

* DENOTES LESS THAN 10 YRS

METER #	MFG#	SIZE	TEST RESULT	DATE TESTED	DATE INSTALLED
48608	698495	AC250 AM	-0.2	8/20/2002	1992
48717	698604	AC250 AM	0.6	8/20/2002	1992
48773	698660	AC250 AM	0.7	8/19/2002	1992
48784	698671	AC250 AM	-0.2	8/20/2002	1992
48844	698731	AC250 AM	0.3	8/20/2002	1992
49028	946782	AC250 AM	0.3	8/20/2002	1992
49180	946934	AC250 AM	0.6	8/22/2002	1992
49461	947215	AC250 AM	0.5	8/21/2002	1992
49510	947264	AC250 AM	0.3	8/20/2002	1992
49566	947320	AC250 AM	0.7	8/20/2002	1992
50248	018272	AC250 AM	-0.2	8/22/2002	1992
50294	018318	AC250 AM	0	8/19/2002	1992
51272	670247	AC250 AM	0.5	8/20/2002	1992
51420	670395	AC250 AM	0.8	8/20/2002	1992
51431	670406	AC250 AM	0.3	8/20/2002	1992
51764	670698	AC250 AM	0.7	8/20/2002	1992
51844	670778	AC250 AM	0.6	8/20/2002	1992
51861	670795	AC250 AM	0.1	8/20/2002	1992
51976	670910	AC250 AM	0.7	8/20/2002	1992
52202	671136	AC250 AM	0.9	8/20/2002	1992
52330	671264	AC250 AM	-0.3	8/22/2002	1992
52941	814620	AC250 AM	0.8	8/20/2002	1992
53199	184701	AC250 AM	0.4	8/19/2002	1992
53437	184938	AC250 AM	1	8/19/2002	1992
53842	467587	AC250 AM	-0.9	8/20/2002	1992
54043	467788	AC250 AM	0.6	8/20/2002	1992
54109	467854	AC250 AM	0.9	8/19/2002	1992
54251	467996	AC250 AM	-0.6	8/20/2002	1992
55423	030555	AC250 AM	0	8/19/2002	1992
56377	067460	AC250 AM	-0.2	8/19/2002	1992
57129	559377	AC250 AM	0	8/20/2002	1992
57174	559422	AC250 AM	-0.9	8/20/2002	1992
57456	559704	AC250 AM	0.2	8/20/2002	1992
58205	299067	AC250 AM	0.2	8/19/2002	1992
58652	525233	AC250 AM	0.2	8/19/2002	1992
60000	146510	AC250 AM	-0.5	8/20/2002	1992
60517	147027	AC250 AM	-0.2	8/19/2002	1992
29280	516852	AC250 AM	0	10/1/2002	1992
29951	709922	AC250 AM	-0.5	10/1/2002	1992
39256	920477	AC250 AM	0	10/1/2002	1992
39293	921078	AC250 AM	-0.1	10/1/2002	1992
41425	586767	AC250 AM	0.5	10/1/2002	1992
49012	946766	AC250 AM	0.6	10/1/2002	1992
50048	018072	AC250 AM	-0.2	10/1/2002	1992
52442	814121	AC250 AM	0.1	10/1/2002	1992
53860	467605	AC250 AM	0	10/1/2002	1992
54341	716812	AC250 AM	0.5	10/1/2002	1992
56291	067374	AC250 AM	-0.7	10/1/2002	1992
57484	559732	AC250 AM	-0.3	10/1/2002	1992

* DENOTES LESS THAN 10 YRS

METER #	MFG#	SIZE	TEST RESULT	DATE TESTED	DATE INSTALLED
58573	299435	AC250 AM	0.1	10/1/2002	1992
60101	146611	AC250 AM	-0.2	10/1/2002	1992
34542	392226	AC175 AM	0.2	10/4/2002	1992
39156	403555	AC175 AM	0.8	10/4/2002	1992
28660	9848402	AL250 AM	-0.1	1/15/2003	1992
32957	901649	AL250 AM	0.7	1/15/2003	1992
39300	921085	AL250 AM	0.3	1/15/2003	1992
39835	555108	AL250 AM	0.2	1/15/2003	1992
41416	586758	AL250 AM	-0.9	1/15/2003	1992
48513	698400	AC250 AM	-0.2	1/15/2003	1992
49238	946992	AC250 AM	0.9	1/15/2003	1992
49537	947291	AC250 AM	0.3	1/15/2003	1992
51285	670260	AC250 AM	-0.6	1/15/2003	1992
51845	670779	AC250 AM	0.5	1/15/2003	1992
53029	184531	AC250 AM	0.1	1/15/2003	1992
54042	467787	AC250 AM	-0.1	1/15/2003	1992
54678	717149	AC250 AM	-0.1	1/15/2003	1992
57483	559731	AC250 AM	-0.2	1/15/2003	1992
55792	030924	AC250 AM	-0.1	8/29/2002	1992
41388	586730	AL250 AM	-0.7	9/9/2002	1992
35941	753000	R200 RW	0.3	6/29/2002	1992
33007	155441	AC175 AM	-0.3	10/25/2002	1992
39246	920467	AL250 AM	-0.7	7/18/2002	1992
41546	927289	AL250 AM	0.8	8/21/2002	1992
54897	841131	AC250 AM	0.8	8/13/2002	1992
55473	030605	AC250 AM	0.3	8/7/2002	1992
51531	670506	AC250 AM	0.7	8/7/2002	1992
41504	927247	AL250 AM	0.5	8/6/2002	1992
53340	184842	AC250 AM	0.1	8/7/2002	1992
36097	753156	R200 RW	0.5	6/29/2002	1992
58421	299283	AC250 AM	-0.3	8/6/2002	1992
56263	067346	AC250 AM	0.2	8/2/2002	1992
32779	554603	AL250 AM	0.3	9/9/2002	1992
41543	927286	AL250 AM	-0.2	1/15/2003	1992
41392	586734	AL250 AM	1	1/15/2003	1992
22574	2269909	AL110 AM	0.4	2/5/2003	1992
34458	392142	AC175 AM	0.4	2/5/2003	1992
34552	392236	AC175 AM	0.9	2/5/2003	1992
34597	566993	AC175 AM	0.5	2/5/2003	1992
49485	947239	AC250 AM	-0.8	2/5/2003	1992
52173	671107	AC250 AM	0.6	2/5/2003	1992
54852	841086	AC250 AM	0.5	2/5/2003	1992
58162	299024	AC250 AM	-0.1	2/5/2003	1992
41402	586744	AL250 AM	0.5	2/5/2003	1992
41403	586745	AL250 AM	0.1	2/5/2003	1992

* DENOTES LESS THAN 10 YRS

Central Florida
Ramplng Results

METER #	MFG#	SIZE	TEST RESULT	DATE TESTED	DATE INSTALLED
48414	698301	AC250 AM	0.1	9/30/2002	1992
48425	698312	AC250 AM	0.1	10/1/2002	1992
48660	698547	AC250 AM	0.6	10/1/2002	1992
48672	698559	AC250 AM	-0.1	10/1/2002	1992
48679	698566	AC250 AM	-0.2	9/30/2002	1992
48701	698588	AC250 AM	0	10/1/2002	1992
49660	947414	AC250 AM	0.3	10/1/2002	1992
49716	947470	AC250 AM	0.2	10/1/2002	1992
49724	947478	AC250 AM	0.6	9/30/2002	1992
49745	947499	AC250 AM	0.3	9/30/2002	1992
50513	538508	AC250 AM	0.4	9/30/2002	1992
50535	538530	AC250 AM	0.9	9/30/2002	1992
50815	538810	AC250 AM	-0.2	9/30/2002	1992
50825	538820	AC250 AM	-0.4	10/1/2002	1992
50930	538925	AC250 AM	0.3	9/30/2002	1992
50946	538941	AC250 AM	-0.1	9/30/2002	1992
50952	538947	AC250 AM	0.6	10/1/2002	1992
51139	670114	AC250 AM	0.2	9/30/2002	1992
51149	670124	AC250 AM	0.5	9/30/2002	1992
51191	670166	AC250 AM	-0.1	10/1/2002	1992
51381	670356	AC250 AM	0.1	10/1/2002	1992
51783	670717	AC250 AM	0.3	10/1/2002	1992
51820	670754	AC250 AM	0.2	10/1/2002	1992
52061	670995	AC250 AM	0.2	10/1/2002	1992
52659	814338	AC250 AM	-0.3	10/1/2002	1992
52761	814440	AC250 AM	0.1	10/1/2002	1992
53516	185018	AC250 AM	0.2	9/30/2002	1992
54202	467947	AC250 AM	-0.3	10/1/2002	1992
54244	467989	AC250 AM	-0.5	9/30/2002	1992
56036	067119	AC250 AM	0.3	9/30/2002	1992
56062	067145	AC250 AM	-0.6	9/30/2002	1992
56239	067322	AC250 AM	0	9/30/2002	1992
56307	067390	AC250 AM	-0.1	9/30/2002	1992
56309	067392	AC250 AM	0	9/30/2002	1992
57017	370279	AC250 AM	-0.1	10/1/2002	1992
57934	298796	AC250 AM	-0.5	9/30/2002	1992
57935	298797	AC250 AM	-0.5	9/30/2002	1992
57956	298818	AC250 AM	0.3	9/30/2002	1992
57957	298819	AC250 AM	0.8	9/30/2002	1992
57960	298822	AC250 AM	0.2	9/30/2002	1992
57967	298829	AC250 AM	0.1	10/1/2002	1992
58848	525429	AC250 AM	-0.5	9/30/2002	1992
36059	894776	S110 RW	0.3	10/4/2002	1992
36611	102181	AT175 AM	-0.9	10/4/2002	1992
38036	1530507	S120 RW	0.6	10/4/2002	1992
39915	701876	AC175 AM	0.9	10/4/2002	1992
38169	6802516	S200 RW	-0.3	1/15/2003	1992
38175	6802522	S200 RW	-0.4	1/15/2003	1992
38306	7800834	S200 RW	0.2	1/15/2003	1992

* DENOTES LESS THAN 10 YRS

South Florida
Sampling Results

METER #	MFG#	SIZE	TEST RESULT	DATE TESTED	DATE INSTALLED
1	49070	946824	AC250 AM	0.7	5/5/03 1993
2	59838	146348	AC250 AM	-0.6	5/5/03 1992
3	59873	146383	AC250 AM	0.5	5/5/03 1992
4	59934	146444	AC250 AM	0	5/5/03 1992
5	60032	146542	AC250 AM	0.1	5/5/03 1992
6	60099	146609	AC250 AM	0.4	5/5/03 1992
7	60195	146705	AC250 AM	0.5	5/5/03 1992
8	60276	146786	AC250 AM	-0.2	5/5/03 1992
9	60321	146831	AC250 AM	0.4	5/5/03 1992
10	60392	146902	AC250 AM	0	5/5/03 1992
11	60482	146992	AC250 AM	0.5	5/5/03 1992
12	60523	147033	AC250 AM	0.6	5/5/03 1992
13	60642	147152	AC250 AM	1	5/5/03 1992
14	60660	147170	AC250 AM	0	5/5/03 1991
15	61037	892997	AC250 AM	0	5/5/03 1992
16	61043	893003	AC250 AM	0.5	5/5/03 1993
17	61378	893338	AC250 AM	0.3	5/5/03 1992
18	61639	893599	AC250 AM	0.7	5/5/03 1992
19	61734	893694	AC250 AM	0.8	5/5/03 1992
20	61770	893730	AC250 AM	0.3	5/5/03 1993
21	61816	893776	AC250 AM	0.5	5/5/03 1992
22	23698	2942179	AL110 AM	0.1	5/5/03 1993
23	24718	7680606	AL110 AM	0.1	5/5/03 1991
24	25600	8027554	AL110 AM	0.3	5/5/03 1991
25	27784	9675790	AL120 AM	0.5	5/5/03 1991
26	27890	9675896	AL120 AM	1	5/5/03 1992
27	30198	824470	AL120 AM	0.1	5/5/03 1993
28	38142	120195	AC175 AM	0.7	5/5/03 1993
29	38252	201227	AC175 AM	0.5	5/5/03 1992
30	38605	201580	AC175 AM	-0.2	5/5/03 1991
31	39715	404922	AC175 AM	-0.1	5/5/03 1993
32	41006	037084	AC175 AM	0.2	5/5/03 1992
33	41050	037128	AC175 AM	0.3	5/5/03 1993
34	41350	037428	AC175 AM	0	5/5/03 1993
35	41506	927249	AL250 AM	1.7	5/5/03 1992
36	41622	112376	AC175 AM	0.1	5/5/03 1993
37	42268	221274	AC175 AM	0.1	5/5/03 1992
38	42452	221458	AC175 AM	-0.6	5/5/03 1993
39	43551	377744	AC175 AM	0.1	5/5/03 1993
40	63425	383698	AC175 AM	-0.4	5/5/03 1993
41	33890	39542	S190 RW	0	10/22/03 1993
42	41170	037248	AC175 AM	8.3	10/22/03 1993
43	22135	2269470	AL110 AM	-0.2	12/11/03 1993
44	22615	2269950	AL110 AM	-0.4	12/11/03 1993
45	24084	7350918	AL110 AM	0.1	12/11/03 1992
46	26028	8565957	AL110 AM	0.7	12/11/03 1992
47	26233	8566162	AL110 AM	0.1	12/11/03 1993
48	27769	9675775	AL120 AM	1	12/11/03 1991
49	28010	9676016	AL120 AM	-0.6	12/11/03 1991

[illegible]

South Florida
Sampling Results

* DENOTES LESS THAN 10 YRS

Central Florida
Sampling Results

METER #		MFG#	SIZE	TEST RESULT	DATE TESTED	DATE INSTALLED
1	58874	525455	AC250 AM	0.6	12/5/03	1991
2	88	7655560	AL175 AM	0.1	12/23/03	1991
3	21646	1175249	AL175 AM	0.8	12/23/03	1991
4	27357	1119210	R200 RW	0.8	12/24/03	1994
5	36050	894779	S110 RW	-0.2	12/23/03	1992
6	36085	894796	S110 RW	1.1	12/23/03	1992
7	36325	617785	R175 RW	-0.4	12/23/03	1993
8	37088	988509	S110 RW	-0.1	12/23/03	1992
9	37978	70451	S190 RW	0.9	12/23/03	1991
10	38137	4801616	S120 RW	-1	12/23/03	1992
11	38177	6802524	S200 RW	1.2	12/24/03	1992
12	38375	7804268	S200 RW	0.4	12/24/03	1991
13	39100	669741	R175 RW	0.1	12/23/03	1991
14	39564	404771	AC175 AM	-0.1	12/23/03	1992
15	39896	701857	AC175 AM	1	12/23/03	1993
16	39925	701886	AC175 AM	-1.2	12/23/03	1992
17	46134	986702	AC175 AM	1.4	12/23/03	1993
18	49681	947435	AC250 AM	-0.7	12/24/03	1988
19	55941	067224	AC250 AM	0.3	12/24/03	1993
20	57765	1041013	S110 RW	-0.5	12/23/03	1994
21	57930	298792	AC250 AM	-0.5	12/24/03	1991
22	57953	298815	AC250 AM	1	12/24/03	1992
23	58118	298980	AC250 AM	-0.6	12/24/03	1992
24	58401	299263	AC250 AM	0	12/24/03	1991
25	58826	525407	AC250 AM	0.9	12/24/03	1991
26	58873	525454	AC250 AM	0.4	12/24/03	1992
27	60059	146569	AC250 AM	0	12/24/03	1992
28	60121	146631	AC250 AM	-0.6	12/24/03	1992
29	60305	146815	AC250 AM	0.8	12/24/03	1992
30	61014	892974	AC250 AM	1.1	12/24/03	1993
31	61051	893011	AC250 AM	-0.8	12/24/03	1993
32	61100	893060	AC250 AM	-0.2	12/24/03	1993
33	61145	893105	AC250 AM	1	12/24/03	1993
34	61165	893125	AC250 AM	-0.3	12/24/03	1993
35	61219	893179	AC250 AM	0.7	12/24/03	1993
36	61271	893231	AC250 AM	1.1	12/24/03	1993
37	61320	893280	AC250 AM	-0.4	12/24/03	1993
38	61401	893361	AC250 AM	-0.8	12/24/03	1993
39	61422	893382	AC250 AM	0.8	12/24/03	1993
40	61440	893400	AC250 AM	-0.1	12/24/03	1993
41	61515	893475	AC250 AM	0.5	12/24/03	1993
42	61848	893808	AC250 AM	-0.4	12/24/03	1993
43	61910	893870	AC250 AM	0.6	12/24/03	1993
44	62277	756705	AC250 AM	-0.1	12/24/03	1993
45	62478	756906	AC250 AM	0.8	12/24/03	1993
46	62698	757126	AC250 AM	0.5	12/24/03	1993
47	62727	757155	AC250 AM	-0.8	12/24/03	1993
48	63186	757614	AC250 AM	0.2	12/24/03	1993
49	63306	606597	R175 RW	0.1	12/23/03	1993

[illegible]

New Smyrna Beach
Sampling Results

METER #	MFG#	SIZE	TEST RESULT	DATE TESTED	DATE INSTALLED
1	410738	2651253	AL110 AM	0.7	5/5/03 1964
2	410353	2696291	AL110 AM	0.4	12/4/03 1964
3	410588	2651103	AL110 AM	1.1	12/4/03 1964
4	410945	2849605	AL110 AM	0.1	12/4/03 1965
5	411039	2849699	AL110 AM	2.3	12/4/03 1965
6	410162	2634622	AL110 AM	-0.7	12/21/03 1964
7	410186	2634646	AL110 AM	1	12/21/03 1964
8	410201	2634661	AL110 AM	-0.2	12/21/03 1964
9	410223	2634683	AL110 AM	0.2	12/21/03 1964
10	410251	2634711	AL110 AM	-0.3	12/21/03 1964
11	410273	2634733	AL110 AM	0.2	12/21/03 1964
12	410283	2696221	AL110 AM	0.5	12/21/03 1964
13	410303	2696241	AL110 AM	0.1	12/21/03 1964
14	410371	2696309	AL110 AM	1	12/21/03 1964
15	410398	2696336	AL110 AM	-0.3	12/21/03 1964
16	410428	2696366	AL110 AM	-0.9	12/21/03 1964
17	410457	2696395	AL110 AM	0.4	12/21/03 1964
18	410472	2696410	AL110 AM	1	12/21/03 1964
19	410492	2696430	AL110 AM	0.9	12/21/03 1964
20	410514	2696452	AL110 AM	0.4	12/21/03 1964
21	410541	2696479	AL110 AM	0.2	12/21/03 1964
22	410621	2651136	AL110 AM	-0.1	12/21/03 1964
23	410634	2651149	AL110 AM	-0.3	12/21/03 1964
24	410649	2651164	AL110 AM	0.7	12/21/03 1964
25	410674	2651189	AL110 AM	0.9	12/21/03 1964
26	410715	2651230	AL110 AM	0	12/21/03 1964
27	410736	2651251	AL110 AM	0	12/21/03 1964
28	410829	2651344	AL110 AM	0.3	12/21/03 1964
29	410868	2849528	AL110 AM	-0.8	12/21/03 1964
30	410888	2849548	AL110 AM	0.1	12/21/03 1965
31	410923	2849583	AL110 AM	0.7	12/21/03 1965
32	410967	2849627	AL110 AM	0.1	12/21/03 1964
33	410986	2849646	AL110 AM	0.1	12/21/03 1965
34	411016	2849676	AL110 AM	1	12/21/03 1965
35	411132	2849592	AL110 AM	-0.4	12/21/03 1965
36	411188	2849648	AL110 AM	-0.5	12/21/03 1965
37	411252	2849712	AL110 AM	0.7	12/21/03 1965
38	411175	2942706	AL110 AM	0.9	3/25/03 1965
39	410546	2696484	AL110 AM	0.4	2/5/03 1964
40	410413	2696351	AL110 AM	0.5	12/23/03 1964
41	410443	2696381	AL110 AM	-0.1	12/23/03 1964
42	410567	2651082	AL110 AM	-0.7	12/23/03 1964
43	410604	2651119	AL110 AM	-0.3	12/23/03 1964
44	410707	2651222	AL110 AM	-0.6	12/23/03 1964
45	410848	2651363	AL110 AM	0.3	12/23/03 1964
46	411002	2849662	AL110 AM	0	12/23/03 1965
47	411054	2849714	AL110 AM	0.9	12/23/03 1965
48	411082	2849542	AL110 AM	0.5	12/23/03 1965
49	411116	2849576	AL110 AM	0.3	12/23/03 1965

New Smyrna Beach
Sampling Results

* DENOTES LESS THAN 10 YRS

All Divisions
Sampling Results
As of July 2004

[illegible]

22 Total
6 outside limits

PERCENT ERROR ANNUAL

DIVISION SFL
MONTH JAN - DEC 2003

FLORIDA PUBLIC UTILITIES
PERCENT ERROR ANNUAL

COMPLETED BY
DATE 2-6-04

Paula
SEATON

MONTH		JAN - DEC 2003										SLOW		FOR		MR 1-4 YEARS FAST					TOTAL	
METER SIZE	OK	D.R.	-10	-9	-5	-4	-3	-2	2	3	4	5	9	10	WPG							
AL-110																						
AL-120																						
R-125																						
AC-175	12				1		1	2		1						5						
R-190																						
R-200	2	2														2						
AC-250	28				1				2						1	4						
M-250																						
R-275	29	3									2				1	6						
AL-R-310																						
R-315	2																					
400A	1																					
R415	4								1							1						
AL-425	21												1			1						
AC-630	2																					
R-750	3	1					1						1			3						
AL-800	9								1				1			2						
AL-1000	2																					
R-1000	2																					
AL1400	3																					
R-3000																						
AL-2300	1																					
AL-5000																						
2M																						
3M	1																					
5M																						
7M																						
11M	1																					
16M																						
T-18																						
T-30																						
T-80																						
T-80																						
30-LT																						
60-LT																						
80-LT																						
250-LT																						
500-LT																						
3.5-CVM																						
5.3-CVM																						
R-3																						
R-5																						
R-8																						
R-11																						
TOTAL	123			0				2	2	4		2		3	2	24						
TOT ERR														9								

TOTAL 93

METER SIZE	OK	D.R.	SLOW								FOR: MR 5-10 YEARS FAST						TOTAL	
			-10	-9	-5	-4	-3	-2	2	3	4	5	9	10	WPG			
AL-110	18						1	1	3		4	2			7	18		
AL-120	15							1	1			1			4	7		
R-125																		
AC-175	77				1		2	2	2		1	5		1	5	19		
R-190	4								2		1				2	5		
R-200	7								2	1	3			1		7		
AC-250	117		1		2		2	1	8	1	3	2			2	22		
M-250																		
R-275																		
AL-R-310	26								1	1			1			3		
R-315	3		1													1		
400A																		
R-415	31														1	1		
AL-425	81							1	2	1			1		1	6		
AC-630				3			1											
R-750	26		1	1			2	1	2				1		1	9		
AL-800	44			1						1						2		
AL-1000	18							1							1	2		
R-1000																		
AL1400	7			1				3							1	5		
R-3000																		
AL-2300	2								1							1		
AL-5000																		
2M																		
3M																		
5M																		
7M																		
11M																		
16M																		
T-18																		
T-30																		
T-60																		
T-80																		
30-LT																		
60-LT																		
80-LT																		
250-LT																		
500-LT																		
3.5-CVM																		
5.3-CVM																		
R-3																		
R-5																		
R-8																		
R-11																		
TOTAL	476		3	6		3	5	11	24	5	12	10	3	2	25	108		
TOT ERR																		

56

56

METER SIZE	OK	D.R.	SLOW								FOR: 11-15 YEARS FAST						TOTAL	
			-10	-9	-5	-4	-3	-2	2	3	4	5	9	10	WPG			
AL-110	20								1	1						2		
AL-120	29																	
R-125																		
AC-175	30								1							1		
R-190													1			1		
R-200	18									4						4		
AC-250	94										1					1		
M-250																		
R-275																		
AL-R-310																		
R-315																		
400A																		
R415	1														1	1		
AL-425	5																	
AC-630																		
R-750																		
AL-800	1																	
AL-1000	2														1	1		
R-1000																		
AL1400	1																	
R-3000																		
AL-2300																		
AL-5000																		
2M																		
3M																		
5M																		
7M																		
11M																		
16M																		
T-18																		
T-30																		
T-60																		
T-80																		
30-LT																		
60-LT																		
80-LT																		
250-LT																		
500-LT																		
3.5-CVM																		
5.3-CVM																		
R-3																		
R-5																		
R-8																		
R-11																		
TOTAL	201			0				0	2	5	1	0		0	1	2	11	
TOT ERR															7			

DIVISION CFL
MONTH 2003

FLORIDA PUBLIC UTILITIES
PERCENT ERROR MONTHLY LOG

COMPLETED BY
DATE 2-6-04

PAULA
SEATON

METER SIZE	OK	D.R.	FOR: SLOW										MR 1-4 YEARS FAST					TOTAL	
			-10	-9	-5	-4	-3	-2	2	3	4	5	9	10	WPG				
AL-110	1																		
AL-120	1																		
R-125																			
AC-175	1																		
R-190												1							
R-200										1									
AC-250	9									3	2								
M-250																			
R-275										1									
AL-R-310	1																		
R-315																			
400A																			
R415	1						1												
AL-425	2															1			
AC-630																			
R-750	4							1		1									
AL-800	2																		
AL-1000	2																		
R-1000	2																		
AL1400	1																		
R-3000																			
AL-2300																			
AL-5000																			
2M																			
3M																			
5M																			
7M																			
11M																			
16M																			
T-18																			
T-30																			
T-60																			
T-80																			
30-LT																			
60-LT																			
80-LT																			
250-LT																			
500-LT																			
3.5-CVM																			
5.3-CVM																			
R-3																			
R-5																			
R-8																			
R-11																			
TOTAL	27						1	1		6	2		1			1	11		
																9			

METER SIZE	OK	D.R.	SLOW										FOR: METER 5-10 YEARS FAST					TOTAL
			-10	-9	-5	-4	-3	-2	2	3	4	5	9	10	WPG			
AL-110	6															0		
AL-120	9									1					1	2		
R-125																		
AC-175	18									2						2		
R-190																		
R-200	8																	
AC-250	24				1					1						2		
M-250																		
R-275																		
AL-R-310																		
R-315																		
400A																		
R-415																		
AL-425	18										1					1		
AC-630																		
R-750	2																	
AL-800	13						1			1						2		
AL-1000	4									1						1		
R-1000																		
AL-1400	2							1		1						2		
R-3000																		
AL-2300																		
AL-5000																		
2M																		
3M																		
5M																		
7M																		
11M																		
16M																		
T-18																		
T-30																		
T-60																		
T-80																		
30-LT																		
60-LT																		
60-LT																		
250-LT																		
500-LT																		
3.5-CVM																		
5.3-CVM																		
R-3																		
R-5																		
R-8																		
R-11																		
TOTAL	104			0				1	1	7		1		0	1	12		

(9)

METER SIZE	OK	D.R.	SLOW										FOR: 11-15 YEARS FAST					TOTAL
			-10	-9	-5	-4	-3	-2	2	3	4	5	9	10	WPG			
AL-110	8																	
AL-120	5								1								1	
R-125																		
AC-175	4								1	1							2	
R-190	1									1							1	
R-200	2									1							1	
AC-250	6																	
M-250																		
R-275																		
AL-R-310																		
R-315																		
400A																		
R415																		
AL-425	12																0	
AC-630																		
R-750																		
AL-800	5																	
AL-1000	1																	
R-1000																		
AL1400																		
R-3000																		
AL-2300																		
AL-5000																		
2M																		
3M																		
5M																		
7M																		
11M																		
16M																		
T-18																		
T-30																		
T-80																		
T-80																		
30-LT																		
60-LT																		
80-LT																		
250-LT																		
500-LT																		
3.5-CVM																		
5.3-CVM																		
R-3																		
R-5																		
R-8																		
R-11																		
TOTAL	44								2	3	0				3		5	

REPORT OF METERS, CONSUMERS AND REFUNDS

To

THE FLORIDA PUBLIC SERVICE COMMISSION

THIS REPORT REQUIRED ANNUALLY EACH FEBRUARY 10TH

NAME OF UTILITY Florida Public Utilities, Co. DIVISION All - S. Florida & Central

ADDRESS PO Box 3395, West Palm Beach, FL 33402

PERIOD COVERED BY THIS REPORT January 1 to December 31, 2003

IN FIELD BEGINNING PERIOD	TOTAL	TESTING NEXT PERIOD	TESTED THIS PERIOD
NUMBER METERS (250 OR <)	48,950	200	720
NUMBER METERS (250-2,500)	4,907	294	318
NUMBER METERS (> 2,500)	293	33	74
MEASURE IN cfh*			

* Sampling meters included.

IN TEST METERS	METERS OF A CAPACITY OF 250 cfm OR LESS											TOTAL
		SLOW					FAST					
BY YEAR	DNR**	+10	+5	+4	+3	+2	+2	+3	+4	+5	+10	
LESS 5	7		2		1	2	7	3	2	1		
5 TO 10	20	1	3		5	5	18	2	12	10	2	
11 TO 15						4	8	1			1	
16 TO 20	1							1				
OVER 20	1				1			4				
TOTAL	29	1	5		7	11	33	11	14	11	3	

METERS OF A CAPACITY GREATER THAN 250cfh		
TEST RESULTS	TOTAL	100%
OVER 2% FAST	21	5.04
OVER 2% SLOW	19	4.56
WITHIN LIMITS	376	90.38

72
21
93 ← Meters + 2% FAST

TOTAL METERS PURCHASED	3,597
PURCHASED METERS TESTED	0
NUMBER OF NEW METERS FAILING TEST	0
NUMBER OF TESTS FOR COMMISSION	0
NUMBER OF TESTS FOR CUSTOMERS	77

AVERAGE # OF CUSTOMERS	49,288
# METER ERROR REFUNDS	52
\$ REFUNDS COMPLETED	4,663.04
\$ REFUNDS UNABLE TO MAKE	0.00

← Refunds

METER TESTS DATA APPROVED BY:

NAME	MIKE NARDI
TITLE	MEASUREMENTS SUPERVISOR

CUSTOMER AND REFUNDS DATA APPROVED BY:

NAME	MARC L. SCHNEIDERMAN
TITLE	DIRECTOR, SOUTH FLORIDA

* CUBIC FEET HOUR
** DO NOT REGISTER

EXHIBIT 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 040216-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2003
 WITNESS: MESITE

LINE NO.	ACC 1180 SUB ACC	DESCRIPTION	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 MONTH AVERAGE
1	303	MISC INTANGIBLE PLANT	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
2	389	LAND AND LAND RIGHTS	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926
3	390	STRUCTURES AND IMPROVEMENTS	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771
4	3911	OFFICE FURNITURE	24,510	24,510	24,510	24,510	24,510	25,616	27,019	27,019	27,019	27,019	27,019	27,019	27,019	26,031
5	3912	OFFICE MACHINES	70,737	70,737	70,737	70,737	70,737	70,737	51,975	51,975	60,388	60,388	60,388	60,388	159,809	71,518
6	3913	E D P EQUIPMENT	2,078,299	2,087,067	2,191,033	2,191,033	2,191,033	2,189,908	2,190,437	2,190,437	2,217,353	2,217,353	2,217,353	2,218,197	2,485,264	2,204,982
7	3921	TRANSP EQUIP-CARS	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725
8	3922	TRANS-LIGHT TRUCK,VAN,	-	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	28,538
9	397	COMMUNICATION EQUIPMENT	134,860	134,860	134,860	142,423	142,423	142,423	142,423	142,423	142,423	142,423	142,423	142,423	244,774	148,551
10	398	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	0
11	399	TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	6,244	480
12																
13																
14		TOTAL	4,840,661	4,880,345	4,984,311	4,991,875	4,992,981	4,991,855	4,975,024	4,975,024	5,010,354	5,010,354	5,011,757	5,012,601	5,499,852	5,013,615
		ALLOCATED TO GAS	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 MO AVG GAS UTILITY
15	303	MISC INTANGIBLE PLANT	60%	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
16	389	LAND AND LAND RIGHTS	60%	205,155	205,155	205,155	205,155	205,155	205,155	205,155	205,155	205,155	205,155	205,155	205,155	205,155
17	390	STRUCTURES AND IMPROVEMENTS	60%	1,246,063	1,246,063	1,246,063	1,246,063	1,246,063	1,246,063	1,246,063	1,246,063	1,246,063	1,246,063	1,246,904	1,254,206	1,246,819
18	3911	OFFICE FURNITURE	60%	14,706	14,706	14,706	14,706	15,370	15,370	16,211	16,211	16,211	16,211	16,211	16,211	15,619
19	3912	OFFICE MACHINES	60%	42,442	42,442	42,442	42,442	42,442	31,185	31,185	36,233	36,233	36,233	36,233	95,886	42,911
20	3913	E D P EQUIPMENT	54%	1,122,282	1,127,016	1,183,158	1,183,158	1,183,158	1,182,550	1,182,836	1,197,371	1,197,371	1,197,371	1,197,827	1,342,043	1,190,690
21	3921	TRANSP EQUIP-CARS	60%	67,035	67,035	67,035	67,035	67,035	67,035	67,035	67,035	67,035	67,035	67,035	67,035	67,035
22	3922	TRANS-LIGHT TRUCK,VAN,	60%	-	18,550	18,550	18,550	18,550	18,550	18,550	18,550	18,550	18,550	18,550	18,550	17,123
23	397	COMMUNICATION EQUIPMENT	60%	80,916	80,916	80,916	85,454	85,454	85,454	85,454	85,454	85,454	85,454	85,454	146,864	89,131
24	398	MISCELLANEOUS EQUIPMENT	60%	-	-	-	-	-	-	-	-	-	-	-	-	0
25	399	TANGIBLE PROPERTY	60%	-	-	-	-	-	-	-	-	-	-	-	3,746	288
26																
27																
28		TOTAL		2,779,699	2,802,983	2,859,125	2,863,663	2,864,326	2,863,719	2,853,588	2,853,588	2,873,171	2,873,171	2,874,013	2,874,469	2,875,870

SUPPORTING SCHEDULES: B-5 p.2

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR: 12/31/2003
WITNESS: MESITE
REVISED 5/25/04

LINE NO.	ACC 1180 SUB ACC	DESCRIPTION	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 MONTH AVERAGE
1	303	MISC. INTANGIBLE PLANT	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
2	389	LAND AND LAND RIGHTS	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926
3	390	STRUCTURES AND IMPROVEMENTS	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771	2,076,771
4	3911	OFFICE FURNITURE	24,510	24,510	24,510	24,510	25,616	25,616	27,019	27,019	27,019	27,019	27,019	27,019	27,019	27,019
5	3912	OFFICE MACHINES	70,737	70,737	70,737	70,737	70,737	70,737	51,975	51,975	60,388	60,388	60,388	60,388	60,388	60,388
6	3913	E D P EQUIPMENT	2,078,299	2,087,067	2,191,033	2,191,033	2,191,033	2,189,908	2,190,437	2,190,437	2,217,353	2,217,353	2,217,353	2,218,197	2,485,264	2,204,982
7	3921	TRANSP EQUIP-CARS	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725
8	3922	TRANS-LIGHT TRUCK,VAN,	-	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916
9	397	COMMUNICATION EQUIPMENT	134,860	134,860	134,860	142,423	142,423	142,423	142,423	142,423	142,423	142,423	142,423	142,423	244,774	148,551
10	398	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	0
11	399	TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	6,244	480
12																
13																
14																
15		TOTAL	4,840,661	4,680,345	4,984,311	4,991,875	4,992,981	4,991,855	4,975,024	4,975,024	5,010,354	5,010,354	5,011,757	5,012,601	5,499,852	5,013,615
16																
17																
18																
19																
20			TOTAL													
21			13 MONTH AVERAGE													
22																
23																
24	303	MISC. INTANGIBLE PLANT	1,833		60%		1,100		733							
25	389	LAND AND LAND RIGHTS	341,926		60%		205,155		136,770							
26	390	STRUCTURES AND IMPROVEMENTS	2,078,031		60%		1,246,819		831,212							
27	3911	OFFICE FURNITURE	26,031		60%		15,619		10,412							
28	3912	OFFICE MACHINES	71,518		60%		42,911		28,607							
29	3913	E D P EQUIPMENT	2,204,982		54%		1,190,690		1,014,292							
30	3921	TRANSP EQUIP-CARS	111,725		60%		67,035		44,690							
31	3922	TRANS-LIGHT TRUCK,VAN,	28,538		60%		17,123		11,415							
32	397	COMMUNICATION EQUIPMENT	148,551		60%		89,131		59,420							
33	398	MISCELLANEOUS EQUIPMENT	-		60%		-		-							
34	399	TANGIBLE PROPERTY	480		60%		288		192							
35																
36																
37																
38		TOTAL	5,013,615				2,876,870		2,137,745							
39																
40																
41		DESCRIPTION OF LAND AND STRUCTURES														
42	399	LAND AND LAND RIGHTS														
43		OFFICE, LOT 1 & LOT 2 - 401 S. DIXIE HWY, WEST PALM BEACH, FL	145,767		60%		87,460									
44		LAND ADJACENT TO CORPORATE OFFICE - LOT 3 - FERN ST, WEST PALM BEACH, FL	196,159		60%		117,695									
45																
46			341,926				205,156									
47																
48	390	STRUCTURES & IMPROVEMENTS														
49		GENERAL OFFICE - 401 S. DIXIE HWY, WEST PALM BEACH, FL	2,078,031		60%		1,246,819									
50																

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE BASIS FOR THE
ALLOCATION OF COMMON UTILITY PLANTTYPE OF DATA SHOWN:
HISTORIC BASE YEAR: 12/31/2003
WITNESS: MESITECOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

Line No.	Allocation of Utility Plant All Divisions	(A) Total Plant	(B) Allocation %	(C) EDP Plant	(D) Allocation %	(E) EDP Plant-All	(F) Allocation %	(G) Remain Common	(H) Allocation %	(I) Total Common	(J) Allocation %
1	Florida Public Utilities Co.										
2	Northwest (Electric)	25,678,834	18.0%	324,484	17.0%	324,484	15.0%	310,366	12.0%	634,850	15.0%
3	Northeast (Electric)	33,842,770	24.0%	367,749	20.0%	367,749	17.0%	401,650	15.0%	769,399	18.0%
4	South Florida	53,879,522	39.0%	800,394	43.0%	800,394	37.0%	1,377,670	49.0%	2,178,064	51.0%
5	Central Florida	26,416,021	19.0%	367,749	20.0%	367,749	17.0%	310,366	11.0%	678,115	16.0%
6	TOTAL COMPANY	139,817,147	100.0%	1,860,376	100.0%	1,860,376	86.0%	2,400,052	87.0%	4,260,428	100.0%
7											
8	South FL M&J					21,632	1.0%	94,329	3.0%		
9	Central FL M&J					21,632	1.0%	-	0.0%		
10	Northeast M&J					-	0.0%	-	0.0%		
11	Nature Coast M&J					-	0.0%	-	0.0%		
12	Contract Work					-	0.0%	-	0.0%		
13											
14	Propane										
15	South Florida					151,426	7.0%	236,754	8.0%		
16	Central Florida					43,265	2.0%	36,514	1.0%		
17	Northeast (Propane)					21,632	1.0%	18,257	1.0%		
18	Nature Coast					43,265	2.0%	-	0.0%		
19	Total					2,163,228	100.0%	2,785,906	100.0%		
20											
21											
22	Allocations are based on 12 months ended June 2002										
23	Total Consolidated Gas Company					1,168,143	54.0%	1,688,036	60.0%		

EDP

REMAINING

SCHEDULE B-5

ALLOCATION OF COMMON PLANT

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 040216-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2003
 WITNESS: MESITE
 REVISED 5/25/04

LINE NO.	DESCRIPTION	ALLOCATION PER STUDY SQ. FOOTAGE	ALLOCATION PER STUDY - PERCENT	COMMON UTILITY PLANT 12/31/03	
1	GENERAL OFFICE - WEST PALM BEACH, FL				
2					
3	GENERAL ALL DIVISIONS	17,255	60.3%	1,458,471	
4	LOCAL WEST PALM BEACH	10,247	35.8%	865,894	
5	LOCAL MERCHANDISING	1,118	3.9%	94,329	
6					
7	BALANCE	28,620	100.0%	2,418,694	
8	GENERAL OFFICE FURN., EQUIP. & MACH.			367,209	
9	DATA PROCESSING EQUIPMENT			2,163,228	
10					
11	TOTAL	28,620	100.0%	4,949,131	
12		=====	=====	=====	
13					
14		CUSTOMERS 12 MONTHS END 6/30/02	%		
15	ALLOCATION OF LOCAL WEST PALM BEACH				
16	FPUC - NATURAL GAS OPERATIONS	29,923	84%	727,351	
17	PROPANE OPERATIONS - NON-REGULATED	5,631	16%	138,543	
18					
19		35,554	100%	865,894	
20					
21		PLANT INVESTMENT			
22	ALLOCATION OF GENERAL ALL DIVISIONS	12 MONTH END 6/30/02	%	\$ - AMOUNT	
23					
24	FPUC - NW ELECTRIC	25,043,984	17%	310,366	
25	FPUC - NE ELECTRIC	33,073,371	22%	401,650	
26	FPUC - NATURAL GAS	78,159,788	53%	967,610	
27	FLO-GAS PROPANE, NON-REGULATED	11,041,433	8%	146,054	
28	MERCH & JOBBING, NON-REGULATED	94,329	0%	-	
29					
30	TOTAL	147,412,905	100%	1,825,680	
31					
32	COMPOSITE ALLOCATION	COMMON - ALL EXCEPT EDP	COMMON - EDP		TOTAL COMMON PLANT
33			CUSTOMERS		
34		\$ - AMOUNT	12 MONTH END 6/30/02	%	\$ - AMOUNT
35					
36	NW ELECTRIC	310,366	12%	12,311	634,850
37	NE ELECTRIC	401,650	15%	14,077	769,399
38	NATURAL GAS UTILITIES	1,694,961	60%	44,026	2,863,104
39	FLO-GAS (NON-REGULATED)	284,597	10%	9,289	544,185
40	MERCHANDISE & JOBBING (NON-REGULATED)	94,329	3%	1,899	137,593
41					
42		2,785,903	100%	81,602	4,949,131
43		=====	=====	=====	=====

**FLORIDA PUBLIC UTILITIES
SQUARE FOOTAGE OF CORPORATE OFFICE
2003**

TOTAL SQUARE FOOTAGE PER FLOOR	Floor	Square Footage
	1 106' x 90'	9,540
	2 106' x 90'	9,540
	3 106' x 90'	9,540
		<u>28,620</u>

1st Floor

Home Services		Square Footage	
Auditorium	54' x 31'	1,674	
Cons. Affairs Mgr./Kitch/Equip. Room	40' x 12'	480	
		<u>2,154</u>	WPB

Sales			
Sales / Res. Mgr. / Mark. Clerk	52' x 43'	1,118	
Res. Marketing Reps	28' x 11'	308	
Hall Ways	92' x 6'	552	
		<u>1,978</u>	WPB

Merchandising			
Sales Floor included above			
1/2 Allocated to Merchandising		1,118	
Total Merchandising Square Footage		<u>1,118</u>	Merch

Total 1st Floor Sales and Merchandising		<u>3,096</u>	
---	--	--------------	--

Customer Service			
Cashier New section-includes vault and hall	21' x 13'	273	
Old section-includes hall	13' x 11'	143	
Customer Service Manager	15' x 13'	195	
Customer Service Reps	40' x 17'	680	
Bookkeepers and Meter readers	38' x 12'	456	
Hallways	48' x 5'	240	
Hallways	18' x 13'	234	
Conference Room	10' x 9'	90	
Conference Room	10' x 12'	120	
Storage	9' x 13'	117	
		<u>2,548</u>	WPB

Common			
Bathrooms Old section	14' x 18'	252	
Stairwells Back includes hall	23' x 11'	253	
Front	18' x 11'	198	
Elevator	8' x 11'	88	
Sales Storage Old section	11' x 11'	121	
Hall Old section	5' x 11'	55	
Receiving & Storage	18' x 21'	378	
Elec. Equip. Room new section	8' x 9'	72	
Bathrooms & Hall	15' x 13'	195	
Tel. Equip. & Mech. Room - new section	10' x 13'	130	
		<u>1,742</u>	All
TOTAL 1ST FLOOR		<u>9,540</u>	

2nd Floor

ACCOUNTING & GENERAL	ALL	<u>9,540</u>	All
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3rd Floor

Common

Executive Offices	Offices 323-326 inc closets	21' x 32'	672
	Offices 327-330 (3-6)	54' x 16'	864
	Office 316	13' x 15'	195
Hallways	Between executive	34' x 6'	204
Conference Room	Between executive & sales	23' x 16'	368
File Room	Files & Mailing	10' x 10'	100
Utility Room	Portion of utility room	17' x 12'	204
	Utility, hall & elevator area	48' x 11'	528
Copier area		7' x 11'	77
Stairwell	Back stairs & closet	23' x 11'	253
	Front stairs	18' x 11'	198
Bathrooms	Old -includes hallway	23' x 18'	414
	New -includes hall & utility	25' x 13'	325
Conference Room	New section - one room	18' x 30'	540
			4,942
Safety Director	Offices 312,313	27' x 10'	270
Personnel	2 offices, file rooms & hall	38' x 13'	494
Total Common			5,706

3rd floor new area: 18 + 13 by
25+69+12 or 25+38+25+18
equals 31 X 106 = 3286

All

Engineering	25' x 31'	775
	37' x 18'	666
Total Engineering		1,441

WPB

Gas Supply	26' x 18'	468
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WPB

Sales

Sales	Marketing Manager 317	12' x 15'	180
	Sales Secretary 318	18' x 11'	198
	New Construction Sales 311	20' x 16'	320
	Sales Manager 332	12' x 16'	192
	Hallways between sales	6' x 14'	84
	Hallways between sales	29' x 6'	174
	Commercial Sales Reps	17' x 30'	510
Total Sales			1,658

WPB

Flo-Gas Manager	Office 310	17' x 15'	255
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TOTAL 3RD FLOOR			9,528
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Flo

rounding 12

All	Common - All Divisions	17,000
Flo	Common - Flo-Gas	255
WPB	Local - WPB	10,247
Merch	Local - Merchandise	1,118
Total		28,620

A&G	17,000
Sales	6,908
Customer Service	2,548
Engineering	2,164
Total	28,620

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
2004 RATE CASE**

RESPONSE TO DOCUMENT/RECORD REQUEST

Request Number: ENGINEERING 1

From: Jim Mesite

Date of Response: 6/10/04

NATURAL GAS AND COMMON (Corporate) PLANT ALLOCATIONS

GENERAL RESPONSE:

When filing the MFR, the term "COMMON PLANT" refers to plant of the Corporate Operations that is accounted for separately as "Common" and is shared among all operating divisions of FPUC. "GAS UTILITY PLANT" is plant carried on the books of the Natural Gas Division that may be shared with the non-regulated propane and/or merchandising sectors.

- 1.) First, the Corporate Office Building structure and land are allocated between Primary Common (used by all divisions), WPB Gas Operations, Merchandising, and Propane. The remaining Primary Common Plant is then allocated using two criteria. EDP equipment (Account 3913) is allocated as a percentage to all operating divisions based on customers. The remainder, exclusive of EDP, is then allocated as a percentage to the operating divisions, based on all of the operating divisions' plant as a percentage of their combined total plant.

Attached, are drawings and summaries of the allocation of the Corporate Office; Customer Data; and other worksheets used to determine the allocation percentages of Common Plant. There is one set for 2003, and a second set that was used for both 2004 & 2005.

- 2.) The percentage of non-regulated gas utility plant is determined on an account-by-account basis using the division managers' assessment of which accounts are shared between regulated natural gas, non-regulated merchandising, and/or non-regulated propane functions. The dollar value of the non-regulated portion is determined individually for South Florida and Central Florida divisions based on customers. Then the dollar values of non-regulated and total plant for both divisions are combined and a percentage of combined non-regulated is determined by dividing combined non-regulated by combined total plant. The non-regulated percentage was then applied to the 13-month average of Plant-In-Service and Reserve accounts. Attached are Revised Schedule B-3, Page 3/3; Revised Schedule G-1(B-3), Pages 3/6 and 6/6 detailing the account-by-account affect of applying the non-regulated percentages to the various accounts.

The percentages that were based on the data used for the 12/31/03 surveillance reports were used for computing 2004 and 2005 non-regulated amounts. The 12/31/03 surveillance data were based on actual information through 12/31/03, which was more current than the data that was used for determining the 2004 customer allocation percentages. Schedules detailing the determination of the non-regulated allocation percentages are attached.

EXHIBIT 1A

Florida Public Utilities Company
VEHICLE LISTING
DECEMBER 31, 2003

ACTUAL

SUB ACCT	ACCT LOC	DIV	ASSET #	ASSET DESCRIPTION	INSTALL	COST	VIN	CO #	IR #	DATA 3	DATA 4	DATA 4
3921	001.0.0.3921	1.0.0	5205	1995 FORD ESCORT LSX WAGON	1995	12,340.82	1FASP15J65W273901	10427				CURRIER
3921	001.0.0.3921	1.0.0	9015	1997 CHEV MALIBU 4 DOOR	1997	15,503.87	1G1ND52T4VY115507	461	733			HARLAN-YARD
3921	001.0.0.3921	1.0.0	11582	2001 DODGE INTREPID	2001	23,562.04	2B3AD56J71H655986	485	20557	F83CEH	3500	BACHMAN
3921	001.0.0.3921	1.0.0	11631	2001 MERCURY GRND MARQUIS	2001	22,606.78	2MEFM74W21X689420	487	20603	U50LQT	2810	JACK BROWN
3922	001.0.0.3922	1.0.0	15405	2003 FORD F-250	2003	30,916.46	1FTNW20S63EA00934	506	20843	V35PWQ	8800	JACK ENGLISH
3921	001.2.1.3921	1.2.1	11581	2001 FORD CROWN VICTORIA	2001	23,550.72	2FAFP74W11X155744	484	20521	E93TDW	2585	CHUCK STEIN

128,480.69

DIFFERENCE

1) ACT 3921 = CARS = \$97,564.23

2) ACT 3922 = TRUCKS = \$30,916.46

TOTAL = \$128,480.69

* - 22,606.78 - #11631 *

\$105,873.91 ~ \$105,874.00

1) MFR TOTAL = \$142,641.18

2) ACTUAL TOTAL = \$128,480.69

DIFF. = \$14,160

1) MTH AVE = $\frac{814,160}{13} = \$1,089.23$

* #11631 = Retired And Sold to MR. J. BROWN. IN 2004.

Florida Public Utilities Company
VEHICLE LISTING
DECEMBER 31, 2003

PER BOOKS - AS FILED

SUB ACCT	ACCT LOC	DIV	ASSET #	ASSET DESCRIPTION	INSTALL	COST	VIN	CO #	IR #	DATA 3	DATA 4
3921	001.0.0.3921	1.0.0	5202	1993 FORD TAURUS	1993	16,040.70	1FACP52U4PA313892	10404			
3921	001.0.0.3921	1.0.0	5204	1995 CHEVY CAPRICE	1995	21,670.51	1G1B152W0SR149326	10426			
3921	001.0.0.3921	1.0.0	5205	1995 FORD ESCORT LSX WAGON	1995	12,340.82	1FASP15J65W273901	10427			
3921	001.0.0.3921	1.0.0	9015	1997 CHEV MALIBU 4 DOOR	1997	15,503.87	1G1ND52T4VY115507	461	733		
3921	001.0.0.3921	1.0.0	11582	2001 DODGE INTREPID	2001	23,562.04	2B3AD56J71H655986	485	20557	F83CEH	3500
3921	001.0.0.3921	1.0.0	11631	2001 MERCURY GRND MARQUIS	2001	22,606.78	2MEFM74W21X689420	487	20603	U50LQT	2810
3922	001.0.0.3922	1.0.0	15405	2003 FORD F-250	2003	30,916.46	1FTNW20S63EA00934	506	20843	V35PWQ	8800
						<u>142,641.18</u>					

EXHIBIT 2

COMMON PLANT ALLOCATION METHODS 3 FACTOR CALCULATION

THE COMPANY USED SQUARE FOOTAGE AND USAGE TO ALLOCATE COMMON PLANT IN ACCOUNT 389- LAND & LAND RIGHTS AND ACCOUNT 390- STRUCTURES & IMPROVEMENTS. THIS METHOD APPEARS ACCEPTABLE.

THE COMPANY USED A CUSTOMER PERCENTAGE RATIO TO ALLOCATE COMMON PLANT IN ACCOUNT 3913- EDP EQUIPMENT. THEY USED A GROSS PLANT PERCENTAGE RATIO TO ALLOCATE COMMON PLANT IN THE REMAINDER OF THE COMMON PLANT ACCOUNTS. THIS BASIC METHODOLOGY APPEARS ACCEPTABLE.

HOWEVER, ENGINEERING STAFF (FPSC) BELIEVES THE 3-FACTOR METHOD FOR ALLOCATION OF COMMON PLANT IS A MORE ACCURATE METHOD OF COMMON PLANT ALLOCATION. THE 3-FACTOR METHOD INCLUDES THREE DIFFERENT CRITERIA; GROSS PLANT, PAYROLL, AND CUSTOMERS. WE RECOMMEND CONSIDERATION BE GIVEN TO USING THE 3-FACTOR ALLOCATION METHOD TO ALL ACCOUNTS CONTAINING COMMON PLANT, EXCEPT FOR ACCOUNTS 389 AND 390.

TO CALCULATE THE 3-FACTOR ALLOCATION METHOD WE REQUESTED AND OBTAINED FROM THE COMPANY GROSS PLANT, CUSTOMERS, AND PAYROLL INFORMATION. THIS DATA WAS UNAUDITED BY THE FPSC. THIS DATA WAS INCOMPLETE FOR 2004 AND 2005, THEREFORE, THE 3-FACTOR CALCULATION FOR 2003 WAS USED FOR COMMON PLANT ALLOCATIONS FOR 2003-2005.

PLEASE SEE THE NEXT PAGE FOR 3-FACTOR ALLOCATION FOR 2003.

IT IS ALSO OUR UNDERSTANDING IN THE THREE MOST RECENT SOUTH FLORIDA NATURAL GAS RATE CASES THE THREE FACTOR WAS USED BY FPSC.

3 FACTOR CALCULATION 2003

1) GROSS PLANT

$$\text{GROSS PLANT} = \frac{\text{NATURAL GAS PLANT}}{\text{TOTAL GROSS PLANT}} = \frac{54,967,530}{105,076,103} = 52.3\%$$

2) AVERAGE CUSTOMERS

$$\text{AVE. CUSTOMERS} = \frac{\text{NATURAL GAS CUSTOMERS}}{\text{TOTAL CUSTOMERS}} = \frac{47,105}{86,074} = 54.7\%$$

3) GROSS PAYROLL

$$\text{GROSS PAYROLL} = \frac{\text{NATURAL GAS PAYROLL}}{\text{TOTAL PAYROLL}} = \frac{6,068,650}{15,281,399} = 39.7\%$$

4) AVERAGE % = 3 FACTOR

$$\text{AVERAGE \%} = \frac{1+2+3}{3} = \frac{52.3+54.7+39.7}{3} = \frac{146.7}{3} = 48.9\%$$

48.9% ≈ 49% NATURAL GAS ALLOCATION USAGE

3 FACTOR =

49% NATURAL GAS USAGE
51% NON GAS USAGE

Florida Public Utilities Company
ENGINEERING AUDIT REQUEST #2
YEAR-END GROSS PLANT

DECEMBER 31, 2003		COMMON	CONSOLIDATED NATURAL GAS	CONSOLIDATED ELECTRIC	COMBINED PROPANE DIVISIONS	COMBINED M & J
Plant-In-Service	1010/1180	5,499,853	79,183,638	61,336,030.00	12,805,759.00	479,517.00
CWIP	1070	-	2,391,501	1,063,574.00	499,968.00	-
Reserve	1080/1190	(1,363,959)	(26,607,609)	(26,619,536.00)	(3,504,259.00)	(88,374.00)
GROSS PLANT		4,135,894	54,967,530	35,780,068	9,801,468	391,143

DECEMBER 31, 2004		COMMON	CONSOLIDATED NATURAL GAS	CONSOLIDATED ELECTRIC	COMBINED PROPANE DIVISIONS	COMBINED M & J
Plant-In-Service	1010	5,829,152	90,974,056	69,482,026	not available	not available
CWIP	1070	-	125,000	-	not available	not available
Reserve	1080	(1,702,310)	(28,482,877)	(28,685,090)	not available	not available
GROSS PLANT		4,126,842	62,616,179	40,796,936	-	-
Beginning Plant-In-Service		5,499,853	79,183,638	61,336,030	12,805,759	479,517
Beginning CWIP Closed in 2004		-	2,391,501	1,063,574	499,968	-
2004 Budgeted Expenditures		329,300	9,420,800	6,985,500	1,673,100	-
Total		5,829,153	90,995,939	69,385,104	14,978,827	479,517

DECEMBER 31, 2005		COMMON	CONSOLIDATED NATURAL GAS	CONSOLIDATED ELECTRIC	COMBINED PROPANE DIVISIONS	COMBINED M & J
Plant-In-Service	1010/1180	6,443,252	97,280,923	not available	not available	not available
CWIP	1070	-	-	not available	not available	not available
Reserve	1080/1190	(2,083,535)	(30,549,916)	not available	not available	not available
GROSS PLANT		4,359,717	66,731,007	-	-	-

**Florida Public Utilities Company
ENGINEERING AUDIT REQUEST #2
AVERAGE CUSTOMERS**

	COMMON	CONSOLIDATED NATURAL GAS	CONSOLIDATED ELECTRIC	COMBINED PROPANE DIVISIONS	COMBINED M & J
2003	0	47,105	26,797	12,172	not available *
2004	0	48,156	27,024	12,082	not available *
2005	0	49,208	not available	not available	not available *

* ENGINEERING STAFF BELIEVES THE VAST MAJORITY OF M+J CUSTOMERS, ALSO, HAVE BEEN A CUSTOMER OF ONE OF THE COMPANY'S UTILITIES. THEREFORE, THE M+J CUSTOMERS HAVE BEEN COUNTED/INCLUDED IN THE OTHER UTILITY OPERATIONS/DIVISIONS, AND IT IS NOT NECESSARY NOR MATERIAL TO SEGREGATE THEM TO M+J.

Florida Public Utilities Company
ENGINEERING AUDIT REQUEST #2
GROSS PAYROLL

	COMMON	CONSOLIDATED NATURAL GAS	CONSOLIDATED ELECTRIC	COMBINED PROPANE DIVISIONS	COMBINED M & J
2003	2,164,069	6,068,650	3,239,408	2,884,516	924,756

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
2004 RATE CASE**

RESPONSE TO DOCUMENT/RECORD REQUEST

Request Number: ENGINEERING 2

From: Jim Mesite

Date of Response: 6/8/04

GROSS PLANT / CUSTOMERS / PAYROLL – ALL YEARS

1.) GROSS PLANT:

For the Natural Gas rate case, all 2004 and 2005 Natural Gas and Common plant activity was projected. However, for other operating units, only capital expenditures for 2004 were projected as part of the normal budgeting procedures: 2005 projections are not available.

For Natural Gas and Common, the attached schedule is complete for 2003-2005.

For the Consolidated Electric Divisions, 2003 is actual, and 2004 is based on data contained in the Electric Rate Case proceeding.

For other operating units, 2003 data is actual; 2004 is a total comprised of 2003 Plant-In-Service, plus 2003 CWIP, plus 2004 projected expenditures.

2005 projection data is not available for non-natural gas operating units.

Please see the attached worksheet for details.

- - - - - continued next page - - - - -

2.) TOTAL CUSTOMERS:

For the Natural Gas rate case filing, 2004 and 2005 projected customer data was based on billed customers, the customer counting method employed through December 2003. Beginning January 1, 2004, G/L data and budget data is reported as "Active Customers". Active Customer data for 2004 is provided for all operating units based on the 2004 Company budget; 2005 customer data is not available.

Please see the attached worksheet for details of 2003 actual billed customers and 2004 projected active customers.

3.) TOTAL PAYROLL:

The Company does not project total payroll as a separate amount. Total Payroll information is only available for actual 2003. Actual Payroll is allocated to O&M expenses and capital additions via time tickets and other allocation criteria. When budgeted, expense and capital projections include payroll as embedded costs.

Please see the attached worksheet for detailed 2003 payroll information.

EXHIBIT 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO. 040216-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN
PRIOR YEAR: 12/31/2004
WITNESS: MESITE

LINE NO	ACC 1180 SUB ACC	DESCRIPTION	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	13 MONTH AVERAGE
1	303	MISC. INTANGIBLE PLANT	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
2	389	LAND AND LAND RIGHTS	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926
3	390	STRUCTURES AND IMPROVEMENTS	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343
4	3911	OFFICE FURNITURE	27,019	27,019	27,019	27,519	28,219	28,819	29,319	29,319	29,319	31,819	32,419	32,419	32,419	29,434
5	3912	OFFICE MACHINES	159,809	159,809	159,809	160,409	160,409	160,409	170,409	170,409	170,409	173,009	173,009	173,009	173,009	166,456
6	3913	E D P EQUIPMENT	2,485,264	2,540,264	2,664,964	2,699,964	2,739,964	2,766,964	2,766,964	2,766,964	2,766,964	2,766,964	2,766,964	2,766,964	2,766,964	2,712,780
7	3921	TRANSP EQUIP-CARS	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725	130,725	130,725	130,725	130,725	130,725	119,032
8	3922	TRANS-LIGHT TRUCK,VAN,	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916
9	397	COMMUNICATION EQUIPMENT	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774
10	398	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	399	TANGIBLE PROPERTY	6,244	6,244	6,244	6,244	9,244	9,244	9,244	9,244	12,244	12,244	12,244	12,244	16,244	9,782
12																
13																
14		TOTAL	5,499,852	5,554,852	5,679,552	5,715,652	5,759,352	5,786,952	5,797,452	5,797,452	5,819,452	5,824,552	5,825,152	5,825,152	5,829,152	5,747,275
		ALLOCATED TO GAS	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	13 MO AVG GAS UTILITY
15	303	MISC. INTANGIBLE PLANT	55%	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
16	389	LAND AND LAND RIGHTS	55%	188,059	188,059	188,059	188,059	188,059	188,059	188,059	188,059	188,059	188,059	188,059	188,059	188,059
17	390	STRUCTURES AND IMPROVEMENTS	55%	1,149,688	1,149,688	1,149,688	1,149,688	1,149,688	1,149,688	1,149,688	1,149,688	1,149,688	1,149,688	1,149,688	1,149,688	1,149,688
18	3911	OFFICE FURNITURE	55%	14,860	14,860	14,860	15,135	15,520	15,850	16,125	16,125	17,500	17,830	17,830	17,830	16,189
19	3912	OFFICE MACHINES	55%	87,895	87,895	87,895	88,225	88,225	88,225	93,725	93,725	93,725	95,155	95,155	95,155	91,551
20	3913	E D P EQUIPMENT	55%	1,366,895	1,397,145	1,465,730	1,484,980	1,506,980	1,521,830	1,521,830	1,521,830	1,521,830	1,521,830	1,521,830	1,521,830	1,492,029
21	3921	TRANSP EQUIP-CARS	55%	61,449	61,449	61,449	61,449	61,449	61,449	61,449	61,449	71,899	71,899	71,899	71,899	65,468
22	3922	TRANS-LIGHT TRUCK,VAN,	55%	17,004	17,004	17,004	17,004	17,004	17,004	17,004	17,004	17,004	17,004	17,004	17,004	17,004
23	397	COMMUNICATION EQUIPMENT	55%	134,625	134,625	134,625	134,625	134,625	134,625	134,625	134,625	134,625	134,625	134,625	134,625	134,625
24	398	MISCELLANEOUS EQUIPMENT	55%	-	-	-	-	-	-	-	-	-	-	-	-	-
25	399	TANGIBLE PROPERTY	55%	3,434	3,434	3,434	3,434	5,084	5,084	5,084	6,734	6,734	6,734	6,734	8,934	5,380
26																
27																
28		TOTAL		3,024,919	3,055,169	3,123,754	3,143,609	3,167,644	3,182,824	3,188,599	3,188,599	3,200,899	3,203,504	3,203,834	3,206,034	3,161,001

SUPPORTING SCHEDULES: G-1 (B-5 p.3)

RECAP SCHEDULES: G-1 (B-1, B-2, B-3)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 040216-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
 PRIOR YEAR: 12/31/2004
 WITNESS: MESITE
 REVISED 5/25/04

LINE NO.	ACC 1180 SUB ACC	DESCRIPTION	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	13 MONTH AVERAGE
1	303	MISC. INTANGIBLE PLANT	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
2	389	LAND AND LAND RIGHTS	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926
3	390	STRUCTURES AND IMPROVEMENTS	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343	2,090,343
4	3911	OFFICE FURNITURE	27,019	27,019	27,019	27,519	28,219	28,819	29,319	29,319	29,319	31,819	32,419	32,419	32,419	29,434
5	3912	OFFICE MACHINES	159,809	159,809	159,809	160,409	160,409	160,409	170,409	170,409	170,409	173,009	173,009	173,009	173,009	166,456
6	3913	E D P EQUIPMENT	2,485,264	2,540,264	2,664,964	2,699,964	2,739,964	2,766,964	2,766,964	2,766,964	2,766,964	2,766,964	2,766,964	2,766,964	2,766,964	2,712,780
7	3921	TRANSP EQUIP-CARS	111,725	111,725	111,725	111,725	111,725	111,725	111,725	111,725	130,725	130,725	130,725	130,725	130,725	119,032
8	3922	TRANS-LIGHT TRUCK,VAN,	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916
9	397	COMMUNICATION EQUIPMENT	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774
10	398	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	399	TANGIBLE PROPERTY	6,244	6,244	6,244	6,244	9,244	9,244	9,244	9,244	12,244	12,244	12,244	12,244	16,244	9,782
12																
13																
14																
15		TOTAL	5,499,852	5,554,852	5,679,552	5,715,652	5,759,352	5,786,952	5,797,452	5,797,452	5,819,452	5,824,552	5,825,152	5,825,152	5,829,152	5,747,275
16																
17																
18																
19																
20																
21			TOTAL		ALLOCATION		ALLOATED		NON-GAS							
22			13 MONTH		TO GAS UTILITY		TO GAS UTILITY		UTILITY							
23			AVERAGE		OPERATIONS		OPERATIONS									
24					SEE PAGE 2 FOR DETAIL											
25	303	MISC. INTANGIBLE PLANT	1,833		55%		1,008		825							
26	389	LAND AND LAND RIGHTS	341,926		55%		188,059		153,867							
27	390	STRUCTURES AND IMPROVEMENTS	2,090,343		55%		1,149,688		940,654							
28	3911	OFFICE FURNITURE	29,434		55%		16,189		13,245							
29	3912	OFFICE MACHINES	166,456		55%		91,551		74,905							
30	3913	E D P EQUIPMENT	2,712,780		55%		1,492,029		1,220,751							
31	3921	TRANSP EQUIP-CARS	119,032		55%		65,468		53,565							
32	3922	TRANS-LIGHT TRUCK,VAN,	30,916		55%		17,004		13,912							
33	397	COMMUNICATION EQUIPMENT	244,774		55%		134,625		110,148							
34	398	MISCELLANEOUS EQUIPMENT	-		55%		-		-							
35	399	TANGIBLE PROPERTY	9,782		55%		5,380		4,402							
36																
37																
38		TOTAL	5,747,275				3,161,001		2,586,274							
39																
40																
41		DESCRIPTION OF LAND AND STRUCTURES														
42	389	LAND AND LAND RIGHTS														
43		OFFICE, LOT 1 & LOT 2 - 401 S. DIXIE HWY, WEST PALM BEACH, FL	145,767		55%		80,172									
44		LAND ADJACENT TO CORPORATE OFFICE - LOT 3 - FERN ST, WEST PALM BEACH, FL	196,159		55%		107,887									
45																
46			341,926				188,059									
47																
48	390	STRUCTURES & IMPROVEMENTS														
49		GENERAL OFFICE - 401 S. DIXIE HWY, WEST PALM BEACH, FL	2,090,343		55%		1,149,688									
50																

**FLORIDA PUBLIC UTILITIES
SQUARE FOOTAGE OF CORPORATE OFFICE
2003**

TOTAL SQUARE FOOTAGE PER FLOOR	Floor	Square Footage
	1	106' x 90'
	2	106' x 90'
	3	106' x 90'
		<u>28,620</u>

1st Floor

Home Services

		Square Footage	
Auditorium	54' x 31'	1,674	
Cons. Affairs Mgr./Kitch/Equip. Room	40' x 12'	480	
		<u>2,154</u>	WPB

Sales

Sales / Res. Mgr. / Mark. Clerk	52' x 43'	1,118	
Res. Marketing Reps	28' x 11'	308	
Hall Ways	92' x 6'	552	
		<u>1,978</u>	WPB

Merchandising

Sales Floor included above			
1/2 Allocated to Merchandising		1,118	
Total Merchandising Square Footage		<u>1,118</u>	Merch

Total 1st Floor Sales and Merchandising

3,096

Customer Service

Cashier New section-includes vault and hall	21' x 13'	273	
Old section-includes hall	13' x 11'	143	
Customer Service Manager	15' x 13'	195	
Customer Service Reps	40' x 17'	680	
Bookkeepers and Meter readers	38' x 12'	456	
Hallways	48' x 5'	240	
Hallways	18' x 13'	234	
Conference Room	10' x 9'	90	
Conference Room	10' x 12'	120	
Storage	9' x 13'	117	
		<u>2,548</u>	WPB

Common

Bathrooms Old section	14' x 18'	252	
Stairwells Back includes hall	23' x 11'	253	
Front	18' x 11'	198	
Elevator	8' x 11'	88	
Sales Storage Old section	11' x 11'	121	
Hall Old section	5' x 11'	55	
Receiving & Storage	18' x 21'	378	
Elec. Equip. Room new section	8' x 9'	72	
Bathrooms & Hall	15' x 13'	195	
Tel. Equip. & Mech. Room - new section	10' x 13'	130	
		<u>1,742</u>	All
TOTAL 1ST FLOOR		<u>9,540</u>	

2nd Floor

ACCOUNTING & GENERAL	ALL	<u>9,540</u>	All
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3rd Floor

Common

Executive Offices	Offices 323-326 inc closets	21' x 32'	672
	Offices 327-330 (3-6)	54' x 16'	864
	Office 316	13' x 15'	195
Hallways	Between executive	34' x 6'	204
Conference Room	Between executive & sales	23' x 16'	368
File Room	Files & Mailing	10' x 10'	100
Utility Room	Portion of utility room	17' x 12'	204
	Utility, hall & elevator area	48' x 11'	528
Copier area		7' x 11'	77
Stairwell	Back stairs & closet	23' x 11'	253
	Front stairs	18' x 11'	198
Bathrooms	Old -includes hallway	23' x 18'	414
	New -includes hall & utility	25' x 13'	325
Conference Room	New section - one room	18' x 30'	540
			<u>4,942</u>
Safety Director	Offices 312,313	27' x 10'	270
Personnel	2 offices, file rooms & hall	38' x 13'	494
Total Common			<u>5,706</u>

3rd floor new area: 18 + 13 by
25+69+12 or 25+38+25+18
equals 31 X 106 = 3286

All

Engineering		25' x 31'	775
		37' x 18'	666
Total Engineering			<u>1,441</u>

WPB

Gas Supply		26' x 18'	<u>468</u>
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WPB

Sales

Sales	Marketing Manager 317	12' x 15'	180
	Sales Secretary 318	18' x 11'	198
	New Construction Sales 311	20' x 16'	320
	Sales Manager 332	12' x 16'	192
	Hallways between sales	6' x 14'	84
	Hallways between sales	29' x 6'	174
	Commercial Sales Reps	17' x 30'	510
Total Sales			<u>1,658</u>

WPB

<u>Flo-Gas Manager</u>	Office 310	17' x 15'	255
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TOTAL 3RD FLOOR 9,528 Flo

rounding 12

All	Common - All Divisions	17,000
Flo	Common - Flo-Gas	255
WPB	Local - WPB	10,247
Merch	Local - Merchandise	1,118
Total		<u>28,620</u>

A&G	17,000
Sales	6,908
Customer Service	2,548
Engineering	2,164
Total	<u>28,620</u>

Docket No.:
Schedule Year Ended: December 31, 2004

Florida Public Service Commission

[illegible]

Company: Florida Public Utilities Company
Consolidated Natural Gas

Florida Public Service Commission

Schedule Year Ended: December 31, 2004

[illegible]

Schedule of Common Utility Plant & Net Plant Allocation

Company: Florida Public Utilities Company
Consolidated Natural Gas

Docket No.:

Schedule Year Ended: December 31, 2004

Explanation: Provide the basis for the allocation of common utility plant to the consolidated company and net utility plant for the test year excluding water.

Florida Public Service Commission

Line No.	Description	Amount		
1	Land	341,926	Common Plant (1180)	5,123,283
2	Structures & Improvements	2,086,869	Less Direct to WPB (A)	527,049
3	Sub-Total	<u>2,428,795</u>		
4			Remaining Common	4,596,234
5	Misc. Intangible Plant	1,833	Less EDP to allocated	<u>2,273,445</u>
6	Office Furniture & Equipment	27,758		
7	Office Machines	60,388	Remaining Common Excl.	
8	EDP Equipment	2,273,445	EDP to allocated	<u>2,322,789</u>
9	Transportation Equipment	142,641		
10	Communication Equipment	188,423		
11	Miscellaneous Equipment	-		
12	Total Plant	<u>5,123,283</u>		
13				
14	Total Common Land & Structures	<u>2,428,795</u>		
15				
16				
17				
18		Allocation	Allocation	Common
19	Allocation of Land &	Per Study	Per Study	Land &
20	Structures & Improvements	Sq. Footage	%	Structures
21				
22	Common - All Divisions	22,402	78.3%	1,901,746
23	Structures & Improvements	5,100	17.8%	432,326 (A)
24	Local - Merchandising	1,118	3.9%	94,723 (A)
25				
26	Total	<u>28,620</u>	<u>100.00%</u>	<u>2,428,795</u>
27				

28 Allocations are based on 12 months ended June 2003

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
2004 RATE CASE**

RESPONSE TO DOCUMENT/RECORD REQUEST

Request Number: ENGINEERING 1

From: Jim Mesite

Date of Response: 6/10/04

NATURAL GAS AND COMMON (Corporate) PLANT ALLOCATIONS

GENERAL RESPONSE:

When filing the MFR, the term "COMMON PLANT" refers to plant of the Corporate Operations that is accounted for separately as "Common" and is shared among all operating divisions of FPUC. "GAS UTILITY PLANT" is plant carried on the books of the Natural Gas Division that may be shared with the non-regulated propane and/or merchandising sectors.

- 1.) First, the Corporate Office Building structure and land are allocated between Primary Common (used by all divisions), WPB Gas Operations, Merchandising, and Propane. The remaining Primary Common Plant is then allocated using two criteria. EDP equipment (Account 3913) is allocated as a percentage to all operating divisions based on customers. The remainder, exclusive of EDP, is then allocated as a percentage to the operating divisions, based on all of the operating divisions' plant as a percentage of their combined total plant.

Attached, are drawings and summaries of the allocation of the Corporate Office; Customer Data; and other worksheets used to determine the allocation percentages of Common Plant. There is one set for 2003, and a second set that was used for both 2004 & 2005.

- 2.) The percentage of non-regulated gas utility plant is determined on an account-by-account basis using the division managers' assessment of which accounts are shared between regulated natural gas, non-regulated merchandising, and/or non-regulated propane functions. The dollar value of the non-regulated portion is determined individually for South Florida and Central Florida divisions based on customers. Then the dollar values of non-regulated and total plant for both divisions are combined and a percentage of combined non-regulated is determined by dividing combined non-regulated by combined total plant. The non-regulated percentage was then applied to the 13-month average of Plant-In-Service and Reserve accounts. Attached are Revised Schedule B-3, Page 3/3; Revised Schedule G-1(B-3), Pages 3/6 and 6/6 detailing the account-by-account affect of applying the non-regulated percentages to the various accounts.

The percentages that were based on the data used for the 12/31/03 surveillance reports were used for computing 2004 and 2005 non-regulated amounts. The 12/31/03 surveillance data were based on actual information through 12/31/03, which was more current than the data that was used for determining the 2004 customer allocation percentages. Schedules detailing the determination of the non-regulated allocation percentages are attached.

EXHIBIT 4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED YEAR ENDING 12/31/2004TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2004
WITNESS: MESITECOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	ACCT.	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT
1		NON-SPECIFIC					
2		<u>DISTRIBUTION PLANT</u>					
3		3761 Mains - Plastic (Revenue Producing)		Various	\$1,876,588	Various	\$6,961
4		3762 Mains - Other (Revenue Producing)		Various	\$392,091	Various	\$24,104
5		378 Measure/Regulator Equipment-GEN		Various	\$3,339	Various	
6		379 Measure/Regulator Equipment-City Gate (Revenue Producing)		Various	\$340,399	Various	
7		3801 Services - Plastic (Revenue Producing)		Various	\$1,272,719	Various	\$70,594
8		3802 Services - Other (Revenue Producing)		Various	\$21,504	Various	\$35,916
9		381 Meters (Revenue Producing)		Various	\$240,000	Various	\$82,393
10		382 Meter Installations (Revenue Producing)		Various	\$138,000	Various	\$9,815
11		383 House Regulators (Revenue Producing)		Various	\$60,000	Various	\$10,144
12		384 House Regulator Installations (Revenue Producing)		Various	\$48,000	Various	\$2,969
13		387 Other Equipment		Various	\$48,802	Various	\$4,479
14		389 Land		Various		Various	
15							
16		TOTAL DISTRIBUTION PLANT			\$4,441,442		\$247,375
17					=====		=====
18		<u>GENERAL PLANT</u>					
19		390 Structures & Improvements		Various	\$0	Various	\$11,487
20		3911 Office Furniture		Various	\$0	Various	
21		3912 Office Machines		Various	\$0	Various	
22		3913 EDP Equipment		Various	\$9,500	Various	
23		3921 Transportation Equipment - Cars		Various	\$0	Various	
24		3922 Transportation Equipment - Light Trucks & Vans		Various	\$462,569	Various	
25		3924 Transportation Equipment - Trailers		Various	\$0	Various	
26		393 Stores Equipment		Various	\$0	Various	\$456
27		394 Tools, Shop and Garage Equipment		Various	\$9,763	Various	\$8,650
28		395 Laboratory Equipment		Various	\$0	Various	
29		396 Power Operated Equipment		Various	\$0	Various	\$5,207
30		397 Communication Equipment		Various	\$24,501	Various	
31		398 Miscellaneous Equipment		Various	\$0	Various	
32							
33		TOTAL GENERAL PLANT			\$506,333		\$25,800
34					=====		=====
35		TOTAL NON SPECIFIC DISTRIBUTION & GENERAL			\$4,947,775		\$273,175

36 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED YEAR ENDING 12/31/2004

TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2004
WITNESS: MESITE
REVISED 5/25/04

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
ACCOUNT NO.: 040216-GU

LINE NO.	ACCT.	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE
1		NON-SPECIFIC									
2		<u>DISTRIBUTION PLANT</u>									
3		3761 Mains - Plastic (Revenue Producing)		Jan-04	609,540	Jan-04	580	Jan-04	56	Jan-04	70
4				Feb-04	17,500	Feb-04	580	Feb-04	56	Feb-04	70
5				Mar-04	168,332	Mar-04	580	Mar-04	58	Mar-04	70
6				Apr-04	83,500	Apr-04	580	Apr-04	56	Apr-04	70
7				May-04	430,847	May-04	580	May-04	56	May-04	70
8				Jun-04	34,285	Jun-04	580	Jun-04	56	Jun-04	70
9				Jul-04	45,860	Jul-04	580	Jul-04	56	Jul-04	70
10				Aug-04	71,098	Aug-04	580	Aug-04	56	Aug-04	70
11				Sep-04	18,157	Sep-04	580	Sep-04	56	Sep-04	70
12				Oct-04	77,401	Oct-04	580	Oct-04	56	Oct-04	70
13				Nov-04	222,683	Nov-04	580	Nov-04	56	Nov-04	70
14				Dec-04	97,385	Dec-04	580	Dec-04	56	Dec-04	70
15		3762 Mains - Other (Revenue Producing)		Jan-04	12,317	Jan-04	2,009	Jan-04	4,021	Jan-04	-
16				Feb-04	-	Feb-04	2,009	Feb-04	4,021	Feb-04	-
17				Mar-04	37,874	Mar-04	2,009	Mar-04	4,021	Mar-04	-
18				Apr-04	381,308	Apr-04	2,009	Apr-04	4,021	Apr-04	-
19				May-04	(89,742)	May-04	2,009	May-04	4,021	May-04	-
20				Jun-04	2,000	Jun-04	2,009	Jun-04	4,021	Jun-04	-
21				Jul-04	3,000	Jul-04	2,009	Jul-04	4,021	Jul-04	-
22				Aug-04	40,334	Aug-04	2,009	Aug-04	4,021	Aug-04	-
23				Sep-04	2,000	Sep-04	2,009	Sep-04	4,021	Sep-04	-
24				Oct-04	3,000	Oct-04	2,009	Oct-04	4,021	Oct-04	-
25				Nov-04	-	Nov-04	2,009	Nov-04	4,021	Nov-04	-
26				Dec-04	-	Dec-04	2,009	Dec-04	4,021	Dec-04	-
27		378 Measure/Regulator Equipment-GEN		Jan-04	1,834	Jan-04	-	Jan-04	-	Jan-04	-
28				Feb-04	-	Feb-04	-	Feb-04	-	Feb-04	-
29				Mar-04	-	Mar-04	-	Mar-04	-	Mar-04	-
30				Apr-04	1,505	Apr-04	-	Apr-04	-	Apr-04	-
31				May-04	-	May-04	-	May-04	-	May-04	-
32				Jun-04	-	Jun-04	-	Jun-04	-	Jun-04	-
33				Jul-04	-	Jul-04	-	Jul-04	-	Jul-04	-
34				Aug-04	-	Aug-04	-	Aug-04	-	Aug-04	-
35				Sep-04	-	Sep-04	-	Sep-04	-	Sep-04	-
36				Oct-04	-	Oct-04	-	Oct-04	-	Oct-04	-
37				Nov-04	-	Nov-04	-	Nov-04	-	Nov-04	-
38				Dec-04	-	Dec-04	-	Dec-04	-	Dec-04	-
39		379 Measure/Regulator Equipment-City Gate (Revenue Producing)		Jan-04	23,099	Jan-04	-	Jan-04	-	Jan-04	-
40				Feb-04	-	Feb-04	-	Feb-04	-	Feb-04	-
41				Mar-04	-	Mar-04	-	Mar-04	-	Mar-04	-
42				Apr-04	-	Apr-04	-	Apr-04	-	Apr-04	-
43				May-04	223,893	May-04	-	May-04	-	May-04	-
44				Jun-04	-	Jun-04	-	Jun-04	-	Jun-04	-
45				Jul-04	-	Jul-04	-	Jul-04	-	Jul-04	-
46				Aug-04	-	Aug-04	-	Aug-04	-	Aug-04	-
47				Sep-04	-	Sep-04	-	Sep-04	-	Sep-04	-
48				Oct-04	93,407	Oct-04	-	Oct-04	-	Oct-04	-
49				Nov-04	-	Nov-04	-	Nov-04	-	Nov-04	-
50				Dec-04	-	Dec-04	-	Dec-04	-	Dec-04	-
51											
52											

53 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED YEAR ENDING 12/31/2004TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2004
WITNESS: MESITE
REVISED 5/25/04COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
ACCOUNT NO.: 040216-GU

LINE NO.	ACCT.	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE
54	3801	Services - Plastic (Revenue Producing)		Jan-04	144,438	Jan-04	5,883	Jan-04	4,698	Jan-04	13
55				Feb-04	101,000	Feb-04	5,883	Feb-04	4,698	Feb-04	13
56				Mar-04	110,749	Mar-04	5,883	Mar-04	4,698	Mar-04	13
57				Apr-04	101,000	Apr-04	5,883	Apr-04	4,698	Apr-04	13
58				May-04	108,532	May-04	5,883	May-04	4,698	May-04	13
59				Jun-04	101,000	Jun-04	5,883	Jun-04	4,698	Jun-04	13
60				Jul-04	101,000	Jul-04	5,883	Jul-04	4,698	Jul-04	13
61				Aug-04	101,000	Aug-04	5,883	Aug-04	4,698	Aug-04	13
62				Sep-04	101,000	Sep-04	5,883	Sep-04	4,698	Sep-04	13
63				Oct-04	101,000	Oct-04	5,883	Oct-04	4,698	Oct-04	13
64				Nov-04	101,000	Nov-04	5,883	Nov-04	4,698	Nov-04	13
65				Dec-04	101,000	Dec-04	5,883	Dec-04	4,698	Dec-04	13
66	3802	Services - Other (Revenue Producing)		Jan-04	5,004	Jan-04	2,993	Jan-04	13,724	Jan-04	-
67				Feb-04	1,500	Feb-04	2,993	Feb-04	13,724	Feb-04	-
68				Mar-04	1,500	Mar-04	2,993	Mar-04	13,724	Mar-04	-
69				Apr-04	1,500	Apr-04	2,993	Apr-04	13,724	Apr-04	-
70				May-04	1,500	May-04	2,993	May-04	13,724	May-04	-
71				Jun-04	1,500	Jun-04	2,993	Jun-04	13,724	Jun-04	-
72				Jul-04	1,500	Jul-04	2,993	Jul-04	13,724	Jul-04	-
73				Aug-04	1,500	Aug-04	2,993	Aug-04	13,724	Aug-04	-
74				Sep-04	1,500	Sep-04	2,993	Sep-04	13,724	Sep-04	-
75				Oct-04	1,500	Oct-04	2,993	Oct-04	13,724	Oct-04	-
76				Nov-04	1,500	Nov-04	2,993	Nov-04	13,724	Nov-04	-
77				Dec-04	1,500	Dec-04	2,993	Dec-04	13,724	Dec-04	-
78	381	Meters (Revenue Producing)		Jan-04	20,000	Jan-04	6,866	Jan-04	44	Jan-04	-
79				Feb-04	20,000	Feb-04	6,866	Feb-04	44	Feb-04	-
80				Mar-04	20,000	Mar-04	6,866	Mar-04	44	Mar-04	-
81				Apr-04	20,000	Apr-04	6,866	Apr-04	44	Apr-04	-
82				May-04	20,000	May-04	6,866	May-04	44	May-04	-
83				Jun-04	20,000	Jun-04	6,866	Jun-04	44	Jun-04	-
84				Jul-04	20,000	Jul-04	6,866	Jul-04	44	Jul-04	-
85				Aug-04	20,000	Aug-04	6,866	Aug-04	44	Aug-04	-
86				Sep-04	20,000	Sep-04	6,866	Sep-04	44	Sep-04	-
87				Oct-04	20,000	Oct-04	6,866	Oct-04	44	Oct-04	-
88				Nov-04	20,000	Nov-04	6,866	Nov-04	44	Nov-04	-
89				Dec-04	20,000	Dec-04	6,866	Dec-04	44	Dec-04	-
90	382	Meter Installations (Revenue Producing)		Jan-04	11,500	Jan-04	818	Jan-04	46	Jan-04	-
91				Feb-04	11,500	Feb-04	818	Feb-04	46	Feb-04	-
92				Mar-04	11,500	Mar-04	818	Mar-04	46	Mar-04	-
93				Apr-04	11,500	Apr-04	818	Apr-04	46	Apr-04	-
94				May-04	11,500	May-04	818	May-04	46	May-04	-
95				Jun-04	11,500	Jun-04	818	Jun-04	46	Jun-04	-
96				Jul-04	11,500	Jul-04	818	Jul-04	46	Jul-04	-
97				Aug-04	11,500	Aug-04	818	Aug-04	46	Aug-04	-
98				Sep-04	11,500	Sep-04	818	Sep-04	46	Sep-04	-
99				Oct-04	11,500	Oct-04	818	Oct-04	46	Oct-04	-
00				Nov-04	11,500	Nov-04	818	Nov-04	46	Nov-04	-
01				Dec-04	11,500	Dec-04	818	Dec-04	46	Dec-04	-

02 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

LORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED YEAR ENDING 12/31/2004

TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2004
WITNESS: MESITE
REVISED 5/25/04

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
PROJECT NO.: 040216-GU

LINE NO.	ACCT.	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE	
103		383 House Regulators (Revenue Producing)		Jan-04	5,000	Jan-04	845	Jan-04		2	Jan-04	-
104				Feb-04	5,000	Feb-04	845	Feb-04		2	Feb-04	-
105				Mar-04	5,000	Mar-04	845	Mar-04		2	Mar-04	-
106				Apr-04	5,000	Apr-04	845	Apr-04		2	Apr-04	-
107				May-04	5,000	May-04	845	May-04		2	May-04	-
108				Jun-04	5,000	Jun-04	845	Jun-04		2	Jun-04	-
109				Jul-04	5,000	Jul-04	845	Jul-04		2	Jul-04	-
110				Aug-04	5,000	Aug-04	845	Aug-04		2	Aug-04	-
111				Sep-04	5,000	Sep-04	845	Sep-04		2	Sep-04	-
112				Oct-04	5,000	Oct-04	845	Oct-04		2	Oct-04	-
113				Nov-04	5,000	Nov-04	845	Nov-04		2	Nov-04	-
114				Dec-04	5,000	Dec-04	845	Dec-04		2	Dec-04	-
115		384 House Regulator Installations (Revenue Producing)		Jan-04	4,000	Jan-04	247	Jan-04		4	Jan-04	-
116				Feb-04	4,000	Feb-04	247	Feb-04		4	Feb-04	-
117				Mar-04	4,000	Mar-04	247	Mar-04		4	Mar-04	-
118				Apr-04	4,000	Apr-04	247	Apr-04		4	Apr-04	-
119				May-04	4,000	May-04	247	May-04		4	May-04	-
120				Jun-04	4,000	Jun-04	247	Jun-04		4	Jun-04	-
121				Jul-04	4,000	Jul-04	247	Jul-04		4	Jul-04	-
122				Aug-04	4,000	Aug-04	247	Aug-04		4	Aug-04	-
123				Sep-04	4,000	Sep-04	247	Sep-04		4	Sep-04	-
124				Oct-04	4,000	Oct-04	247	Oct-04		4	Oct-04	-
125				Nov-04	4,000	Nov-04	247	Nov-04		4	Nov-04	-
126				Dec-04	4,000	Dec-04	247	Dec-04		4	Dec-04	-
127		387 Other Equipment		Jan-04	24,007	Jan-04	373	Jan-04		-	Jan-04	-
128				Feb-04	-	Feb-04	373	Feb-04		-	Feb-04	-
129				Mar-04	10,295	Mar-04	373	Mar-04		-	Mar-04	-
130				Apr-04	2,700	Apr-04	373	Apr-04		-	Apr-04	-
131				May-04	-	May-04	373	May-04		-	May-04	-
132				Jun-04	2,000	Jun-04	373	Jun-04		-	Jun-04	-
133				Jul-04	2,000	Jul-04	373	Jul-04		-	Jul-04	-
134				Aug-04	3,000	Aug-04	373	Aug-04		-	Aug-04	-
135				Sep-04	1,800	Sep-04	373	Sep-04		-	Sep-04	-
136				Oct-04	2,000	Oct-04	373	Oct-04		-	Oct-04	-
137				Nov-04	1,000	Nov-04	373	Nov-04		-	Nov-04	-
138				Dec-04	-	Dec-04	373	Dec-04		-	Dec-04	-
39139												
140		TOTAL DISTRIBUTION PLANT			4,441,442		247,375		271,140		996	
141												

142 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED YEAR ENDING 12/31/2004TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2004
WITNESS: MESITE
REVISED 5/25/04COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	ACCT.	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE
143		<u>GENERAL PLANT</u>									
144		390 Structures & Improvements		Jan-04	-	Jan-04	957	Jan-04	-	Jan-04	-
145				Feb-04	-	Feb-04	957	Feb-04	-	Feb-04	-
146				Mar-04	-	Mar-04	957	Mar-04	-	Mar-04	-
147				Apr-04	-	Apr-04	957	Apr-04	-	Apr-04	-
148				May-04	-	May-04	957	May-04	-	May-04	-
149				Jun-04	-	Jun-04	957	Jun-04	-	Jun-04	-
150				Jul-04	-	Jul-04	957	Jul-04	-	Jul-04	-
151				Aug-04	-	Aug-04	957	Aug-04	-	Aug-04	-
152				Sep-04	-	Sep-04	957	Sep-04	-	Sep-04	-
153				Oct-04	-	Oct-04	957	Oct-04	-	Oct-04	-
154				Nov-04	-	Nov-04	957	Nov-04	-	Nov-04	-
155				Dec-04	-	Dec-04	957	Dec-04	-	Dec-04	-
156		3912 Office Machines		Jan-04	-	Jan-04	-	Jan-04	-	Jan-04	51
157				Feb-04	-	Feb-04	-	Feb-04	-	Feb-04	51
158				Mar-04	-	Mar-04	-	Mar-04	-	Mar-04	51
159				Apr-04	-	Apr-04	-	Apr-04	-	Apr-04	51
160				May-04	-	May-04	-	May-04	-	May-04	51
161				Jun-04	-	Jun-04	-	Jun-04	-	Jun-04	51
162				Jul-04	-	Jul-04	-	Jul-04	-	Jul-04	51
163				Aug-04	-	Aug-04	-	Aug-04	-	Aug-04	51
164				Sep-04	-	Sep-04	-	Sep-04	-	Sep-04	51
165				Oct-04	-	Oct-04	-	Oct-04	-	Oct-04	51
166				Nov-04	-	Nov-04	-	Nov-04	-	Nov-04	51
167				Dec-04	-	Dec-04	-	Dec-04	-	Dec-04	51
168		3913 EDP Equipment		Jan-04	-	Jan-04	-	Jan-04	-	Jan-04	172
169				Feb-04	-	Feb-04	-	Feb-04	-	Feb-04	172
170				Mar-04	6,500	Mar-04	-	Mar-04	-	Mar-04	172
171				Apr-04	-	Apr-04	-	Apr-04	-	Apr-04	172
172				May-04	-	May-04	-	May-04	-	May-04	172
173				Jun-04	-	Jun-04	-	Jun-04	-	Jun-04	172
174				Jul-04	1,500	Jul-04	-	Jul-04	-	Jul-04	172
175				Aug-04	-	Aug-04	-	Aug-04	-	Aug-04	172
176				Sep-04	-	Sep-04	-	Sep-04	-	Sep-04	172
177				Oct-04	-	Oct-04	-	Oct-04	-	Oct-04	172
178				Nov-04	1,500	Nov-04	-	Nov-04	-	Nov-04	172
179				Dec-04	-	Dec-04	-	Dec-04	-	Dec-04	172

180 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED YEAR ENDING 12/31/2004TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2004
WITNESS: MESITE
REVISED 5/25/04COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	ACCT.	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE
181		<u>GENERAL PLANT</u>									
182		3922 Transportation Equipment - Light Trucks & Vans		Jan-04	355,781	Jan-04	-	Jan-04	-	Jan-04	-
183				Feb-04	-	Feb-04	-	Feb-04	-	Feb-04	-
184				Mar-04	-	Mar-04	-	Mar-04	-	Mar-04	-
185				Apr-04	-	Apr-04	-	Apr-04	-	Apr-04	-
186				May-04	-	May-04	-	May-04	-	May-04	-
187				Jun-04	106,788	Jun-04	-	Jun-04	-	Jun-04	-
188				Jul-04	-	Jul-04	-	Jul-04	-	Jul-04	-
189				Aug-04	-	Aug-04	-	Aug-04	-	Aug-04	-
190				Sep-04	-	Sep-04	-	Sep-04	-	Sep-04	-
191				Oct-04	-	Oct-04	-	Oct-04	-	Oct-04	-
192				Nov-04	-	Nov-04	-	Nov-04	-	Nov-04	-
193				Dec-04	-	Dec-04	-	Dec-04	-	Dec-04	-
184		393 Stores Equipment		Jan-04	-	Jan-04	38	Jan-04	-	Jan-04	-
185				Feb-04	-	Feb-04	38	Feb-04	-	Feb-04	-
186				Mar-04	-	Mar-04	38	Mar-04	-	Mar-04	-
187				Apr-04	-	Apr-04	38	Apr-04	-	Apr-04	-
188				May-04	-	May-04	38	May-04	-	May-04	-
189				Jun-04	-	Jun-04	38	Jun-04	-	Jun-04	-
190				Jul-04	-	Jul-04	38	Jul-04	-	Jul-04	-
191				Aug-04	-	Aug-04	38	Aug-04	-	Aug-04	-
192				Sep-04	-	Sep-04	38	Sep-04	-	Sep-04	-
193				Oct-04	-	Oct-04	38	Oct-04	-	Oct-04	-
194				Nov-04	-	Nov-04	38	Nov-04	-	Nov-04	-
195				Dec-04	-	Dec-04	38	Dec-04	-	Dec-04	-
196		394 Tools, Shop and Garage Equipment		Jan-04	1,963	Jan-04	721	Jan-04	-	Jan-04	6
197				Feb-04	-	Feb-04	721	Feb-04	-	Feb-04	6
198				Mar-04	2,000	Mar-04	721	Mar-04	-	Mar-04	6
199				Apr-04	-	Apr-04	721	Apr-04	-	Apr-04	6
200				May-04	-	May-04	721	May-04	-	May-04	6
201				Jun-04	-	Jun-04	721	Jun-04	-	Jun-04	6
202				Jul-04	2,000	Jul-04	721	Jul-04	-	Jul-04	6
203				Aug-04	-	Aug-04	721	Aug-04	-	Aug-04	6
204				Sep-04	1,800	Sep-04	721	Sep-04	-	Sep-04	6
205				Oct-04	-	Oct-04	721	Oct-04	-	Oct-04	6
206				Nov-04	2,000	Nov-04	721	Nov-04	-	Nov-04	6
207				Dec-04	-	Dec-04	721	Dec-04	-	Dec-04	6

208 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED YEAR ENDING 12/31/2004TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2004
WITNESS: MESITE
REVISED 5/25/04COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	ACCT.	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE
209	396	Power Operated Equipment		Jan-04	-	Jan-04	434	Jan-04	-	Jan-04	20
210				Feb-04	-	Feb-04	434	Feb-04	-	Feb-04	20
211				Mar-04	-	Mar-04	434	Mar-04	-	Mar-04	20
212				Apr-04	-	Apr-04	434	Apr-04	-	Apr-04	20
213				May-04	-	May-04	434	May-04	-	May-04	20
214				Jun-04	-	Jun-04	434	Jun-04	-	Jun-04	20
215				Jul-04	-	Jul-04	434	Jul-04	-	Jul-04	20
216				Aug-04	-	Aug-04	434	Aug-04	-	Aug-04	20
217				Sep-04	-	Sep-04	434	Sep-04	-	Sep-04	20
218				Oct-04	-	Oct-04	434	Oct-04	-	Oct-04	20
219				Nov-04	-	Nov-04	434	Nov-04	-	Nov-04	20
220				Dec-04	-	Dec-04	434	Dec-04	-	Dec-04	20
221	397	Communication Equipment		Jan-04	19,301	Jan-04	-	Jan-04	-	Jan-04	-
222				Feb-04	2,200	Feb-04	-	Feb-04	-	Feb-04	-
223				Mar-04	1,000	Mar-04	-	Mar-04	-	Mar-04	-
224				Apr-04	-	Apr-04	-	Apr-04	-	Apr-04	-
225				May-04	-	May-04	-	May-04	-	May-04	-
226				Jun-04	-	Jun-04	-	Jun-04	-	Jun-04	-
227				Jul-04	1,000	Jul-04	-	Jul-04	-	Jul-04	-
228				Aug-04	-	Aug-04	-	Aug-04	-	Aug-04	-
229				Sep-04	-	Sep-04	-	Sep-04	-	Sep-04	-
230				Oct-04	-	Oct-04	-	Oct-04	-	Oct-04	-
231				Nov-04	1,000	Nov-04	-	Nov-04	-	Nov-04	-
232				Dec-04	-	Dec-04	-	Dec-04	-	Dec-04	-
233											
234		TOTAL GENERAL PLANT			506,333		25,800		-		2,988
235											
236		TOTAL NON SPECIFIC DISTRIBUTION & GENERAL			4,947,775		273,175		271,140		3,984

237 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED YEAR ENDING 12/31/2004TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2004
WITNESS: MESITECOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	ACCT.	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT
37							
38		SPECIFIC SOUTH FLORIDA					
39		<u>DISTRIBUTION PLANT</u>					
40		3761 Orchid Lane, Olive Ave WPB		Jun-04	\$25,000		
41		3761 Village Grande, Delray		Feb-04	\$6,700		
42		3761 Equis, Centerline Homes - Lyons & B Beach Blvd		Sep-04	\$353,000		
43		3761 Ibis Parcel E		Oct-04	\$48,000		
44		3761 Casa Bella, Engle Homes Linton Blvd		Dec-04	\$231,000		
45		3761 MISC. PROJECTS - not identified at time of budgeting		Dec-04	\$850,000		
46		3762 MISC. PROJECTS - not identified at time of budgeting		Dec-04	\$150,000		
47		3761 DOT - Blue Heron - W of Military to W of I-95		Apr-04	\$8,500		
48		3762 DOT - Blue Heron - W of Military to W of I-95		Apr-04	\$1,500		
49		3761 DOT - SR 80 W of SR 7 to W of Tpke		May-04	\$8,500		
50		3762 DOT - SR 80 W of SR 7 to W of Tpke		May-04	\$1,500		
51		3761 DOT - Powerline Rd - Broward to Glades		Aug-04	\$17,000		
52		3762 DOT - Powerline Rd - Broward to Glades		Aug-04	\$3,000		
53		3761 DOT - SR710 - Dixie to SR 5		Sep-04	\$2,500		
54		3762 DOT - SR710 - Dixie to SR 5		Sep-04	\$500		
55		3761 DOT - Military - Okeechobee to 45th		Dec-04	\$127,500		
56		3762 DOT - Military - Okeechobee to 45th		Dec-04	\$22,500		
57		3761 PBC - 94513B2 Jog Rd - Roebuck to E of Haverhill		Oct-04	\$4,200		
58		3762 PBC - 94513B2 Jog Rd - Roebuck to E of Haverhill		Oct-04	\$800		
59		3761 PBC - 97509 Lawrence Rd - B Beach to Gateway		Nov-04	\$4,200		
60		3762 PBC - 97509 Lawrence Rd - B Beach to Gateway		Nov-04	\$800		
61		3761 PBC - 2001611 Forest Hill & Haverhill		Dec-04	\$4,200		
62		3762 PBC - 2001611 Forest Hill & Haverhill		Dec-04	\$800		
63		3761 PBC - 2001503 Congress - Melaleuca to LW Rd		Dec-04	\$25,500		
64		3762 PBC - 2001503 Congress - Melaleuca to LW Rd		Dec-04	\$4,500		
65		3761 PBC - 200507 Glades & Powerline		Jun-04	\$8,500		
66		3762 PBC - 200507 Glades & Powerline		Jun-04	\$1,500		
67		3761 PBC - 200504 Okeechobee W of Jog to E of Tpke		Jul-04	\$4,200		
68		3762 PBC - 200504 Okeechobee W of Jog to E of Tpke		Jul-04	\$800		
69		3761 PBC - 1995509A Haverhill - 45th to N of Canbbean		Aug-04	\$4,200		
70		3762 PBC - 1995509A Haverhill - 45th to N of Canbbean		Aug-04	\$800		
71		3761 PBC - 1993506B Melaleuca Ln Jog to Haverhill		Feb-04	\$2,500		
72		3762 PBC - 1993506B Melaleuca Ln Jog to Haverhill		Feb-04	\$500		
73		3761 PBC - 1998504 Lyons Rd Glades to Yamato		Mar-04	\$2,500		
74		3762 PBC - 1998504 Lyons Rd Glades to Yamato		Mar-04	\$500		
75		3761 PBC - 1998504 Lyons Rd Glades to Yamato		Dec-04	\$42,000		
76		3762 PBC - 1998504 Lyons Rd Glades to Yamato		Dec-04	\$8,000		
77		3761 Bare Steel Replacement		Dec-04	\$50,000		
78		3762 Valve Replacements (2) Blue Heron@ Lakeshore(\$7.5K) and Lowery Street @ ICW(\$3.5K)		Jun-04	\$11,000		
79							
80		TOTAL DISTRIBUTION PLANT			\$2,038,700		\$0
80					=====		=====

81 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED YEAR ENDING 12/31/2004TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2004
WITNESS: MESITECOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO: 040216-GU

LINE NO.	ACCT.	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT
82		SPECIFIC SOUTH FLORIDA					
83		GENERAL PLANT					
84		398 Replace 2" and 4" Tapping Equipment		Jan-04	\$15,000		
85		396 Purchase Missile		Jan-04	\$5,000	May-04	\$23,500
86		398 Purchase 2 Sidewinder Tap Tee Applicators		Jan-04	\$5,000		
87		390 SF Ops Center Design Phase I		Dec-04	\$15,000		
88		389 SF Ops Center Land		Nov-04	\$2,500,000		
89		3913 Teletrac Software Upgrade		Feb-04	\$3,000		
90		394 Upgrade Gas Boy Pump		Mar-04	\$3,500		
91		3912 1 Engineering Copies (Blueprint Machine)		Jan-04	\$9,000		
92		396 2 Portable Electrofusion Machines		Apr-04	\$6,000		
93		3913 Project: Automated Mapping & Work Order Management System (using CF ratio of \$10.91/cust)		Dec-04	\$370,000		
94		396 Rectifiers (2) Palm Beach and Boynton Beach		Jun-04	\$5,000		
95		398 Respirators (7) to Complete Equipping staff		Apr-04	\$17,000		
96		3922 5 Service Trucks		Jul-04	\$187,500		
97		3922 Supv Vehicles 2 Serv 1 I&M +1 Sys Ops Pick-ups		Apr-04	\$39,000	Apr-04	\$19,000
98		3922 Supv Vehicles 2 Serv 1 I&M +1 Sys Ops Pick-ups		Sep-04	\$39,000	Sep-04	\$14,000
99		3922 1 Pick-up Truck for Installation Coordinator		May-04	\$16,500		
100		3922 3 I&M Trucks		Jun-04	\$124,500	Jun-04	\$17,000
101		3922 1 Emergency Van		May-04	\$25,500	Oct-04	\$19,000
102		3922 1 System Ops Truck		Aug-04	\$31,000	Aug-04	\$18,000
103		3922 2 Meter Reader Vehicles		Aug-04	\$26,000		
104		396 1 Case 460 Trencher w/ Trailer		May-04	\$50,000		
105		396 2 Squeeze off Tools for 6" PE		Apr-04	\$5,000		
106		396 3 Pneumatic Pavement Breakers		Jan-04	\$4,200		
107		396 2 Compactors		Sep-04	\$6,200		
108		398 2 5000KW Generators		May-04	\$4,400		
109							
110							
111		TOTAL GENERAL PLANT			\$3,512,300		\$110,500
112							
113		TOTAL SPECIFIC SOUTH FLORIDA DISTRIBUTION & GENERAL			\$5,551,000		\$110,500

114 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED YEAR ENDING 12/31/2004TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2004
WITNESS: MESITECOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	ACCT.	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT
114		SPECIFIC CENTRAL FLORIDA					
115		<u>DISTRIBUTION PLANT</u>					
116	3761	Misc. Main Extensions - PE		Dec-04	\$192,000		
117	3761	Pizza Hut, SR 434, Longwood		Feb-04	\$9,000		
118	3761	Sugar Mill Ruins, NSB		Feb-04	\$10,000		
119	3761	Riverwalk, Sanford		Apr-04	\$25,000		
120	3761	Wal-Mart, SR44, NSB		May-04	\$35,000		
121	3761	Town Center @ Orange City		Jun-04	\$30,000		
122	3761	Victoria Park, DeLand This is an AEP project		Jul-04	\$50,000		
123	3761	444 Commerce Park, DeLand		Jul-04	\$50,000		
124	3761	Orange City Retail, Orange City		Aug-04	\$10,000		
125	3761	Edgewater Lakes, Edgewater		Aug-04	\$40,000		
126	3761	Woodlands @ Sugar Mill, NSB		Aug-04	\$14,300		
127	3761	Kay's Landing, Sanford		Sep-04	\$40,000		
128	3761	Turnbull Bay, NSB		Sep-04	\$20,000		
129	3761	Above All Apartments, Orange City		Nov-04	\$12,800		
130	3762	FGT Project - Lateral		Jun-04	\$210,000		
131	379	FGT Project - Gate Station		Sep-04	\$263,000		
132	3761	Project: Bare Steel Replacements		Oct-04	\$50,000		
133	3761	Project: Arbor Ridge - Transfer & Conver. Costs		Sep-04	\$41,200		
134	3801	Project: Arbor Ridge - Transfer & Conver. Costs		Sep-04	\$44,600		
135	381	Project: Arbor Ridge - Transfer & Conver. Costs		Sep-04	\$5,000		
136	382	Project: Arbor Ridge - Transfer & Conver. Costs		Sep-04	\$10,400		
137	383	Project: Arbor Ridge - Transfer & Conver. Costs		Sep-04	\$1,900		
138	384	Project: Arbor Ridge - Transfer & Conver. Costs		Sep-04	\$2,400		
139	3761	Project: Arbor Ridge NG		Sep-04	\$60,400		
140	3801	Project: Arbor Ridge NG		Sep-04	\$27,700		
141	379	Project: Renovate NSB Gate Station		Aug-04	\$25,000		
142	387	Project: Line Fault Locator		Sep-04	\$4,500		
143	387	Project: Steel Squeeze Tools		Jun-04	\$5,700		
144							
145							
146		TOTAL DISTRIBUTION PLANT			\$1,289,900		\$0
147					=====		=====

148 SUPPORTING SCHEDULES:

RECA RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED YEAR ENDING 12/31/2004TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2004
WITNESS: MESITECOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	ACCT.	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT
149		SPECIFIC CENTRAL FLORIDA					
150		<u>GENERAL PLANT</u>					
151	3913	Project: Digital Scanner		Sep-04	\$9,000		
152	3913	Project: Automated Mapping & Work Order Management System		Dec-04	\$200,000		
153	3922	Project: (2) Service Vans		May-04	\$47,000	Jul-04	\$48,669
154	3922	Project: (1) I&M Truck		Jun-04	\$50,000	Jun-04	\$12,146
155	3922	Project: (2) Pick-up Trucks - one Meter Reader - One Line Locator		Apr-04	\$31,000	Aug-04	\$13,472
156	3922	Project: System Ops. Pick-up		May-04	\$30,000	Sep-04	\$11,691
157	394	Project: Pneumatic Missile		Apr-04	\$4,500		
158	3922	Project: Welder Vehicle & welder (F-350)		Apr-04	\$41,000		
159	396	Project: Welder Vehicle & welder (F-350)		Apr-04	\$3,500		
160	397	Project: Engineering Tech Pick-up		Jul-04	\$18,000		
161	3911	Project: Office Furniture		Aug-04	\$6,000		
162	397	Project: Hand Held Radios		Aug-04	\$2,800		
163	390	Project: Install Electronic Gates		Jun-04	\$16,600		
164	390	Project: Adjust drive-thru & storage		Jun-04	\$12,000		
165							
166		TOTAL GENERAL PLANT			\$471,400		\$85,978
167					=====		=====
168		TOTAL SPECIFIC CENTRAL FLORIDA DISTRIBUTION & GENERAL			\$1,761,300		\$85,978
169					=====		=====
170		TOTAL SPECIFIC DISTRIBUTION & GENERAL			\$7,312,300		\$196,478
171					=====		=====
172		TOTAL DISTRIBUTION & GENERAL CONSTRUCTION BUDGET			\$12,260,075		\$469,653

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

EXHIBIT 5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY
ACCOUNT FOR THE PROJECTED YEAR ENDING 12/31/2004TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2004
WITNESS: MESITECOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	SUB ACC	DESCRIPTION	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	TOTAL
1		DISTRIBUTION PLANT													
2	3761	Mains - Plastic (Revenue Producing)	580	580	580	580	580	580	580	580	580	580	580	580	6,961
3	3762	Mains - Other (Revenue Producing)	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	24,104
4	378	Measure/Regulator Equipment-GEN													
5	379	Measure/Regulator Equipment-City Gate (Revenue Producing)	5,883	5,883	5,883	5,883	5,883	5,883	5,883	5,883	5,883	5,883	5,883	5,883	70,594
6	3801	Services - Plastic (Revenue Producing)	2,993	2,993	2,993	2,993	2,993	2,993	2,993	2,993	2,993	2,993	2,993	2,993	35,916
7	3802	Services - Other (Revenue Producing)	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	82,393
8	381	Meters (Revenue Producing)	818	818	818	818	818	818	818	818	818	818	818	818	9,815
9	382	Meter Installations (Revenue Producing)	845	845	845	845	845	845	845	845	845	845	845	845	10,144
10	383	House Regulators (Revenue Producing)	247	247	247	247	247	247	247	247	247	247	247	247	2,969
11	384	House Regulator Installations (Revenue Producing)	373	373	373	373	373	373	373	373	373	373	373	373	4,479
12	387	Other Equipment													
13	389	Land													
14		TOTAL DISTRIBUTION PLANT	\$20,615	\$20,615	\$20,615	\$20,615	\$20,615	\$20,615	\$20,615	\$20,615	\$20,615	\$20,615	\$20,615	\$20,615	\$247,375
15			=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
16															
17															
18		GENERAL PLANT													
19	390	Structures & Improvements	957	957	957	957	957	957	957	957	957	957	957	957	11,487
20	3911	Office Furniture													
21	3912	Office Machines													
22	3913	EDP Equipment													
23	3921	Transportation Equipment - Cars													
24	3922	Transportation Equipment - Light Trucks & Vans													
25	3924	Transportation Equipment - Trailers				19,000		29,146	48,669	31,472	25,691	19,000			172,978
26	393	Stores Equipment	38	38	38	38	38	38	38	38	38	38	38	38	456
27	394	Tools, Shop and Garage Equipment	721	721	721	721	721	721	721	721	721	721	721	721	8,650
28	395	Laboratory Equipment													
29	396	Power Operated Equipment	434	434	434	434	23,934	434	434	434	434	434	434	434	28,707
30	397	Communication Equipment													
31	398	Miscellaneous Equipment													
32															
33		TOTAL GENERAL PLANT	\$2,150	\$2,150	\$2,150	\$21,150	\$25,650	\$31,296	\$50,819	\$33,622	\$27,841	\$21,150	\$2,150	\$2,150	\$222,278
34			=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
35		TOTAL DISTRIBUTION AND GENERAL PLANT RETIREMENTS	\$22,765	\$22,765	\$22,765	\$41,765	\$46,265	\$51,911	\$71,434	\$54,237	\$48,456	\$41,765	\$22,765	\$22,765	\$469,653
36			=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

DOWN 1 LINE

UP ONE LINE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
2004 RETIREMENTS - PROJECTED
ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR
ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT**

ACCT	DESCRIPTION	99 - '01 & '03 4-YEAR AVERAGE RETIREMENTS TOTAL	PER MONTH RETIREMENTS TOTAL
		-	
3761	Mains - Plastic	6,961	580
3762	Mains - Other	24,104	2,009
3801	Services - Plastic	70,594	5,883
3802	Services - Other	35,916	2,993
381	Meters	82,393	6,866
382	Meter Installations	9,815	818
383	Regulators	10,144	845
384	Regulator Installations	2,969	247
387	Other Equipment	4,479	373
390	Structures & Improvements	11,487	957
393	Stores Equipment	456	38
394	Tools, Shop & Garage Equipment	8,650	721
396	Power Operated Equipment	5,207	434
		-	-
	TOTALS	648,120	22,765

RECURRING RETIREMENTS FOR 2004 & 2005

FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
2004 SPECIFIC RETIREMENTS

DESCRIPTION	ACCOUNT	AMOUNT	JAN. '04	FEB. '04	MAR. '04	APR. '04	MAY. '04	JUN. '04	JUL. '04	AUG. '04	SEP. '04	OCT. '04	NOV. '04	DEC. '04	TOTAL
AS INCLUDED IN MFR															
SOUTH FLORIDA:															
Vehicles	3922	87,000				19,000		17,000		18,000	14,000	19,000			87,000
Ditch Witch	396	23,500					23,500								23,500
CENTRAL FLORIDA															
Vehicles	3922	85,978						12,146	48,669	13,472	11,691				85,978
		196,478	-	-	-	19,000	23,500	29,146	48,669	31,472	25,691	19,000	-	-	196,478
SUMMARY:															
	3922	172,978	-	-	-	19,000	-	29,146	48,669	31,472	25,691	19,000	-	-	172,978
	396	23,500					23,500								23,500
		196,478	-	-	-	19,000	23,500	29,146	48,669	31,472	25,691	19,000	-	-	196,478

DESCRIPTION	ACCOUNT	AMOUNT	JAN. '04	FEB. '04	MAR. '04	APR. '04	MAY. '04	JUN. '04	JUL. '04	AUG. '04	SEP. '04	OCT. '04	NOV. '04	DEC. '04	TOTAL
CURRENT AVAILABLE DATA - 6/14/04															
SOUTH FLORIDA:															
Vehicles	3922	87,134				17,488		16,944		24,586	10,704	17,412			87,134
Ditch Witch	396	23,500					23,500								23,500
CENTRAL FLORIDA															
Vehicles	3922	85,978						12,146	48,669	13,472	11,691				85,978
		196,612	-	-	-	17,488	23,500	29,090	48,669	38,058	22,395	17,412	-	-	196,612
SUMMARY:															
	3922	173,112	-	-	-	17,488	-	29,090	48,669	38,058	22,395	17,412	-	-	173,112
	396	23,500					23,500								23,500
		196,612	-	-	-	17,488	23,500	29,090	48,669	38,058	22,395	17,412	-	-	196,612

DESCRIPTION	ACCOUNT	AMOUNT	JAN. '04	FEB. '04	MAR. '04	APR. '04	MAY. '04	JUN. '04	JUL. '04	AUG. '04	SEP. '04	OCT. '04	NOV. '04	DEC. '04	TOTAL
NET CHANGE - INCREASE/(DECREASE) FROM MFR															
SOUTH FLORIDA:															
Vehicles	3922	134	-	-	-	(1,512)	-	(56)	-	6,586	(3,296)	(1,588)	-	-	134
Ditch Witch	396	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CENTRAL FLORIDA															
Vehicles	3922	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		134	-	-	-	(1,512)	-	(56)	-	6,586	(3,296)	(1,588)	-	-	134
SUMMARY:															
	3922	134	-	-	-	(1,512)	-	(56)	-	6,586	(3,296)	(1,588)	-	-	134
	396	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		134	-	-	-	(1,512)	-	(56)	-	6,586	(3,296)	(1,588)	-	-	134

Florida Public Utilities Company
GAS RATE CASE
REVIEW OF SPECIFIC RETIREMENTS

VEH #	DESCRIPTION	VINT	RETIRE DATE	PER MFR	ACTUAL	DIFF
SOUTH FLORIDA						
431	SERVICE VAN 1995 FORD E150 VAN	1995	April 2004 April 2004	19,000	17,488	(1,512)
432	SERVICE VAN 1995 FORD E150 VAN	1995	October 2004 October 2004	19,000	17,412	(1,588)
469	SUPERVISOR PICK-UP 1998 FORD F-150 P/U WITH CAP	1998	June 2004 June 2004	17,000	16,944	(56)
437	I & M TRUCK 1995 FORD F450	1995	August 2004	18,000	24,586	6,586
422	METER READER TRUCK 1995 ISUZU PICKUP TRUCK	1995	September 2004 September 2004	14,000	10,704	(3,296)
	DITCH WITCH TRENCHER	1989	May 2004	23,500	23,500	-
TOTAL 2004				110,500	110,634	134
CENTRAL FLORIDA						
98	1996 CHEV PICKUP TRUCK, S-10	1995	June 2004	12,146	12,146	-
116	CHEVY S-10 PICKUP	1995	July 2004	11,691	11,691	-
117	CHEVY S-10 PICKUP	1995	September 2004	11,691	11,691	-
97	1995 CHEV PICKUP TRUCK	1995	July 2004	17,245	17,245	-
78	FORD CAB & CHASIS, F-350	1991	August 2004	13,472	13,472	-
102	VAN 1997 FORD E-150 CARGOVAN	1997	July 2004	19,733	19,733	-
TOTAL 2004				85,978	85,978	-

SOUTH FLORIDA						
362	SERVICE VAN FORD E150 VAN	1988	April 2005 April 2005	19,000	10,721	(8,279)
410	SERVICE VAN FORD VAN	1994	October 2005 October 2005	19,000	15,436	(3,564)
470	SUPERVISOR PICK-UP 1998 FORD F-150 P/U WITH CAP	1998	June 2005 June 2005	17,000	16,944	(56)
418	I & M TRUCK FORD F450	1994	August 2005 August 2005	18,000	23,672	5,672
413	EMERGENCY VAN FORD VAN	1994	May 2005 May 2005	25,000	15,436	(9,564)
423	METER READER TRUCK 1995 ISUZU PICKUP TRUCK	1995	September 2005 September 2005	14,000	10,704	(3,296)
TOTAL 2005				112,000	92,913	(19,087)
CENTRAL FLORIDA						
111	1999 CHEVY LUMINA SEDAN 4 DOOR	1999	June 2005	17,736	17,736	-
113	FORD RANGER PICKUP	1999	July 2005	12,661	12,661	-
100	1996 CHEV CORSICA	1996	May 2005	14,505	14,505	-
103	VAN 1997 FORD E-150	1997	May 2005	19,750	19,811	61
105	1998 FORD E-150 VAN	1998	May 2005	19,802	19,802	-
	3,500' @ \$7.096 6" SCW MAIN REMOVAL	1984	March 2005	24,836	24,836	-
	4,500' @ \$2.5085 4" SCW MAIN REMOVAL	2001	February 2005	11,288	11,288	-
	3,000' @ \$1.7035 8" SCW MAIN REMOVAL	2000	February 2005	5,111	5,111	-
	4,000' @ \$1.7035 6" SCW MAIN REMOVAL	2000	December 2005	6,814	6,814	-
	1,000' @ \$.9551 6" SCW MAIN REMOVAL	1998	May 2005	955	955	-
TOTAL 2005				133,458	133,519	61

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY
ACCOUNT FOR THE PROJECTED TEST YEAR ENDING 12/31/2005TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2005
WITNESS: MESITECOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	SUB ACC	DESCRIPTION	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	TOTAL
1		DISTRIBUTION PLANT													
2	3761	Mains - Plastic (Revenue Producing)													
3	3762	Mains - Other (Revenue Producing)	580	580	580	580	580	580	580	580	580	580	580	580	6,961
4	378	Measure/Regulator Equipment-GEN	2,009	18,407	26,845	2,009	2,964	2,009	2,009	2,009	2,009	2,009	2,009	8,823	73,108
5	379	Measure/Regulator Equipment-City Gate (Revenue Producing)	-	-	-	-	-	-	-	-	-	-	-	-	-
6	3801	Services - Plastic (Revenue Producing)	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3802	Services - Other (Revenue Producing)	5,883	5,883	5,883	5,883	5,883	5,883	5,883	5,883	5,883	5,883	5,883	5,883	70,594
8	381	Meters (Revenue Producing)	2,993	2,993	2,993	2,993	2,993	2,993	2,993	2,993	2,993	2,993	2,993	2,993	35,916
9	382	Meter Installations (Revenue Producing)	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	82,393
10	383	House Regulators (Revenue Producing)	818	818	818	818	818	818	818	818	818	818	818	818	9,815
11	384	House Regulator Installations (Revenue Producing)	845	845	845	845	845	845	845	845	845	845	845	845	10,144
12	387	Other Equipment	247	247	247	247	247	247	247	247	247	247	247	247	2,969
13	389	Land	373	373	373	373	373	373	373	373	373	373	373	373	4,479
14			-	-	-	-	-	-	-	-	-	-	-	-	-
15		TOTAL DISTRIBUTION PLANT													
16			\$20,615	\$37,013	\$45,451	\$20,615	\$21,570	\$20,615	\$20,615	\$20,615	\$20,615	\$20,615	\$20,615	\$27,429	\$296,379
17			=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
18		GENERAL PLANT													
19	390	Structures & Improvements													
20	3911	Office Furniture	957	957	957	957	957	957	957	957	957	957	957	957	11,487
21	3912	Office Machines	-	-	-	-	-	-	-	-	-	-	-	-	-
22	3913	EDP Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
23	3921	Transportation Equipment - Cars	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3922	Transportation Equipment - Light Trucks & Vans	-	-	-	-	14,505	17,736	-	-	-	-	-	-	32,241
25	3924	Transportation Equipment - Trailers	-	-	25,000	19,000	39,552	17,000	12,661	18,000	14,000	19,000	-	-	164,213
26	393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
27	394	Tools, Shop and Garage Equipment	38	38	38	38	38	38	38	38	38	38	38	38	456
28	395	Laboratory Equipment	721	721	721	721	721	721	721	721	721	721	721	721	8,650
29	396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
30	397	Communication Equipment	434	434	434	434	434	434	434	434	434	434	434	434	5,207
31	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
32	399	Miscellaneous Tangible	-	-	-	-	-	-	-	-	-	-	-	-	-
33			-	-	-	-	-	-	-	-	-	-	-	-	-
34		TOTAL GENERAL PLANT													
35			\$2,150	\$2,150	\$27,150	\$21,150	\$56,207	\$36,886	\$14,811	\$20,150	\$16,150	\$21,150	\$2,150	\$2,150	\$222,254
36		TOTAL DISTRIBUTION AND GENERAL PLANT RETIREMENTS													
37			\$22,765	\$39,163	\$72,601	\$41,765	\$77,777	\$57,501	\$35,426	\$40,765	\$36,765	\$41,765	\$22,765	\$29,579	\$518,633
			=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
2005 SPECIFIC RETIREMENTS

DESCRIPTION	ACCOUNT	AMOUNT	JAN. '05	FEB. '05	MAR. '05	APR. '05	MAY. '05	JUN. '05	JUL. '05	AUG. '05	SEP. '05	OCT. '05	NOV. '05	DEC. '05	MONTHLY TOTAL
AS INCLUDED IN MFR															
SOUTH FLORIDA:															
Vehicles	3922	112,000			25,000	19,000		17,000		18,000	14,000	19,000			112,000
CENTRAL FLORIDA															
Vehicles	3921	32,241					14,505	17,736							32,241
Vehicles	3922	52,213					39,552		12,661						52,213
ROAD PROJECT MAIN REMOVAL	3762	49,004		16,399	24,836		955							6,814	49,004
		245,458	-	16,399	49,836	19,000	55,012	34,736	12,661	18,000	14,000	19,000	-	6,814	245,458
SUMMARY:															
	3762	49,004	-	16,399	24,836	-	955	-	-	-	-	-	-	6,814	49,004
	3921	32,241	-	-	-	-	14,505	17,736	-	-	-	-	-	-	32,241
	3922	164,213	-	-	25,000	19,000	39,552	17,000	12,661	18,000	14,000	19,000	-	-	164,213
		245,458	-	16,399	49,836	19,000	55,012	34,736	12,661	18,000	14,000	19,000	-	6,814	245,458

DESCRIPTION	ACCOUNT	AMOUNT	JAN. '05	FEB. '05	MAR. '05	APR. '05	MAY. '05	JUN. '05	JUL. '05	AUG. '05	SEP. '05	OCT. '05	NOV. '05	DEC. '05	MONTHLY TOTAL
CURRENT AVAILABLE DATA - 6/14/04															
SOUTH FLORIDA:															
Vehicles	3922	92,913			15,436	10,721		16,944		23,672	10,704	15,436			92,913
CENTRAL FLORIDA															
Vehicles	3921	32,241					14,505	17,736							32,241
Vehicles	3922	52,274					39,613		12,661						52,274
ROAD PROJECT MAIN REMOVAL	3762	49,004		16,399	24,836		955							6,814	49,004
		226,432	-	16,399	40,272	10,721	55,073	34,680	12,661	23,672	10,704	15,436	-	6,814	226,432
SUMMARY:															
	3762	49,004	-	16,399	24,836	-	955	-	-	-	-	-	-	6,814	49,004
	3921	32,241	-	-	-	-	14,505	17,736	-	-	-	-	-	-	32,241
	3922	145,187	-	-	15,436	10,721	39,613	16,944	12,661	23,672	10,704	15,436	-	-	145,187
		226,432	-	16,399	40,272	10,721	55,073	34,680	12,661	23,672	10,704	15,436	-	6,814	226,432

DESCRIPTION	ACCOUNT	AMOUNT	JAN. '05	FEB. '05	MAR. '05	APR. '05	MAY. '05	JUN. '05	JUL. '05	AUG. '05	SEP. '05	OCT. '05	NOV. '05	DEC. '05	MONTHLY TOTAL
NET CHANGE - INCREASE/(DECREASE) FROM MFR															
SOUTH FLORIDA:															
Vehicles	3922	(19,087)	-	-	(9,564)	(8,279)	-	(56)	-	5,672	(3,296)	(3,564)	-	-	(19,087)
CENTRAL FLORIDA															
Vehicles	3921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicles	3922	61	-	-	-	-	61	-	-	-	-	-	-	-	61
ROAD PROJECT MAIN REMOVAL	3762	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		(19,026)	-	-	(9,564)	(8,279)	61	(56)	-	5,672	(3,296)	(3,564)	-	-	(19,026)
SUMMARY:															
	3762	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	3921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	3922	(19,026)	-	-	(9,564)	(8,279)	61	(56)	-	5,672	(3,296)	(3,564)	-	-	(19,026)
		(19,026)	-	-	(9,564)	(8,279)	61	(56)	-	5,672	(3,296)	(3,564)	-	-	(19,026)

FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
2005 SPECIFIC RETIREMENTS

DESCRIPTION	ACCOUNT	AMOUNT	DEC. '04	JAN. '05	FEB. '05	MAR. '05	APR. '05	MAY. '05	JUN. '05	JUL. '05	AUG. '05	SEP. '05	OCT. '05	NOV. '05	DEC. '05	TOTAL	PROOF
SOUTH FLORIDA:																	
BARE STEEL REPLACEMENT - 21,436 FEET																	
Average Per Foot 1940 Main .7126	3762	10,184		849	849	849	849	849	849	849	849	849	849	849	845	10,184	0
SERVICE REPLACEMENT - 175																	
Average 1940 Per SERVICE 17.80	3802	2,065		172	172	172	172	172	172	172	172	172	172	172	173	2,065	0
																	-
CENTRAL FLORIDA																	
BARE STEEL REPLACEMENT - 2,893 FEET																	-
Average Per Foot 1940 Main 1.0789	3762	2,081		173	173	173	173	173	173	173	173	173	173	173	178	2,081	(0)
SERVICE REPLACEMENT - 14																	-
Average 1964 Per SERVICE 21.95	3802	198		17	17	17	17	17	17	17	17	17	17	17	11	198	0
		14,527		1,211	1,211	1,211	1,211	1,211	1,211	1,211	1,211	1,211	1,211	1,211	1,207	14,528	1
13-MONTH AVERAGE COMPUTATION																	
	ACCOUNT	AMOUNT	DEC. '04	JAN. '05	FEB. '05	MAR. '05	APR. '05	MAY. '05	JUN. '05	JUL. '05	AUG. '05	SEP. '05	OCT. '05	NOV. '05	DEC. '05	13-MONTH AVERAGE	
	3762		-	1,022	2,044	3,066	4,088	5,110	6,132	7,154	8,176	9,198	10,220	11,242	12,265	6,132	
	3802		-	189	378	567	756	945	1,134	1,323	1,512	1,701	1,890	2,079	2,263	1,134	
				1,211	2,422	3,633	4,844	6,055	7,266	8,477	9,688	10,899	12,110	13,321	14,528	7,266	

EXHIBIT 6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 040216-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2005
 WITNESS: MESITE

LINE NO.	ACC 1183 SUB ACC	DESCRIPTION	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	13 MONTH AVERAGE
1	303	MISC. INTANGIBLE PLANT	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
2	389	LAND AND LAND RIGHTS	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926
3	390	STRUCTURES AND IMPROVEMENTS	2,090,343	2,090,343	2,090,343	2,090,343	2,106,143	2,106,143	2,106,143	2,106,143	2,106,143	2,106,143	2,106,143	2,106,143	2,156,143	2,105,127
4	3911	OFFICE FURNITURE	32,419	35,919	36,419	36,419	36,919	36,919	37,419	37,419	37,919	37,919	37,919	37,919	37,919	36,880
5	3912	OFFICE MACHINES	173,009	174,009	174,009	174,009	174,009	175,009	175,009	175,009	175,009	176,009	176,009	176,009	177,009	174,932
6	3913	E D P EQUIPMENT	2,766,964	2,791,964	2,991,464	3,031,464	3,105,264	3,147,764	3,186,764	3,186,764	3,186,764	3,224,264	3,224,264	3,224,264	3,244,264	3,100,941
7	3921	TRANSP EQUIP-CARS	130,725	130,725	173,225	192,225	192,225	192,225	192,225	192,225	192,225	192,225	192,225	192,225	192,225	181,302
8	3922	TRANS-LIGHT TRUCK,VAN,	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916
9	397	COMMUNICATION EQUIPMENT	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774
10	398	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	399	TANGIBLE PROPERTY	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244
12																
13																
14		TOTAL	5,829,152	5,858,652	6,101,152	6,160,152	6,250,252	6,293,752	6,333,252	6,333,252	6,333,752	6,372,252	6,372,252	6,372,252	6,443,252	6,234,875
ALLOCATED TO GAS			Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	13 MO AVG GAS UTILITY
15	303	MISC INTANGIBLE PLANT	55%	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
16	389	LAND AND LAND RIGHTS	55%	188,059	188,059	188,059	188,059	188,059	188,059	188,059	188,059	188,059	188,059	188,059	188,059	188,059
17	390	STRUCTURES AND IMPROVEMENTS	55%	1,149,688	1,149,688	1,149,688	1,149,688	1,158,378	1,158,378	1,158,378	1,158,378	1,158,378	1,158,378	1,158,378	1,185,878	1,157,820
18	3911	OFFICE FURNITURE	55%	17,830	19,755	20,030	20,030	20,305	20,305	20,580	20,580	20,855	20,855	20,855	20,855	20,284
19	3912	OFFICE MACHINES	55%	95,155	95,705	95,705	95,705	95,705	96,255	96,255	96,255	96,255	96,255	96,805	97,355	96,213
20	3913	E D P EQUIPMENT	55%	1,521,830	1,535,580	1,645,305	1,667,305	1,707,895	1,731,270	1,752,720	1,752,720	1,752,720	1,773,345	1,773,345	1,784,345	1,705,518
21	3921	TRANSP EQUIP-CARS	55%	71,899	71,899	95,274	105,724	105,724	105,724	105,724	105,724	105,724	105,724	105,724	105,724	99,716
22	3922	TRANS-LIGHT TRUCK,VAN,	55%	17,004	17,004	17,004	17,004	17,004	17,004	17,004	17,004	17,004	17,004	17,004	17,004	17,004
23	397	COMMUNICATION EQUIPMENT	55%	134,625	134,625	134,625	134,625	134,625	134,625	134,625	134,625	134,625	134,625	134,625	134,625	134,625
24	398	MISCELLANEOUS EQUIPMENT	55%	-	-	-	-	-	-	-	-	-	-	-	-	-
25	399	TANGIBLE PROPERTY	55%	8,934	8,934	8,934	8,934	8,934	8,934	8,934	8,934	8,934	8,934	8,934	8,934	8,934
26																
27																
28		TOTAL		3,206,034	3,222,259	3,355,634	3,388,084	3,437,639	3,461,564	3,483,289	3,483,289	3,483,564	3,504,739	3,504,739	3,543,789	3,429,181

SUPPORTING SCHEDULES: G-1 (B-5 p.3)

RECAP SCHEDULES: G-1 (B-1, B-2, B-3)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2005
WITNESS: MESITE
REVISED 5/25/04

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	ACC 1180 SUB ACC	DESCRIPTION	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	13 MONTH AVERAGE
1	303	MISC. INTANGIBLE PLANT	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
2	389	LAND AND LAND RIGHTS	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926
3	390	STRUCTURES AND IMPROVEMENTS	2,090,343	2,090,343	2,090,343	2,090,343	2,106,143	2,106,143	2,106,143	2,106,143	2,106,143	2,106,143	2,106,143	2,106,143	2,156,143	2,105,127
4	3911	OFFICE FURNITURE	32,419	35,919	36,419	36,419	36,919	36,919	37,419	37,419	37,919	37,919	37,919	37,919	37,919	36,880
5	3912	OFFICE MACHINES	173,009	174,009	174,009	174,009	174,009	175,009	175,009	175,009	175,009	176,009	176,009	176,009	177,009	174,932
6	3913	E D P EQUIPMENT	2,768,964	2,791,964	2,991,464	3,031,464	3,105,264	3,147,764	3,186,764	3,186,764	3,186,764	3,224,264	3,224,264	3,224,264	3,244,264	3,100,941
7	3921	TRANSP EQUIP-CARS	130,725	130,725	173,225	192,225	192,225	192,225	192,225	192,225	192,225	192,225	192,225	192,225	192,225	181,302
8	3922	TRANS-LIGHT TRUCK,VAN,	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916	30,916
9	397	COMMUNICATION EQUIPMENT	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774	244,774
10	398	MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	399	TANGIBLE PROPERTY	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244	16,244
12																
13																
14																
15		TOTAL	5,829,152	5,858,652	6,101,152	6,180,152	6,250,252	6,293,752	6,333,252	6,333,252	6,333,752	6,372,252	6,372,252	6,372,252	6,443,252	6,234,875
16																
17																
18																
19																
20			TOTAL	ALLOCATION												
21			13 MONTH	TO GAS UTILITY												
22			AVERAGE	OPERATIONS												
23				SEE PAGE 2 FOR DETAIL												
24	303	MISC. INTANGIBLE PLANT	1,833		55%		1,008		825							
25	389	LAND AND LAND RIGHTS	341,926		55%		188,059		153,867							
26	390	STRUCTURES AND IMPROVEMENTS	2,105,127		55%		1,157,820		947,307							
27	3911	OFFICE FURNITURE	36,880		55%		20,284		16,596							
28	3912	OFFICE MACHINES	174,932		55%		96,213		78,720							
29	3913	E D P EQUIPMENT	3,100,941		55%		1,705,518		1,395,424							
30	3921	TRANSP EQUIP-CARS	181,302		55%		99,716		81,586							
31	3922	TRANS-LIGHT TRUCK,VAN,	30,916		55%		17,004		13,912							
32	397	COMMUNICATION EQUIPMENT	244,774		55%		134,625		110,146							
33	398	MISCELLANEOUS EQUIPMENT	-		55%		-		-							
34	399	TANGIBLE PROPERTY	16,244		55%		8,934		7,310							
35																
36																
37																
38		TOTAL	6,234,875				3,429,181		2,805,694							
39																
40																
41		DESCRIPTION OF LAND AND STRUCTURES														
42		389 LAND AND LAND RIGHTS														
43		OFFICE, LOT 1 & LOT 2 - 401 S. DIXIE HWY, WEST PALM BEACH, FL	145,767		55%		80,172									
44		LAND ADJACENT TO CORPORATE OFFICE - LOT 3 - FERN ST, WEST PALM BEACH, FL	196,159		55%		107,887									
45																
46			341,926				188,059									
47			=====				=====									
48		390 STRUCTURES & IMPROVEMENTS														
49		GENERAL OFFICE - 401 S. DIXIE HWY, WEST PALM BEACH, FL	2,105,127		55%		1,157,820									
50			=====				=====									

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE FOR THE TEST YEAR AND PRIOR YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
PRIOR YEAR: 12/31/2004
TEST YEAR: 12/31/2005
WITNESS: MESITE
REVISED 5/25/04

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO.	DESCRIPTION					
1						
2		ALLOCATION PER STUDY SQ. FOOTAGE	ALLOCATION PER STUDY - PERCENT	COMMON UTILITY PLANT 12/31/03		
3	GENERAL OFFICE - WEST PALM BEACH, FL					
4	GENERAL ALL DIVISIONS	22,402	78.3%	1,901,748		
5	LOCAL WEST PALM BEACH	5,100	17.8%	432,328		
6	LOCAL MERCHANDISING	1,118	3.9%	94,723		
7						
8	BALANCE	28,620	100.0%	2,428,795		
9	GENERAL OFFICE FURN., EQUIP. & MACH.			421,043		
10	DATA PROCESSING EQUIPMENT			2,273,445		
11						
12	TOTAL	28,620	100.0%	5,123,283		
13		=====	=====	=====		
14						
15	ALLOCATION OF LOCAL WEST PALM BEACH	CUSTOMERS 06/30/03	%			
16						
17	FPUC - NATURAL GAS OPERATIONS	30,303	84%	363,154		
18	PROPANE OPERATIONS - NON-REGULATED	5,925	16%	69,172		
19						
20		36,228	100%	432,326		
21						
22		PLANT INVESTMENT				
23	ALLOCATION OF GENERAL ALL DIVISIONS	06/30/03	%	\$ - AMOUNT		
24						
25	FPUC - NWELECTRIC	26,007,844	17%	394,874		
26	FPUC - NE ELECTRIC	34,499,776	22%	511,014		
27	FPUC - NATURAL GAS	81,066,727	52%	1,207,850		
28	FLO-GAS PROPANE, NON-REGULATED	12,987,783	9%	209,051		
29	MERCH & JOBBING, NON-REGULATED	94,723	0%	-		
30						
31	TOTAL	154,656,853	100%	2,322,789		
32						
33						TOTAL COMMON PLANT
34	COMPOSITE ALLOCATION	COMMON - ALL EXCEPT EDP		COMMON - EDP		
35						
36		\$ - AMOUNT	%	CUSTOMERS 06/30/03	%	\$ - AMOUNT
37						
38	NWELECTRIC	394,874	14%	12,488	14%	318,282
39	NE ELECTRIC	511,014	18%	14,361	17%	897,500
40	NATURAL GAS UTILITIES	1,571,004	55%	46,859	55%	2,821,398
41	FLO-GAS (NON-REGULATED)	278,223	10%	9,934	12%	551,036
42	MERCHANDISE & JOBBING (NON-REGULATED)	94,723	3%	1,627	2%	140,192
43						
44		2,849,838	100%	85,289	100%	2,273,444
45		=====	=====	=====	=====	=====

EXHIBIT 7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED TEST YEAR ENDING 12/31/2005TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2005
WITNESS: MESITECOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO	ACCT. NO	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT
1		NON-SPECIFIC					
2		<u>DISTRIBUTION PLANT</u>					
3		3761 Mains - Plastic (Revenue Producing)		Various	\$216,000	Various	\$6,961
4		3762 Mains - Other (Revenue Producing)		Various	\$18,000	Various	\$24,104
5		378 Measure/Regulator Equipment-GEN		Various	\$0	Various	
6		379 Measure/Regulator Equipment-City Gate (Revenue Producing)		Various	\$0	Various	
7		3801 Services - Plastic (Revenue Producing)		Various	\$1,224,000	Various	\$70,594
8		3802 Services - Other (Revenue Producing)		Various	\$18,000	Various	\$35,916
9		381 Meters (Revenue Producing)		Various	\$480,000	Various	\$82,393
10		382 Meter Installations (Revenue Producing)		Various	\$142,800	Various	\$9,815
11		383 House Regulators (Revenue Producing)		Various	\$63,000	Various	\$10,144
12		384 House Regulator Installations (Revenue Producing)		Various	\$50,700	Various	\$2,969
13		387 Other Equipment		Various	\$17,700	Various	\$4,479
14		389 Land		Various	\$0	Various	
15							
16		TOTAL DISTRIBUTION PLANT			\$2,230,200		\$247,375
17					=====		=====
18		<u>GENERAL PLANT</u>					
19		390 Structures & Improvements		Various	\$0	Various	\$11,487
20		3911 Office Furniture		Various	\$0	Various	
21		3912 Office Machines		Various	\$0	Various	
22		3913 EDP Equipment		Various	\$4,700	Various	
23		3921 Transportation Equipment - Cars		Various	\$1,500	Various	
24		3922 Transportation Equipment - Light Trucks & Vans		Various	\$0	Various	
25		3924 Transportation Equipment - Trailers		Various	\$0	Various	
26		393 Stores Equipment		Various	\$0	Various	\$456
27		394 Tools, Shop and Garage Equipment		Various	\$8,100	Various	\$8,650
28		395 Laboratory Equipment		Various	\$0	Various	
29		396 Power Operated Equipment		Various	\$0	Various	\$5,207
30		397 Communication Equipment		Various	\$5,300	Various	
31		398 Miscellaneous Equipment		Various	\$0	Various	
32		399 Miscellaneous Tangible		Various	\$0	Various	
33							
34		TOTAL GENERAL PLANT			\$19,600		\$25,800
35					=====		=====
36		TOTAL NON SPECIFIC DISTRIBUTION & GENERAL			\$2,249,800		\$273,175

37 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED TEST YEAR ENDING 12/31/2005TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2005
WITNESS: MESITE
REVISED 5/25/04COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO	ACCT. NO	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE
1		NON-SPECIFIC									
2		DISTRIBUTION PLANT									
3		3761 Mains - Plastic (Revenue Producing)		Jan-05	17,500	Jan-05	580	Jan-05	56	Jan-05	70
4				Feb-05	17,500	Feb-05	580	Feb-05	56	Feb-05	70
5				Mar-05	17,500	Mar-05	580	Mar-05	56	Mar-05	70
6				Apr-05	17,500	Apr-05	580	Apr-05	56	Apr-05	70
7				May-05	17,500	May-05	580	May-05	56	May-05	70
8				Jun-05	17,500	Jun-05	580	Jun-05	56	Jun-05	70
9				Jul-05	18,500	Jul-05	580	Jul-05	56	Jul-05	70
10				Aug-05	18,500	Aug-05	580	Aug-05	56	Aug-05	70
11				Sep-05	18,500	Sep-05	580	Sep-05	56	Sep-05	70
12				Oct-05	18,500	Oct-05	580	Oct-05	56	Oct-05	70
13				Nov-05	18,500	Nov-05	580	Nov-05	56	Nov-05	70
14				Dec-05	18,500	Dec-05	580	Dec-05	56	Dec-05	70
15		3762 Mains - Other (Revenue Producing)		Jan-05	3,000	Jan-05	2,009	Jan-05	4,021	Jan-05	-
16				Feb-05	-	Feb-05	2,009	Feb-05	4,021	Feb-05	-
17				Mar-05	2,000	Mar-05	2,009	Mar-05	4,021	Mar-05	-
18				Apr-05	3,000	Apr-05	2,009	Apr-05	4,021	Apr-05	-
19				May-05	-	May-05	2,009	May-05	4,021	May-05	-
20				Jun-05	2,000	Jun-05	2,009	Jun-05	4,021	Jun-05	-
21				Jul-05	3,000	Jul-05	2,009	Jul-05	4,021	Jul-05	-
22				Aug-05	-	Aug-05	2,009	Aug-05	4,021	Aug-05	-
23				Sep-05	2,000	Sep-05	2,009	Sep-05	4,021	Sep-05	-
24				Oct-05	3,000	Oct-05	2,009	Oct-05	4,021	Oct-05	-
25				Nov-05	-	Nov-05	2,009	Nov-05	4,021	Nov-05	-
26				Dec-05	-	Dec-05	2,009	Dec-05	4,021	Dec-05	-
27		3801 Services - Plastic (Revenue Producing)		Jan-05	102,000	Jan-05	5,883	Jan-05	4,698	Jan-05	13
28				Feb-05	102,000	Feb-05	5,883	Feb-05	4,698	Feb-05	13
29				Mar-05	102,000	Mar-05	5,883	Mar-05	4,698	Mar-05	13
30				Apr-05	102,000	Apr-05	5,883	Apr-05	4,698	Apr-05	13
31				May-05	102,000	May-05	5,883	May-05	4,698	May-05	13
32				Jun-05	102,000	Jun-05	5,883	Jun-05	4,698	Jun-05	13
33				Jul-05	102,000	Jul-05	5,883	Jul-05	4,698	Jul-05	13
34				Aug-05	102,000	Aug-05	5,883	Aug-05	4,698	Aug-05	13
35				Sep-05	102,000	Sep-05	5,883	Sep-05	4,698	Sep-05	13
36				Oct-05	102,000	Oct-05	5,883	Oct-05	4,698	Oct-05	13
37				Nov-05	102,000	Nov-05	5,883	Nov-05	4,698	Nov-05	13
38				Dec-05	102,000	Dec-05	5,883	Dec-05	4,698	Dec-05	13
39		3802 Services - Other (Revenue Producing)		Jan-05	1,500	Jan-05	2,993	Jan-05	13,724	Jan-05	-
40				Feb-05	1,500	Feb-05	2,993	Feb-05	13,724	Feb-05	-
41				Mar-05	1,500	Mar-05	2,993	Mar-05	13,724	Mar-05	-
42				Apr-05	1,500	Apr-05	2,993	Apr-05	13,724	Apr-05	-
43				May-05	1,500	May-05	2,993	May-05	13,724	May-05	-
44				Jun-05	1,500	Jun-05	2,993	Jun-05	13,724	Jun-05	-
45				Jul-05	1,500	Jul-05	2,993	Jul-05	13,724	Jul-05	-
46				Aug-05	1,500	Aug-05	2,993	Aug-05	13,724	Aug-05	-
47				Sep-05	1,500	Sep-05	2,993	Sep-05	13,724	Sep-05	-
48				Oct-05	1,500	Oct-05	2,993	Oct-05	13,724	Oct-05	-
49				Nov-05	1,500	Nov-05	2,993	Nov-05	13,724	Nov-05	-
50				Dec-05	1,500	Dec-05	2,993	Dec-05	13,724	Dec-05	-
51											

52 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED TEST YEAR ENDING 12/31/2005TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2005
WTNNESS: MESITE
REVISED 5/25/04COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO	ACCT. NO	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE
53		381 Meters (Revenue Producing)		Jan-05	\$40,000	Jan-05	6,866	Jan-05	44	Jan-05	-
54				Feb-05	40,000	Feb-05	6,866	Feb-05	44	Feb-05	-
55				Mar-05	40,000	Mar-05	6,866	Mar-05	44	Mar-05	-
56				Apr-05	40,000	Apr-05	6,866	Apr-05	44	Apr-05	-
57				May-05	40,000	May-05	6,866	May-05	44	May-05	-
58				Jun-05	40,000	Jun-05	6,866	Jun-05	44	Jun-05	-
59				Jul-05	40,000	Jul-05	6,866	Jul-05	44	Jul-05	-
60				Aug-05	40,000	Aug-05	6,866	Aug-05	44	Aug-05	-
61				Sep-05	40,000	Sep-05	6,866	Sep-05	44	Sep-05	-
62				Oct-05	40,000	Oct-05	6,866	Oct-05	44	Oct-05	-
63				Nov-05	40,000	Nov-05	6,866	Nov-05	44	Nov-05	-
64				Dec-05	40,000	Dec-05	6,866	Dec-05	44	Dec-05	-
65		382 Meter Installations (Revenue Producing)		Jan-05	11,600	Jan-05	818	Jan-05	46	Jan-05	-
66				Feb-05	12,200	Feb-05	818	Feb-05	46	Feb-05	-
67				Mar-05	12,100	Mar-05	818	Mar-05	46	Mar-05	-
68				Apr-05	11,700	Apr-05	818	Apr-05	46	Apr-05	-
69				May-05	12,100	May-05	818	May-05	46	May-05	-
70				Jun-05	12,200	Jun-05	818	Jun-05	46	Jun-05	-
71				Jul-05	11,600	Jul-05	818	Jul-05	46	Jul-05	-
72				Aug-05	12,200	Aug-05	818	Aug-05	46	Aug-05	-
73				Sep-05	12,100	Sep-05	818	Sep-05	46	Sep-05	-
74				Oct-05	11,700	Oct-05	818	Oct-05	46	Oct-05	-
75				Nov-05	11,600	Nov-05	818	Nov-05	46	Nov-05	-
76				Dec-05	11,700	Dec-05	818	Dec-05	46	Dec-05	-
77		383 House Regulators (Revenue Producing)		Jan-05	5,000	Jan-05	845	Jan-05	2	Jan-05	-
78				Feb-05	5,000	Feb-05	845	Feb-05	2	Feb-05	-
79				Mar-05	5,000	Mar-05	845	Mar-05	2	Mar-05	-
80				Apr-05	6,000	Apr-05	845	Apr-05	2	Apr-05	-
81				May-05	5,000	May-05	845	May-05	2	May-05	-
82				Jun-05	5,000	Jun-05	845	Jun-05	2	Jun-05	-
83				Jul-05	5,000	Jul-05	845	Jul-05	2	Jul-05	-
84				Aug-05	6,000	Aug-05	845	Aug-05	2	Aug-05	-
85				Sep-05	5,000	Sep-05	845	Sep-05	2	Sep-05	-
86				Oct-05	5,000	Oct-05	845	Oct-05	2	Oct-05	-
87				Nov-05	5,000	Nov-05	845	Nov-05	2	Nov-05	-
88				Dec-05	6,000	Dec-05	845	Dec-05	2	Dec-05	-

89 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED TEST YEAR ENDING 12/31/2005

TYPE OF DATA SHOWN: PROJECTED YEAR: 12/31/2005
WITNESS: MESITE
REVISED 5/25/04

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO ACCT. NO	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE
90	384 House Regulator Installations (Revenue Producing)		Jan-05	4,200	Jan-05	247	Jan-05	4	Jan-05	-
91			Feb-05	4,200	Feb-05	247	Feb-05	4	Feb-05	-
92			Mar-05	4,300	Mar-05	247	Mar-05	4	Mar-05	-
93			Apr-05	4,200	Apr-05	247	Apr-05	4	Apr-05	-
94			May-05	4,200	May-05	247	May-05	4	May-05	-
95			Jun-05	4,300	Jun-05	247	Jun-05	4	Jun-05	-
96			Jul-05	4,200	Jul-05	247	Jul-05	4	Jul-05	-
97			Aug-05	4,200	Aug-05	247	Aug-05	4	Aug-05	-
98			Sep-05	4,300	Sep-05	247	Sep-05	4	Sep-05	-
99			Oct-05	4,200	Oct-05	247	Oct-05	4	Oct-05	-
100			Nov-05	4,200	Nov-05	247	Nov-05	4	Nov-05	-
101			Dec-05	4,200	Dec-05	247	Dec-05	4	Dec-05	-
102	387 Other Equipment		Jan-05	1,000	Jan-05	373	Jan-05	-	Jan-05	-
103			Feb-05	-	Feb-05	373	Feb-05	-	Feb-05	-
104			Mar-05	2,000	Mar-05	373	Mar-05	-	Mar-05	-
105			Apr-05	2,800	Apr-05	373	Apr-05	-	Apr-05	-
106			May-05	-	May-05	373	May-05	-	May-05	-
107			Jun-05	2,000	Jun-05	373	Jun-05	-	Jun-05	-
108			Jul-05	1,900	Jul-05	373	Jul-05	-	Jul-05	-
109			Aug-05	3,100	Aug-05	373	Aug-05	-	Aug-05	-
110			Sep-05	1,900	Sep-05	373	Sep-05	-	Sep-05	-
111			Oct-05	2,000	Oct-05	373	Oct-05	-	Oct-05	-
112			Nov-05	1,000	Nov-05	373	Nov-05	-	Nov-05	-
113			Dec-05	-	Dec-05	373	Dec-05	-	Dec-05	-
114										
115	TOTAL DISTRIBUTION PLANT			2,230,200		247,375		271,140		996
116				=====	=====	=====	=====	=====	=====	=====

117 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED TEST YEAR ENDING 12/31/2005TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2005
WITNESS: MESITE
REVISED 5/25/04COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO	ACCT. NO	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE
118		<u>GENERAL PLANT</u>									
119		390 Structures & Improvements		Jan-05	-	Jan-05	957	Jan-05	-	Jan-05	-
120				Feb-05	-	Feb-05	957	Feb-05	-	Feb-05	-
121				Mar-05	-	Mar-05	957	Mar-05	-	Mar-05	-
122				Apr-05	-	Apr-05	957	Apr-05	-	Apr-05	-
123				May-05	-	May-05	957	May-05	-	May-05	-
124				Jun-05	-	Jun-05	957	Jun-05	-	Jun-05	-
125				Jul-05	-	Jul-05	957	Jul-05	-	Jul-05	-
126				Aug-05	-	Aug-05	957	Aug-05	-	Aug-05	-
127				Sep-05	-	Sep-05	957	Sep-05	-	Sep-05	-
128				Oct-05	-	Oct-05	957	Oct-05	-	Oct-05	-
129				Nov-05	-	Nov-05	957	Nov-05	-	Nov-05	-
130				Dec-05	-	Dec-05	957	Dec-05	-	Dec-05	-
131		3912 Office Machines		Jan-05	-	Jan-05	-	Jan-05	-	Jan-05	51
132				Feb-05	-	Feb-05	-	Feb-05	-	Feb-05	51
133				Mar-05	-	Mar-05	-	Mar-05	-	Mar-05	51
134				Apr-05	-	Apr-05	-	Apr-05	-	Apr-05	51
135				May-05	-	May-05	-	May-05	-	May-05	51
136				Jun-05	-	Jun-05	-	Jun-05	-	Jun-05	51
137				Jul-05	-	Jul-05	-	Jul-05	-	Jul-05	51
138				Aug-05	-	Aug-05	-	Aug-05	-	Aug-05	51
139				Sep-05	-	Sep-05	-	Sep-05	-	Sep-05	51
140				Oct-05	-	Oct-05	-	Oct-05	-	Oct-05	51
141				Nov-05	-	Nov-05	-	Nov-05	-	Nov-05	51
142				Dec-05	-	Dec-05	-	Dec-05	-	Dec-05	51
143		3913 EDP Equipment		Jan-05	-	Jan-05	-	Jan-05	-	Jan-05	172
144				Feb-05	-	Feb-05	-	Feb-05	-	Feb-05	172
145				Mar-05	1,600	Mar-05	-	Mar-05	-	Mar-05	172
146				Apr-05	-	Apr-05	-	Apr-05	-	Apr-05	172
147				May-05	-	May-05	-	May-05	-	May-05	172
148				Jun-05	-	Jun-05	-	Jun-05	-	Jun-05	172
149				Jul-05	1,600	Jul-05	-	Jul-05	-	Jul-05	172
150				Aug-05	-	Aug-05	-	Aug-05	-	Aug-05	172
151				Sep-05	-	Sep-05	-	Sep-05	-	Sep-05	172
152				Oct-05	-	Oct-05	-	Oct-05	-	Oct-05	172
153				Nov-05	1,500	Nov-05	-	Nov-05	-	Nov-05	172
154				Dec-05	-	Dec-05	-	Dec-05	-	Dec-05	172

155 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED TEST YEAR ENDING 12/31/2005TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2005
WITNESS: MESITE
REVISED 5/25/04COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO	ACCT. NO	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE
155	3921	Transportation Equipment - Cars		Jan-05	1,500	Jan-05	-	Jan-05	-	Jan-05	-
156				Feb-05	-	Feb-05	-	Feb-05	-	Feb-05	-
157				Mar-05	-	Mar-05	-	Mar-05	-	Mar-05	-
158				Apr-05	-	Apr-05	-	Apr-05	-	Apr-05	-
159				May-05	-	May-05	-	May-05	-	May-05	-
160				Jun-05	-	Jun-05	-	Jun-05	-	Jun-05	-
161				Jul-05	-	Jul-05	-	Jul-05	-	Jul-05	-
162				Aug-05	-	Aug-05	-	Aug-05	-	Aug-05	-
163				Sep-05	-	Sep-05	-	Sep-05	-	Sep-05	-
164				Oct-05	-	Oct-05	-	Oct-05	-	Oct-05	-
165				Nov-05	-	Nov-05	-	Nov-05	-	Nov-05	-
166				Dec-05	-	Dec-05	-	Dec-05	-	Dec-05	-
167	393	Stores Equipment		Jan-05	-	Jan-05	38	Jan-05	-	Jan-05	-
168				Feb-05	-	Feb-05	38	Feb-05	-	Feb-05	-
169				Mar-05	-	Mar-05	38	Mar-05	-	Mar-05	-
170				Apr-05	-	Apr-05	38	Apr-05	-	Apr-05	-
171				May-05	-	May-05	38	May-05	-	May-05	-
172				Jun-05	-	Jun-05	38	Jun-05	-	Jun-05	-
173				Jul-05	-	Jul-05	38	Jul-05	-	Jul-05	-
174				Aug-05	-	Aug-05	38	Aug-05	-	Aug-05	-
175				Sep-05	-	Sep-05	38	Sep-05	-	Sep-05	-
176				Oct-05	-	Oct-05	38	Oct-05	-	Oct-05	-
177				Nov-05	-	Nov-05	38	Nov-05	-	Nov-05	-
178				Dec-05	-	Dec-05	38	Dec-05	-	Dec-05	-
179	394	Tools, Shop and Garage Equipment		Jan-05	-	Jan-05	721	Jan-05	-	Jan-05	6
180				Feb-05	-	Feb-05	721	Feb-05	-	Feb-05	6
181				Mar-05	2,100	Mar-05	721	Mar-05	-	Mar-05	6
182				Apr-05	-	Apr-05	721	Apr-05	-	Apr-05	6
183				May-05	-	May-05	721	May-05	-	May-05	6
184				Jun-05	-	Jun-05	721	Jun-05	-	Jun-05	6
185				Jul-05	2,100	Jul-05	721	Jul-05	-	Jul-05	6
186				Aug-05	-	Aug-05	721	Aug-05	-	Aug-05	6
187				Sep-05	1,800	Sep-05	721	Sep-05	-	Sep-05	6
188				Oct-05	-	Oct-05	721	Oct-05	-	Oct-05	6
189				Nov-05	2,100	Nov-05	721	Nov-05	-	Nov-05	6
190				Dec-05	-	Dec-05	721	Dec-05	-	Dec-05	6

191 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED TEST YEAR ENDING 12/31/2005TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2005
WITNESS: MESITE
REVISED 5/25/04COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO ACCT. NO	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE
192	396 Power Operated Equipment		Jan-05	-	Jan-05	434	Jan-05	-	Jan-05	20
193			Feb-05	-	Feb-05	434	Feb-05	-	Feb-05	20
194			Mar-05	-	Mar-05	434	Mar-05	-	Mar-05	20
195			Apr-05	-	Apr-05	434	Apr-05	-	Apr-05	20
196			May-05	-	May-05	434	May-05	-	May-05	20
197			Jun-05	-	Jun-05	434	Jun-05	-	Jun-05	20
198			Jul-05	-	Jul-05	434	Jul-05	-	Jul-05	20
199			Aug-05	-	Aug-05	434	Aug-05	-	Aug-05	20
200			Sep-05	-	Sep-05	434	Sep-05	-	Sep-05	20
201			Oct-05	-	Oct-05	434	Oct-05	-	Oct-05	20
202			Nov-05	-	Nov-05	434	Nov-05	-	Nov-05	20
203			Dec-05	-	Dec-05	434	Dec-05	-	Dec-05	20
204	397 Communication Equipment		Jan-05	-	Jan-05	-	Jan-05	-	Jan-05	-
205			Feb-05	2,200	Feb-05	-	Feb-05	-	Feb-05	-
206			Mar-05	1,100	Mar-05	-	Mar-05	-	Mar-05	-
207			Apr-05	-	Apr-05	-	Apr-05	-	Apr-05	-
208			May-05	-	May-05	-	May-05	-	May-05	-
209			Jun-05	-	Jun-05	-	Jun-05	-	Jun-05	-
210			Jul-05	1,000	Jul-05	-	Jul-05	-	Jul-05	-
211			Aug-05	-	Aug-05	-	Aug-05	-	Aug-05	-
212			Sep-05	-	Sep-05	-	Sep-05	-	Sep-05	-
213			Oct-05	-	Oct-05	-	Oct-05	-	Oct-05	-
214			Nov-05	1,000	Nov-05	-	Nov-05	-	Nov-05	-
215			Dec-05	-	Dec-05	-	Dec-05	-	Dec-05	-
216										
217	TOTAL GENERAL PLANT			19,600		25,800		-		2,988
218				=====		=====		=====		=====
219	TOTAL NON SPECIFIC DISTRIBUTION & GENERAL			2,249,800		273,175		271,140		3,984

220 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED TEST YEAR ENDING 12/31/2005TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2005
WITNESS: MESITE
REVISED 5/25/04COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
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DOCKET NO.: 040216-GU

LINE NO ACCT. NO	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE
221	SPECIFIC SOUTH FLORIDA									
222	<u>DISTRIBUTION PLANT</u>									
223	3761 Misc Projects		Dec-05	1,445,000						
224	3762 Misc Projects		Dec-05	255,000						
225	3761 Project: Relocations due to Rd projects		Dec-05	264,000						
226	3762 Reasons: Required by Munis or DOT, etc		Dec-05	50,000						
227	3761 Project: Bare Steel Main Replacement		Dec-05	455,000						
228	3762 Reasons: To improve current distribution system		Dec-05	36,000						
229										
230	TOTAL DISTRIBUTION PLANT			2,505,000						
231										
232										
233	<u>GENERAL PLANT</u>									
234	390 Project: Ops Center Design Completion		Dec-05	85,000						
235	3913 Project: AM / FM / GIS Phase II		Dec-05	123,000						
236	3922 Meters (Revenue Producing)		Oct-05	187,500	Aug-05	\$18,000				
237	3922 Project: 3 I&M Trucks		Oct-05	124,500	Mar-05	\$25,000				
238	3922 Project: 2 Meter Reader Pick-up Trucks		Jun-05	32,000	Jun-05	\$17,000				
239	3922 Project: 1 Eng. Tech Pick-up Truck		Jun-05	16,000	Apr-05	\$19,000				
240	3922 Project: 2 Supv (Service & I&M) Vehicles		Sep-05	21,500	Sep-05	\$14,000				
241	3922 Project: 2 Supv (Service & I&M) Vehicles		Oct-05	21,500	Oct-05	\$19,000				
242	3921 Project: 2 Directors' Vehicles		Aug-05	25,000						
243	3921 Project: 2 Directors' Vehicles		Sep-05	25,000						
244	396 Project: 1 Air Compressor		Feb-05	18,500						
245	396 Project: 2 Wacker Compactors		Jan-05	6,200						
246										
247	TOTAL GENERAL PLANT			685,700		112,000		-		-
248										
249	TOTAL SPECIFIC SOUTH FLORIDA DISTRIBUTION & GENERAL			3,190,700		112,000		-		-
250	SUPPORTING SCHEDULES:									

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED TEST YEAR ENDING 12/31/2005TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2005
WITNESS: MESITECOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO	ACCT. NO	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT
38		SPECIFIC SOUTH FLORIDA					
39		<u>DISTRIBUTION PLANT</u>					
40		3761 Misc Projects		Dec-05	\$1,445,000		
41		3762 Misc Projects		Dec-05	\$255,000		
42		3761 Project: Relocations due to Rd projects		Dec-05	\$264,000		
43		3762 Reasons: Required by Munis or DOT, etc		Dec-05	\$50,000		
44		3761 Project: Bare Steel Main Replacement		Dec-05	\$455,000		
45		3762 Reasons: To improve current distribution system		Dec-05	\$36,000		
46							
47		TOTAL DISTRIBUTION PLANT			\$2,505,000		
48					=====		=====
49							
50		<u>GENERAL PLANT</u>					
51		390 Project: Ops Center Design Completion		Dec-05	\$85,000		
52		3913 Project: AM / FM / GIS Phase II		Dec-05	\$123,000		
53		3922 Meters (Revenue Producing) <i>Service TRUCKS - 5 TRUCKS</i>		Oct-05	\$187,500	Aug-05	\$18,000
54		3922 Project: 3 I&M Trucks		Oct-05	\$124,500	Mar-05	\$25,000
55		3922 Project: 2 Meter Reader Pick-up Trucks		Jun-05	\$32,000	Jun-05	\$17,000
56		3922 Project: 1 Eng. Tech Pick-up Truck		Jun-05	\$16,000	Apr-05	\$19,000
57		3922 Project: 2 Supv (Service & I&M) Vehicles		Sep-05	\$21,500	Sep-05	\$14,000
58		3922 Project: 2 Supv (Service & I&M) Vehicles		Oct-05	\$21,500	Oct-05	\$19,000
59		3921 Project: 2 Directors' Vehicles		Aug-05	\$25,000		
60		3921 Project: 2 Directors' Vehicles		Sep-05	\$25,000		
61		396 Project: 1 Air Compressor		Feb-05	\$18,500		
62		396 Project: 2 Wacker Compactors		Jan-05	\$6,200		
63							
64		TOTAL GENERAL PLANT			\$685,700		\$112,000
65							
66		TOTAL SPECIFIC SOUTH FLORIDA DISTRIBUTION & GENERAL			\$3,190,700		\$112,000

67 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED TEST YEAR ENDING 12/31/2005TYPE OF DATA SHOWN:
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CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO	ACCT. NO	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT
68		SPECIFIC CENTRAL FLORIDA					
69		<u>DISTRIBUTION PLANT</u>					
70		3761 Aluma Shield, DeLand		Jan-05	\$10,000		
71		3761 Marketplace @ Seminole Towne Center, Sanford		Jan-05	\$10,000		
72		3761 Spruce Creek Fly-In, Port Orange		Feb-05	\$20,000		
73		3761 Lake Monroe Professional Center, Sanford		Feb-05	\$6,000		
74		3761 Crystal Cove, DeLand		Mar-05	\$12,000		
75		3761 The Pinnacle Development, Port Orange		Apr-05	\$37,000		
76		3761 Oakhurst, Orange City		Apr-05	\$20,000		
77		3761 Victoria Park, DeLand This is an AEP project		Jun-05	\$30,000		
78		3761 Oak Hill, Orange City		Jul-05	\$20,000		
79		3761 Florida Extruders, Sanford		Jul-05	\$40,000		
80		3761 Rivera Bella, DeBary		Nov-05	\$30,000		
81		3761 Publix, WalMart, Schools - Osteen		Dec-05	\$150,000		
82		3761 Misc. Installations		Dec-05	\$216,000		
83		3762 Project: Main Relocate - Lake Emma		Mar-05	\$100,000		
84		3761 Project: Main Relocate - 10th St. - NSB		Oct-05	\$84,000		
85		3761 Project: SR 46 & I-4 - Sanford		Mar-05	\$35,000	Mar-05	\$24,836
86		3762 Project: Main Relocate-Providence Blvd		Jan-05	\$100,000		
87		3762 Project: Main Relocate - Howland Blvd.		Dec-05	\$75,000		
88		3762 Project: Main Relocate - DeBary Ave		Apr-05	\$10,000	Feb-05	\$16,399
89		3761 Project: Bare Steel Replacements		Aug-05	\$75,000	Dec-05	\$6,814
90		387 Project: Purchase Respirator Equipment		May-05	\$5,000	May-05	\$955
91							
92		TOTAL DISTRIBUTION PLANT			\$1,085,000		\$49,004
93					=====		=====

94 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED TEST YEAR ENDING 12/31/2005TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2005
WITNESS: MESITE
REVISED 5/25/04COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO	ACCT. NO	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE
251		SPECIFIC CENTRAL FLORIDA									
252		<u>DISTRIBUTION PLANT</u>									
253		3761 Aluma Shield, DeLand		Jan-05	10,000						
254		3761 Marketplace @ Seminole Towne Center, Sanford		Jan-05	10,000						
255		3761 Spruce Creek Fly-In, Port Orange		Feb-05	20,000						
256		3761 Lake Monroe Professional Center, Sanford		Feb-05	6,000						
257		3761 Crystal Cove, DeLand		Mar-05	12,000						
258		3761 The Pinnacle Development, Port Orange		Apr-05	37,000						
259		3761 Oakhurst, Orange City		Apr-05	20,000						
260		3761 Victoria Park, DeLand This is an AEP project		Jun-05	30,000						
261		3761 Oak Hill, Orange City		Jul-05	20,000						
262		3761 Florida Extruders, Sanford		Jul-05	40,000						
263		3761 Rivera Bella, DeBary		Nov-05	30,000						
264		3761 Publix, WalMart, Schools - Osteen		Dec-05	150,000						
265		3761 Misc. Installations		Dec-05	216,000						
266		3762 Project: Main Relocate - Lake Emma		Mar-05	100,000						
267		3761 Project: Main Relocate - 10th SL - NSB		Oct-05	84,000						
268		3761 Project: SR 46 & I-4 - Sanford		Mar-05	35,000	Mar-05	24,836	Mar-05	7,000		
269		3762 Project: Main Relocate-Providence Blvd		Jan-05	100,000						
270		3762 Project: Main Relocate - Howland Blvd.		Dec-05	75,000						
271		3762 Project: Main Relocate - DeBary Ave		Apr-05	10,000	Feb-05	16,399	Feb-05	15,800		
272		3761 Project: Bare Steel Replacements		Aug-05	75,000	Dec-05	6,814	Dec-05	5,000		
273		387 Project: Purchase Respirator Equipment		May-05	5,000	May-05	955	May-05	3,000		
274											
275		TOTAL DISTRIBUTION PLANT			1,085,000		49,004		30,800		-
276					=====		=====		=====		

277 SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED TEST YEAR ENDING 12/31/2005TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2005
WITNESS: MESITECOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO ACCT. NO	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT
95	SPECIFIC CENTRAL FLORIDA					
96	<u>GENERAL PLANT</u>					
97	3922 Project: Purchase 2-Service Vans		Mar-05	\$49,000	May-05	\$39,552
98	3922 Project: Purchase 3-Supervisor Pick-ups		Mar-05	\$66,000	Jul-05	\$12,661
99	3921 Project: Purchase Sedan for Director		Apr-05	\$25,000	Jun-05	\$32,241
100	3922 Project: Purchase Meter Reader Pick-up		May-05	\$16,000		
101	3913 Project: Purchase System Printer-Office		Oct-05	\$5,000		
102	3912 Project: Purchase Copy Machine		Oct-05	\$12,000		
103	387 Project: Purchase Ice Machine		Jun-05	\$7,000		
104	394 Project: Purchase Hydraulic Equipment		Aug-05	\$12,000		
105	387 Project: Purchase 2-Steel Squeeze tools		Sep-05	\$5,800		
106	3911 Project: Purchase Office Furniture		Nov-05	\$5,200		
107	3913 Project: AM/FM/GIS Phase II		Apr-05	\$67,000		
108	3913 Project: Vehicle Locating System		Feb-05	\$30,000		
109						
110	TOTAL GENERAL PLANT			\$300,000		\$84,454
111				=====		=====
112	TOTAL SPECIFIC CENTRAL FLORIDA DISTRIBUTION & GENERAL			\$1,385,000		\$133,458
113						
114	TOTAL SPECIFIC DISTRIBUTION & GENERAL			\$4,575,700		\$245,458
115				=====		=====
116	TOTAL DISTRIBUTION & GENERAL CONSTRUCTION BUDGET			\$6,825,500		\$518,633

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET
FOR THE PROJECTED TEST YEAR ENDING 12/31/2005TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/2005
WITNESS: MESITE
REVISED 5/25/04COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

LINE NO ACCT. NO	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	IR #	COMPLETED DATE OF PROJECT	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	DATE OF RELATED COST OF REMOVAL	AMOUNT OF RELATED COST OF REMOVAL	DATE OF RELATED SALVAGE	AMOUNT OF RELATED SALVAGE
278	SPECIFIC CENTRAL FLORIDA									
279	GENERAL PLANT									
280	3922 Project: Purchase 2-Service Vans		Mar-05	49,000	May-05	39,552				
281	3922 Project: Purchase 3-Supervisor Pick-ups		Mar-05	66,000	Jul-05	12,661				
282	3921 Project: Purchase Sedan for Director		Apr-05	25,000	Jun-05	32,241				
283	3922 Project: Purchase Meter Reader Pick-up		May-05	16,000						
284	3913 Project: Purchase System Printer-Office		Oct-05	5,000						
285	3912 Project: Purchase Copy Machine		Oct-05	12,000						
286	387 Project: Purchase Ice Machine		Jun-05	7,000						
287	394 Project: Purchase Hydraulic Equipment		Aug-05	12,000						
288	387 Project: Purchase 2-Steel Squeeze tools		Sep-05	5,800						
289	3911 Project: Purchase Office Furniture		Nov-05	5,200						
290	3913 Project: AM/FM/GIS Phase II		Apr-05	67,000						
291	3913 Project: Vehicle Locating System		Feb-05	30,000						
292										
293	TOTAL GENERAL PLANT			300,000		84,454		-		-
294				=====		=====		=====		=====
295	TOTAL SPECIFIC CENTRAL FLORIDA DISTRIBUTION & GENERAL			1,385,000		133,458		30,800		-
296										
297	TOTAL SPECIFIC DISTRIBUTION & GENERAL			4,575,700		245,458		30,800		-
298				=====		=====		=====		=====
299	TOTAL DISTRIBUTION & GENERAL CONSTRUCTION BUDGET			6,825,500		518,633		301,940		3,984

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

EXHIBIT 8

SCHEDULE 1 - 3	METER TESTING - PERIODIC TESTING			PAGE 1 OF 3
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:OF TEST METERS WITH A RATED CAPACITY OF 250 cfm OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS (AS OF TEST YEAR END)			TYPE OF DATA SHOWN: HISTORICAL BASE YEAR: 2003 WITNESS: KITNER
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED NATURAL GAS DIVISION DOCKET NO.: 040216-GU				

COMPANY IDENTIFICATION NUMBER:	MFG. NUMBER	MANUFACTURER	TYPE / SIZE
	NONE		

SUPPORTING SCHEDULES	RECAP SCHEDULES:
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SCHEDULE 1 - 3	METER TESTING - PERIODIC TESTING	PAGE 2 OF 3
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF 251 cfm THROUGH 2500 cfm THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS (AS OF TEST YEAR END)	TYPE OF DATA SHOWN: HISTORICAL BASE YEAR: 2003 WITNESS: KITNER
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED NATURAL GAS DIVISION DOCKET NO.: 040216-GU		

COMPANY IDENTIFICATION NUMBER:	MFG. NUMBER	MANUFACTURER	TYPE / SIZE
	NONE		

SUPPORTING SCHEDULES	RECAP SCHEDULES:
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FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF OVER 2500 cfm THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 60 MONTHS (AS OF TEST YEAR END)		TYPE OF DATA SHOWN:
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			HISTORICAL BASE YEAR: 2003
CONSOLIDATED NATURAL GAS DIVISION			WITNESS: KITNER
DOCKET NO.: 040216-GU			

COMPANY IDENTIFICATION NUMBER:	MFG. NUMBER	MANUFACTURER	TYPE / SIZE
	NONE		

SUPPORTING SCHEDULES

RECAP SCHEDULES:

EXHIBIT 9

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION
AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.TYPE OF DATA SHOWN:
HISTORICAL BASE YEAR: 2003
WITNESS: KITNERCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO. 040216-GU

THE GAS OPERATIONS FLEET CONSISTS OF 142 VEHICLES AT A COST OF \$2,370,872 WHICH IS CAPITALIZED IN THE NATURAL GAS OPERATIONS. THESE VEHICLES ARE USED IN BOTH THE NATURAL GAS AND PROPANE OPERATIONS. THE BASIS OF ALLOCATION TO THE PROPANE OPERATIONS IS AVERAGE CUSTOMERS. SEE SCHEDULE G-5

A DETAILED LIST OF ALL VEHICLES IS AVAILABLE AT THE COMPANY'S GENERAL OFFICE IN WEST PALM BEACH

VEHICLE SUMMARY	AUTO	VAN	TRUCKS LESS THAN 1-TON	TRUCKS 1-TON OR MORE	TRAILERS	TOTAL
SERVICE DEPARTMENT		23	16	2		41
I&M DEPARTMENT		1	6	18	11	36
METER READER/COLLECTOR		17				17
MANAGERS	14		3			17
SYSTEM OPERATIONS	1		11			12
METER SHOP		3		1	1	5
ENGINEERING	2		4			6
SALES	1					1
OTHER	5	1	1			7
TOTAL	23	45	41	21	12	142

SUPPORTING SCHEDULES

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION
AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.TYPE OF DATA SHOWN:
HISTORICAL BASE YEAR: 2003
WITNESS: KITNERCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 040216-GU

THE GAS OPERATIONS FLEET CONSISTS OF 142 VEHICLES AT A COST OF \$2,370,872 WHICH IS CAPITALIZED IN THE NATURAL GAS OPERATIONS. THESE VEHICLES ARE USED IN BOTH THE NATURAL GAS AND PROPANE OPERATIONS. THE BASIS OF ALLOCATION TO THE PROPANE OPERATIONS IS AVERAGE CUSTOMERS.
SEE SCHEDULE G-6

A DETAILED LIST OF ALL VEHICLES IS AVAILABLE AT THE COMPANY'S GENERAL OFFICE IN WEST PALM BEACH

VEHICLE SUMMARY	AUTO	VAN	TRUCKS LESS THAN 1-TON	TRUCKS 1-TON OR MORE	TRAILERS	TOTAL
SERVICE DEPARTMENT		23	16	2		41
I&M DEPARTMENT		1	6	18	11	36
METER READER/COLLECTOR		17				17
MANAGERS	14		3			17
SYSTEM OPERATIONS	1		11			12
METER SHOP		3		1	1	5
ENGINEERING	2		4			6
SALES	1					1
OTHER	5	1	1			7
TOTAL	23	45	41	21	12	142

SUPPORTING SCHEDULES

RECAP SCHEDULES:

EXHIBIT 10

REVIEW OF CAPITAL MAIN ASSUMPTIONS TEST YEAR +1 2004

FLORIDA PUBLIC UTILITIES COMPANY
RATE CASE - DOCKET NO. 040216-GU
2004 CONSTRUCTION BUDGET - SCHEDULE G-1 (B-8a) PAGES 4&5 of 9

Assignment:

Review capital expenditure assumptions for calendar year 2004 to determine if the cost estimates associated with proposed construction projects are fair and reasonable. Also determine if any projects have been delayed or canceled which would impact the Projected Test Year +1 plant-in-service, accumulated depreciation, and depreciation expense.

Findings:

The evaluation of the individual construction projects identified for calendar year 2004 on Schedule G-1 (B-8a) determined the capital expenditure assumptions to be fair estimates of known projects. Each identified project was determined to be either in the process of negotiation with the developers, additions to existing subdivisions where there is an agreement with the developers, or a conversion of an existing system from propane to natural gas. No adjustments to the 2004 Construction Budget will be required as the result of this evaluation.

Discussion:

As part of the engineering assignment, I was to evaluate the proposed construction budget for calendar year 2004 as set out in Schedule G-1 (B-8a) pages 4 and 5 of 9 of the Minimum Filing Requirements (MFRs). The purpose of this evaluation was to determine if the individual construction projects identified for the Central Florida Division will be completed during calendar year 2004. Listed below are the findings of my evaluation.

Line 116 - Account 3761- Misc. Main Extensions - PE \$192,000

It was determined that the proposed \$192,000 estimate for polyethylene (PE) plastic mains was calculated by computing an adjusted two-year average of actual main expenditures and adding a 3 percent growth factor. The two-year average was adjusted to remove any extraordinary expenses relating to major PE main projects that are not representative of normal distribution system expansion. Attached as Exhibit 3 are copies of Improvement Requisitions for seven revenue producing PE main extensions that were in progress or completed at the time of my evaluation. These seven projects were not identified as specific improvements in the MFRs 2004 proposed Construction Budget and the combined cost of \$223,446 will be booked to Account 3761 - Miscellaneous Main Extensions. Therefore, considering the moneys already expended during 2004 for the extension of PE mains, it is my finding that the \$192,000 estimated for the extension of miscellaneous mains is appropriate.

Line 117 - Account 3761 - Pizza Hut Hwy. 434, Longwood \$9,000

This project is scheduled to be completed during August 2004. The installation of the main is awaiting construction of the restaurant facilities. The \$9,000 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 118 - Account 3761 - Sugar Mill Ruins, New Smyrna Beach \$10,000

Negotiations are in final stages with the building contractor to install gas mains in the Sugar Mill Ruins Subdivision. There has been no firm date established as to when the project will be started. However, construction is expected to be completed during calendar year 2004. The \$10,000 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 119 - Account 3761 - River Walk, Sanford \$25,000

Construction of the River Walk project in Sanford has not been started as of the date of my evaluation. However, the commitment to provide gas to this site is firm and installation of these mains should be completed by September 2004. No adjustments are needed as the result of this project.

Line 120 - Account 3761- Wal-Mart, SR 44, New Smyrna Beach \$35,000

Wal-Mart is in negotiations with the state Department of Environmental Protection over removal of one tree that stands in the parking lot. Once this issue has been solved, construction of the Wal-Mart site and building may begin. It is estimated that the construction of the natural gas facilities to serve the new store should be completed by November 2004. No adjustments to the 2004 Construction Budget are needed as the result of this project.

Line 121 - Account 3761 - Town Center @ Orange City \$30,000

It was determined that the site preparation for this building has begun and construction of the natural gas pipelines to serve this facility should be completed by the end of August 2004. The \$30,000 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 122 - Victoria Park, DeLand \$50,000

The first phase of this project has been completed, and Phase II is currently under construction and is scheduled for completion by November 2004. No adjustment to the 2004 Construction Budget is required as the result of this project.

Line 123 - Account 3761 - 444 Commerce Park, DeLand \$50,000

This is a main extension to serve a new industrial park in DeLand. Negotiations have been completed with the developer, and the agreement is in the hands of the developer awaiting signing. Once the signed agreement has been returned, the construction of the project will begin. It should be completed by December 2004. The \$50,000 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 124 - Account 3761 - Orange City Retail, Orange City \$10,000

Approval has been received to proceed with the construction of this project. The retail center is to be installed in a rapidly growing area of Deltona/Orange City. The gas line installation should be completed by October 2004. The \$10,000 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 125 -Account 3761 - Edgewater Lakes, Edgewater \$40,000

The agreement to construct gas mains in the Edgewater Lakes Subdivision has been approved and delivered to the developer for signing. The project should be completed by October 2004. No adjustment to the 2004 Construction Budget is required as the result of this project.

Line 126 - Account 3761 - Woodlands @ Sugar Mill, New Smyrna Beach \$14,300

The agreement to construct gas mains in the Woodlands Subdivision has been approved and delivered to the developer for signing. The project should be completed by October 2004. No adjustment to the 2004 Construction Budget is required as the result of this project.

Line 127 - Account 3761 - Kay's Landing, Sanford \$40,000

Marketing personnel are in negotiations with the developer. A signed agreement is expected by August 2004. Engineering personnel estimate that this project will be completed by December 2004. The \$40,000 estimate cost for this project is appropriate and should remain in the 2004 Construction Budget.

Line 128 - Account 3761 - Turnbull Bay, New Smyrna Beach \$20,000

The developer has agreed to provide contributions-in-aid-to-construction for installation of the feeder main to serve this subdivision. Installation of the feeder main should begin in August 2004 and piping of the subdivision is scheduled for completion by December 2004. The \$20,000 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 129 - Account 3761 - Above All Apartments, Orange City \$12,800

Negotiations are complete. The main construction should begin during August 2004 and be completed by mid-September 2004. The \$12,800 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 130 - Account 3762 - FGT Project -Lateral \$210,000

FPUC personnel have completed negotiations with Florida Gas Transmission Company and have agreed to a firm purchase price for the pipeline running from the Daytona Beach to New Smyrna Beach. The purchase of this pipeline facility will allow FPUC to proceed with system expansion to the north of New Smyrna Beach. Without the purchase of this portion of the transmission line, the cost of multiple gate stations would have made the project cost prohibitive. Currently, the utility is in negotiations to establish a firm cost of the new measurement station facilities that will be necessary as the result of establishing a new location of custody transfer. It appears that the purchase of this pipeline will occur by October 2004. Therefore, it is my finding that no changes to the calendar year 2004 Construction Budget will be necessary.

Line 131 - Account 379 - Gate Station \$263,000

The utility is in negotiations with Florida Gas Transmission Company to establish a firm cost of the new measurement station facilities that will be necessary after the purchase as the result of establishing a new location of custody transfer. Florida Gas Transmission has agreed to provide a Level B Cost Estimate which will establish to cost of the new measurement station to within a plus or minus 10 percent. Once this Level B Estimate has been received, the purchase will be cleared to proceed. The \$263,000 appears to be a fair estimate of the cost of this measurement station, and it is suggested that it be allowed to remain in the Test Year +1 Construction Budget.

Line 132 - Account 3761 - Bare Steel Replacement \$50,000

This project involves the replacement of bare steel and galvanized mains with polyethylene plastic pipe on Rich and Georgia Avenues in the DeLand system. The Bureau of Gas Safety staff has recommended that FPUC establish a replacement program for the bare steel system due to past leak history and cathodic protection concerns. The \$50,000 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 133 - Account 3761 - Project: Arbor Ridge - Transfer & Conversion Costs \$41,200

These costs are associated with the transfer of the existing propane distribution system assets to the utility accounts after the system has been converted to natural gas. The conversion is scheduled to take place during October 2004. The \$41,200 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 134 - Account 3801 - Project: Arbor Ridge - Transfer & Conversion Costs \$44,600

These costs are associated with the transfer service lines of the existing propane distribution system to the utility accounts after the system has been converted to natural gas. The conversion is scheduled to take place during October 2004. The \$44,600 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 135 - Account 381 - Project: Arbor Ridge - Transfer & Conversion Costs \$5,000

These costs are associated with the transfer of meters from the existing propane distribution system to the utility accounts after the system has been converted to natural gas. The conversion is scheduled to take place during October 2004. The \$5,000 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 136 - Account 382 - Project: Arbor Ridge - Transfer & Conversion Costs \$10,400

These costs are associated with the transfer of meters installation charges associated with the existing propane distribution system to the utility accounts after the system has been converted to natural gas. The conversion is scheduled to take place during October 2004. The \$10,400 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 137 - Account 383 - Project: Arbor Ridge - Transfer & Conversion Costs \$1,900

These costs are associated with the transfer of house regulators from the existing propane distribution system to the utility accounts after the system has been converted to natural gas. The conversion is scheduled to take place during October 2004. The \$1,900 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 138 - Account 384 - Project: Arbor Ridge - Transfer & Conversion Costs \$2,400

These costs are associated with the transfer of house regulators installation charges from the existing propane distribution system to the utility accounts after the system has been converted to natural gas. The conversion is scheduled to take place during October 2004. The \$2,400 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 139 - Account 3761 - Project: Arbor Ridge NG \$ 60,400

This project includes the installation of new polyethylene plastic mains in the new phase of the Arbor Ridge Subdivision. The staff of the Bureau of Gas Safety has witnessed the construction of this piping and finds that the \$60,400 costs are appropriate and should remain in the 2004 Construction Budget.

Line 140 - Account 3801 - Project: Arbor Ridge NG \$27,700

This project includes the installation of new polyethylene plastic service lines in the new phase of the Arbor Ridge Subdivision. The staff of the Bureau of Gas Safety has witnessed the construction of this piping and finds that the \$27,700 costs are appropriate and should remain in the 2004 Construction Budget.

Line 141 - Account 379 - Renovate New Smyrna Beach Gate Station \$25,000

The New Smyrna Beach Gate Station pressure regulating equipment cannot be properly maintained due to the fact that parts for the regulators are no longer available from the manufacturer. The staff of the Bureau of Gas Safety has recommended that the pressure regulating equipment be replaced with new regulators that replacement parts can be readily obtained. The \$25,000 estimate for this project is appropriate and should remain in the 2004 Construction Budget.

Line 142 - Account 387 - Line Fault Locator \$4,500

The purchase of this cathodic protection locator is in response to a Commission staff recommendation. The \$4,500 estimate for purchase of this electronic equipment is appropriate and should remain in the 2004 Construction Budget.

Line 143 - Account 387 - Steel Squeeze Tools \$5,700

These tools have been purchased and are available for emergency use. The \$5,700 estimate for purchase of this equipment is appropriate and should remain in the 2004 Construction Budget.

Line 151 - Account 3913 - Digital Scanner \$9,000

The digital scanner has been purchased and is available for use. No adjustment to the 2004 Construction Budget is required as the result of this equipment.

Line 152 - Acct. 3913 - Automated Mapping & Work Order Management System \$200,000

At the time of my evaluation, the programming of this computer system is approximately 40 percent complete. The programming is continuing, and completion of the full project is scheduled for the end of December 2004. The \$200,000 estimate for development of this system is appropriate and should remain in the 2004 Construction Budget.

Line 153 - Account 3922 - (2) Service Vans \$47,000

Both vans (Vehicles Nos. 157 & 158) have been received at the Central Florida Division and are now available for use. The \$47,000 estimate for the purchase of the vans is appropriate and should remain in the 2004 Construction Budget.

Line 154 - Account 3922 - I&M Truck \$50,000

The Inspection and Maintenance Vehicle has been ordered and should be received by December 2004. No adjustment to the 2004 Construction Budget is required as the result of the purchase of this truck.

Line 155 - Account 3922 - (2) Pickup Trucks \$31,000

Both vehicles (Nos. 154 and 160) to be used by the line locator and meter reader, have been purchased and are available at the Central Florida Division. The \$31,000 estimate for the purchase of the two pickup trucks is appropriate and should remain in the 2004 Construction Budget.

Line 156 - Account 3922 - System Ops. Pickup \$ 30,000

The truck to be used by System Operations Personnel has been ordered and not yet received. Delivery is expected by October 2004. The \$30,000 estimate for the purchase of the I&M truck is appropriate and should remain in the 2004 Construction Budget.

Line 157 - Account 394 - Pneumatic Missile \$4,500

This construction equipment is on order and should be received during August 2004. No adjustment to the 2004 Construction Budget is required as the result of the purchase of this equipment.

Line 158 - Account 3922 - Welding Vehicle & Welder (F 350) \$41,000

The welding truck has been ordered, and the chassis of the truck has been received at the West Palm Beach Division. The utility body is not yet available. This truck should be available for use by September 2004. The \$41,000 estimate for the purchase of the I&M truck is appropriate and should remain in the 2004 Construction Budget.

Line 159 - Account 396 - Welding Vehicle & Welder (F 350) \$3,500

The welding unit was ordered in conjunction with the purchase of the F 350 welding truck. It too is scheduled to be available for use by September 2004. The \$3,500 estimate for the purchase of the welding equipment is appropriate and should remain in the 2004 Construction Budget.

Line 160 - Account 397 - Engineering Tech Pickup \$18,000

This vehicle (No. 153) has been purchased and is available for use. The \$18,000 estimate for the purchase of the pickup truck is appropriate and should remain in the 2004 Construction Budget.

Line 161 - Account 3911 - Office Furniture \$6,000

The purchase of the office furniture has been approved, and the purchase should be made by September 2004. The \$6,000 estimate for the purchase of this furniture is appropriate and should remain in the 2004 Construction Budget.

Line 162 - Account 397 - Hand-Held Radios \$2,800

The purchase of the radios has been approved, and they have been ordered. They should be available for use by October 2004. No adjustment to the 2004 Construction Budget is required as the result of the purchase of this equipment.

Line 163 - Account 390 - Install Electronic Gate \$16,600

The purchase of the gates has been approved and installation should be completed during August 2004. The \$16,600 estimate for the purchase of the gates is appropriate and should remain in the 2004 Construction Budget.

Line 164 - Account 390 - Adjust Drive-Thru & Storage \$12,000

These improvements consist of an adjustment to the height of the pavement at the drive-thru window and installing a concrete pad at the back of the warehouse for storage. These improvements will be completed by August 2004. The \$12,000 estimate for the property improvements is appropriate and should remain in the 2004 Construction Budget.

EXHIBIT 11

REVIEW OF CAPITAL MAIN ASSUMPTIONS PROJECTED TEST YEAR 2005

FLORIDA PUBLIC UTILITIES COMPANY
RATE CASE-DOCKET NO. 040216-GU
2005 CONSTRUCTION BUDGET - SCHEDULE G-1 (B-8a) PAGES 8&9 of 9

Assignment:

Review the capital expenditure assumptions for calendar year 2005 shown in Schedule G-1 (B-8a), pages 8 and 9 of the Minimum Filing Requirements (MFRs) to determine reasonableness and if any of the listed projects have been canceled which would impact the Projected Test Year plant-in-service, accumulated depreciation, and depreciation expense.

Findings:

The evaluation of the individual construction projects identified on Schedule G-1 (B-8a) determined the capital expenditure assumptions to be fair estimates of known projects. Each identified project was determined to be in either the process of negotiation with the developers, additions to existing subdivisions where signed agreements have been received from the developers, or projects required due to highway relocation work. No adjustments to the 2005 Construction Budget will be required as the result of this evaluation.

Discussion:

As part of the engineering assignment, I was to evaluate the proposed construction budget for calendar year 2005, as set out in Schedule G-1 (B-8a), pages 8 and 9 of 9 of the MFRs. The purpose of this evaluation was to determine if any adjustments will be necessary as the result of individual construction projects identified in the 2005 Construction Budget for the Central Florida Division will be delayed or canceled impacting the Projected Test Year rate base calculations. Listed below are the findings of my evaluation.

Line 70-Account 3761-Aluma Shield, DeLand \$10,000

This project is in the negotiating stage. Central Florida Division personnel met with representatives of Aluma Shield on July 16, 2004, to discuss the needs of the manufacturer. The construction of this project is still scheduled to take place during calendar year 2005. No adjustments to the 2005 Construction Budget are needed.

Line 71-Account 3761-Marketplace @ Seminole Towne Center, Sanford \$10,000

This is a known project near the Seminole Mall. It will provide gas service to a new retail center schedule for construction during the first quarter of calendar year 2005. The \$10,000 estimated for this project is appropriate. No adjustments to the 2005 Construction Budget will be required.

Line 72-Account 3761-Spruce Creek Fly-in, Port Orange \$20,000

The installation of this distribution piping is dependent on the purchase of the Florida Gas Transmission lateral that serves the New Smyrna Beach distribution system. FPUC is in final negotiations with the Florida Gas Transmission Company. Once a firm price has been established for construction of a new measurement station at the new custody transfer point, the transaction will be complete and purchase finalized by October 2004. Considering this proposed purchase date, the construction of the Spruce Creek Fly-in distribution piping should take place during calendar year 2005. The \$20,000 estimated cost for this project appears appropriate. It is therefore recommended that no adjustments to the 2005 Construction Budget will be necessary.

Line 73-Account 3761-Lake Monroe Professional Center \$6,000

Site preparation has been started for this professional center. The office buildings should be nearing completion and ready for the gas service by January 2005. The main extension and service line should be installed by February 2005. No adjustments to the 2005 Construction Budget will be required.

Line 74-Account 3761-Crystal Cove, DeLand \$12,000

Negotiations are under way with the developer of this subdivision. The developer expects the subdivision site work to be sufficiently completed to allow construction of the natural gas pipelines by the first quarter of 2005. The \$12,000 estimated cost for this project appears appropriate. It is therefore recommended that no adjustments to the 2005 Construction Budget will be necessary.

Line 75-Account 3761-The Pinnacle Development, Port Orange \$37,000

The Pinnacle Development is a proposed main extension project that will serve 1,500 customers. The construction of this distribution piping is scheduled to begin the second quarter of calendar year 2005. The finalization of this project is dependent on the purchase of the Florida Gas Transmission lateral which system management has stated will occur by October 2004. The \$37,000 estimated cost for this project appears appropriate. It is therefore recommended that no adjustments to the 2005 Construction Budget will be necessary.

Line 76-Account 3761-Oakhurst, Orange City \$20,000

The Oakhurst Subdivision is currently under construction. The site work and road construction is scheduled for completion by January 2005. No adjustments to the 2005 Construction Budget will be required.

Line 77-Account 3761-Victoria Park, DeLand \$30,000

Victoria Park is an established subdivision currently in Phase II construction. It is projected to continue expansion through calendar year 2005. The \$30,000 estimated cost appears to be appropriate for this main expansion project. No adjustments to the 2005 Construction Budget will be required.

Line 78-Account 3761-Oak Hill, Orange City \$20,000

The piping of this subdivision is in negotiation with the developer. The completion schedule of the subdivision was uncertain at the time of my evaluation. System personnel's best estimate is for gas line construction to begin during calendar year 2005. It is recommended that the cost of this project be allowed to remain in the 2005 Projected Test Year Budget.

Line 79-Account 3761-Florida Extruders, Sanford \$40,000

This expansion will take place at the Sanford Airport. This is a rapidly growing area and the construction of this main extension is expected to occur during mid-2005. No adjustments to the 2005 Projected Test Year Construction Budget will be required.

Line 80-Account 3761-River Bella, DeBary \$30,000

The expansion of Phase II of the River Bella Subdivision is scheduled for calendar year 2005. The gas lines in Phase I of this subdivision were constructed during calendar year 2003, and it has been agreed that gas lines will be installed to provide service during the Phase II construction. The \$30,000 estimated cost for this project appears appropriate. It is therefore recommended that no adjustments to the 2005 Construction Budget will be necessary.

Line 81-Publix, WalMart, Schools, Osteen \$150,000

Land has been purchased for these commercial businesses. Currently, permits and environmental approvals are being processed. FPUC will have to extend its existing system approximately 3.5 miles to serve this shopping center. This main extension will provide a good opportunity for future growth of the distribution system. The construction of the natural gas line is scheduled for the third quarter of 2005. No adjustments to the 2005 Projected Test Year Construction Budget will be required.

Line 82-Account 3761-Miscellaneous Installations \$216,000

It was determined that the proposed \$216,000 estimate for miscellaneous polyethylene (PE) plastic mains was calculated by computing an adjusted two-year average of actual main expenditures and adding a 3 percent growth factor. The two-year average was adjusted to remove any extraordinary expenses relating to major PE main projects that are not representative of normal distribution system expansion. It is my finding that the \$216,000 estimated for the extension of miscellaneous mains is appropriate.

Line 83-Account 3762-Main Relocate-Lake Emma \$100,000

The Florida Department of Transportation (FDOT) has scheduled road renovation construction on Lake Emma Road in Lake Mary, Florida. To allow road construction to proceed, the FDOT is requiring FPUC to relocate its existing mains. Existing 2-inch and 6-inch mains will be abandoned, and new pipe installed. Attached as Exhibit 4A is the material list that will be used in the Lake Emma Relocation Project. The estimated cost of the project appears appropriate. Therefore, no adjustments to the 2005 Construction Budget are recommended.

Line 84-Account 3762-Main Relocate-10th Street, New Smyrna Beach \$84,000

The Florida Department of Transportation (FDOT) has scheduled road renovation construction on 10th Street from Myrtle to Tatum in New Smyrna Beach, Florida. To allow road construction to proceed, the FDOT is requiring FPUC to relocate its existing mains. Approximately 7,500 feet of 4-inch main will be involved. Attached as Exhibit 4B is the material list that will be used in the 10th Street Relocation Project. The estimated \$84,000 cost of the project appears appropriate. Therefore, no adjustments to the 2005 Construction Budget are recommended.

Line 85-Account 3762-State Road 46 & Interstate 4, Sanford \$35,000

A 2,000 foot main extension to improve system reliability is scheduled for the first quarter of calendar year 2005. This project consists of a directional bore under Interstate 4 and will supply an additional gas volume to the existing system west of the interstate. FPUC management is committed to completing this project during calendar year 2005. Attached as Exhibit 4C is the material list that will be used in this project. A review of the material list has determined that the estimated cost of \$35,000 is appropriate, and no adjustments to the 2005 Construction Budget will be necessary.

Line 86-Account 3762-Main Relocate, Providence Boulevard \$100,000

Road construction will dictate that the existing 6-inch main paralleling Providence Boulevard in Deltona, Florida, will have to be relocated to accommodate planned widening of travel lanes and right-of-way. Exhibit 4D provides a material list that will be required for the main relocation. It appears that the estimated costs are appropriate, and no adjustments will be recommended for the 2005 Construction Budget.

Line 87-Account 3762-Main Relocate, Howland Boulevard \$75,000

This County Road Project will require that the existing main be abandoned, and new 6-inch main installed. This system improvement will be incorporated into the main extension to serve the Publix and WalMart stores located at the intersection of Howland Boulevard and County Road 415 in Osteen, Florida. Exhibit 4E provides a material list that will be required for the main relocation. It appears that the estimated costs are appropriate, and no adjustments will be recommended for the 2005 Construction Budget.

Line 88-Account 3762-Main Relocate-DeBary Avenue \$10,000

Approximately 500 feet of 6-inch main will have to be relocated as the result of county road construction. The Volusia County Road Department has scheduled road renovation in the area of Interstate 4 and DeBary Avenue. This renovation will take place during calendar year 2005 and includes a new ramp onto eastbound Interstate 4. The existing 6-inch main serving Deltona is in conflict with the proposed road construction and will have to be relocated for a distance of 500 feet. Exhibit 4F provides a material list that will be required for the main relocation. It appears that the estimated costs are appropriate, and no adjustments will be recommended for the 2005 Construction Budget.

Line 89-Account 3761-Bare Steel Replacements \$75,000

This project involves the replacement of bare steel and galvanized mains on Garfield, Palmetto and Indiana Avenues in the DeLand system with 2-inch polyethylene plastic pipe. The Bureau of Gas Safety staff has recommended that FPUC establish a replacement program for the bare steel system due to past leak history and cathodic protection concerns. The \$75,000 estimate for this project represents the replacement of approximately 6,600 feet of bare steel piping. It appears that the estimate is reasonable and should remain in the 2004 Construction Budget. Exhibit 4G shows a listing of material that will be required for the main replacement.

Line 90-Account 387-Purchase of Respirator Equipment \$5,000

The respirator equipment is to be used in emergency response to line breaks and leak repairs. The equipment allows the operations personnel to work in areas of high gas concentrations without the possibility of asphyxiation. As an essential piece of safety equipment, the respirator is a mandatory item which is necessary for emergency response and should be approved for the 2005 Budget.

Line 97-Account 3922- Purchase 2-Service Vans \$49,000

It is essential that the utility maintains a dependable fleet of vehicles available to respond to customer complaints and gas emergencies. To achieve this goal, the management has developed a schedule of replacement for vehicles that have become worn and undependable. For calendar year 2005, two service vans are scheduled to be replaced. The price of \$24,500 is fair and reasonable and should be allowed in the 2005 Budget.

Line 98-Account 3922-Purchase 3 Supervisor Pickups \$66,000

In an attempt to maintain an economical and up-to-date fleet, system management has established a replacement schedule for the utility vehicles. For calendar year 2005, three supervisor pickup trucks are scheduled to be replaced. This is an accepted practice to distribute the vehicle expense over a uniform period of time to better manage the capital necessary for vehicle purchases. The \$22,000 cost per pickup truck is reasonable and should remain in the 2005 Construction Budget.

Line 99-Account 3921-Purchase Sedan for Director \$25,000

In an attempt to maintain an economical and up-to-date fleet, system management has established a replacement schedule for the utility vehicles. For calendar year 2005, the vehicle assigned to the Director of the Central Florida Division is scheduled to be replaced. This is an accepted practice to distribute the vehicle expense over a uniform period of time to better manage the capital necessary for vehicle purchases. The \$25,000 cost for this sedan is reasonable and should remain in the 2005 Construction Budget.

Line 100-Account 3922-Purchase Meter Reader Pickup \$16,000

The Central Florida Division of FPUC has 34 vehicles to perform daily operation and maintenance activities. System management has established a replacement schedule for these utility vehicles. For calendar year 2005, a meter reader pickup truck is scheduled to be replaced. This is an accepted practice to distribute the vehicle expense over a uniform period of time to better manage the capital necessary for vehicle purchases. The \$16,000 cost for a mid-size pickup truck is reasonable and should remain in the 2005 Construction Budget.

Line 101-Account 3913-Purchase System Printer \$5,000

The Central Florida Division Manager has requested to purchase a new system printer in the 2005 proposed budget. Based on the need for this equipment, approval to purchase this printer is expected, and the cost for this item should remain in the 2005 Budget.

Line 102-Account 3912-Purchase Copy Machine \$12,000

The Central Florida Division Manager has requested to purchase a new copy machine in the 2005 proposed budget. Based on the need for this equipment, approval to purchase this copier is expected, and the cost for this item should remain in the 2005 Budget.

Line 103-Account 387-Purchase of Ice Machine \$7,000

The Central Florida Division Manager has requested to purchase a new ice machine in the 2005 proposed budget. Based on the need for this equipment, approval to purchase this ice machine is expected, and the cost for this item should remain in the 2005 Budget.

Line 104-Account 394-Purchase Hydraulic Equipment \$12,000

This equipment consists of the hydraulic power actuator for the road cutting tools, i.e., a hydraulic jack hammer and pavement saw. The new equipment will replace the worn tools currently in use. The estimated costs of \$12,000 for the purchase of the hydraulic equipment appear reasonable, and the utility is confident that it will be purchased by the third quarter of calendar year 2005. No adjustments are recommended to the 2005 Construction Budget.

Line 105-Account 387-Purchase 2 Squeeze Tools \$5,800

Two plastic squeeze-off tools will be purchased during calendar year 2005. The squeeze tools are to be used during emergency response to stop the flow of gas at a pipeline rupture. This equipment will be assigned to the service trucks that are first to respond to emergency line breaks. The purchase of this equipment should be allowed in the 2005 Construction Budget.

Line 106-Account 3911-Purchase Office Furniture \$5,200

This furniture will be purchased during the last quarter of calendar year 2005. It is recommended that the estimated cost of new furniture should be allowed to remain in the 2005 Budget. No adjustments will be required.

Line 107-Account 3913-AM/FM/GIS Phase II \$67,000

This money will be necessary to complete and make operational the computer-based mapping system currently being established under Phase I. My evaluation determined that Phase I of this project was approximately 40 percent complete as of July 16, 2004. Phase II involves the purchase of new lap top computers and providing employee training in the application of the new mapping program. It is recommended that the \$67,000 designated for Phase II of the mapping system be approved and allowed to remain in the 2005 Construction Budget.

Line 108-Account 3913-Vehicle Location System \$30,000

A new management tool is to be purchased during calendar year 2005. A global positioning vehicle location system will be employed to track system personnel's travel practices and reduce lost time related to travel.