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April 4, 1997

970428-GU

Blanca S. Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

HAND DELIVERY

Re: Chesapeake Utilities Corporation
Florida Division
Depreciation Study as of December 31, 1996

Dear Ms. Bayo:

Pursuant to Rule 25-7.045(8), Florida Administrative Code, Chesapeake Utilities Corporation Florida Division hereby files fifteen copies of its Depreciation Study.

Please open a docket for this matter.

Please acknowledge receipt of the foregoing by stamping the enclosed extra copy of this letter and returning same to my attention. Thank you for your assistance.

Sincerely,



Wayne L. Schiefelbein

WLS/lav
Enclosures

cc w/o encl.: Pat Lee, Division of Auditing and Financial Analysis

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FPSC BUREAU OF RECORDS

03511 APR-4 1997
FPSC-RECORDS/REPORTING

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CHESAPEAKE UTILITIES CORPORATION

FLORIDA DIVISION

DEPRECIATION STUDY

As of December 31, 1996

Filed April 4, 1997

DOCUMENT NUMBER-DATE

03511 APR-45

**FLORIDA DIVISION
CHESAPEAKE UTILITIES CORPORATION
DEPRECIATION STUDY**

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Supplemental Workpapers - Florida Division of Chesapeake Utilities Corporation

**FLORIDA DIVISION
CHESAPEAKE UTILITIES CORPORATION
DEPRECIATION STUDY**

Workpaper Cross-Reference By Section of Rule 25-7.045, Florida Administrative Code

SECTION

- 6(a) Addressed in Attachment A, Schedule 1**
 - (b) Addressed in Attachment A, Schedule 1**
 - (c) Addressed in Attachment A, Schedule 2**
 - (d) Addressed in Attachment B, Summary of Annual Depreciation Amounts and Rates**
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 - (h) Addressed in Attachment A, Schedule 4**
-
- 7(a) Addressed in Attachment B, Summary of Annual Depreciation Amounts and Whole Life Rates**

ATTACHMENT A

SCHEDULES 1 THROUGH 4

CHESAPEAKE UTILITIES CORPORATION
FLORIDA DIVISION
COMPARISON OF CURRENT DEPRECIATION RATES
AND PROPOSED DEPRECIATION RATES
(FOR RATES EFFECTIVE JANUARY 1, 1988)

Attachment A, Schedule 1

LINE NO.	ACCT NO.	DESCRIPTION	12/31/86 BALANCE			CURRENT RATES				PROPOSED RATES			
			INVESTMENT	BOOK RESERVE	THEORETICAL RESERVE	REMAINING LIFE	SALVAGE	RATE	EXPENSE	REMAINING LIFE	SALVAGE	RATE	EXPENSE
1	374	LAND AND LAND RIGHTS	\$28,484	\$0	\$0	N/A		N/A	\$0	N/A		N/A	\$0
2	376	STRUCTURES AND IMPROVEMENTS	\$308,213	\$24,284	\$36,314	38.0	(15)	3.0%	\$8,088	38.2	(16)	2.70%	\$8,487
3	378	PIPING - STEEL	\$8,428,879	\$3,234,888	\$3,287,878	30.0	(20)	3.4%	\$328,888	27.8	(20)	3.00%	\$248,888
4	378	PIPING - PLASTIC	\$2,264,242	\$288,216	\$418,848	37.8	(20)	3.3%	\$74,288	38.0	(20)	3.01%	\$88,141
5	379	M & R EQUIPMENT - GENERAL	\$488,434	\$47,484	\$88,718	27.8		3.8%	\$18,878	28.3	(9)	3.80%	\$18,278
6	379	M & R EQUIPMENT - CITY	\$718,788	\$118,814	\$118,287	23.8	(7)	3.8%	\$27,213	28.3	(9)	3.80%	\$28,372
7	380	SERVICES - STEEL	\$888,441	\$388,728	\$887,471	24.8	(32)	8.7%	\$88,841	21.8	(100)	7.70%	\$88,843
8	380	SERVICES - PLASTIC	\$1,487,487	\$188,373	\$288,378	32.8	(20)	3.8%	\$82,488	28.8	(20)	4.10%	\$82,282
9	381	METERS	\$843,172	\$318,427	\$381,283	18.7		4.8%	\$37,843	20.7		3.80%	\$38,484
10	382	METER INSTALLATIONS	\$881,883	\$188,888	\$183,188	28.8	(8)	3.2%	\$18,843	22.1	(20)	8.11%	\$38,248
11	383	REGULATORS	\$884,813	\$138,813	\$148,188	24.8		3.4%	\$18,187	21.8		3.40%	\$18,788
12	388	M & R EQUIPMENT - INDUSTRIAL	\$1,888,883	\$173,321	\$188,878	27.8		3.4%	\$38,843	28.8	(18)	3.80%	\$38,118
13	387	OTHER EQUIPMENT	\$171,887	\$34,881	\$32,888	22.8		3.8%	\$8,488	21.8		3.91%	\$8,813
14	388	LAND AND LAND RIGHTS	\$88,288		(\$1,842)	N/A		N/A	\$0	N/A		N/A	\$0
15	388	STRUCTURES AND IMPROVEMENTS	\$321,887	\$84,818	\$88,288	38.8	(5)	2.8%	\$8,287	28.2	(9)	3.01%	\$8,888
16	381.1	DATA PROCESSING EQUIPMENT	\$87,281	\$23,888	\$24,888	3.5	2	7.8%	\$4,282	4.0		14.70%	\$8,484
17	381.2	OFFICE FURNITURE	\$88,883	\$27,888	\$18,111	8.2		8.8%	\$8,212	13.2	10	4.80%	\$4,888
18	381.3	OFFICE EQUIPMENT	\$81,813	\$18,148	\$18,223	7.2		8.4%	\$4,882	8.1		18.10%	\$8,284
19	381.4	MAX SYSTEM EQUIPMENT	\$87,778	\$1,888	\$18,244	8.8		11.2%	\$8,471	4.1		23.81%	\$13,884
20	382.3	TRANSPORTATION EQUIPMENT	\$118,128	\$88,284	\$78,884	7.2	10	8.7%	\$8,781	8.2	10	3.80%	\$3,834
21	383	STORES EQUIPMENT	\$8	\$8	\$8	23.8		4.0%	\$8	0.0		4.00%	\$8
22	384	TOOLS AND WORK EQUIPMENT	\$74,888	\$18,872	\$18,288	15.8		5.7%	\$4,288	15.1		4.80%	\$3,823
23	388	POWER OPERATED EQUIPMENT	\$228,481	\$88,477	\$38,811	8.4		8.0%	\$18,288	10.8	15	8.30%	\$12,231
24	387	COMMUNICATION EQUIPMENT	\$87,848	\$18,883	\$12,848	14.8		8.7%	\$3,822	18.8		4.82%	\$2,878
25	388	MISC. EQUIPMENT	\$48,883	\$4,277	\$3,888	8.8		3.8%	\$1,731	30.8		3.04%	\$1,482
26	382.1	TRANSPORTATION EQUIP. AUTOBLT TRUCKS	\$833,883	\$348,833	\$284,181	3.4	12	23.8%	\$127,888	2.2	15	17.22%	\$81,884
27													
28		SUBTOTAL DEPRECIABLE ACCOUNTS	\$20,488,843	\$8,548,283	\$8,138,878				\$888,103				\$888,187
29													
30	301	ORGANIZATION	\$23,328	\$18,888	N/A			3.0%	\$788			3.0%	\$788
31	302	FRANCHISE AND CONSENT	\$14,124	\$4,884	N/A			3.0%	\$424			3.0%	\$424
32	303	MISCELLANEOUS INTANGIBLE PLANT	\$1,888,818	\$184,438	N/A			10.0%	\$188,282			10.0%	\$188,282
33	1142	COST OF ACQUISITION-PCNG	\$117,888	\$117,888	N/A			N/A	\$8			N/A	\$8
34	114	COST OF ACQUISITION-CFG OLD	\$8,843	\$8,843	N/A			N/A	\$8			N/A	\$8
35	1141	COST OF ACQUISITION-CFG NEW	\$888,422	\$378,383	N/A			8.7%	\$33,881			8.7%	\$33,881
36	111-375	RESERVE DEFICIT - STRUCTURES/IMPROVE	\$8	\$8	N/A			N/A	\$8			N/A	\$8
37	111-387	RESERVE DEFICIT - TELEMETERING	\$8	\$8	N/A			N/A	\$8			N/A	\$8
38	382	GAS HOLDERS (DEFERRED ENVIRONMENTAL)	\$888,828	\$1,888,488	N/A			N/A	\$71,114			N/A	\$71,114
39													
40		SUBTOTAL AMORTIZED ACCOUNTS	\$2,333,727	\$1,883,477	\$8				\$288,481				\$288,481
41													
42		TOTAL ACCOUNTS	\$22,822,570	\$7,223,740	\$8,138,878				\$1,888,884				\$1,888,847

(1) ACCOUNTS WHICH ARE FULLY AMORTIZED AS OF DECEMBER 31, 1986

**FLORIDA DIVISION
CHESAPEAKE UTILITIES CORPORATION
RECOVERY SCHEDULES CURRENTLY IN EFFECT**

I. Intangible Plant

A. Organization Expense

Total Amount of Amortization:	\$23,328
Effective Date:	December, 1985
Amortization Period:	33 1/3 years
Annual Amortization:	\$700
Reason:	Reasonable Period to Recover Costs

B. Franchise & Consents¹

Total Amount of Amortization:	\$14,124
Effective Date:	Prior to 1965
Amortization Period:	33 1/3 years
Annual Amortization:	\$424
Reason:	Reasonable Period to Recover Costs

¹Do not have rate making approval for amortization; however, still amortize for book purposes.

C. **Miscellaneous Intangible Plant**
Computer Software - Natural Gas Billing and Customer Information System

Total Amount of Amortization:	\$1,002,616
Effective Date:	December, 1995
Amortization Period:	10 years
Annual Amortization:	\$100,262
Reason:	Reasonable Period to Recover Costs

II. **Acquisition Adjustment - (CFG old)**

Total Amount of Amortization:	\$5,543
Effective Date:	Prior to 1965
Amortization Period:	15 years
Annual Amortization:	\$912 Fully amortized at 12/31/96
Reason:	Reasonable Period to recover Costs as approved by the Florida Public Service Commission Docket #811073-GU, Order No. 10525

III. Acquisition Adjustment - (CFG new)¹

Total Amount of Amortization:	\$509,422
Effective Date:	December, 1985
Amortization Period:	15 years
Annual Amortization:	\$33,961
Reason:	Reasonable Period to recover costs

IV. Acquisition Adjustment - (PCNG)

Total Amount of Amortization:	\$117,866
Effective Date:	Prior to 1982
Amortization Period:	15 years - Fully amortized at 12/31/96
Annual Amortization:	\$7,858
Reason:	Reasonable Period to recover costs

¹Do not have rate making approval for amortization; however, still amortize for book purposes.

Page Four
Recovery Schedules (con't)

V. Structures and Improvements

Total Amount of Amortization:	\$62,964
Effective Date:	January 1, 1992
Amortization Period:	5 years
Annual Amortization:	\$12,593 - Fully amortized at 12/31/96
Reason:	Reasonable Period to recover costs

VI. Telemetering Equipment¹

Total Amount of Amortization:	\$184,234
Effective Date:	January 1, 1992
Amortization Period:	5 years
Annual Amortization:	\$36,847 - Fully amortized at 12/31/96
Reason:	Reasonable Period to recover costs

¹Below the line recovery schedule established in Docket No. 920315-GU.

VII. Coal Tar Removal and Clean Up

Total Amount of Amortization:	- not determined
Effective Date:	- January 1, 1992 ¹
Amortization Period:	- not determined
Annual Amortization:	- \$71,114
Reason:	- Chesapeake is in the process of evaluating the extent and cost of the environmental clean up of the former gas manufacturing site and faces potentially significant expense for this item.

¹Recovery schedule approved in Docket No. 920315-GU was subsequently modified in Docket No. 950016-GU, Order No. PSC-95-0160-FOF-OU, which provided for continuation of \$71,114 annual accrual to cover anticipated future environmental costs

**FLORIDA DIVISION
CHESAPEAKE UTILITIES CORPORATION**

**NARRATIVE OF GENERAL SERVICE ENVIRONMENT
AND FACTORS LEADING TO PROPOSED DEPRECIATION RATES**

Pursuant to Rule 25-7.045, Florida Administrative Code, the Florida Division of Chesapeake Utilities Corporation is filing this depreciation study for approval for a change in its depreciation rates effective January 1, 1998. The Company last filed a depreciation study on April 6, 1992 (Docket No 920315-GU).

The Florida Division of Chesapeake Utilities Corporation is a natural gas distribution company engaged in purchasing, selling, and transporting natural gas to consumers in Polk, Hillsborough, and Osceola counties within the state of Florida. These consumers are made up of approximately 7,681 residential, 770 commercial, 82 industrial, and 3 cogeneration customers. We are currently transporting natural gas for 18 of the 82 industrial customers, in addition to the cogeneration customers.

Firm sales represent approximately 11% of natural gas deliveries. Interruptible sales represent approximately 21% of natural gas deliveries, with transportation sales accounting for the remaining 68%.

Of the company's total firm sales, approximately 45% are made to the industrial class, 39% to the commercial class, and 16% to the residential class.

Since 1991, gross plant in service has increased from \$14.5 million to \$22.2 million. In 1996, the Florida Division achieved its record annual throughput of approximately 134 million therms. The Division also achieved a 4% increase in its average number of customers. The Florida Division expects positive demographic and economic growth rates to continue in the future.

With this filing, the Florida Division also requests approval to amortize the \$19,000 cost of this study over a three-year period, beginning January 1, 1998.

**FLORIDA DIVISION
CHESAPEAKE UTILITIES CORPORATION
UPDATE ON COAL-TAR
REMOVAL AND CLEAN-UP EXPENSE AT
CENTRAL FLORIDA GAS SITE**

The Company is currently conducting investigations of a site in Winter Haven, Florida, where the Company's predecessors manufactured coal gas. The Company submitted a narrative detailing the history of the Company's activities and costs incurred to date relative to this site in its 1991 depreciation study, Docket No. 920315-GU. In that docket, Commission Staff recommended, and the Company has submitted, semi-annual reports beginning July 1, 1993 advising the Commission of the status of the project. The Company's most recent report was submitted on February 11, 1997

On March 25, 1993, the Company submitted the consultant's Contamination Assessment Report Addendum ("CAR Addendum") to the Florida Department of Environmental Protection ("FDEP"), formerly the Florida Department of Environmental Regulation, setting forth the results of additional investigative work. The FDEP approved the CAR Addendum in April 1994. The Company is planning to conduct a pilot study to evaluate the feasibility of utilizing air sparge combined with soil vapor extraction as a permanent remedial option for groundwater impacts on site. The cost of the pilot study is estimated to be approximately \$25,000. Prior to implementing the pilot study on May 10, 1996, the Company submitted to FDEP a pilot study work plan covering the proposed activities. The Company is currently awaiting FDEP's comments to the work plan. Until completion of the pilot study and receipt of FDEP's comments thereon, it is not possible to determine whether remedial action will be required by FDEP and, if so, the cost of such remediation. As of December 31, 1996, the Company has spent \$660,828 on these investigations.

**FLORIDA DIVISION
CHESAPEAKE UTILITIES CORPORATION
CENTRAL FLORIDA GAS COMPANY
ENVIRONMENTAL CHARGES**

PHASE I

Approved charges	\$359,659
Less Amortization to Date	<u>359,659</u>
Unamortized Balance 12/31/96	<u>\$ 0</u>

PHASE II

Charges Incurred to Date	\$301,169
Less Amortization to Date (1)(2)(3)	<u>696,827</u>
Excess Amortization 12/31/96	<u>\$395,658</u>

- (1) The FPSC approved continuation of amortization to cover future costs, in Docket No. 950016-GU, Order No. PSC-95-0160-FOF-GU.
- (2) Includes overearnings credit applied of \$118,761 approved in Docket No. 920729-GU, Order No. PSC-93-0520-FOF-GU.
- (3) Includes overearnings credit applied of \$292,038 approved in Docket No. 970023-GU, Order No. PSC-97-0136-FOF-GU.

ATTACHMENT B

**DEPRECIATION STUDY
STONE & WEBSTER**

**CHESAPEAKE UTILITIES CORPORATION
FLORIDA DIVISION**

**DEPRECIATION STUDY
AS OF DECEMBER 31, 1996**

MARCH 1997

**STONE & WEBSTER
MANAGEMENT CONSULTANTS, INC.**



STONE & WEBSTER MANAGEMENT CONSULTANTS, INC.

ONE PENN PLAZA • 250 WEST 34TH STREET • NEW YORK NEW YORK 10119-0001
212 290-7000 FAX 212 290-7000

March 31, 1997

Ms. Anne V. Wood
Accounting and Rates Manager
Chesapeake Utilities Corporation
Florida Division
1015 6th Street
Winter Haven, Florida 33881

Dear Ms. Wood:

In accordance with your request, we have made a depreciation study of the property of the Florida Division of Chesapeake Utilities Corporation as of December 31, 1996.

The study was made using the Remaining Life Technique, Broad Group Procedure and Straight Line Method.

The selection of appropriate service lives and mortality dispersions involved testing those accounts for which data, with respect to plant additions and retirements, were sufficient to yield meaningful determinations. The testing procedures included the simulated plant record and turnover methods. For those accounts in which the data were insufficient to make such determinations, the estimated service lives and mortality dispersions were selected based on our experience and judgment.

Salvage and cost of retirements were taken into consideration for primary accounts where other than nominal amounts were indicated and the amounts so determined were recognized in developing the unrecovered service value for each account. The depreciation rate for each primary account was then computed by apportioning the unrecovered service value, on a straight line basis, over the estimated remaining life of the property. As required by the Florida Public Service Commission, depreciation rates calculated using the Whole Life Technique are also included.



Ms. Anne V. Wood
March 31, 1997
Page - 2 -

In our view, the depreciation rates set forth in the study will permit recovery of the unrecovered service value of the property over its estimated remaining service life.

We appreciate the assistance provided by you in providing the necessary basic data and furnishing responses to our inquiries.

Your very truly,


William K. Strand

WKS/mr

CHESAPEAKE UTILITIES CORPORATION
FLORIDA DIVISION
DESCRIPTION OF ACCOUNTS

General Comments

The Company's active plant accounts total 28. Of the total, five are considered "Other Property," comprising intangible property and land, and were not the subject of review in this study.

Of the 23 accounts addressed in this study, 21 were tested by means of the simulated plant balance methodology, although five of these accounts were, in the sense of possessing a sufficient history of retirements, borderline. Two accounts were not tested, having only one retirement each in their history.

Of the 23 accounts, 22 had sufficient retirements to produce a turnover test, but six of those tests were deemed unreliable. The other 16 were viewed as useful.

Gross salvage and cost of removal (negative salvage) was primarily based on Company experience. No extension of trends of salvage percents into the future or escalation reflecting estimated inflation was done.

Comments on Specific Accounts

Distribution Plant

- 375 - Structures and Improvements: Total plant history of 69 years with 35.6% of all additions ever made being now retired. Tests were unreliable with only two retirements recorded. The data, including salvage, indicates there is no reason to change the parameters of this account. Average service life and mortality dispersion of 45 SQ and net salvage of -15% is recommended.
- 376.1- Steel Mains: The prior depreciation study, based on 1991 data, combined steel and plastic mains in one account. This study separates the two. History is 45 years, with 3.3% of additions retired. Simulation tests indicated a 37 R3 life and curve to be appropriate. Net salvage of -35% is recommended.
- 376.2- Plastic Mains: The short history of 14 years and the single retirement comprising 0.1% of total additions precluded any simulation testing although an unreliable turnover test was produced. Judgment was relied upon to recommend an average service life of 35 years and a mortality dispersion of R2.5. Net salvage of -30%, also based on judgment, is recommended.

- 378 - Measuring and Regulating Equipment - General: History of 33 years, 2.8% of additions retired. Tests were not reliable, since only two retirements have occurred. Judgment was exercised to recommend 30 R4 life and curve combination, and a nominal -5% is recommended for net salvage.
- 379 - Measuring and Regulating Equipment - City Gate: History of 37 years, 3.4% of additions retired. No simulation tests were possible due to there being only one retirement in 1996. A turnover test was produced but was unrealistically short. Judgment indicated the retention of the previous recommendation of 30 S4 with a -5% net salvage factor.
- 380.1- Steel Services: History of 45 years, with 24.1% of additions retired. Simulated balance tests indicate a life and curve of 31 R0.5 to be appropriate. Recent company experience with salvage indicates a level of approximately -150%, but a continuation of the previous -100% (for the combined account) is recommended.
- 380.2- Plastic Services: History of 16 years with 3.7% of additions retired. Turnover has not occurred. Simulation tests were unreliable. Judgment indicated that a life/curve combination of 32 S5 was reasonable. Net salvage of -20% is recommended based primarily on recent history.
- 381- Meters: History of 45 years, 12.0% of additions retired. Testing indicated that 30 R4 is the appropriate life/curve recommendation. No salvage is recommended for this account.
- 382- Meter and Regulator Installations: This is a combined account. The previous study had a 384 account which is now a part of 382. History of 45 years, 10.3% of additions retired. Testing leads to a recommendation of 29 S0.5 with -30% as the net salvage percent.
- 383- House Regulators: History of 38 years, 3.7% of additions retired. Tests sufficed to recommend 29 S2 for service life and curve. No salvage is recommended.
- 385- Measuring and Regulating Equipment - Industrial: History of 32 years, 3.5% of additions retired. Simulation tests call for a 31 S0.5 combination. Net salvage history might warrant -15%, but we recommend -10%.
- 387- Other Equipment: History of 36 years, 9.9% of additions retired. Turnover tests were too short, but simulation tests were sufficient to indicate a 26 S0.5 combination. There is no salvage recommended.

General Plant

- 390- Structures and Improvements: History of 69 years, 26.5% of additions retired. Tests produced service lives too short to be accepted. Judgment was relied upon to recommend a 37 R4 combination. Rather sporadic retirements plus judgment call for a nominal -5% net salvage factor.
- 391.1- Data Processing Equipment: History of 14 years, 68.0% of additions retired. Tests were used to recommend a 7 R2.5 combination. No salvage is indicated.
- 391.2- Office Furniture: History of 14 years, 31.0% of additions retired. Tests support a recommendation of 17 S0 and the record supports a 10% gross salvage factor.
- 391.3- Office Equipment: History of 45 years, 63.7% of additions retired. Testing warrants a recommendation of 11 R1 with zero salvage.
- 391.4- VAX System Equipment: History of 6 years, 39.7% of additions retired. Tests indicate a service life of 6 years with an S6 mortality dispersion. No salvage is recommended.
- 392.1, .2- Transportation Equipment: History of 26 years, 57.1% of additions retired. This account has been combined from the prior 392.1 and 392.2 accounts. Simulation tests call for a service life of five years with an R5 retirement pattern. Recent company salvage history might justify a gross salvage figure of 25%, but we recommend 15%.
- 392.3- Transportation Equipment - Other: History of 25 years, 26.0% of additions retired: Simulation tests support 15 R3 and company history easily supports 10% gross salvage.
- 393- Stores Equipment: This account currently has a zero plant balance and a zero reserve balance. It is maintained, however, in an "active" status as future additions are expected. Pending the availability of future data a 25 SQ life-curve pattern is recommended, with zero salvage.
- 394- Tools and Work Equipment: History of 22 years, 37.9% of additions retired. Simulation testing produced results deemed too short with respect to service life. Turnover tests and judgment indicate a recommendation of 29 R0.5. No salvage is warranted.

- 396- Power Operated Equipment: History of 22 years, 21.8% of additions retired. Simulation tests support 13 R0.5 as service life and mortality factors. Experience supports 15% as a gross salvage factor.
- 397- Communications Equipment: History of 30 years, 80.9% of additions retired. Tests were unreliable. Judgment suggests a 20 S5 life-curve combination. No salvage is recommended.
- 398- Miscellaneous Equipment: History of 33 years, 10.7% of additions retired. Tests were unreliable. Judgment was relied on to suggest a 32 year S2 life-curve combination. Zero salvage is recommended.

Depreciation Reserve

All accounts have a positive book reserve except 393-Stores Equipment, which currently has both a zero plant balance and zero reserve, and account 389 - Land Rights, which has a negative balance of \$1,642.

In the five years since the previous depreciation study the total depreciable plant balance has increased 46.5%. Distribution plant increased 49.8% and general plant 38.6%. In the same period, the total book reserve increased 104.6%. Distribution reserve grew by 90.7% and general reserve by 338.3%. Comparable reserve ratios are as follows:

	<u>1991</u>	<u>1996</u>
Distribution	20.3%	25.8%
General	<u>12.9</u>	<u>40.9</u>
Total	<u>19.7%</u>	<u>27.0%</u>

While the relative increase in reserves to the increase in plant is marked, the current reserve ratios are considered reasonable.

Theoretical reserves are shown on the second set of summary spread sheets, presenting whole life depreciation rates, following this section of the report. Whole life rates were calculated using the optional technique of following the basic remaining life format with theoretical depreciation reserves substituted for book reserves. A comparative summary of theoretical and book reserves is shown below:

	<u>Theoretical Reserve</u>		
	<u>Total</u>	<u>Exsalvage</u>	<u>Book Reserve</u>
Distribution Plant	\$5,587,264	\$4,228,733	\$4,895,330
General Plant	<u>548,715</u>	<u>605,893</u>	<u>671,180</u>
Total Plant	<u>\$6,135,979</u>	<u>\$4,834,626</u>	<u>\$5,566,510</u>

Account 392.1.2 - Transportation

As noted by the footnote below the summary spread sheet, this particular account had its remaining life depreciation rate determined using a calculated reserve rather than the book reserve. The calculated reserve was chosen as 47% of the plant balance, based on the premise that a very short lived yet growing account should have a reserve ratio close to but less than 50%. Use of the actual book reserve would result in a too small depreciation rate. The resulting depreciation rate of 17.22% is very close to the whole life rate of 17.00%.

CENTRAL FLORIDA GAS COMPANY
SUMMARY OF ANNUAL DEPRECIATION AMOUNTS AND RATES
UTILITY PLANT IN SERVICE AT DECEMBER 31, 1996

ACCOUNT NUMBER AND DESCRIPTION	PLANT BALANCE	EST. SALVAGE OR RETIREMENT COST PCT	EST. SALVAGE OR RETIREMENT COST AMOUNT	ESTIMATED SERVICE VALUE	MOBT. DISPERS YRS CRV	BOOK DEPREC RESERVE	UNRECOVERED SERVICE VALUE	EST. BEN LIFE	ANNUAL DEPRECIATION AMOUNT	PCT
DISTRIBUTION PLANT										
375 STRUCTURES AND IMPROVEMENTS	203213	-15	-30482	233695	45 SQ	24284	209411	38.2	5482	2.70
376.1 STEEL MAINS	9428079	-35	-3299828	12727907	37 B3	3234906	9493001	27.5	345202	3.66
376.2 PLASTIC MAINS	2254242	-30	-676273	2930515	35 B2.5	286215	2644300	30.0	88143	3.91
378 MEASURING AND REGULATING STATION EQUIPMENT- GENERAL	453424	-5	-22671	476095	30 B4	47464	428631	26.3	16298	3.59
379 MEASURING AND REGULATING STATION EQUIPMENT- CITY GATE	718765	-5	-35938	754703	30 S4	113514	641189	25.3	25343	3.53
380.1 STEEL SERVICES	1000637	-100	-1000637	2001274	31 B0.5	300729	1700545	21.9	77650	7.76
380.2 PLASTIC SERVICES	1497407	-20	-299481	1796888	32 S5	122307	1674581	26.9	62252	4.16
381 METERS	843172			843172	30 B4	316427	526745	20.7	25447	3.02
382 METER AND REGULATOR INSTALLATIONS	591963	-30	-177589	769552	29 S0.5	100888	668664	22.1	30258	5.11
383 HOUSE REGULATORS	564613			564613	29 S2	135513	429100	21.8	19683	3.49
385 M & B EQUIPMENT- INDUSTRIAL	1233582	-10	-123358	1356940	31 S0.5	178992	1177948	26.5	44451	3.60
387 OTHER EQUIPMENT	171007			171007	26 S0.5	34091	136916	21.0	6520	5.61
TOTAL	18960104		-5666257	24626361		4895330	19731031		746726	3.94

CENTRAL FLORIDA GAS COMPANY
SUMMARY OF ANNUAL DEPRECIATION AMOUNTS AND RATES
UTILITY PLANT IN SERVICE AT DECEMBER 31, 1996

ACCOUNT NUMBER AND DESCRIPTION	PLANT BALANCE	EST. SALVAGE OR RETIREMENT COST PCT	ESTIMATED SERVICE VALUE	MOY. DISPER. YRS	BOOK DEPREC RESERVE	UNRECOVERED SERVICE VALUE	EST. REN LIFE	ANNUAL DEPRECIATION AMOUNT	PCT
GENERAL PLANT									
390 STRUCTURES AND IMPROVEMENTS	321887	-5	-16890	37	B4	64910	272987	26.2	9652 2.21
391.1 DATA PROCESSING EQUIPMENT	57391			7	B2.5	23580	33811	4.2	8453 14.73
391.2 OFFICE FURNITURE	90823	10	9082	17	S0	27800	54021	13.2	4032 4.55
391.3 OFFICE EQUIPMENT	57779			11	R1	18145	47634	8.1	4881 10.19
391.4 VAX SYSTEM EQUIPMENT	51613			6	S6	1869	49744	4.1	12133 23.51
392.1 TRANSPORTATION EQUIPMENT	533993	15	80099	5	B5	348833	282294	2.2	2122 0.77
392.3 TRANSPORTATION EQUIPMENT	119139	10	11914	15	S3	89354	15871	5.2	38.4 2.5
393 STORES EQUIPMENT	0		0	25	S9	0	0	0.2	7 4.02
394 TOOLS & MOPE EQUIPMENT	74556			20	B0.5	19872	54684	15.1	3671 4.88
396 POWER OPERATED EQUIPMENT	229481	15	34422	13	B0.5	65477	123582	12.6	1227 1.17
397 COMMUNICATION EQUIPMENT	57848			20	S5	18863	42777	15.6	1778 4.8
398 MISCELLANEOUS EQUIPMENT	48883			32	S2	4277	43306	32.2	14.2 2.9
TOTAL	1648905		119347			671180	947611		155732 9.45
TOTAL DEPRECIABLE PLANT	20681009		-5546910			5566510	20678642		982428 4.38
OTHER PROPERTY									
381 ORGANIZATION	23328					18696			
382 FRANCHISES & CONSENTS	14124					4884			
383 MISC INTANGIBLE PLANT	1002616					104439			
374 LAND & LAND RIGHTS	28464					0			
389 LAND & LAND RIGHTS	98285					-1642			
TOTAL	1166817					125577			
TOTAL UTILITY PLANT	21767826					5692887			

* BASED ON CALCULATED RESERVE OF 251600.

** USE FOR NEW ADDITIONS ONLY AFTER ESTIMATED SERVICE VALUE HAS EXCEEDED DEPRECIATION RESERVE

CENTRAL FLORIDA GAS COMPANY
SUMMARY OF ANNUAL DEPRECIATION AMOUNTS AND RATES
UTILITY PLANT IN SERVICE AT DECEMBER 31, 1996

WHOLE LIFE RATES

ACCOUNT NUMBER AND DESCRIPTION	PLANT BALANCE	EST. SALVAGE OR RETIREMENT COST PCT	ESTIMATED SERVICE VALUE AMOUNT	ESTIMATED SERVICE VALUE	MORT. DISPERS YRS CRV	THEOR. DEPREC RESERVE	UNRECOVERED SERVICE VALUE	EST. REN LIFE	ANNUAL DEPRECIATION AMOUNT	ANNUAL DEPRECIATION PCT
DISTRIBUTION PLANT										
375 STRUCTURES AND IMPROVEMENTS	203213	-15	-30482	233695	45	SQ	35314	190301	38.2	5193 2.56
376.1 STEEL MAINS	9420079	-35	-3290828	12727907	37	B3	3267976	9459931	27.5	343997 3.61
376.2 PLASTIC MAINS	2254242	-30	-676273	2930515	35	B2.5	410645	2511870	30.0	83729 3.71
378 MEASURING AND REGULATING STATION EQUIPMENT- GENERAL	453424	-5	-22671	476095	30	R4	50718	417377	26.3	15870 3.50
379 MEASURING AND REGULATING STATION EQUIPMENT- CITY GATE	718765	-5	-35930	754703	30	S4	110237	636466	25.3	25157 3.52
380.1 STEEL SERVICES	1000637	-100	-1000637	2001274	31	B0.5	587471	1413003	21.9	64557 6.41
380.2 PLASTIC SERVICES	1497407	-20	-299481	1796888	32	S5	286379	1510509	26.9	56153 3.75
381 METERS	843172			843172	30	B4	261303	581789	20.7	28106 3.33
382 METER AND REGULATOR INSTALLATIONS	591963	-30	-177509	769552	29	S0.5	103100	586452	22.1	26536 4.40
383 HOUSE REGULATORS	564613			564613	29	S2	140100	424433	21.8	19469 3.45
385 M & R EQUIPMENT- INDUSTRIAL	1233502	-10	-123350	1356940	31	S0.5	196975	1159965	26.1	43772 3.55
387 OTHER EQUIPMENT	171007			171007	26	S0.5	32086	138121	21.0	6577 3.85
TOTAL	18960104		-5666257	24626361			5587264	13039097		715117 3.75

CENTRAL FLORIDA GAS COMPANY
 SUMMARY OF ANNUAL DEPRECIATION AMOUNTS AND RATES
 UTILITY PLANT IN SERVICE AT DECEMBER 31, 1986
 WHOLE LIFE RATES

ACCOUNT NUMBER AND DESCRIPTION	PLANT BALANCE	EST. SALVAGE OR RETIREMENT COST		ESTIMATED SERVICE VALUE	MORT. DISPERS YRS	CRV	THEOR. DEPREC RESERVE	UNRECOVERED SERVICE VALUE	EST. REN LIFE	ANNUAL DEPRECIATION		
		PCT	AMOUNT							AMOUNT	PCT.	
GENERAL PLANT												
390	STRUCTURES AND IMPROVEMENTS	321807	-5	-16000	337897	37	B4	80365	257532	20.2	9132	2.84
391.1	DATA PROCESSING EQUIPMENT	57391			57391	7	B2.5	24596	32795	4.0	8199	14.29
391.2	OFFICE FURNITURE	90023	10	9002	81021	17	S0	18111	62910	13.2	4766	5.23
391.3	OFFICE EQUIPMENT	57779			57779	11	B1	15233	42546	8.1	5253	9.09
391.4	VAX SYSTEM EQUIPMENT	51613			51613	6	S6	16344	35269	4.1	8602	16.67
392.1	TRANSPORTATION EQUIPMENT	533993	15	80099	453094	5	B5	254101	199713	2.2	90779	17.00
392.3	TRANSPORTATION EQUIPMENT	119139	10	11914	107225	15	B3	70054	37171	5.2	7148	6.00
393	STORES EQUIPMENT	0			0	25	S0	0	0	0.0	0	4.00 **
394	TOOLS & WORK EQUIPMENT	74556			74556	20	B0.5	18266	56290	15.1	3728	5.00
396	POWER OPERATED EQUIPMENT	229481	15	34422	195059	13	B0.5	36011	159048	10.6	15005	6.54
397	COMMUNICATION EQUIPMENT	57040			57040	20	S5	12549	44491	15.6	2852	5.00
398	MISCELLANEOUS EQUIPMENT	48083			48083	32	S2	3005	45078	30.0	1503	3.13
	TOTAL	1640905		119347	1521558			548715	972843		156966	9.57
	TOTAL DEPRECIABLE PLANT	20601009		-5546910	26147919			6135979	20011940		876083	4.25
OTHER PROPERTY												
301	ORGANIZATION	23328						18696				
302	FRANCHISES & CONSENTS	14124						4084				
303	MISC INTANGIBLE PLANT	1002616						104439				
374	LAND & LAND RIGHTS	28464						0				
389	LAND & LAND RIGHTS	98285						-1642				
	TOTAL	1166817						125577				
	TOTAL UTILITY PLANT	21767026						6261556				

** USE FOR NEW ADDITIONS ONLY AFTER ESTIMATED SERVICE VALUE HAS EXCEEDED DEPRECIATION RESERVE.

CENTRAL FLORIDA GAS COMPANY
 DISTRIBUTION PLANT
 ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

45 SQ

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DEPRECIATION YEARLY COST
1994	2.5	13423	42.5	577
1992	4.5	10345	40.5	412
1991	5.5	151042	39.5	5966
1990	6.5	2636	38.5	191
1986	10.5	665	34.5	23
1980	16.5	369	28.5	11
1979	17.5	24733	27.5	637
		203213	38.2	7771

AVERAGE AGE OF SURVIVORS EQUALS 6.8 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 45.0 YEARS

CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 376.1 MAINS- STEEL

37 R3

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)'S
1996	0.5	88672	36.5	3237
1995	1.5	504304	35.5	17916
1994	2.5	2375242	34.5	82056
1993	3.5	196601	33.6	6601
1992	4.5	81869	32.6	2669
1991	5.5	144586	31.6	4575
1990	6.5	87583	30.7	2688
1989	7.5	226267	29.7	6728
1988	8.5	909880	28.8	26196
1987	9.5	420182	27.9	11705
1986	10.5	665760	26.9	17930
1985	11.5	1313202	26.0	34159
1984	12.5	417717	25.1	10487
1983	13.5	163124	24.2	3949
1982	14.5	196877	23.3	4592
1981	15.5	379604	22.5	8523
1980	16.5	158966	21.6	3431
1979	17.5	150569	20.7	3123
1978	18.5	268204	19.9	5338
1977	19.5	120746	19.1	2304
1976	20.5	32316	18.3	590
1975	21.5	174675	17.5	3053
1974	22.5	148114	16.7	2473
1973	23.5	45061	15.9	718
1972	24.5	40690	15.2	618
1971	25.5	34545	14.4	499
1970	26.5	75962	13.7	1043
1969	27.5	54662	13.0	712
1968	28.5	52269	12.3	645
TOTALS FORWARD		9528249		268559

CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 376.1 MAINS- STEEL

37 R3

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS VALUE
TOTALS BROUGHT FORWARD		9528249		1000000
1967	29.5	8305	11.7	100
1966	30.5	9917	11.0	110
1965	31.5	2610	10.4	30
1964	32.5	135446	9.8	13500
1963	33.5	20083	9.3	1900
1962	34.5	37975	8.7	3800
1961	35.5	78734	8.2	8400
1960	36.5	12232	7.7	1200
1959	37.5	8476	7.2	850
1958	38.5	1058	6.8	110
1957	39.5	583	6.4	60
1956	40.5	269	6.0	30
1955	41.5	960	5.6	50
1954	42.5	600	5.3	30
1953	43.5	641	4.9	30
1952	44.5	21821	4.6	100
		9867959	27.5	200000

AVERAGE AGE OF SURVIVORS EQUALS 10.2 YEARS
PROBABLE LIFE OF SURVIVORS EQUALS 37.7 YEARS

CENTRAL FLORIDA GAS COMPANY
 DISTRIBUTION PLANT
 ACCOUNT 376.2 MAINS- PLASTIC

35 R2.5

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000000)
1996	0.5	164206	34.5	5675
1995	1.5	227131	33.6	7632
1994	2.5	256644	32.7	8414
1993	3.5	150447	31.7	4772
1992	4.5	130323	30.8	4014
1991	5.5	271870	29.9	8101
1990	6.5	92893	29.0	2692
1989	7.5	594692	28.1	16697
1988	8.5	160665	27.2	4367
1987	9.5	47442	26.3	1248
1986	10.5	153000	25.4	3881
1985	11.5	4058	24.6	100
1984	12.5	755	23.7	18
1983	13.5	116	22.9	3
		2254242	30.0	87600

AVERAGE AGE OF SURVIVORS EQUALS 5.4 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 35.4 YEARS

CENTRAL FLORIDA GAS COMPANY
 DISTRIBUTION PLANT
 ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT-GENERAL

30 R4

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)
1996	0.5	92474	29.5	2728
1995	1.5	100927	28.5	2877
1994	2.5	45049	27.5	1239
1993	3.5	51034	26.5	1359
1992	4.5	35292	25.5	904
1991	5.5	72954	24.5	1789
1990	6.5	15050	23.5	354
1989	7.5	14602	22.5	329
1988	8.5	13347	21.6	288
1987	9.5	18006	20.6	370
1986	10.5	5409	19.6	106
1985	11.5	12284	18.6	229
1984	12.5	960	17.7	17
1983	13.5	867	16.7	15
1982	14.5	98	15.8	2
		478353	26.3	12596

AVERAGE AGE OF SURVIVORS EQUALS 3.7 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 30.0 YEARS

CENTRAL FLORIDA GAS COMPANY
 DISTRIBUTION PLANT
 ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT-CITY GATE

30 S4

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)S
1996	0.5	67318	29.5	1986
1995	1.5	55472	28.5	1581
1994	2.5	221809	27.5	6100
1993	3.5	108440	26.5	2874
1992	4.5	58361	25.5	1488
1990	6.5	5631	23.5	132
1989	7.5	6507	22.5	146
1988	8.5	17707	21.5	381
1986	10.5	177520	19.5	3462
		718765	25.3	18150

AVERAGE AGE OF SURVIVORS EQUALS 4.7 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 30.0 YEARS

CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 380.1 SERVICES- STEEL

31 R0.5

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEAR (0000)
1994	2.5	2567	29.5	76
1993	3.5	4159	28.8	120
1991	5.5	18126	27.6	501
1990	6.5	30147	27.0	814
1989	7.5	32562	26.4	860
1988	8.5	9154	25.8	236
1987	9.5	32749	25.2	826
1986	10.5	95521	24.6	2351
1985	11.5	123552	24.0	2960
1984	12.5	90691	23.4	2100
1983	13.5	81219	22.8	1855
1982	14.5	76884	22.2	1711
1981	15.5	68461	21.7	1483
1980	16.5	35631	21.1	751
1979	17.5	38682	20.5	734
1978	18.5	38374	19.9	761
1977	19.5	36970	19.4	717
1976	20.5	31856	18.8	600
1975	21.5	31685	18.3	579
1973	23.5	6267	17.2	108
1972	24.5	11062	16.7	184
1971	25.5	18166	16.1	293
1970	26.5	16498	15.6	258
1969	27.5	17160	15.1	259
1968	28.5	17258	14.6	112
1967	29.5	8346	14.1	118
1966	30.5	4161	13.6	57
1965	31.5	1369	13.1	18
1964	32.5	1980	12.7	25
TOTALS FORWARD		981258		21704

CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 380.1 SERVICES- STEEL

31 R0.5

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)'S
TOTALS BROUGHT FORWARD		981258		21704
1963	33.5	2080	12.2	25
1962	34.5	2981	11.8	35
1961	35.5	4279	11.3	48
1960	36.5	4871	10.9	53
1959	37.5	425	10.4	4
1958	38.5	81	10.0	1
1957	39.5	111	9.6	1
1956	40.5	172	9.1	2
1955	41.5	87	8.7	1
1954	42.5	175	8.3	1
1953	43.5	143	7.9	1
1952	44.5	3974	7.5	30
		1000637	21.9	21906

AVERAGE AGE OF SURVIVORS EQUALS 15.3 YEARS
PROBABLE LIFE OF SURVIVORS EQUALS 37.2 YEARS

CENTRAL FLORIDA GAS COMPANY
 DISTRIBUTION PLANT
 ACCOUNT 380.2 SERVICES- PLASTIC

32 S5

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DEBT AMT YEAR 1996
1996	0.5	217899	31.5	6804
1995	1.5	165371	30.5	5046
1994	2.5	149345	29.5	4409
1993	3.5	142916	28.5	4072
1992	4.5	134613	27.5	3735
1991	5.5	112322	26.5	2777
1990	6.5	122583	25.5	3109
1989	7.5	110691	24.5	2712
1988	8.5	132429	23.5	3112
1987	9.5	87869	22.5	1977
1986	10.5	54023	21.5	1161
1985	11.5	6091	20.5	125
1984	12.5	1534	19.5	30
1983	13.5	5853	18.5	100
1982	14.5	3941	17.5	69
1981	15.5	51919	16.5	167
		1499399	26.9	40943

AVERAGE AGE OF SURVIVORS EQUALS 5.1 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 32.0 YEARS

CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 381 METERS

30 R4

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)'S
1996	0.5	64004	29.5	1888
1995	1.5	86663	28.5	2470
1994	2.5	39748	27.5	1093
1993	3.5	42655	26.5	1131
1992	4.5	39763	25.5	1014
1991	5.5	32876	24.5	806
1990	6.5	33180	23.5	781
1989	7.5	34692	22.5	782
1988	8.5	57258	21.6	1234
1987	9.5	34917	20.6	718
1986	10.5	52655	19.6	1032
1985	11.5	31669	18.6	590
1984	12.5	50263	17.7	389
1983	13.5	29626	16.7	496
1982	14.5	35070	15.8	555
1981	15.5	39323	14.9	586
1980	16.5	28981	14.0	406
1979	17.5	22751	13.1	299
1978	18.5	9224	12.3	113
1977	19.5	4515	11.5	52
1976	20.5	16548	10.7	176
1975	21.5	14432	9.9	142
1973	23.5	2752	8.4	23
1972	24.5	1675	7.7	13
1970	26.5	2368	6.3	15
1969	27.5	4251	5.7	24
1968	28.5	6546	5.1	34
1967	29.5	4437	4.6	21
1966	30.5	10382	4.2	43
TOTALS FORWARD		833224		17426

CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 381 METERS

30 R4

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)'S
TOTALS BROUGHT FORWARD		833224		17426
1965	31.5	1650	3.7	6
1964	32.5	704	3.4	2
1963	33.5	691	3.0	2
1962	34.5	2972	2.7	8
1961	35.5	2576	2.4	6
1960	36.5	1121	2.2	2
1959	37.5	143	1.9	0
1957	39.5	22	1.4	0
1955	41.5	69	0.9	0
		843172	20.7	17452

AVERAGE AGE OF SURVIVORS EQUALS 9.7 YEARS
PROBABLE LIFE OF SURVIVORS EQUALS 30.4 YEARS

CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 382 METER AND REGULATOR INSTALLATIONS

29 SØ.5

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000,000)
1996	Ø.5	5524Ø	28.5	1575
1995	1.5	3Ø827	27.6	849
1994	2.5	32116	26.6	855
1993	3.5	3Ø821	25.8	794
1992	4.5	49ØØØ	24.9	122Ø
1991	5.5	4138Ø	24.1	996
199Ø	6.5	35644	23.3	829
1989	7.5	46491	22.5	1Ø46
1988	8.5	18597	21.8	4Ø4
1987	9.5	21182	21.Ø	445
1986	1Ø.5	29663	2Ø.3	6Ø3
1985	11.5	43343	19.6	852
1984	12.5	26211	19.Ø	498
1983	13.5	16747	18.4	3Ø7
1982	14.5	15Ø68	17.7	267
1981	15.5	344Ø7	17.1	59Ø
198Ø	16.5	1Ø667	16.6	177
1979	17.5	12781	16.Ø	2Ø4
1978	18.5	7593	15.4	117
1977	19.5	15163	14.9	226
1976	2Ø.5	3939	14.4	57
1975	21.5	2766	13.9	38
1973	23.5	832	12.9	11
1972	24.5	1992	12.4	25
1971	25.5	144Ø	12.Ø	17
1967	29.5	368	1Ø.2	4
1966	3Ø.5	3949	9.8	39
1965	31.5	645	9.4	6
1964	32.5	4Ø1	9.Ø	4
TOTALS FORWARD		589273		13Ø55

CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 382 METER AND REGULATOR INSTALLATIONS

29 50.5

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)S.
TOTALS BROUGHT FORWARD		589273		13055
1963	33.5	782	8.6	7
1962	34.5	985	8.2	8
1961	35.5	464	7.8	4
1960	36.5	122	7.4	1
1954	42.5	6	5.3	0
1952	44.5	331	4.6	2
		591963	22.1	13077

AVERAGE AGE OF SURVIVORS EQUALS 8.6 YEARS
PROBABLE LIFE OF SURVIVORS EQUALS 30.7 YEARS

CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 383 HOUSE REGULATORS

29 S2

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)'S
1996	0.5	81066	28.5	2310
1995	1.5	55274	27.5	1520
1994	2.5	28910	26.5	766
1993	3.5	25335	25.5	646
1992	4.5	12395	24.5	304
1991	5.5	38480	23.5	905
1990	6.5	39331	22.5	887
1989	7.5	44892	21.6	969
1988	8.5	73697	20.6	1521
1987	9.5	16982	19.7	335
1986	10.5	17007	18.8	320
1985	11.5	24472	17.9	439
1984	12.5	19398	17.1	332
1983	13.5	4111	16.3	67
1982	14.5	9986	15.5	155
1981	15.5	11132	14.8	164
1980	16.5	8209	14.0	115
1979	17.5	4697	13.3	63
1978	18.5	5945	12.7	75
1977	19.5	4727	12.1	57
1976	20.5	6195	11.5	71
1975	21.5	5753	10.9	63
1974	22.5	13631	10.3	141
1973	23.5	2233	9.8	22
1972	24.5	1593	9.3	15
1970	26.5	880	8.4	7
1969	27.5	1183	8.0	9
1968	28.5	554	7.5	4
1967	29.5	698	7.2	5
TOTALS FORWARD		558766		12287

CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 383 HOUSE REGULATORS

29 S2

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEAR. (000)S
TOTALS BROUGHT FORWARD		558766		12257
1966	30.5	139	6.8	1
1965	31.5	361	6.4	2
1964	32.5	319	6.1	3
1963	33.5	703	5.7	4
1962	34.5	1077	5.4	6
1961	35.5	959	5.1	5
1960	36.5	1806	4.8	9
1959	37.5	483	4.5	1
		564613	21.8	12217

AVERAGE AGE OF SURVIVORS EQUALS 7.8 YEARS
PROBABLE LIFE OF SURVIVORS EQUALS 29.6 YEARS

CENTRAL FLORIDA GAS COMPANY
 DISTRIBUTION PLANT
 ACCOUNT 385 MEASURING AND REGULATING STATION EQUIPMENT-INDUSTRIAL

31 S0.5

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1986	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)
1996	0.5	52401	30.5	1599
1995	1.5	204138	29.6	6033
1994	2.5	188014	28.6	5383
1993	3.5	48346	27.7	1341
1992	4.5	65750	26.9	1767
1991	5.5	279140	26.0	7269
1990	6.5	61240	25.2	1545
1989	7.5	102186	24.4	2498
1988	8.5	158287	23.7	3749
1987	9.5	6462	22.9	148
1986	10.5	34304	22.2	763
1985	11.5	4213	21.5	91
1984	12.5	1195	20.9	25
1983	13.5	425	20.2	9
1982	14.5	6027	19.6	118
1981	15.5	5674	19.0	108
1980	16.5	1272	18.4	23
1979	17.5	130	17.8	2
1977	19.5	588	16.7	10
1976	20.5	9930	16.1	160
1975	21.5	840	15.6	13
1973	23.5	447	14.6	7
1965	31.5	2573	10.9	28
		1233582	26.5	32689

AVERAGE AGE OF SURVIVORS EQUALS 5.1 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 31.6 YEARS

CENTRAL FLORIDA GAS COMPANY
 DISTRIBUTION PLANT
 ACCOUNT 387 OTHER EQUIPMENT

26 SØ.5

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS 1000'S
1996	Ø.5	42Ø3	25.5	1Ø7
1995	1.5	13192	24.6	324
1994	2.5	17426	23.6	412
1993	3.5	19326	22.8	442
1992	4.5	9Ø21	21.9	198
1991	5.5	239Ø8	21.1	505
199Ø	6.5	18996	2Ø.3	386
1989	7.5	1376Ø	19.6	270
1988	8.5	3394Ø	18.9	640
1987	9.5	9251	18.2	168
1986	1Ø.5	7984	17.5	140
		171ØØ7	21.Ø	35Ø7

AVERAGE AGE OF SURVIVORS EQUALS 5.8 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 26.8 YEARS

CENTRAL FLORIDA GAS COMPANY
 GENERAL PLANT
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

37 R4

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)S
1996	0.5	8152	36.5	298
1995	1.5	6520	35.5	231
1994	2.5	3210	34.5	111
1993	3.5	1822	33.5	61
1992	4.5	8635	32.5	281
1988	8.5	11129	28.5	318
1987	9.5	282339	27.5	7778
		321807	28.2	9078

AVERAGE AGE OF SURVIVORS EQUALS 8.8 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 37.0 YEARS

CENTRAL FLORIDA GAS COMPANY
 GENERAL PLANT
 ACCOUNT 391.1 DATA PROCESSING EQUIPMENT

7 R2.5

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000'S)
1996	0.5	5377	6.5	35
1995	1.5	11384	5.6	64
1994	2.5	11230	4.7	53
1993	3.5	11328	3.9	44
1992	4.5	2940	3.2	9
1991	5.5	2459	2.5	6
1990	6.5	4914	1.9	9
1989	7.5	3026	1.5	4
1988	8.5	2740	1.1	3
1987	9.5	1893	0.9	2
		57391	4.0	229

AVERAGE AGE OF SURVIVORS EQUALS 3.7 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 7.7 YEARS

CENTRAL FLORIDA GAS COMPANY
 GENERAL PLANT
 ACCOUNT 391.2 OFFICE FURNITURE

17 SØ

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (ØØØ)S
1996	Ø.5	18Ø86	16.5	299
1995	1.5	28ØØ9	15.7	438
1993	3.5	3562	14.1	5Ø
1992	4.5	9Ø97	13.4	122
1991	5.5	7522	12.8	96
1989	7.5	928	11.5	11
1988	8.5	2668	11.Ø	29
1987	9.5	356	1Ø.4	4
1986	1Ø.5	1657	9.9	16
1985	11.5	3129	9.4	29
1984	12.5	1485	8.9	13
1983	13.5	2182	8.4	13
1982	14.5	1532	7.9	12
1981	15.5	1449	7.4	11
198Ø	16.5	628	7.Ø	4
1979	17.5	23Ø3	6.5	15
1978	18.5	184	6.1	1
1977	19.5	716	5.7	4
1976	2Ø.5	469	5.2	2
1975	21.5	3398	4.8	16
1973	23.5	5Ø	4.Ø	Ø
1972	24.5	3Ø	3.6	Ø
1968	28.5	2Ø4	2.Ø	Ø
1967	29.5	77	1.7	Ø
1966	3Ø.5	3Ø1	1.3	Ø
1963	33.5	1	Ø.2	Ø
		9ØØ23	13.2	119Ø

AVERAGE AGE OF SURVIVORS EQUALS 5.6 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 18.8 YEARS

CENTRAL FLORIDA GAS COMPANY
 GENERAL PLANT
 ACCOUNT 391.3 OFFICE EQUIPMENT

11 R1

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEAR. (00000)
1996	0.5	15475	10.6	165
1995	1.5	2605	9.9	26
1994	2.5	9725	9.2	89
1993	3.5	1554	8.5	13
1992	4.5	9214	7.8	72
1991	5.5	1321	7.2	9
1990	6.5	1288	6.5	8
1989	7.5	1144	5.9	7
1988	8.5	9278	5.4	50
1987	9.5	4410	4.8	31
1986	10.5	1687	4.3	7
1985	11.5	78	3.8	0
		57779	8.1	407

AVERAGE AGE OF SURVIVORS EQUALS 4.3 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 12.4 YEARS

CENTRAL FLORIDA GAS COMPANY
 GENERAL PLANT
 ACCOUNT 391.4 VAX SYSTEM EQUIPMENT

6 S6

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)S
1996	0.5	763	5.5	4
1995	1.5	44133	4.5	199
1992	4.5	6717	1.5	10
		51613	4.1	213

AVERAGE AGE OF SURVIVORS EQUALS 1.9 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 6.0 YEARS

CENTRAL FLORIDA GAS COMPANY
 GENERAL PLANT
 ACCOUNT 392.1,.2 TRANSPORTATION EQUIPMENT- CARS AND TRUCKS

6 R2

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC.31,1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)S
1996	0.5	128065	5.6	711
1995	1.5	47932	4.7	225
1994	2.5	72155	3.9	280
1993	3.5	60103	3.1	189
1992	4.5	123904	2.5	308
1991	5.5	47382	1.9	91
1990	6.5	34035	1.4	49
1989	7.5	4680	1.1	5
1988	8.5	9058	0.7	7
1987	9.5	3783	0.4	2
1986	10.5	2896	0.2	0
		533993	3.5	1867

AVERAGE AGE OF SURVIVORS EQUALS 3.3 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 6.8 YEARS

CENTRAL FLORIDA GAS COMPANY
 GENERAL PLANT
 ACCOUNT 392.3 TRANSPORTATION EQUIPMENT-OTHER

15 R3

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)'S
1993	3.5	5267	11.6	61
1992	4.5	7323	10.7	78
1986	10.5	18082	5.7	104
1984	12.5	84296	4.4	370
1978	18.5	2082	1.7	4
1977	19.5	2089	1.5	3
		119139	5.2	624

AVERAGE AGE OF SURVIVORS EQUALS 11.5 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 16.7 YEARS

CENTRAL FLORIDA GAS COMPANY
 GENERAL PLANT
 ACCOUNT 394 TOOLS AND WORK EQUIPMENT

20 R0.5

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)S
1996	0.5	665	19.7	13
1993	3.5	11000	17.9	196
1992	4.5	24864	17.2	429
1991	5.5	4972	16.6	83
1988	8.5	14117	14.9	210
1987	9.5	358	14.3	5
1983	13.5	2312	12.0	28
1982	14.5	6499	11.4	74
1980	16.5	135	10.4	1
1979	17.5	5327	9.9	53
1978	18.5	137	9.4	1
1977	19.5	345	8.9	3
1976	20.5	1891	8.4	16
1975	21.5	1934	7.9	15
		74556	15.1	1127

AVERAGE AGE OF SURVIVORS EQUALS 8.3 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 23.4 YEARS

CENTRAL FLORIDA GAS COMPANY
 GENERAL PLANT
 ACCOUNT 396 POWER OPERATED EQUIPMENT

13 R0.5

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)'S
1996	0.5	66553	12.7	845
1995	1.5	37982	12.1	459
1993	3.5	50671	10.9	550
1992	4.5	29928	10.3	307
1986	10.5	31182	6.9	214
1983	13.5	3393	5.4	18
1982	14.5	9640	4.9	47
1978	18.5	29	3.2	4
1977	19.5	94	2.8	0
1975	21.5	9	2.0	0
		229481	10.6	2440

AVERAGE AGE OF SURVIVORS EQUALS 4.0 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 14.6 YEARS

CENTRAL FLORIDA GAS COMPANY
 GENERAL PLANT
 ACCOUNT 397 COMMUNICATION EQUIPMENT

20 S5

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)
1996	0.5	5350	19.5	104
1994	2.5	1800	17.5	32
1993	3.5	16278	16.5	269
1992	4.5	1817	15.5	28
1991	5.5	30756	14.5	446
1988	8.5	1039	11.5	12
		57040	15.6	891

AVERAGE AGE OF SURVIVORS EQUALS 4.4 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 20.0 YEARS

CENTRAL FLORIDA GAS COMPANY
 GENERAL PLANT
 ACCOUNT 398 MISCELLANEOUS EQUIPMENT

32 S2

YEAR INSTALLED	YEARS IN SERVICE	PLANT SURVIVING DEC. 31, 1996	ESTIMATED FUTURE SERVICE LIFE	DOLLAR YEARS (000)S
1996	0.5	22716	31.5	716
1995	1.5	14085	30.5	430
1994	2.5	4949	29.5	146
1993	3.5	1319	28.5	38
1992	4.5	1055	27.5	29
1990	6.5	922	25.5	24
1986	10.5	510	21.7	11
1985	11.5	1030	20.8	21
1983	13.5	1497	19.1	29
		48083	30.0	1444

AVERAGE AGE OF SURVIVORS EQUALS 2.0 YEARS
 PROBABLE LIFE OF SURVIVORS EQUALS 32.0 YEARS

ATTACHMENT C

**DEPRECIATION STUDY WORKPAPERS
STONE & WEBSTER**

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

375

ACC NO	YEAR	ADDITIONS	CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENTS
375	1996	0	315550	203213	0	112317
375	1995	0	315550	203213	0	112317
375	1994	13423	315550	203213	0	112317
375	1993	0	302127	189790	0	112317
375	1992	10345	302127	189790	0	112317
375	1991	151042	291782	179445	71552	112317
375	1990	2636	140740	99955	40785	40785
375	1989	0	138104	138104	0	0
375	1988	0	138104	138104	0	0
375	1987	0	138104	138104	0	0
375	1986	665	138104	138104	0	0
375	1985	0	137439	137439	0	0
375	1984	0	137439	137439	0	0
375	1983	0	137439	137439	0	0
375	1982	0	137439	137439	0	0
375	1981	0	137439	137439	0	0
375	1980	369	137439	137439	0	0
375	1979	52647	137070	137070	0	0
375	1978	71893	84423	84423	0	0
375	1977	0	12530	12530	0	0
375	1976	0	12530	12530	0	0
375	1975	0	12530	12530	0	0
375	1974	0	12530	12530	0	0
375	1973	0	12530	12530	0	0
375	1972	0	12530	12530	0	0
375	1971	0	12530	12530	0	0
375	1970	0	12530	12530	0	0
375	1969	0	12530	12530	0	0
375	1968	0	12530	12530	0	0
375	1967	0	12530	12530	0	0
375	1966	0	12530	12530	0	0
375	1965	0	12530	12530	0	0
375	1964	0	12530	12530	0	0
375	1963	1270	12530	12530	0	0
375	1962	0	11260	11260	0	0
375	1961	0	11260	11260	0	0
375	1960	0	11260	11260	0	0
375	1959	0	11260	11260	0	0
375	1958	0	11260	11260	0	0
375	1957	0	11260	11260	0	0
375	1956	0	11260	11260	0	0
375	1955	0	11260	11260	0	0
375	1954	0	11260	11260	0	0
375	1953	0	11260	11260	0	0
375	1952	1950	11260	11260	0	0

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

375 1951	3080	9310	9310<	0	0
375 1950	0	6230	6230<	0	0
375 1949	0	6230	6230<	0	0
375 1948	0	6230	6230<	0	0
375 1947	0	6230	6230<	0	0
375 1946	0	6230	6230<	0	0
375 1945	0	6230	6230<	0	0
375 1944	0	6230	6230<	0	0
375 1943	0	6230	6230<	0	0
375 1942	0	6230	6230<	0	0
375 1941	0	6230	6230<	0	0
375 1940	0	6230	6230<	0	0
375 1939	0	6230	6230<	0	0
375 1938	0	6230	6230<	0	0
375 1937	0	6230	6230<	0	0
375 1936	0	6230	6230<	0	0
375 1935	0	6230	6230<	0	0
375 1934	0	6230	6230<	0	0
375 1933	0	6230	6230<	0	0
375 1932	0	6230	6230<	0	0
375 1931	0	6230	6230<	0	0
375 1930	0	6230	6230<	0	0
375 1929	0	6230	6230<	0	0
375 1928	6230	6230	6230<	0	0
TOTAL		315550			
BAL.		203213			
DIFFERENCE		112337			
RETIREMENTS		112337			
DIFFERENCE		0	PERCENT PLANT BALANCE	0.000	
ADJUSTMENTS		0	PERCENT PLANT BALANCE	0.000	
DIFFERENCE		0	PERCENT PLANT BALANCE	0.000	
PERCENT RETIREMENTS		35.60			
NUMBER OF YEARS FIRST IN FIRST OUT -		18			

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

SALVAGE										
ACC NO.	YEAR	RETIRE-MENTS	GROSS SALVAGE	REMOVAL COST	NET SALVAGE	NET SALVAGE-1 YR	2 YR	3 YR	4 YR	5 YR
375	1996	0	0	0	0	0.	0.	0.	0.	0.
375	1995	0	0	0	0	0.	0.	0.	0.	0.
375	1994	0	0	0	0	0.	0.	0.	0.	0.
375	1993	0	0	0	0	0.	0.	-37.	-17.	-19.
375	1992	0	1288	212	1076	0.	-37.	-39.		
375	1991	71552	0	27476	-27476	-38.	-30.			
375	1990	40785	0	5698	-5698	-14.				

SALVAGE						
ACC	YEAR	GROSS SALVAGE-1 YR	2 YR	3 YR	4 YR	5 YR
375	1996	0.	0.	0.	0.	0.
375	1995	0.	0.	0.	0.	2.
375	1994	0.	0.	0.	2.	1.
375	1993	0.	0.	2.	1.	
375	1992	0.	2.	1.		
375	1991	0.	0.			
375	1990	0.				

SALVAGE						
ACC	YEAR	COST OF REMOVAL-1 YR	2 YR	3 YR	4 YR	5 YR
375	1996	0.	0.	0.	0.	0.
375	1995	0.	0.	0.	0.	0.
375	1994	0.	0.	0.	39.	30.
375	1993	0.	0.	39.	30.	
375	1992	0.	39.	30.		
375	1991	38.	30.			
375	1990	14.				

SALVAGE						
ACC	YEAR	NET SALVAGE-1 YR	MOVING AVERAGES-2 YR	3 YR	4 YR	5 YR
375	1996	0.	0.	0.	0.	215.
375	1995	0.	0.	0.	269.	-5280.
375	1994	0.	0.	359.	-6600.	-6420.
375	1993	0.	538.	-8800.	-8024.	
375	1992	1076.	-13200.	-10699.		
375	1991	-27476.	-16587.			
375	1990	-5698.				

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 376.1 MAINS- STEEL

376.1

ACC NO	YEAR	ADDITIONS	CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENT
376	1996	88694	10207601	9867959	10088	33784
376	1995	504639	10118907	9789353	29997	129551
376	1994	2378005	9614268	9314711	11324	299577
376	1993	196961	7236263	6948030	12074	288277
376	1992	82080	7039302	6763093	14852	272009
376	1991	145092	6957222	6695865	28543	261757
376	1990	87992	6812130	6579316	12611	232814
376	1989	227627	6724138	6503935	12712	220703
376	1988	916880	6496511	6289020	82371	207491
376	1987	424195	5579631	5454511	8204	125174
376	1986	673642	5155436	5038520	9672	116916
376	1985	1332216	4481794	4374550	4982	107744
376	1984	425053	3149578	3047316	7876	100762
376	1983	166566	2724525	2630139	1077	94746
376	1982	201834	2557959	2464650	19331	91509
376	1981	390925	2356125	2282147	25075	77774
376	1980	164551	1965200	1916297	14053	47707
376	1979	156788	1800649	1765799	201	34310
376	1978	281128	1643861	1609212	19457	30349
376	1977	127507	1362733	1347541	938	21180
376	1976	34412	1235226	1220972	1237	14764
376	1975	187762	1200814	1187797	0	13017
376	1974	160891	1013052	1000035	0	13017
376	1973	49524	852161	839144	0	13017
376	1972	45307	802637	789620	0	13017
376	1971	39031	757330	744313	0	13017
376	1970	87224	718299	705282	0	13017
376	1969	63911	631075	618058	0	13017
376	1968	62359	567164	554147	1454	13017
376	1967	10133	504805	493242	0	11563
376	1966	12408	494672	483109	483	11563
376	1965	3358	482264	471184	305	11563
376	1964	179763	478906	468131<	10432	10777
376	1963	27593	299143	298800<	343	54
376	1962	54222	271550	271550<	0	0
376	1961	117311	217328	217328<	0	0
376	1960	19101	100017	100017<	0	0
376	1959	13939	80916	80916<	0	0
376	1958	1840	66977	66977<	0	0
376	1957	1078	65137	65137<	0	0
376	1956	531	64059	64059<	0	0
376	1955	2038	63528	63528<	0	0
376	1954	1372	61490	61490<	0	0
376	1953	1587	60118	60118<	0	0
376	1952	58531	58531	58531<	0	0

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5CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 376.1 MAINS- STEEL

TOTAL	10207601		
BAL	9867959		
DIFFERENCE	339642		
RETIREMENTS	339642		
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
ADJUSTMENTS	0	PERCENT PLANT BALANCE	0.000
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
PERCENT RETIREMENTS	3.33		
NUMBER OF YEARS FIRST IN FIRST OUT -	33		

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 376.1 MAINS- STEEL

SALVAGE										
ACC NO.	YEAR	RETIRE- MENTS	GROSS SALVAGE	REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT.	1 YR	2 YR	3 YR	4 YR
376	1996	10088	0	1906	-1906	-19.	-32.	-36.	4.	
376	1995	29997	0	10780	-10780	-36.	-40.	50.	17.	
376	1994	11324	0	5940	-5940	-52.	-72.	59.	4.	
376	1993	12024	0	10845	-10845	-90.	-61.	-41.	1.	
376	1992	14852	0	5574	-5574	-38.	-28.	-32.	1.	
376	1991	28543	0	6536	-6536	-23.	-30.	-37.	1.	
376	1990	12611	0	5856	-5856	-46.	-53.	-20.	1.	
376	1989	12712	0	7586	-7586	-60.	-17.	-20.	1.	
376	1988	82371	0	8551	-8551	-10.	-15.	-19.	1.	
376	1987	8204	0	4909	-4909	-60.	-57.	-55.	4.	
376	1986	9672	0	5695	-5695	-59.	-52.	-44.	-4.	
376	1985	4982	0	1901	-1901	-38.	-33.	-36.	-4.	
376	1984	7876	0	2378	-2378	-30.	-34.	-21.	1.	
376	1983	1077	0	690	-690	-64.	-18.	-9.	1.	
376	1982	19331	0	2946	-2946	-15.	-7.	16.	16.	
376	1981	25075	0	309	-309	-1.	32.	32.	20.	
376	1980	14053	13523	741	12782	91.	89.	78.	11.	
376	1979	201	0	83	-83	-41.	-4.	5.	1.	
376	1978	19457	0	710	-710	-4.	-4.	37.	1.	
376	1977	938	0	202	-202	-22.	-34.			
376	1976	1237	0	546	-546	-44.				

SALVAGE						
ACC	YEAR	GROSS	SALVAGE-PCT.	WT. MOVING	AVG.	
		1 YR	2 YR	3 YR	4 YR	5 YR
376	1996	0.	0.	0.	0.	0.
376	1995	0.	0.	0.	0.	0.
376	1994	0.	0.	0.	0.	0.
376	1993	0.	0.	0.	0.	0.
376	1992	0.	0.	0.	0.	0.
376	1991	0.	0.	0.	0.	0.
376	1990	0.	0.	0.	0.	0.
376	1989	0.	0.	0.	0.	0.
376	1988	0.	0.	0.	0.	0.
376	1987	0.	0.	0.	0.	0.
376	1986	0.	0.	0.	0.	0.
376	1985	0.	0.	0.	0.	0.
376	1984	0.	0.	0.	0.	20.
376	1983	0.	0.	0.	23.	23.
376	1982	0.	0.	23.	23.	17.
376	1981	0.	35.	34.	23.	23.
376	1980	96.	95.	40.	39.	38.
376	1979	0.	0.	0.	0.	
376	1978	0.	0.	0.		

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 376.1 MAINS- STEEL

SALVAGE

ACC	YEAR	GROSS 1 YR	SALVAGE-FCT. 2 YR	WT. MOVING 3 YR	AVG. 4 YR	5 YR
376	1977	0.	0.			
376	1976	0.				

SALVAGE

ACC	YEAR	COST OF 1 YR	REMOVAL-PCT. 2 YR	WT. MOVING 3 YR	AVG. 4 YR	5 YR
376	1996	19.	32.	36.	46.	45.
376	1995	36.	40.	52.	49.	41.
376	1994	52.	72.	59.	43.	44.
376	1993	90.	61.	41.	42.	45.
376	1992	38.	28.	32.	37.	23.
376	1991	23.	30.	37.	21.	23.
376	1990	46.	53.	20.	23.	26.
376	1989	60.	17.	20.	24.	24.
376	1988	10.	15.	19.	20.	21.
376	1987	60.	59.	55.	48.	49.
376	1986	59.	52.	44.	45.	32.
376	1985	38.	33.	36.	24.	14.
376	1984	30.	34.	21.	12.	10.
376	1983	64.	18.	9.	8.	8.
376	1982	15.	7.	7.	7.	6.
376	1981	1.	3.	3.	3.	3.
376	1980	5.	6.	5.	5.	6.
376	1979	41.	4.	5.	7.	
376	1978	4.	4.	7.		
376	1977	22.	34.			
376	1976	44.				

SALVAGE

ACC	YEAR	NET SALVAGE MOVING AVERAGES-DOLLARS				
		1 YR	2 YR	3 YR	4 YR	5 YR
376	1996	-1906.	-6343.	-6209.	-7368.	-7009.
376	1995	-10790.	-8360.	-9188.	-8285.	-7935.
376	1994	-5940.	-8392.	-7453.	-7224.	-6950.
376	1993	-10845.	-8209.	-7652.	-7203.	-7279.
376	1992	-5574.	-6055.	-5989.	-6388.	-6821.
376	1991	-6536.	-6196.	-6659.	-7132.	-6688.
376	1990	-5856.	-6721.	-7331.	-6725.	-6519.
376	1989	-7586.	-8068.	-7015.	-6685.	-5728.
376	1988	-8551.	-6730.	-6385.	-5264.	-4687.
376	1987	-4909.	-5302.	-4168.	-3721.	-3115.
376	1986	-5695.	-3798.	-3325.	-2666.	-2722.
376	1985	-1901.	-2139.	-1656.	-1979.	-1645.

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 376.1 MAINS- STEEL

376	1982	-2946.	-1627.	3176.	2361.	1747.
376	1981	-309.	6236.	4130.	2920.	2296.
376	1980	12782.	6349.	3996.	2947.	2248.
376	1979	-83.	-396.	-332.	-385.	
376	1978	-710.	-456.	-486.		
376	1977	-202.	-374.			
376	1976	-546.				

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 376.2 MAINS- PLASTIC

376.2

ACC YEAR	ADDITIONS	CUMULATIVE	BALANCE	RETIREMENTS	CUMULATIVE
NO		ADDITIONS			RETIREMENTS
376 1996	164206	2255924	2254242	0	164206
376 1995	227131	2091718	2090036	0	164206
376 1994	256663	1864587	1862905	1682	164206
376 1993	150484	1607924	1607924	0	164206
376 1992	130378	1457440	1457440	0	164206
376 1991	272042	1327062	1327062	0	164206
376 1990	92974	1055020	1055020	0	164206
376 1989	595362	962046	962046	0	164206
376 1988	160893	366684	366684	0	164206
376 1987	47525	205791	205791	0	164206
376 1986	153323	158266	158266	0	164206
376 1985	4068	4943	4943<	0	164206
376 1984	757	875	875<	0	164206
376 1983	118	118	118<	0	164206

TOTAL 2255924

BAL 2254242

DIFFERENCE 1682

RETIREMENTS 1682

DIFFERENCE 0 PERCENT PLANT BALANCE 0.000

ADJUSTMENTS 0 PERCENT PLANT BALANCE 0.000

DIFFERENCE 0 PERCENT PLANT BALANCE 0.000

PERCENT RETIREMENTS 0.07

NUMBER OF YEARS FIRST IN FIRST OUT - 12

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 376.2 MAINS- PLASTIC

SALVAGE									
ACC NO.	YEAR	RETIRE- MENTS	GROSS SALVAGE	REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT. WT. MOVING AVG.			
						1 YR	2 YR	3 YR	
376	1996	0	0	0	0	0.	0.	-104.	
376	1995	0	0	0	0	0.	-104.		
376	1994	1682	0	1743	-1743	-104.			

SALVAGE					
ACC	YEAR	GROSS SALVAGE-PCT. WT. MOVING AVG.			
		1 YR	2 YR	3 YR	
376	1996	0.	0.	0.	
376	1995	0.	0.		
376	1994	0.			

SALVAGE					
ACC	YEAR	COST OF REMOVAL-PCT. WT. MOVING AVG.			
		1 YR	2 YR	3 YR	
376	1996	0.	0.	104.	
376	1995	0.	104.		
376	1994	104.			

SALVAGE					
ACC	YEAR	NET SALVAGE MOVING AVERAGES-DOLLARS			
		1 YR	2 YR	3 YR	
376	1996	0.	0.	-581.	
376	1995	0.	-871.		
376	1994	-1743.			

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT-GEN. PR.

378

ACC NO	YEAR	ADDITIONS	CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENTS
378	1996	92523	491917	478353	10758	10758
378	1995	100980	399394	396588	0	0
378	1994	45097	298414	295608	0	0
378	1993	51115	253317	250511	0	0
378	1992	35367	202202	199396	0	0
378	1991	73224	166835	164029	0	0
378	1990	15130	93611	90805	2806	2806
378	1989	14726	78481	78481	0	0
378	1988	13511	63755	63755	0	0
378	1987	18325	50244	50244	0	0
378	1986	5547	31919	31919	0	0
378	1985	12727	26372	26372	0	0
378	1984	1009	13645	13645<	0	0
378	1983	929	12636	12636<	0	0
378	1982	1343	11707	11707<	0	0
378	1981	1085	10364	10364<	0	0
378	1980	0	9279	9279<	0	0
378	1979	0	9279	9279<	0	0
378	1978	1388	9279	9279<	0	0
378	1977	548	7891	7891<	0	0
378	1976	1845	7343	7343<	0	0
378	1975	409	5498	5498<	0	0
378	1974	0	5089	5089<	0	0
378	1973	2771	5089	5089<	0	0
378	1972	0	2318	2318<	0	0
378	1971	0	2318	2318<	0	0
378	1970	0	2318	2318<	0	0
378	1969	0	2318	2318<	0	0
378	1968	0	2318	2318<	0	0
378	1967	0	2318	2318<	0	0
378	1966	0	2318	2318<	0	0
378	1965	0	2318	2318<	0	0
378	1964	2318	2318	2318<	0	0
TOTAL			491917			
BAL			478353			
DIFFERENCE			13564			

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5CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT-GENERAL

RETIREMENTS	13564		
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
ADJUSTMENTS	0	PERCENT PLANT BALANCE	0.000
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
PERCENT RETIREMENTS	2.76		
NUMBER OF YEARS FIRST IN FIRST OUT -	13		

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

SALVAGE										
ACC NO.	YEAR	RETIRE-MENTS	GROSS SALVAGE	REMOVAL COST	NET SALVAGE	NET 1 YR	SALVAGE 2 YR	PCT. WT. 3 YR	MOVING 4 YR	AVG. 5 YR
378	1996	10758	0	788	-788	-7.	-7.	-41.	0.	0.
378	1995	0	0	0	0	0.	0.	0.	0.	0.
378	1994	0	0	4325	-4325	0.	0.	0.	0.	0.
378	1993	0	0	4325	-4325	0.	0.	0.	0.	0.
378	1992	0	0	0	0	0.	0.	-65.	0.	0.
378	1991	0	0	0	0	0.	-65.	0.	0.	0.
378	1990	2806	0	1823	-1823	-65.	0.	0.	0.	0.

SALVAGE						
ACC	YEAR	GROSS 1 YR	SALVAGE-2 YR	PCT. 3 YR	WT. 4 YR	MOVING 5 YR
378	1996	0.	0.	0.	0.	0.
378	1995	0.	0.	0.	0.	0.
378	1994	0.	0.	0.	0.	0.
378	1993	0.	0.	0.	0.	0.
378	1992	0.	0.	0.	0.	0.
378	1991	0.	0.	0.	0.	0.
378	1990	0.	0.	0.	0.	0.

SALVAGE						
ACC	YEAR	COST OF 1 YR	REMOVAL-2 YR	PCT. 3 YR	WT. 4 YR	MOVING 5 YR
378	1996	7.	7.	48.	88.	88.
378	1995	0.	0.	0.	0.	0.
378	1994	0.	0.	0.	0.	375.
378	1993	0.	0.	0.	219.	0.
378	1992	0.	0.	65.	0.	0.
378	1991	0.	65.	0.	0.	0.
378	1990	65.	0.	0.	0.	0.

SALVAGE						
ACC	YEAR	NET 1 YR	SALVAGE 2 YR	MOVING 3 YR	AVERAGES-4 YR	DOLLARS 5 YR
378	1996	-788.	-394.	-1704.	-2359.	-1888.
378	1995	0.	-2162.	-2883.	-2162.	-1730.
378	1994	-4325.	-4325.	-2883.	-2162.	-2095.
378	1993	-4325.	-2162.	-1442.	-1537.	0.
378	1992	0.	0.	-608.	0.	0.
378	1991	0.	-911.	0.	0.	0.
378	1990	-1823.	0.	0.	0.	0.

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT

379

ACC NO	YEAR	ADDITIONS	CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENTS
379	1996	67318	743873	718765	25108	
379	1995	55472	676555	676555	0	
379	1994	221899	621083	621083	0	
379	1993	108440	399184	399184	0	
379	1992	58385	290744	290744	0	
379	1991	0	232359	232359	0	
379	1990	5631	232359	232359	0	
379	1989	6507	226728	226728	0	
379	1988	17714	220221	220221	0	
379	1987	0	202507	202507	0	
379	1986	187883	202507	202507<	0	
379	1985	0	14624	14624<	0	
379	1984	0	14624	14624<	0	
379	1983	0	14624	14624<	0	
379	1982	0	14624	14624<	0	
379	1981	0	14624	14624<	0	
379	1980	0	14624	14624<	0	
379	1979	0	14624	14624<	0	
379	1978	651	14624	14624<	0	
379	1977	462	13973	13973<	0	
379	1976	0	13511	13511<	0	
379	1975	7052	13511	13511<	0	
379	1974	0	6459	6459<	0	
379	1973	0	6459	6459<	0	
379	1972	0	6459	6459<	0	
379	1971	0	6459	6459<	0	
379	1970	0	6459	6459<	0	
379	1969	0	6459	6459<	0	
379	1968	0	6459	6459<	0	
379	1967	0	6459	6459<	0	
379	1966	0	6459	6459<	0	
379	1965	0	6459	6459<	0	
379	1964	0	6459	6459<	0	
379	1963	0	6459	6459<	0	
379	1962	0	6459	6459<	0	
379	1961	0	6459	6459<	0	
379	1960	6459	6459	6459<	0	
TOTAL			743873			
BAL			718765			
DIFFERENCE			25108			

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT-CITY GATE

RETIREMENTS	25108		
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
ADJUSTMENTS	0	PERCENT PLANT BALANCE	0.000
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
PERCENT RETIREMENTS	3.38		
NUMBER OF YEARS FIRST IN FIRST OUT -	11		

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT-CITY GRI.

ACC NO.	YEAR	SALVAGE RETIRE-MENTS	GROSS SALVAGE	REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT WT. MOVING 1 YR
379	1996	25108	0	2641	-2641	-11.

ACC	YEAR	SALVAGE GROSS 1 YR	SALVAGE-PCT. WT. MOVING AVG.
379	1996	0.	

ACC	YEAR	SALVAGE COST OF 1 YR	REMOVAL-PCT. WT. MOVING AVG.
379	1996	11.	

ACC	YEAR	SALVAGE 1 YR	NET SALVAGE MOVING AVERAGES-DOLLARS
379	1996	-2641.	

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 380.1 SERVICES- STEEL

380.1

ACC YEAR	ADDITIONS	CUMULATIVE	BALANCE	RETIREMENTS	CUMULATIVE
NO		ADDITIONS			RETIREMENTS
380 1996	0	1317969	1000637	28725	31733
380 1995	0	1317969	1029362	14887	288607
380 1994	2651	1317969	1044249	16954	273720
380 1993	4354	1315318	1058552	17173	256766
380 1992	0	1310964	1071371	10766	239593
380 1991	19518	1310964	1082137	14822	228827
380 1990	32944	1291446	1077441	19638	214005
380 1989	36126	1258502	1064135	59515	194367
380 1988	10316	1222376	1087524	35458	134852
380 1987	37504	1212060	1112666	12916	99394
380 1986	111206	1174556	1088078	11082	86478
380 1985	146305	1063350	987954	5237	75396
380 1984	109305	917045	846886	6419	70159
380 1983	99676	807740	744000	5715	63740
380 1982	96148	708064	650039	5604	58025
380 1981	87294	611916	559495	894	52421
380 1980	46361	524622	473095	3435	51527
380 1979	51401	478261	430169	1659	48092
380 1978	52113	426860	380427	3138	46433
380 1977	51365	374747	331452	3361	43295
380 1976	45326	323382	283448<	2019	39934
380 1975	46214	278056	240141<	1576	37915
380 1974	0	231842	195503<	35417	36339
380 1973	9641	231842	230920<	0	922
380 1972	17509	222201	221279<	151	922
380 1971	29628	204692	203921<	0	771
380 1970	27767	175064	174293<	0	771
380 1969	29847	147297	146526<	0	771
380 1968	31076	117450	116679<	0	771
380 1967	15585	86374	85603<	41	771
380 1966	8075	70789	70059<	13	730
380 1965	2767	62714	61997<	175	717
380 1964	4175	59947	59405<	137	542
380 1963	4587	55772	55367<	231	405
380 1962	6889	51185	51011<	174	174
380 1961	10398	44296	44296<	0	0
380 1960	12471	33898	33898<	0	0
380 1959	1151	21427	21427<	0	0
380 1958	232	20276	20276<	0	0
380 1957	340	20044	20044<	0	0
380 1956	562	19704	19704<	0	0
380 1955	303	19142	19142<	0	0
380 1954	659	18839	18839<	0	0
380 1953	583	18180	18180<	0	0
380 1952	17597	17597	17597<	0	0

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 380.1 SERVICES- STEEL

TOTAL	1317969		
BAL	1000637		
DIFFERENCE	317332		
RETIREMENTS	317332		
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
ADJUSTMENTS	0	PERCENT PLANT BALANCE	0.000
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
PERCENT RETIREMENTS	24.08		
NUMBER OF YEARS FIRST IN FIRST OUT -	21		

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 380.1 SERVICES- STEEL

SALVAGE										
ACC NO.	YEAR	RETIRE- MENTS	GROSS SALVAGE	REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT	1 YR	2 YR	3 YR	WT. MOVING AVG 4 YR 5 YR
380	1996	28725	0	39394	-39394	-137.	-152.	-149.	-158.	-167.
380	1995	14887	0	26698	-26698	-179.	-160.	-170.	-182.	-174.
380	1994	16954	0	24103	-24103	-142.	-166.	-183.	-173.	-165.
380	1993	17173	0	32585	-32585	-190.	-208.	-185.	-172.	-138.
380	1992	10766	0	25440	-25440	-236.	-181.	-165.	-130.	-117.
380	1991	14822	0	20971	-20971	-141.	-142.	-118.	-107.	-107.
380	1990	19638	0	28036	-28036	-143.	-113.	-102.	-103.	-102.
380	1989	59515	0	61527	-61527	-103.	-94.	-95.	-95.	-96.
380	1988	35458	0	27481	-27481	-78.	-85.	-87.	-88.	-85.
380	1987	12916	0	13723	-13723	-106.	-100.	-101.	-93.	-92.
380	1986	11082	0	10385	-10385	-94.	-98.	-85.	-86.	-80.
380	1985	5237	0	5542	-5542	-106.	-77.	-81.	-73.	-74.
380	1984	6419	0	3441	-3441	-54.	-70.	-63.	-65.	-59.
380	1983	5715	0	5052	-5052	-88.	-68.	-70.	-62.	-59.
380	1982	5604	0	2692	-2692	-48.	-55.	-46.	-45.	-41.
380	1981	894	0	850	-850	-95.	-44.	-42.	-37.	-43.
380	1980	3435	0	1075	-1075	-31.	-32.	-31.	-39.	-36.
380	1979	1659	0	563	-563	-34.	-30.	-42.	-37.	
380	1978	3138	0	898	-898	-29.	-44.	-38.		
380	1977	3361	0	1961	-1961	-58.	-43.			
380	1976	2019	0	359	-359	-18.				

SALVAGE						
ACC	YEAR	GROSS	SALVAGE-PCT.	WT. MOVING AVG.		
		1 YR	2 YR	3 YR	4 YR	5 YR
380	1996	0.	0.	0.	0.	0.
380	1995	0.	0.	0.	0.	0.
380	1994	0.	0.	0.	0.	0.
380	1993	0.	0.	0.	0.	0.
380	1992	0.	0.	0.	0.	0.
380	1991	0.	0.	0.	0.	0.
380	1990	0.	0.	0.	0.	0.
380	1989	0.	0.	0.	0.	0.
380	1988	0.	0.	0.	0.	0.
380	1987	0.	0.	0.	0.	0.
380	1986	0.	0.	0.	0.	0.
380	1985	0.	0.	0.	0.	0.
380	1984	0.	0.	0.	0.	0.
380	1983	0.	0.	0.	0.	0.
380	1982	0.	0.	0.	0.	0.
380	1981	0.	0.	0.	0.	0.
380	1980	0.	0.	0.	0.	0.
380	1979	0.	0.	0.	0.	
380	1978	0.	0.	0.		

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 380.1 SERVICES- STEEL

ACC	YEAR	SALVAGE				
		GROSS 1 YR	SALVAGE-PCT. 2 YR	WT. 3 YR	MOVING 4 YR	AVG. 5 YR
380	1977	0.	0.			
380	1976	0.				

ACC	YEAR	SALVAGE				
		COST OF 1 YR	REMOVAL-PCT. 2 YR	WT. 3 YR	MOVING 4 YR	AVG. 5 YR
380	1996	137.	152.	149.	158.	167.
380	1995	179.	160.	170.	182.	174.
380	1994	142.	166.	183.	173.	165.
380	1993	190.	208.	185.	172.	138.
380	1992	236.	181.	165.	130.	117.
380	1991	141.	142.	118.	107.	107.
380	1990	143.	113.	102.	103.	102.
380	1989	103.	94.	95.	95.	96.
380	1988	78.	85.	87.	88.	85.
380	1987	106.	100.	101.	93.	92.
380	1986	94.	98.	85.	86.	80.
380	1985	106.	77.	81.	73.	74.
380	1984	54.	70.	63.	65.	59.
380	1983	88.	68.	70.	62.	59.
380	1982	48.	55.	46.	45.	41.
380	1981	95.	44.	42.	37.	43.
380	1980	31.	32.	31.	39.	36.
380	1979	34.	30.	42.	37.	
380	1978	29.	44.	38.		
380	1977	58.	43.			
380	1976	18.				

ACC	YEAR	SALVAGE				
		NET SALVAGE MOVING AVERAGES-DOLLARS				
		1 YR	2 YR	3 YR	4 YR	5 YR
380	1996	-39394.	-33046.	-30065.	-30695.	-29644.
380	1995	-26698.	-25400.	-27795.	-27206.	-25959.
380	1994	-24103.	-28344.	-27376.	-25775.	-26227.
380	1993	-32585.	-29012.	-26332.	-26758.	-33712.
380	1992	-25440.	-23205.	-24816.	-33993.	-32691.
380	1991	-20971.	-24503.	-36845.	-34504.	-30348.
380	1990	-28036.	-44781.	-39015.	-32692.	-28230.
380	1989	-61527.	-44504.	-34244.	-28279.	-23732.
380	1988	-27481.	-20602.	-17196.	-14283.	-12114.
380	1987	-13723.	-12054.	-9883.	-8273.	-7629.
380	1986	-10385.	-7963.	-6456.	-6105.	-5422.
380	1985	-5542.	-4491.	-4678.	-4182.	-3515.

380 1983 -5052. -3872. -2865. -2417. -1046.

28 CNTRAL.WKS

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 380.1 SERVICES- STEEL

380	1982	-2692.	-1771.	-1539.	-1295.	-1216.
380	1981	-850.	-962.	-829.	-846.	-1069.
380	1980	-1075.	-819.	-845.	-1124.	-971.
380	1979	-563.	-730.	-1141.	-945.	
380	1978	-898.	-1429.	-1073.		
380	1977	-1961.	-1160.			
380	1976	-359.				

12 CNTRAL.WKS

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 380.2 SERVICES- PLASTIC

380.2

ACC YEAR	ADDITIONS	CUMULATIVE	BALANCE	RETIREMENTS	CUMULATIVE
NO		ADDITIONS			RETIREMENTS
380 1996	217899	1557427	1499399	35992	35992
380 1995	165371	1339528	1317492	11885	11885
380 1994	149345	1174157	1164006	5025	5025
380 1993	142916	1024812	1019686	3517	3517
380 1992	134613	881896	880283	1617	1617
380 1991	112322	747283	747283	0	0
380 1990	122583	634961	634961	0	0
380 1989	110691	512378	512378	0	0
380 1988	132429	401687	401687	0	0
380 1987	111971	269258	269258	0	0
380 1986	68841	157287	157287	0	0
380 1985	6091	88446	88446	0	0
380 1984	1534	82355	82355	0	0
380 1983	5853	80821	80821	0	0
380 1982	3941	74968	74968	0	0
380 1981	71027	71027	71027	0	0

TOTAL 1557427

BAL 1499399

DIFFERENCE 58028

RETIREMENTS 58028

DIFFERENCE 0 PERCENT PLANT BALANCE 0.000

ADJUSTMENTS 0 PERCENT PLANT BALANCE 0.000

DIFFERENCE 0 PERCENT PLANT BALANCE 0.000

PERCENT RETIREMENTS 3.73

NUMBER OF YEARS FIRST IN FIRST OUT - 16

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 380.2 SERVICES- PLANT

SALVAGE

ACC NO	YEAR	RETIRE-MENTS	GROSS SALVAGE	REMOVAL COST	NET SALVAGE	NET 1 YR	NET 2 YR	NET 3 YR	NET 4 YR
380	1996	35992	0	5189	-5189	-14.	-21.	-20.	-21.
380	1995	11885	0	4482	-4482	-38.	-31.	-32.	-31.
380	1994	5025	0	789	-789	-16.	-16.	-16.	-16.
380	1993	3513	0	1201	-1201	-14.	-14.	-14.	-14.

SALVAGE

ACC	YEAR	GROSS SALVAGE 1 YR	PCT. 2 YR	WT. 3 YR	MOVING AVG. 4 YR
380	1996	0.	0.	0.	0.
380	1995	0.	0.	0.	0.
380	1994	0.	0.	0.	0.
380	1993	0.	0.	0.	0.

SALVAGE

ACC	YEAR	COST OF REMOVAL 1 YR	PCT. 2 YR	WT. 3 YR	MOVING AVG. 4 YR
380	1996	14.	20.	20.	21.
380	1995	38.	31.	32.	31.
380	1994	16.	23.	23.	23.
380	1993	34.	34.	34.	34.

SALVAGE

ACC	YEAR	NET SALVAGE 1 YR	MOVING AVERAGES 2 YR	3 YR	4 YR
380	1996	-5189.	-4835.	-3487.	-2915.
380	1995	-4482.	-2635.	-2157.	-2157.
380	1994	-789.	-995.	-995.	-995.
380	1993	-1201.	-1201.	-1201.	-1201.

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 381 METERS

381

ACC YEAR	ADDITIONS	CUMULATIVE	BALANCE	RETIREMENTS	CUMULATIVE
NO		ADDITIONS			RETIREMENTS
381 1996	64010	957776	843172	7874	114604
381 1995	86671	893766	787036	3089	105710
381 1994	39756	807095	703454	6856	105641
381 1993	42667	767339	670554	2494	96715
381 1992	39778	724672	630381	2275	94291
381 1991	32898	684894	592878	11154	92015
381 1990	33212	651996	571134	6528	80367
381 1989	34746	618784	544450	4478	74314
381 1988	57386	584038	514182	1994	69676
381 1987	35029	526652	458790	4646	64362
381 1986	52895	491623	428407	1516	63216
381 1985	31872	438728	377028	1585	61700
381 1984	50714	406856	346741	2183	60115
381 1983	29991	356142	298210	1978	57737
381 1982	35656	326151	270197	1937	56454
381 1981	40201	290495	236478	1445	54017
381 1980	29841	250294	197722	54	53472
381 1979	23637	220453	167935	31	53141
381 1978	9691	196816	144329	755	52386
381 1977	4810	187125	135393	11657	51229
381 1976	17933	182315	142240	0	40475
381 1975	15968	164382	124307	0	40075
381 1974	0	148414	108339	14583	40075
381 1973	3216	148414	122922	0	25077
381 1972	2027	145198	119706	0	25077
381 1971	0	143171	117679	16664	25077
381 1970	3138	143171	134343	49	25077
381 1969	5983	140033	131254	16	4177
381 1968	9930	134050	125287	0	25077
381 1967	7388	124120	115357	162	6703
381 1966	19388	116732	108131<	0	1601
381 1965	3538	97344	88743<	4032	1601
381 1964	1777	93806	89237<	4499	4127
381 1963	2103	92029	91959<	0	70
381 1962	11198	89926	89856<	0	70
381 1961	12285	78728	78658<	0	70
381 1960	6913	66443	66373<	0	70
381 1959	1164	59530	59460<	0	70
381 1958	0	58366	58296<	0	70
381 1957	322	58366	58296<	0	70
381 1956	0	58044	57974<	35	70
381 1955	1663	58044	58009<	0	35
381 1954	0	56381	56346<	35	70
381 1953	0	56381	56381<	0	0
381 1952	56381	56381	56381<	0	0

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 381 METERS

TOTAL	957776		
BAL	843172		
DIFFERENCE	114604		
RETIREMENTS	114604		
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
ADJUSTMENTS	0	PERCENT PLANT BALANCE	0.000
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
PERCENT RETIREMENTS	11.97		
NUMBER OF YEARS FIRST IN FIRST OUT -	31		

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 381 METERS

SALVAGE										
ACC NO.	YEAR	RETIRE- MENTS	GROSS SALVAGE	REMOVAL COST	NET SALVAGE	NET SALVAGE- 1 YR	2 YR	3 YR	WT	MOVING AVG.
381	1996	7874	4800	0	4800	61.	44.	27.	24.	21.
381	1995	3089	0	2	-2	0.	0.	0.	0.	0.
381	1994	6856	0	0	0	0.	0.	0.	0.	0.
381	1993	2494	0	0	0	0.	0.	0.	0.	0.
381	1992	2275	0	14	-14	-1.	0.	0.	0.	0.
381	1991	11154	0	14	-14	0.	0.	0.	0.	0.
381	1990	6528	0	8	-8	0.	0.	0.	0.	0.
381	1989	4478	69	39	30	1.	1.	0.	0.	0.
381	1988	1994	16	0	16	1.	0.	0.	0.	0.
381	1987	4646	0	36	-36	-1.	0.	0.	0.	0.
381	1986	1516	48	0	48	3.	2.	1.	1.	0.
381	1985	1585	0	0	0	0.	0.	0.	0.	15.
381	1984	2183	0	0	0	0.	0.	0.	18.	25.
381	1983	1978	0	0	0	0.	0.	25.	35.	0.
381	1982	1937	0	0	0	0.	39.	55.	0.	0.
381	1981	1445	1326	0	1326	92.	125.	0.	0.	0.
381	1980	54	550	0	550	1019.	0.	0.	0.	0.

SALVAGE						
ACC	YEAR	GROSS 1 YR	SALVAGE- 2 YR	PCT. 3 YR	WT. 4 YR	MOVING AVG. 5 YR
381	1996	61.	44.	27.	24.	21.
381	1995	0.	0.	0.	0.	0.
381	1994	0.	0.	0.	0.	0.
381	1993	0.	0.	0.	0.	0.
381	1992	0.	0.	0.	0.	0.
381	1991	0.	0.	0.	0.	0.
381	1990	0.	1.	1.	0.	1.
381	1989	2.	1.	1.	1.	1.
381	1988	1.	0.	1.	1.	1.
381	1987	0.	1.	1.	0.	0.
381	1986	3.	2.	1.	1.	1.
381	1985	0.	0.	0.	0.	15.
381	1984	0.	0.	0.	18.	25.
381	1983	0.	0.	25.	35.	0.
381	1982	0.	39.	55.	0.	0.
381	1981	92.	125.	0.	0.	0.
381	1980	1019.	0.	0.	0.	0.

SALVAGE						
ACC	YEAR	COST OF 1 YR	REMOVAL- 2 YR	PCT. 3 YR	WT. 4 YR	MOVING AVG. 5 YR

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 381 METERS

381	1996	0.	0.	0.	0.	0.
381	1995	0.	0.	0.	0.	0.
381	1994	0.	0.	0.	0.	0.
381	1993	0.	0.	0.	0.	0.
381	1992	1.	0.	0.	0.	0.
381	1991	0.	0.	0.	0.	0.
381	1990	0.	0.	0.	0.	0.
381	1989	1.	1.	1.	1.	1.
381	1988	0.	1.	0.	0.	0.
381	1987	1.	1.	0.	0.	0.
381	1986	0.	0.	0.	0.	0.
381	1985	0.	0.	0.	0.	0.
381	1984	0.	0.	0.	0.	0.
381	1983	0.	0.	0.	0.	0.
381	1982	0.	0.	0.		
381	1981	0.	0.			
381	1980	0.				

ACC	YEAR	NET SALVAGE MOVING AVERAGES-DOLLARS				
		1 YR	2 YR	3 YR	4 YR	5 YR
381	1996	4800.	2399.	1599.	1199.	957.
381	1995	-2.	-1.	-1.	-4.	-6.
381	1994	0.	0.	-5.	-7.	-7.
381	1993	0.	-7.	-9.	-9.	-1.
381	1992	-14.	-14.	-12.	-1.	2.
381	1991	-14.	-11.	3.	6.	-2.
381	1990	-8.	11.	13.	0.	10.
381	1989	30.	23.	3.	14.	12.
381	1988	16.	-10.	9.	7.	6.
381	1987	-36.	6.	4.	3.	2.
381	1986	48.	24.	16.	12.	10.
381	1985	0.	0.	0.	0.	265.
381	1984	0.	0.	0.	331.	375.
381	1983	0.	0.	442.	469.	
381	1982	0.	663.	625.		
381	1981	1326.	938.			
381	1980	550.				

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 382 METER AND REGULATOR INSTALLATIONS

382

ALC	YEAR	ADDITIONS	CUMULATIVE	BALANCE	RETIREMENTS	CUMULATIVE
NO			ADDITIONS			RETIREMENTS
382	1996	55258	659924	591963	10633	67961
382	1995	30893	604666	547338	1809	57328
382	1994	32291	573773	518254	6267	55519
382	1993	31131	541482	492230	12856	49252
382	1992	49798	510351	473955	7841	36396
382	1991	42369	460553	431998	5644	28555
382	1990	36828	418184	395273	5170	22911
382	1989	48540	381356	363615	3691	17741
382	1988	19654	332816	318766	3201	14050
382	1987	22696	313162	302313	385	10849
382	1986	32279	290466	280002	650	10464
382	1985	47984	258187	248373	587	9814
382	1984	29573	210203	200976	853	9227
382	1983	19293	180630	172256	81	8774
382	1982	17755	161337	153044	577	8253
382	1981	41556	143582	135866	0	7710
382	1980	13231	102026	94310	44	7710
382	1979	16314	88795	81123	0	7672
382	1978	9997	72481	64809<	64	7570
382	1977	20635	62484	54876<	0	7601
382	1976	5554	41849	34241<	0	7608
382	1975	4050	36295	29687<	0	7603
382	1974	0	32245	24637<	4121	7600
382	1973	1324	32245	28758<	0	7417
382	1972	3319	30921	27434<	1232	748
382	1971	2519	27602	25347<	0	2250
382	1970	0	25083	22828<	0	2250
382	1969	0	25083	22828<	0	2255
382	1968	0	25083	22828<	0	2255
382	1967	809	25083	22828<	0	2255
382	1966	9278	24274	22019<	0	2250
382	1965	1627	14996	12741<	429	2255
382	1964	1090	13369	11543<	331	1806
382	1963	2305	12279	10784<	1096	1495
382	1962	3166	9974	9575<	399	799
382	1961	1636	6808	6808<	0	0
382	1960	474	5172	5172<	0	0
382	1959	0	4698	4698<	0	0
382	1958	0	4698	4698<	0	0
382	1957	0	4698	4698<	0	0
382	1956	0	4698	4698<	0	0
382	1955	0	4698	4698<	0	0
382	1954	51	4698	4698<	0	0
382	1953	0	4647	4647<	0	0
382	1952	4647	4647	4647<	0	0

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 382 METER AND REGULATOR INSTALLATIONS

TOTAL	659924		
BAL	591963		
DIFFERENCE	67961		
RETIREMENTS	67961		
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
ADJUSTMENTS	0	PERCENT PLANT BALANCE	0.000
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
PERCENT RETIREMENTS	10.30		
NUMBER OF YEARS FIRST IN FIRST OUT -	19		

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 382 METER AND REGULATOR INSTALLATIONS

ACC NO.	YEAR	SALVAGE		REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT. WT. MOVING AVG.				
		RETIREMENTS	GROSS SALVAGE			1 YR	2 YR	3 YR	4 YR	5 YR
382	1996	10633	0	3119	-3119	-29.	-39.	-35.	-32.	-30.
382	1995	1809	0	1779	-1779	-98.	-43.	-28.	-21.	-18.
382	1994	6267	0	1695	-1695	-27.	-21.	-26.	-28.	-27.
382	1993	12856	0	2323	-2323	-18.	-25.	-29.	-31.	-31.
382	1992	7841	0	2899	-2899	-37.	-39.	-44.	-41.	-38.
382	1991	5644	0	2339	-2339	-41.	-49.	-47.	-44.	-41.
382	1990	5170	0	2967	-2967	-57.	-54.	-47.	-41.	-37.
382	1989	3691	0	1822	-1822	-49.	-33.	-35.	-25.	-21.
382	1988	3201	0	424	-424	-13.	-19.	-25.	-24.	-21.
382	1987	385	0	268	-268	-70.	-62.	-45.		
382	1986	650	0	378	-378	-58.	-38.			
382	1985	587	0	92	-92	-16.				

ACC	YEAR	SALVAGE				
		GROSS SALVAGE	PCT. WT. MOVING AVG.			
		1 YR	2 YR	3 YR	4 YR	5 YR
382	1996	0.	0.	0.	0.	0.
382	1995	0.	0.	0.	0.	0.
382	1994	0.	0.	0.	0.	0.
382	1993	0.	0.	0.	0.	0.
382	1992	0.	0.	0.	0.	0.
382	1991	0.	0.	0.	0.	0.
382	1990	0.	0.	0.	0.	0.
382	1989	0.	0.	0.	0.	0.
382	1988	0.	0.	0.	0.	
382	1987	0.	0.	0.		
382	1986	0.	0.			
382	1985	0.				

ACC	YEAR	SALVAGE				
		COST OF REMOVAL	PCT. WT. MOVING AVG.			
		1 YR	2 YR	3 YR	4 YR	5 YR
382	1996	29.	39.	35.	28.	30.
382	1995	98.	43.	28.	30.	32.
382	1994	27.	21.	26.	28.	32.
382	1993	18.	25.	29.	33.	35.
382	1992	37.	39.	44.	45.	41.
382	1991	41.	49.	49.	43.	43.
382	1990	57.	54.	43.	44.	45.
382	1989	49.	33.	35.	36.	35.

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 382 METER AND REGULATOR INSTALLATIONS

ACC	YEAR	SALVAGE COST OF REMOVAL-PCT. WT. MOVING AVG.				
		1 YR	2 YR	3 YR	4 YR	5 YR
382	1988	13.	19.	25.	24.	
382	1987	70.	62.	45.		
382	1986	58.	38.			
382	1985	16.				

ACC	YEAR	SALVAGE NET SALVAGE MOVING AVERAGES-DOLLARS				
		1 YR	2 YR	3 YR	4 YR	5 YR
382	1996	-3119.	-2449.	-2198.	-2229.	-2363.
382	1995	-1779.	-1737.	-1932.	-2174.	-2207.
382	1994	-1695.	-2009.	-2306.	-2314.	-2445.
382	1993	-2323.	-2611.	-2520.	-2632.	-2470.
382	1992	-2899.	-2619.	-2735.	-2507.	-2090.
382	1991	-2339.	-2653.	-2376.	-1888.	-1564.
382	1990	-2967.	-2394.	-1738.	-1370.	-1172.
382	1989	-1822.	-1123.	-838.	-723.	-597.
382	1988	-424.	-346.	-357.	-290.	
382	1987	-268.	-323.	-246.		
382	1986	-378.	-235.			
382	1985	-92.				

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 383 HOUSE REGULATORS

383

ACC YEAR	ADDITIONS	CUMULATIVE	BALANCE	RETIREMENTS	CUMULATIVE
NO		ADDITIONS			RETIREMENT
383 1996	81072	586006	564613	2245	21393
383 1995	55278	504934	485786	1962	19148
383 1994	28912	449656	432470	0	17180
383 1993	25339	420744	403558	0	17180
383 1992	12400	395405	378219	0	17180
383 1991	38510	383005	365819	0	17180
383 1990	39395	344495	327309	0	17180
383 1989	45024	305100	287914	0	17180
383 1988	74067	260076	242890	107	17186
383 1987	17116	186009	168930	3	17077
383 1986	17211	168893	151817	1713	17076
383 1985	24897	151682	136319	0	15167
383 1984	19870	126785	111422	0	15363
383 1983	4247	106915	91552	18	15367
383 1982	10423	102668	87323	0	15341
383 1981	11765	92245	76900	0	15341
383 1980	8804	80480	65135	12743	15315
383 1979	5124	71676	69074	8	2507
383 1978	6613	66552	63958	0	2594
383 1977	5377	59939	57345	0	2594
383 1976	7225	54562	51968	0	2594
383 1975	6899	47337	44743	121	2594
383 1974	16857	40438	37965	0	2477
383 1973	2856	23581	21108<	0	2477
383 1972	2114	20725	18252<	95	2477
383 1971	0	18611	16233<	1872	2372
383 1970	1269	18611	18105<	0	500
383 1969	1785	17342	16836<	0	500
383 1968	878	15557	15051<	0	500
383 1967	1163	14679	14173<	30	500
383 1966	244	13516	13040<	36	177
383 1965	671	13272	12832<	170	140
383 1964	630	12601	12291<	63	310
383 1963	1471	11971	11724<	135	24
383 1962	2395	10500	10388<	112	112
383 1961	2268	8105	8105<	0	0
383 1960	4546	5837	5837<	0	0
383 1959	1291	1291	1291<	0	0
TOTAL		586006			
BAL		564613			
DIFFERENCE		21393			

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 383 HOUSE REGULATORS

RETIREMENTS	21393		
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
ADJUSTMENTS	0	PERCENT PLANT BALANCE	0.000
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
PERCENT RETIREMENTS	3.65		
NUMBER OF YEARS FIRST IN FIRST OUT -	24		

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 383 HOUSE REGULATORS

ACC NO.	YEAR	SALVAGE		REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT				WT.	MOVING AVG.
		RETIREMENTS	GROSS SALVAGE			1 YR	2 YR	3 YR	4 YR		
383	1996	2245	0	0	0	0.	0.	0.	0.	0.	0.
383	1995	1962	0	0	0	0.	0.	0.	0.	0.	0.
383	1994	0	0	0	0	0.	0.	0.	0.	0.	0.
383	1993	0	0	0	0	0.	0.	0.	0.	0.	0.
383	1992	0	0	0	0	0.	0.	0.	0.	0.	0.
383	1991	0	0	0	0	0.	0.	0.	0.	0.	0.
383	1990	0	0	0	0	0.	0.	0.	0.	0.	0.
383	1989	0	0	0	0	0.	0.	0.	0.	0.	0.
383	1988	107	0	0	0	0.	0.	0.	0.	0.	0.
383	1987	3	0	0	0	0.	0.	0.	0.	0.	0.
383	1986	1713	0	0	0	0.	0.	0.	0.	0.	0.
383	1985	0	0	0	0	0.	0.	0.	0.	0.	0.
383	1984	0	0	0	0	0.	0.	0.	0.	0.	0.
383	1983	18	0	0	0	0.	0.	0.	0.	0.	0.
383	1982	0	0	0	0	0.	0.	0.	0.	0.	0.
383	1981	0	0	0	0	0.	0.	0.	0.	0.	0.
383	1980	12743	0	0	0	0.	0.	0.	0.	0.	0.
383	1979	8	52	0	52	650.					

ACC	YEAR	SALVAGE				
		GROSS 1 YR	SALVAGE-PCT. 2 YR	WT. 3 YR	MOVING AVG. 4 YR	5 YR
383	1996	0.	0.	0.	0.	0.
383	1995	0.	0.	0.	0.	0.
383	1994	0.	0.	0.	0.	0.
383	1993	0.	0.	0.	0.	0.
383	1992	0.	0.	0.	0.	0.
383	1991	0.	0.	0.	0.	0.
383	1990	0.	0.	0.	0.	0.
383	1989	0.	0.	0.	0.	0.
383	1988	0.	0.	0.	0.	0.
383	1987	0.	0.	0.	0.	0.
383	1986	0.	0.	0.	0.	0.
383	1985	0.	0.	0.	0.	0.
383	1984	0.	0.	0.	0.	0.
383	1983	0.	0.	0.	0.	0.
383	1982	0.	0.	0.	0.	0.
383	1981	0.	0.	0.	0.	0.
383	1980	0.	0.	0.	0.	0.
383	1979	650.				

ACC	YEAR	SALVAGE				
		COST OF 1 YR	REMOVAL-PCT. 2 YR	WT. 3 YR	MOVING AVG. 4 YR	5 YR

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 383 HOUSE REGULATORS

383	1996	0.	0.	0.	0.	0.
383	1995	0.	0.	0.	0.	0.
383	1994	0.	0.	0.	0.	0.
383	1993	0.	0.	0.	0.	0.
383	1992	0.	0.	0.	0.	0.
383	1991	0.	0.	0.	0.	0.
383	1990	0.	0.	0.	0.	0.
383	1989	0.	0.	0.	0.	0.
383	1988	0.	0.	0.	0.	0.
383	1987	0.	0.	0.	0.	0.
383	1986	0.	0.	0.	0.	0.
383	1985	0.	0.	0.	0.	0.
383	1984	0.	0.	0.	0.	0.
383	1983	0.	0.	0.	0.	0.
383	1982	0.	0.	0.	0.	
383	1981	0.	0.	0.		
383	1980	0.	0.			
383	1979	0.				

SALVAGE

ACC	YEAR	NET SALVAGE MOVING AVERAGES-DOLLARS				
		1 YR	2 YR	3 YR	4 YR	5 YR
383	1996	0.	0.	0.	0.	0.
383	1995	0.	0.	0.	0.	0.
383	1994	0.	0.	0.	0.	0.
383	1993	0.	0.	0.	0.	0.
383	1992	0.	0.	0.	0.	0.
383	1991	0.	0.	0.	0.	0.
383	1990	0.	0.	0.	0.	0.
383	1989	0.	0.	0.	0.	0.
383	1988	0.	0.	0.	0.	0.
383	1987	0.	0.	0.	0.	0.
383	1986	0.	0.	0.	0.	0.
383	1985	0.	0.	0.	0.	0.
383	1984	0.	0.	0.	0.	0.
383	1983	0.	0.	0.	0.	10.
383	1982	0.	0.	0.	13.	
383	1981	0.	0.	17.		
383	1980	0.	26.			
383	1979	52.				

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 385 MEASURING AND REGULATING STATION EQUIPMENT-INDUSTRIAL

ACC NO	YEAR	ADDITIONS	CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENTS
385	1996	52421	1278530	1233582	15232	44948
385	1995	204613	1226109	1196393	18594	29716
385	1994	189113	1021496	1010374	5758	11127
385	1993	48870	832383	827019	0	5764
385	1992	66899	783513	778149	0	5764
385	1991	286311	716614	711250	0	5764
385	1990	63418	430303	424939	0	5764
385	1989	107022	366885	361521	1200	5764
385	1988	167958	259863	255699	2665	4164
385	1987	6959	91905	90406	0	1499
385	1986	37558	84946	83447	0	1499
385	1985	4699	47388	45889<	1499	1477
385	1984	1361	42689	42689<	0	0
385	1983	495	41328	41328<	0	0
385	1982	7192	40833	40833<	0	0
385	1981	6956	33641	33641<	0	0
385	1980	1606	26685	26685<	0	0
385	1979	170	25079	25079<	0	0
385	1978	0	24909	24909<	0	0
385	1977	823	24909	24909<	0	0
385	1976	14453	24086	24086<	0	0
385	1975	1276	9633	9633<	0	0
385	1974	0	8357	8357<	0	0
385	1973	748	8357	8357<	0	0
385	1972	0	7609	7609<	0	0
385	1971	0	7609	7609<	0	0
385	1970	0	7609	7609<	0	0
385	1969	0	7609	7609<	0	0
385	1968	0	7609	7609<	0	0
385	1967	0	7609	7609<	0	0
385	1966	0	7609	7609<	0	0
385	1965	7609	7609	7609<	0	0
TOTAL			1278530			
BAL			1233582			
DIFFERENCE			44948			

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 385 MEASURING AND REGULATING STATION EQUIPMENT-INDUSTRIAL

RETIREMENTS	44948		
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
ADJUSTMENTS	0	PERCENT PLANT BALANCE	0.000
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
PERCENT RETIREMENTS	3.52		
NUMBER OF YEARS FIRST IN FIRST OUT -	12		

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 385 MEASURING AND REGULATING STATION EQUIPMENT-INDUSTRIAL

SALVAGE

ACC NO.	YEAR	RETIRE- MENTS	GROSS SALVAGE	REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT. 1 YR	2 YR	3 YR	4 YR	5 YR
385	1996	15232	0	1105	-1105	-7.	-3.	-9.	15.	15.
385	1995	18594	0	6	-6	0.	-10.	-11.	21.	21.
385	1994	5758	0	2402	-2402	-42.	-89.	-89.	-89.	-89.
385	1993	0	0	2732	-2732	0.	0.	0.	0.	209.
385	1992	0	0	0	0	0.	0.	0.	0.	-109.
385	1991	0	0	538	-538	0.	0.	-53.	-11.	0.
385	1990	0	0	0	0	0.	-13.	-7.	0.	0.
385	1989	1200	0	155	-155	-13.	-7.	-7.	7.	209.
385	1988	2665	0	100	-100	-4.	-4.	-4.	0.	0.
385	1987	0	0	0	0	0.	0.	109.	0.	0.
385	1986	0	0	0	0	0.	109.	0.	0.	0.
385	1985	1499	1627	0	1627	109.	0.	0.	0.	0.

SALVAGE

ACC	YEAR	GROSS 1 YR	SALVAGE-PCT. 2 YR	WT. 3 YR	MOVING 4 YR	AVG. 5 YR
385	1996	0.	0.	0.	0.	0.
385	1995	0.	0.	0.	0.	0.
385	1994	0.	0.	0.	0.	0.
385	1993	0.	0.	0.	0.	0.
385	1992	0.	0.	0.	0.	0.
385	1991	0.	0.	0.	0.	0.
385	1990	0.	0.	0.	0.	0.
385	1989	0.	0.	0.	0.	30.
385	1988	0.	0.	0.	39.	0.
385	1987	0.	0.	109.	0.	0.
385	1986	0.	109.	0.	0.	0.
385	1985	109.	0.	0.	0.	0.

SALVAGE

ACC	YEAR	COST OF 1 YR	REMOVAL-PCT. 2 YR	WT. 3 YR	MOVING 4 YR	AVG. 5 YR
385	1996	7.	3.	9.	16.	16.
385	1995	0.	10.	21.	21.	23.
385	1994	42.	89.	89.	99.	99.
385	1993	0.	0.	0.	0.	285.
385	1992	0.	0.	0.	58.	21.
385	1991	0.	0.	58.	21.	21.
385	1990	0.	13.	7.	7.	7.
385	1989	13.	7.	7.	7.	5.

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 385 MEASURING AND REGULATING STATION EQUIPMENT-INDUSTRIAL

SALVAGE							
ACC	YEAR	COST OF REMOVAL-PCT.		WT. MOVING AVG.			5 YR
		1 YR	2 YR	3 YR	4 YR		
385	1988	4.	4.	4.	2.		
385	1987	0.	0.	0.			
385	1986	0.	0.				
385	1985	0.					

SALVAGE						
ACC	YEAR	NET SALVAGE MOVING AVERAGES-DOLLARS				
		1 YR	2 YR	3 YR	4 YR	5 YR
385	1996	-1105.	-555.	-1171.	-1561.	-1249.
385	1995	-6.	-1204.	-1713.	-1285.	-1136.
385	1994	-2402.	-2567.	-1711.	-1418.	-1134.
385	1993	-2732.	-1366.	-1090.	-817.	-685.
385	1992	0.	-269.	-179.	-173.	-159.
385	1991	-538.	-269.	-231.	-198.	-159.
385	1990	0.	-77.	-85.	-64.	-51.
385	1989	-155.	-127.	-85.	-64.	274.
385	1988	-100.	-50.	-33.	382.	
385	1987	0.	0.	542.		
385	1986	0.	813.			
385	1985	1627.				

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5CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 387 OTHER EQUIPMENT

387

ACC YEAR	ADDITIONS NO	CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENT
387 1996	4206	189788	171007	15347	18781
387 1995	13257	185582	182148	994	1474
387 1994	17640	172325	169885	0	2440
387 1993	19772	154685	152245	0	2440
387 1992	9361	134913	132473	2440	2440
387 1991	25250	125552	125552	0	0
387 1990	20495	100302	100302	0	0
387 1989	15229	79807	79807	0	0
387 1988	38698	64578	64578	0	0
387 1987	10916	25880	25880<	0	0
387 1986	10388	14964	14964<	0	0
387 1985	0	4576	4576<	0	0
387 1984	0	4576	4576<	0	0
387 1983	0	4576	4576<	0	0
387 1982	0	4576	4576<	0	0
387 1981	0	4576	4576<	0	0
387 1980	0	4576	4576<	0	0
387 1979	0	4576	4576<	0	0
387 1978	0	4576	4576<	0	0
387 1977	0	4576	4576<	0	0
387 1976	0	4576	4576<	0	0
387 1975	1960	4576	4576<	0	0
387 1974	0	2616	2616<	0	0
387 1973	175	2616	2616<	0	0
387 1972	0	2441	2441<	0	0
387 1971	0	2441	2441<	0	0
387 1970	0	2441	2441<	0	0
387 1969	0	2441	2441<	0	0
387 1968	0	2441	2441<	0	0
387 1967	0	2441	2441<	0	0
387 1966	0	2441	2441<	0	0
387 1965	0	2441	2441<	0	0
387 1964	480	2441	2441<	0	0
387 1963	1080	1961	1961<	0	0
387 1962	220	881	881<	0	0
387 1961	661	661	661<	0	0
TOTAL		189788			
BAL		171007			
DIFFERENCE		18781			

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 387 OTHER EQUIPMENT

RETIREMENTS	18781		
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
ADJUSTMENTS	0	PERCENT PLANT BALANCE	0.000
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
PERCENT RETIREMENTS	9.90		
NUMBER OF YEARS FIRST IN FIRST OUT -	10		

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CENTRAL FLORIDA GAS COMPANY
DISTRIBUTION PLANT
ACCOUNT 387 OTHER EQUIPMENT

SALVAGE

ACC NO.	YEAR	RETIRE-MENTS	GROSS SALVAGE	REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT	WT. MOVING AVG.			
						1 YR	2 YR	3 YR	4 YR	5 YR
387	1996	15347	318	0	318	2.	2.	2.	2.	2.
387	1995	994	0	0	0	0.	0.	0.	0.	19.
387	1994	0	0	0	0	0.	0.	0.	27.	
387	1993	0	0	0	0	0.	0.	27.		
387	1992	2440	0	0	0	0.	27.			
387	1991	0	650	0	650	0.				

SALVAGE

ACC	YEAR	GROSS SALVAGE	SALVAGE-PCT.	WT. MOVING AVG.		
		1 YR	2 YR	3 YR	4 YR	5 YR
387	1996	2.	2.	2.	2.	2.
387	1995	0.	0.	0.	0.	19.
387	1994	0.	0.	0.	27.	
387	1993	0.	0.	27.		
387	1992	0.	27.			
387	1991	0.				

SALVAGE

ACC	YEAR	COST OF REMOVAL	SALVAGE-PCT.	WT. MOVING AVG.		
		1 YR	2 YR	3 YR	4 YR	5 YR
387	1996	0.	0.	0.	0.	0.
387	1995	0.	0.	0.	0.	0.
387	1994	0.	0.	0.	0.	
387	1993	0.	0.	0.		
387	1992	0.	0.			
387	1991	0.				

SALVAGE

ACC	YEAR	NET SALVAGE	MOVING AVERAGES-DOLLARS			
		1 YR	2 YR	3 YR	4 YR	5 YR
387	1996	318.	159.	106.	79.	64.
387	1995	0.	0.	0.	0.	130.
387	1994	0.	0.	0.	162.	
387	1993	0.	0.	217.		
387	1992	0.	325.			
387	1991	650.				

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

390

ACC YEAR	ADDITIONS	CUMULATIVE	BALANCE	RETIREMENTS	CUMULATIVE
NO		ADDITIONS			RETIREMENTS
390 1996	8152	437776	321807	4092	115969
390 1995	6520	429624	317747	0	111877
390 1994	3210	423104	311227	0	111877
390 1993	1822	419894	308017	0	111877
390 1992	8648	418072	306195	15426	111877
390 1991	0	409424	312973	0	96451
390 1990	0	409424	312973	0	96451
390 1989	0	409424	312973	0	96451
390 1988	11196	409424	312973	0	96451
390 1987	286352	398228	301777<	0	96451
390 1986	0	111876	15425<	665	96451
390 1985	0	111876	16090<	86212	9574
390 1984	410	111876	102302<	0	9574
390 1983	6398	111466	101892<	0	9574
390 1982	18662	105068	95494<	4764	9574
390 1981	0	86406	81596<	0	4810
390 1980	34224	86406	81596<	0	4810
390 1979	5059	52182	47372<	0	4810
390 1978	0	47123	42313<	0	4810
390 1977	0	47123	42313<	0	4810
390 1976	5455	47123	42313<	0	4810
390 1975	0	41668	36858<	0	4810
390 1974	0	41668	36858<	0	4810
390 1973	0	41668	36858<	0	4810
390 1972	1584	41668	36858<	4810	4810
390 1971	0	40084	40084<	0	0
390 1970	1980	40084	40084<	0	0
390 1969	0	38104	38104<	0	0
390 1968	0	38104	38104<	0	0
390 1967	0	38104	38104<	0	0
390 1966	0	38104	38104<	0	0
390 1965	0	38104	38104<	0	0
390 1964	0	38104	38104<	0	0
390 1963	0	38104	38104<	0	0
390 1962	0	38104	38104<	0	0
390 1961	4810	38104	38104<	0	0
390 1960	0	33294	33294<	0	0
390 1959	0	33294	33294<	0	0
390 1958	12210	33294	33294<	0	0
390 1957	0	21084	21084<	0	0
390 1956	0	21084	21084<	0	0
390 1955	0	21084	21084<	0	0
390 1954	0	21084	21084<	0	0
390 1953	0	21084	21084<	0	0
390 1952	0	21084	21084<	0	0

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

390 1951	1420	21084	21084<	0	0
390 1950	0	19664	19664<	0	0
390 1949	0	19664	19664<	0	0
390 1948	10915	19664	19664<	0	0
390 1947	0	8749	8749<	0	0
390 1946	0	8749	8749<	0	0
390 1945	0	8749	8749<	0	0
390 1944	0	8749	8749<	0	0
390 1943	0	8749	8749<	0	0
390 1942	0	8749	8749<	0	0
390 1941	0	8749	8749<	0	0
390 1940	0	8749	8749<	0	0
390 1939	0	8749	8749<	0	0
390 1938	0	8749	8749<	0	0
390 1937	0	8749	8749<	0	0
390 1936	0	8749	8749<	0	0
390 1935	0	8749	8749<	0	0
390 1934	0	8749	8749<	0	0
390 1933	0	8749	8749<	0	0
390 1932	0	8749	8749<	0	0
390 1931	0	8749	8749<	0	0
390 1930	0	8749	8749<	0	0
390 1929	0	8749	8749<	0	0
390 1928	8749	8749	8749<	0	0

TOTAL 437776

BAL 321807

DIFFERENCE 115969

RETIREMENTS 115969

DIFFERENCE 0 PERCENT PLANT BALANCE 0.000

ADJUSTMENTS 0 PERCENT PLANT BALANCE 0.000

DIFFERENCE 0 PERCENT PLANT BALANCE 0.000

PERCENT RETIREMENTS 26.49

NUMBER OF YEARS FIRST IN FIRST OUT - 10

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ACC NO.	YEAR	SALVAGE		REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT. WT. MOVING AVG.				
		RETIREMENTS	GROSS SALVAGE			1 YR	2 YR	3 YR	4 YR	5 YR
390	1996	4092	0	0	0	0.	0.	0.	0.	0.
390	1995	0	0	0	0	0.	0.	0.	0.	-41.
390	1994	0	0	0	0	0.	0.	0.	41.	-41.
390	1993	0	0	0	0	0.	0.	-41.	41.	41.
390	1992	15426	0	0	0	0.	-41.	-41.	41.	41.
390	1991	0	0	6374	-6374	0.	0.	0.	0.	0.
390	1990	0	0	0	0	0.	0.	0.	0.	0.
390	1989	0	0	0	0	0.	0.	0.	0.	0.
390	1988	0	0	0	0	0.	0.	0.	0.	55.
390	1987	0	0	0	0	0.	0.	55.		
390	1986	665	0	0	0	0.	55.			
390	1985	86212	48151	0	48151	56.				

ACC	YEAR	SALVAGE				
		GROSS SALVAGE	PCT. WT. MOVING AVG.			
		1 YR	2 YR	3 YR	4 YR	5 YR
390	1996	0.	0.	0.	0.	0.
390	1995	0.	0.	0.	0.	0.
390	1994	0.	0.	0.	0.	0.
390	1993	0.	0.	0.	0.	0.
390	1992	0.	0.	0.	0.	0.
390	1991	0.	0.	0.	0.	0.
390	1990	0.	0.	0.	0.	0.
390	1989	0.	0.	0.	0.	55.
390	1988	0.	0.	0.	55.	
390	1987	0.	0.	55.		
390	1986	0.	55.			
390	1985	56.				

ACC	YEAR	SALVAGE				
		COST OF REMOVAL	PCT. WT. MOVING AVG.			
		1 YR	2 YR	3 YR	4 YR	5 YR
390	1996	0.	0.	0.	0.	0.
390	1995	0.	0.	0.	0.	41.
390	1994	0.	0.	0.	41.	41.
390	1993	0.	0.	41.	41.	41.
390	1992	0.	41.	41.	41.	41.
390	1991	0.	0.	0.	0.	0.
390	1990	0.	0.	0.	0.	0.
390	1989	0.	0.	0.	0.	0.

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ACC	YEAR	SALVAGE COST OF REMOVAL-PCT. WT. MOVING AVG.				
		1 YR	2 YR	3 YR	4 YR	5 YR
390	1988	0.	0.	0.	0.	
390	1987	0.	0.	0.		
390	1986	0.	0.			
390	1985	0.				

ACC	YEAR	SALVAGE NET SALVAGE MOVING AVERAGES-DOLLARS				
		1 YR	2 YR	3 YR	4 YR	5 YR
390	1996	0.	0.	0.	0.	0.
390	1995	0.	0.	0.	0.	-1275.
390	1994	0.	0.	0.	-1593.	-1275.
390	1993	0.	0.	-2125.	-1593.	-1275.
390	1992	0.	-3187.	-2125.	-1593.	-1275.
390	1991	-6374.	-3187.	-2125.	-1593.	-1275.
390	1990	0.	0.	0.	0.	0.
390	1989	0.	0.	0.	0.	9630.
390	1988	0.	0.	0.	12038.	
390	1987	0.	0.	16050.		
390	1986	0.	24075.			
390	1985	48151.				

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 391.1 DATA PROCESSING EQUIPMENT

391.1

ACC YEAR ADDITIONS NO		CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENTS
391 1996	5403	179581	57391	1651	122190
391 1995	11614	174178	53639	69462	100507
391 1994	11766	162564	111487	0	51077
391 1993	12420	150798	99721	0	51077
391 1992	3478	138378	87301	1875	51077
391 1991	3301	134900	85698	0	49202
391 1990	8182	131599	82397	39816	49202
391 1989	7317	123417	114031<	6097	9736
391 1988	12619	116100	112811<	0	7289
391 1987	52819	103481	100192<	2765	3287
391 1986	7065	50662	50138<	0	574
391 1985	19911	43597	43073<	0	574
391 1984	10960	23686	23162<	524	574
391 1983	12726	12726	12726<	0	0
TOTAL		179581			
BAL		57391			
DIFFERENCE		122190			
RETIREMENTS		122190			
DIFFERENCE		0	PERCENT PLANT BALANCE		0.000
ADJUSTMENTS		0	PERCENT PLANT BALANCE		0.000
DIFFERENCE		0	PERCENT PLANT BALANCE		0.000
PERCENT RETIREMENTS		68.04			
NUMBER OF YEARS FIRST IN FIRST OUT -					8

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 391.1 DATA PROCESSING EQUIPMENT

ACC NO.	YEAR	SALVAGE		REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT. WT. MOVING AVG.				
		RETIREMENTS	GROSS SALVAGE			1 YR	2 YR	3 YR	4 YR	5 YR
391	1996	1651	26	0	26	2.	0.	0.		
391	1995	69462	0	0	0	0.	0.	0.		
391	1994	0	0	0	0	0.	0.	0.		
391	1993	0	0	0	0	0.	0.	0.		
391	1992	1875	0	0	0	0.	0.	0.		
391	1991	0	0	0	0	0.	0.	0.		
391	1990	39816	0	0	0	0.	0.	0.		
391	1989	6097	76	60	16	0.	0.	0.		
391	1988	0	0	0	0	0.	25.	25.		
391	1987	2765	700	0	700	25.	25.	25.		
391	1986	0	0	0	0	0.	0.	100.		
391	1985	0	0	0	0	0.	100.			
391	1984	524	524	0	524	100.				

ACC	YEAR	SALVAGE				
		GROSS SALVAGE-PCT.	WT.	MOVING	AVG.	
		1 YR	2 YR	3 YR	4 YR	5 YR
391	1996	2.	0.	0.	0.	0.
391	1995	0.	0.	0.	0.	0.
391	1994	0.	0.	0.	0.	0.
391	1993	0.	0.	0.	0.	0.
391	1992	0.	0.	0.	0.	0.
391	1991	0.	0.	0.	0.	2.
391	1990	0.	0.	0.	2.	2.
391	1989	1.	1.	9.	9.	9.
391	1988	0.	25.	25.	25.	37.
391	1987	25.	25.	25.	37.	
391	1986	0.	0.	100.		
391	1985	0.	100.			
391	1984	100.				

ACC	YEAR	SALVAGE				
		COST OF REMOVAL-PCT.	WT.	MOVING	AVG.	
		1 YR	2 YR	3 YR	4 YR	5 YR
391	1996	0.	0.	0.	0.	0.
391	1995	0.	0.	0.	0.	0.
391	1994	0.	0.	0.	0.	0.
391	1993	0.	0.	0.	0.	0.
391	1992	0.	0.	0.	0.	0.
391	1991	0.	0.	0.	0.	0.

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 391.1 DATA PROCESSING EQUIPMENT

ACC	YEAR	SALVAGE COST OF REMOVAL-PCT. WT. MOVING AVG.				
		1 YR	2 YR	3 YR	4 YR	5 YR
391	1990	0.	0.	0.	0.	0.
391	1989	1.	1.	1.	1.	1.
391	1988	0.	0.	0.	0.	0.
391	1987	0.	0.	0.	0.	
391	1986	0.	0.	0.		
391	1985	0.	0.			
391	1984	0.				

ACC	YEAR	SALVAGE NET SALVAGE MOVING AVERAGES-DOLLARS				
		1 YR	2 YR	3 YR	4 YR	5 YR
391	1996	26.	13.	9.	6.	5.
391	1995	0.	0.	0.	0.	0.
391	1994	0.	0.	0.	0.	0.
391	1993	0.	0.	0.	0.	3.
391	1992	0.	0.	0.	4.	3.
391	1991	0.	0.	5.	4.	143.
391	1990	0.	8.	5.	179.	143.
391	1989	16.	8.	239.	179.	143.
391	1988	0.	350.	233.	175.	245.
391	1987	700.	350.	233.	306.	
391	1986	0.	0.	175.		
391	1985	0.	262.			
391	1984	524.				

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 391.2 OFFICE FURNITURE

391.2

ACC YEAR	ADDITIONS	CUMULATIVE	BALANCE	RETIREMENTS	CUMULATIVE
NO		ADDITIONS			RETIREMENTS
391 1996	18111	130402	90023	987	40379
391 1995	28274	112291	72899	6148	39392
391 1994	0	84017	50773	0	33744
391 1993	3710	84017	50773	1054	33244
391 1992	9688	80307	48117	925	32190
391 1991	8223	70619	39354	0	31265
391 1990	0	62396	31131	0	31265
391 1989	1081	62396	31131	0	31265
391 1988	3230	61315	30050	0	31265
391 1987	449	58085	26820	83	31265
391 1986	2189	57636	26454	394	31182
391 1985	4345	55447	24659	2375	30789
391 1984	2177	51102	22689	1226	28415
391 1983	3392	48925	21738	2342	27137
391 1982	2539	45533	20688	1434	24845
391 1981	2574	42994	19583	7374	23411
391 1980	1202	40420	24383<	0	16037
391 1979	4780	39218	23181<	0	16037
391 1978	418	34438	18401<	0	16037
391 1977	1785	34020	17983<	0	16037
391 1976	1299	32235	16198<	755	16037
391 1975	10548	30936	15654<	6243	15282
391 1974	0	20388	11349<	5757	9019
391 1973	204	20388	17106<	0	3200
391 1972	141	20184	16902<	386	3285
391 1971	0	20043	17147<	0	2876
391 1970	0	20043	17147<	0	2896
391 1969	0	20043	17147<	103	2896
391 1968	2276	20043	17250<	735	2793
391 1967	1184	17767	15709<	0	2058
391 1966	6826	16583	14525<	2040	2058
391 1965	0	9757	9739<	0	18
391 1964	0	9757	9739<	0	18
391 1963	184	9757	9739<	0	18
391 1962	63	9573	9555<	0	18
391 1961	512	9510	9492<	0	18
391 1960	3203	8998	8980<	18	18
391 1959	0	5795	5795<	0	0
391 1958	123	5795	5795<	0	0
391 1957	30	5672	5672<	0	0
391 1956	0	5642	5642<	0	0
391 1955	51	5642	5642<	0	0
391 1954	87	5591	5591<	0	0
391 1953	505	5504	5504<	0	0
391 1952	4999	4999	4999<	0	0

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 391.2 OFFICE FURNITURE

TOTAL	130402		
BAL	90023		
DIFFERENCE	40379		
RETIREMENTS	40379		
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
ADJUSTMENTS	0	PERCENT PLANT BALANCE	0.000
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
PERCENT RETIREMENTS	30.97		
NUMBER OF YEARS FIRST IN FIRST OUT -	17		

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 391.2 OFFICE FURNITURE

ACC NO.	YEAR	SALVAGE RETIRE- MENTS	GROSS SALVAGE	REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT. WT. MOVING AVG.				
						1 YR	2 YR	3 YR	4 YR	5 YR
391	1996	987	35	0	35	4.	4.	4.	8.	7.
391	1995	6148	229	0	229	4.	4.	8.	7.	7.
391	1994	0	0	0	0	0.	34.	18.	18.	18.
391	1993	1054	362	0	362	34.	18.	18.	18.	18.
391	1992	925	0	0	0	0.	0.	0.	0.	0.
391	1991	0	0	0	0	0.	0.	0.	0.	0.
391	1990	0	0	0	0	0.	0.	0.	0.	10.
391	1989	0	0	0	0	0.	0.	0.	10.	0.
391	1988	0	0	0	0	0.	0.	10.	30.	7.
391	1987	83	0	0	0	0.	10.	30.	27.	7.
391	1986	394	50	0	50	13.	31.	27.	22.	18.
391	1985	2375	800	0	800	34.	29.	22.	10.	17.
391	1984	1226	235	0	235	19.	15.	10.	9.	9.
391	1983	2342	290	0	290	12.	8.	8.	8.	0.
391	1982	1434	0	0	0	0.	7.	7.	7.	0.
391	1981	7374	583	0	583	8.	8.	8.	0.	0.
391	1980	0	0	0	0	0.	0.	0.	0.	0.
391	1979	0	0	0	0	0.	0.	0.	0.	11.
391	1978	0	0	0	0	0.	0.	0.	0.	11.
391	1977	0	0	0	0	0.	0.	11.		
391	1976	755	0	0	0	0.	11.			
391	1975	6243	761	0	761	12.				

ACC	YEAR	SALVAGE				
		GROSS SALVAGE	SALVAGE-PCT.	WT.	MOVING AVG.	
		1 YR	2 YR	3 YR	4 YR	5 YR
391	1996	4.	4.	4.	8.	7.
391	1995	4.	4.	8.	7.	7.
391	1994	0.	34.	18.	18.	18.
391	1993	34.	18.	18.	18.	18.
391	1992	0.	0.	0.	0.	0.
391	1991	0.	0.	0.	0.	0.
391	1990	0.	0.	0.	0.	10.
391	1989	0.	0.	0.	10.	30.
391	1988	0.	0.	10.	30.	27.
391	1987	0.	10.	30.	27.	21.
391	1986	13.	31.	27.	22.	18.
391	1985	34.	29.	22.	18.	13.
391	1984	19.	15.	10.	9.	9.
391	1983	12.	8.	8.	8.	8.
391	1982	0.	7.	7.	7.	7.
391	1981	8.	8.	8.	8.	8.
391	1980	0.	0.	0.	0.	0.
391	1979	0.	0.	0.	0.	11.

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 391.2 OFFICE FURNITURE

SALVAGE						
ACC	YEAR	GROSS SALVAGE-PCT. WT. MOVING AVG.				5 YR
		1 YR	2 YR	3 YR	4 YR	
391	1978	0.	0.	0.	11.	
391	1977	0.	0.	11.		
391	1976	0.	11.			
391	1975	12.				

SALVAGE						
ACC	YEAR	COST OF REMOVAL-PCT. WT. MOVING AVG.				5 YR
		1 YR	2 YR	3 YR	4 YR	
391	1996	0.	0.	0.	0.	0.
391	1995	0.	0.	0.	0.	0.
391	1994	0.	0.	0.	0.	0.
391	1993	0.	0.	0.	0.	0.
391	1992	0.	0.	0.	0.	0.
391	1991	0.	0.	0.	0.	0.
391	1990	0.	0.	0.	0.	0.
391	1989	0.	0.	0.	0.	0.
391	1988	0.	0.	0.	0.	0.
391	1987	0.	0.	0.	0.	0.
391	1986	0.	0.	0.	0.	0.
391	1985	0.	0.	0.	0.	0.
391	1984	0.	0.	0.	0.	0.
391	1983	0.	0.	0.	0.	0.
391	1982	0.	0.	0.	0.	0.
391	1981	0.	0.	0.	0.	0.
391	1980	0.	0.	0.	0.	0.
391	1979	0.	0.	0.	0.	0.
391	1978	0.	0.	0.	0.	0.
391	1977	0.	0.	0.		
391	1976	0.	0.			
391	1975	0.				

SALVAGE						
ACC	YEAR	NET SALVAGE MOVING AVERAGES-DOLLARS				
		1 YR	2 YR	3 YR	4 YR	5 YR
391	1996	35.	132.	88.	156.	125.
391	1995	229.	114.	197.	148.	118.
391	1994	0.	181.	121.	90.	72.
391	1993	362.	181.	121.	90.	72.
391	1992	0.	0.	0.	0.	0.
391	1991	0.	0.	0.	0.	0.
391	1990	0.	0.	0.	0.	10.
391	1989	0.	0.	0.	12.	170.
391	1988	0.	0.	17.	212.	217.

391 1986 50. 425. 362. 344. 275.

19 CNTRAL.WKS

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 391.2 OFFICE FURNITURE

391	1985	800.	517.	442.	331.	382.
391	1984	235.	262.	175.	277.	222.
391	1983	290.	145.	291.	218.	175.
391	1982	0.	291.	194.	146.	117.
391	1981	583.	291.	194.	146.	117.
391	1980	0.	0.	0.	0.	0.
391	1979	0.	0.	0.	0.	152.
391	1978	0.	0.	0.	190.	
391	1977	0.	0.	254.		
391	1976	0.	380.			
391	1975	761.				

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 391.3 OFFICE EQUIPMENT

391.3

ACC YEAR NO	ADDITIONS	CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENTS
391 1996	15475	159318	57779	0	101539
391 1995	2642	143843	42304	1717	101539
391 1994	10184	141201	41379	8683	99822
391 1993	1688	131017	39878	2580	71139
391 1992	10436	129329	40770	17784	88559
391 1991	1567	118893	48118	0	70775
391 1990	1617	117324	46549	62	70775
391 1989	1532	115707	44994	0	70713
391 1988	13432	114175	43462<	12929	70717
391 1987	7015	100743	42959<	0	57704
391 1986	3010	93728	35944<	0	57784
391 1985	4294	90718	32934<	935	57784
391 1984	2385	86424	29575<	0	56849
391 1983	0	84039	27190<	0	56849
391 1982	0	84039	27190<	0	56849
391 1981	2121	84039	27190<	17861	56849
391 1980	1152	81918	42930<	0	38988
391 1979	8846	80766	41778<	0	38988
391 1978	346	71920	32932<	0	38988
391 1977	1041	71574	32586<	0	38988
391 1976	0	70533	31545<	1837	38988
391 1975	21043	70533	33382<	15176	37151
391 1974	0	49490	27515<	13995	21975
391 1973	495	49490	41510<	0	7900
391 1972	344	48995	41015<	937	7980
391 1971	0	48651	41608<	0	7043
391 1970	0	48651	41608<	0	7043
391 1969	0	48651	41608<	250	7043
391 1968	5532	48651	41858<	1788	6793
391 1967	2877	43119	38114<	0	5005
391 1966	16595	40242	35237<	4960	5005
391 1965	0	23647	23602<	0	45
391 1964	0	23647	23602<	0	45
391 1963	447	23647	23602<	0	45
391 1962	154	23200	23155<	0	45
391 1961	1243	23046	23001<	0	45
391 1960	7787	21803	21758<	45	45
391 1959	0	14016	14016<	0	0
391 1958	298	14016	14016<	0	0
391 1957	73	13718	13718<	0	0
391 1956	0	13645	13645<	0	0
391 1955	124	13645	13645<	0	0
391 1954	213	13521	13521<	0	0
391 1953	1227	13308	13308<	0	0
391 1952	12081	12081	12081<	0	0

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 391.3 OFFICE EQUIPMENT

TOTAL	159318		
BAL	57779		
DIFFERENCE	101539		
RETIREMENTS	101539		
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
ADJUSTMENTS	0	PERCENT PLANT BALANCE	0.000
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
PERCENT RETIREMENTS	63.73		
NUMBER OF YEARS FIRST IN FIRST OUT -	9		

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 391.3 OFFICE EQUIPMENT

ACC NO.	YEAR	SALVAGE		REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT. WT. MOVING AVG.				
		RETIRE-MENTS	GROSS SALVAGE			1 YR	2 YR	3 YR	4 YR	5 YR
391	1996	0	0	0	0	0.	0.	0.	0.	0.
391	1995	1717	0	0	0	0.	0.	0.	0.	0.
391	1994	8683	0	0	0	0.	0.	0.	0.	0.
391	1993	2580	0	0	0	0.	0.	0.	0.	0.
391	1992	17784	0	0	0	0.	0.	0.	0.	0.
391	1991	0	0	0	0	0.	-26.	-26.	0.	0.
391	1990	62	0	16	-16	-26.	-26.	0.	0.	0.
391	1989	0	0	0	0	0.	0.	0.	0.	0.
391	1988	12929	30	0	30	0.	0.	0.	0.	0.
391	1987	0	0	0	0	0.	0.	0.	0.	0.
391	1986	0	0	0	0	0.	0.	0.	0.	0.
391	1985	935	0	0	0	0.	0.	0.	0.	8.
391	1984	0	0	0	0	0.	0.	0.	8.	8.
391	1983	0	0	0	0	0.	0.	8.	8.	8.
391	1982	0	0	0	0	0.	8.	8.	8.	8.
391	1981	17861	1417	0	1417	8.	8.	8.	8.	8.
391	1980	0	0	0	0	0.	0.	0.	0.	0.
391	1979	0	0	0	0	0.	0.	0.	0.	11.
391	1978	0	0	0	0	0.	0.	0.	11.	
391	1977	0	0	0	0	0.	0.	11.		
391	1976	1837	0	0	0	0.	11.			
391	1975	15176	1849	0	1849	12.				

ACC	YEAR	SALVAGE				
		GROSS SALVAGE	1 YR	2 YR	3 YR	4 YR
391	1996	0.	0.	0.	0.	0.
391	1995	0.	0.	0.	0.	0.
391	1994	0.	0.	0.	0.	0.
391	1993	0.	0.	0.	0.	0.
391	1992	0.	0.	0.	0.	0.
391	1991	0.	0.	0.	0.	0.
391	1990	0.	0.	0.	0.	0.
391	1989	0.	0.	0.	0.	0.
391	1988	0.	0.	0.	0.	0.
391	1987	0.	0.	0.	0.	0.
391	1986	0.	0.	0.	0.	0.
391	1985	0.	0.	0.	0.	8.
391	1984	0.	0.	0.	8.	8.
391	1983	0.	0.	8.	8.	8.
391	1982	0.	8.	8.	8.	8.
391	1981	8.	8.	8.	8.	8.
391	1980	0.	0.	0.	0.	0.
391	1979	0.	0.	0.	0.	11.

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 391.3 OFFICE EQUIPMENT

SALVAGE						
ACC	YEAR	GROSS 1 YR	SALVAGE-PCT. 2 YR	WT. MOVING 3 YR	AVG. 4 YR	5 YR
391	1978	0.	0.	0.	11.	
391	1977	0.	0.	11.		
391	1976	0.	11.			
391	1975	12.				

SALVAGE						
ACC	YEAR	COST OF 1 YR	REMOVAL-PCT. 2 YR	WT. MOVING 3 YR	AVG. 4 YR	5 YR
391	1996	0.	0.	0.	0.	0.
391	1995	0.	0.	0.	0.	0.
391	1994	0.	0.	0.	0.	0.
391	1993	0.	0.	0.	0.	0.
391	1992	0.	0.	0.	0.	0.
391	1991	0.	26.	26.	0.	0.
391	1990	26.	26.	0.	0.	0.
391	1989	0.	0.	0.	0.	0.
391	1988	0.	0.	0.	0.	0.
391	1987	0.	0.	0.	0.	0.
391	1986	0.	0.	0.	0.	0.
391	1985	0.	0.	0.	0.	0.
391	1984	0.	0.	0.	0.	0.
391	1983	0.	0.	0.	0.	0.
391	1982	0.	0.	0.	0.	0.
391	1981	0.	0.	0.	0.	0.
391	1980	0.	0.	0.	0.	0.
391	1979	0.	0.	0.	0.	0.
391	1978	0.	0.	0.	0.	
391	1977	0.	0.	0.		
391	1976	0.	0.			
391	1975	0.				

SALVAGE						
ACC	YEAR	NET SALVAGE MOVING AVERAGES-DOLLARS				
		1 YR	2 YR	3 YR	4 YR	5 YR
391	1996	0.	0.	0.	0.	0.
391	1995	0.	0.	0.	0.	0.
391	1994	0.	0.	0.	0.	-3.
391	1993	0.	0.	0.	-4.	-3.
391	1992	0.	0.	-5.	-4.	3.
391	1991	0.	-8.	-5.	3.	3.
391	1990	-16.	-8.	5.	3.	3.
391	1989	0.	15.	10.	7.	6.
391	1988	30.	15.	10.	7.	6.

391. 1986 0. 0. 0. 0. 0.

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 391.3 OFFICE EQUIPMENT

391	1985	0.	0.	0.	0.	283.
391	1984	0.	0.	0.	354.	283.
391	1983	0.	0.	472.	354.	283.
391	1982	0.	708.	472.	354.	283.
391	1981	1417.	708.	472.	354.	283.
391	1980	0.	0.	0.	0.	0.
391	1979	0.	0.	0.	0.	370.
391	1978	0.	0.	0.	462.	
391	1977	0.	0.	616.		
391	1976	0.	924.			
391	1975	1849.				

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 391.4 VAX SYSTEM EQUIPMENT

391.4

ACC YEAR	ADDITIONS	CUMULATIVE	BALANCE	RETIREMENTS	CUMULATIVE
NO		ADDITIONS			RETIREMENTS
391 1996	763	85636	51613	0	34023
391 1995	44139	84873	50850	34023	34023
391 1994	0	40734	40734	0	0
391 1993	0	40734	40734	0	0
391 1992	8559	40734	40734<	0	0
391 1991	4364	32175	32175<	0	0
391 1990	0	27811	27811<	0	0
391 1989	27811	27811	27811<	0	0

TOTAL 85636

BAL 51613

DIFFERENCE 34023

RETIREMENTS 34023

DIFFERENCE 0 PERCENT PLANT BALANCE 0.000

ADJUSTMENTS 0 PERCENT PLANT BALANCE 0.000

DIFFERENCE 0 PERCENT PLANT BALANCE 0.000

PERCENT RETIREMENTS 39.73

NUMBER OF YEARS FIRST IN FIRST OUT - 5

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 392.1,.2 TRANSPORTATION EQUIPMENT- CARS AND TRUCKS

392.1

ACC YEAR NO	ADDITIONS	CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENTS
392 1996	129171	1243978	533993	67615	709985
392 1995	49621	1114807	472437	36506	642170
392 1994	78016	1065186	459322	46093	605864
392 1993	69747	987170	427399	36459	559711
392 1992	161143	917423	394111	86164	423547
392 1991	74006	756280	319132<	51776	43147
392 1990	71076	682274	296902<	88829	30212
392 1989	15182	611198	314655<	6825	296547
392 1988	53923	596016	306298<	33400	289700
392 1987	45078	542093	285775<	26586	258114
392 1986	56044	497015	267283<	21754	129732
392 1985	65118	440971	232993<	62795	207978
392 1984	72866	375853	230670<	43904	145187
392 1983	76326	302987	201708<	59499	101277
392 1982	37990	226661	184881<	27247	41706
392 1981	32784	188671	174138<	2808	14137
392 1980	42705	155887	144162<	10348	11725
392 1979	13875	113182	111805<	1377	1377
392 1978	49295	99307	99307<	0	0
392 1977	18131	50012	50012<	0	0
392 1976	27404	31881	31881<	0	0
392 1975	0	4477	4477<	0	0
392 1974	0	4477	4477<	0	0
392 1973	0	4477	4477<	0	0
392 1972	2550	4477	4477<	0	0
392 1971	1927	1927	1927<	0	0
TOTAL		1243978			
BAL		533993			
DIFFERENCE		709985			
RETIREMENTS		709985			
DIFFERENCE		0	PERCENT PLANT BALANCE		0.000
ADJUSTMENTS		0	PERCENT PLANT BALANCE		0.000
DIFFERENCE		0	PERCENT PLANT BALANCE		0.000
PERCENT RETIREMENTS		57.07			

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 392.1,.2 TRANSPORTATION EQUIPMENT- CARS AND TRUCKS

NUMBER OF YEARS FIRST IN FIRST OUT - 6

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 392.1,.2 TRANSPORTATION EQUIPMENT- CARS AND TRUCKS

ACC NO.	YEAR	SALVAGE		REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT. WT. MOVING AVG.				
		RETIREMENTS	GROSS SALVAGE			1 YR	2 YR	3 YR	4 YR	5 YR
392	1996	67615	16304	0	16304	24.	23.	32.	30.	25.
392	1995	36506	8003	0	8003	22.	38.	33.	25.	22.
392	1994	46093	23377	0	23377	51.	38.	26.	22.	18.
392	1993	36459	7781	0	7781	21.	17.	15.	12.	12.
392	1992	86164	12521	0	12521	15.	13.	10.	10.	11.
392	1991	51776	5463	0	5463	11.	8.	8.	9.	10.
392	1990	88829	5357	0	5357	6.	6.	9.	10.	12.
392	1989	6825	410	0	410	6.	14.	14.	18.	27.
392	1988	33400	5403	0	5403	16.	15.	19.	26.	29.
392	1987	26586	3842	0	3842	14.	20.	29.	32.	33.
392	1986	21754	5970	0	5970	27.	33.	35.	35.	36.
392	1985	62795	22296	0	22296	36.	37.	37.	37.	37.
392	1984	43904	17204	0	17204	39.	37.	38.	38.	38.
392	1983	59499	21186	0	21186	36.	37.	37.	35.	35.
392	1982	27247	10796	0	10796	40.	39.	33.	33.	34.
392	1981	2808	1000	0	1000	36.	20.	21.	24.	
392	1980	10348	1600	0	1600	15.	17.	21.		
392	1979	1377	400	0	400	29.	65.			
392	1978	0	500	0	500	0.				

ACC	YEAR	SALVAGE					
		GROSS SALVAGE	1 YR	2 YR	3 YR	4 YR	5 YR
392	1996	16304	24.	23.	32.	30.	25.
392	1995	8003	22.	38.	33.	25.	22.
392	1994	23377	51.	38.	26.	22.	18.
392	1993	7781	21.	17.	15.	12.	12.
392	1992	12521	15.	13.	10.	10.	11.
392	1991	5463	11.	8.	8.	9.	10.
392	1990	5357	6.	6.	9.	10.	12.
392	1989	410	6.	14.	14.	18.	25.
392	1988	5403	16.	15.	19.	26.	29.
392	1987	3842	14.	20.	29.	32.	33.
392	1986	5970	27.	33.	35.	35.	36.
392	1985	22296	36.	37.	37.	37.	37.
392	1984	17204	39.	37.	38.	38.	36.
392	1983	21186	36.	37.	37.	35.	35.
392	1982	10796	40.	39.	33.	33.	34.
392	1981	1000	36.	20.	21.	24.	
392	1980	1600	15.	17.	21.		
392	1979	400	29.	65.			
392	1978	500	0.				

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CENTRAL FLORIDA GAS COMPANY
 GENERAL PLANT
 ACCOUNT 392.1, 1.2 TRANSPORTATION EQUIPMENT- CARS AND TRUCKS

SALVAGE						
ACC	YEAR	COST OF REMOVAL-PCT. WT. MOVING AVG.				
		1 YR	2 YR	3 YR	4 YR	5 YR
392	1976	0.	0.	0.	0.	0.
392	1975	0.	0.	0.	0.	0.
392	1974	0.	0.	0.	0.	0.
392	1973	0.	0.	0.	0.	0.
392	1972	0.	0.	0.	0.	0.
392	1971	0.	0.	0.	0.	0.
392	1970	0.	0.	0.	0.	0.
392	1969	0.	0.	0.	0.	0.
392	1968	0.	0.	0.	0.	0.
392	1967	0.	0.	0.	0.	0.
392	1966	0.	0.	0.	0.	0.
392	1965	0.	0.	0.	0.	0.
392	1964	0.	0.	0.	0.	0.
392	1963	0.	0.	0.	0.	0.
392	1962	0.	0.	0.	0.	0.
392	1961	0.	0.	0.	0.	0.
392	1960	0.	0.	0.	0.	0.
392	1959	0.	0.	0.	0.	0.
392	1958	0.	0.	0.	0.	0.

SALVAGE						
ACC	YEAR	NET SALVAGE MOVING AVERAGES-DOLLARS				
		1 YR	2 YR	3 YR	4 YR	5 YR
392	1996	16304.	12153.	15895.	13866.	13597.
392	1995	8003.	15690.	13054.	12920.	11429.
392	1994	23377.	15579.	14560.	12285.	10900.
392	1993	7781.	10151.	8588.	7780.	6306.
392	1992	12521.	8992.	7780.	5938.	5831.
392	1991	5463.	5410.	3743.	4158.	4095.
392	1990	5357.	2883.	3723.	3753.	4196.
392	1989	410.	2906.	3218.	3906.	7534.
392	1988	5001.	4622.	5072.	9378.	10943.
392	1987	3047.	4906.	10703.	12328.	14100.
392	1986	5970.	14133.	15157.	16664.	15490.
392	1985	22296.	19750.	20229.	17870.	14496.
392	1984	17204.	19195.	16395.	12546.	10357.
392	1983	21134.	15991.	10994.	8645.	8996.
392	1982	10776.	5898.	4465.	3449.	2859.
392	1981	1000.	1300.	1000.	875.	
392	1980	1600.	1000.	833.		
392	1979	400.	450.			
392	1978	500.				

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT-OTHER

392.3

ACC YEAR	ADDITIONS	CUMULATIVE	BALANCE	RETIREMENTS	CUMULATIVE
NO		ADDITIONS			RETIREMENTS
392 1996	0	160996	119139	0	41857
392 1995	0	160996	119139	7500	41857
392 1994	0	160996	126639	0	34357
392 1993	5295	160996	126639	0	34357
392 1992	7395	155701	121344	18837	34357
392 1991	0	148306	132786	3750	15520
392 1990	0	148306	136536	0	11770
392 1989	0	148306	136536	11770	11770
392 1988	0	148306	148306	0	0
392 1987	0	148306	148306	0	0
392 1986	20326	148306	148306	0	0
392 1985	0	127980	127980	0	0
392 1984	104960	127980	127980<	0	0
392 1983	0	23020	23020<	0	0
392 1982	0	23020	23020<	0	0
392 1981	0	23020	23020<	0	0
392 1980	0	23020	23020<	0	0
392 1979	0	23020	23020<	0	0
392 1978	7500	23020	23020<	0	0
392 1977	11770	15520	15520<	0	0
392 1976	0	3750	3750<	0	0
392 1975	0	3750	3750<	0	0
392 1974	0	3750	3750<	0	0
392 1973	0	3750	3750<	0	0
392 1972	3750	3750	3750<	0	0

TOTAL 160996

BAL 119139

DIFFERENCE 41857

RETIREMENTS 41857

DIFFERENCE 0 PERCENT PLANT BALANCE 0.000

ADJUSTMENTS 0 PERCENT PLANT BALANCE 0.000

DIFFERENCE 0 PERCENT PLANT BALANCE 0.000

PERCENT RETIREMENTS 26.00

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT-OTHER

NUMBER OF YEARS FIRST IN FIRST OUT - 13

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT-OTHER

ACC NO.	YEAR	SALVAGE		REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT. WT. MOVING AVG.				
		RETIRE-MENTS	GROSS SALVAGE			1 YR	2 YR	3 YR	4 YR	5 YR
392	1996	0	0	0	0	0.	47.	47.	47.	51.
392	1995	7500	3500	0	3500	47.	47.	47.	51.	51.
392	1994	0	0	0	0	0.	0.	53.	47.	47.
392	1993	0	0	0	0	0.	53.	47.	47.	47.
392	1992	18837	9995	0	9995	53.	47.	47.	47.	47.
392	1991	3750	550	0	550	15.	15.	6.	6.	6.
392	1990	0	0	0	0	0.	3.	3.	3.	3.
392	1989	11770	410	0	410	3.	3.	3.	3.	3.

ACC	YEAR	SALVAGE					
		GROSS SALVAGE	1 YR	2 YR	3 YR	4 YR	5 YR
392	1996	0.	0.	47.	47.	47.	51.
392	1995	47.	47.	47.	47.	51.	47.
392	1994	0.	0.	53.	47.	47.	47.
392	1993	0.	53.	47.	47.	47.	32.
392	1992	53.	47.	47.	47.	32.	32.
392	1991	15.	15.	6.	6.	6.	6.
392	1990	0.	3.	3.	3.	3.	3.
392	1989	3.	3.	3.	3.	3.	3.

ACC	YEAR	SALVAGE					
		COST OF REMOVAL	1 YR	2 YR	3 YR	4 YR	5 YR
392	1996	0.	0.	0.	0.	0.	0.
392	1995	0.	0.	0.	0.	0.	0.
392	1994	0.	0.	0.	0.	0.	0.
392	1993	0.	0.	0.	0.	0.	0.
392	1992	0.	0.	0.	0.	0.	0.
392	1991	0.	0.	0.	0.	0.	0.
392	1990	0.	0.	0.	0.	0.	0.
392	1989	0.	0.	0.	0.	0.	0.

ACC	YEAR	SALVAGE					
		NET SALVAGE	1 YR	2 YR	3 YR	4 YR	5 YR
392	1996	0.	0.	1750.	1167.	875.	2699.
392	1995	3500.	1750.	1750.	1167.	875.	2809.
392	1994	0.	0.	3332.	3332.	2636.	2109.
392	1993	0.	4997.	4997.	3515.	2636.	2191.
392	1992	9995.	5272.	5272.	3515.	2739.	2739.
392	1991	550.	275.	275.	320.	320.	320.

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT-OTHER

392	1990	0.	205.
392	1989	410.	

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 394 TOOLS AND WORK EQUIPMENT

ACC YEAR	ADDITIONS	CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENTS
394 1996	675	120007	74556	6995	45451
394 1995	0	119332	80876	0	39456
394 1994	0	119332	80876	0	38456
394 1993	12302	119332	80876	0	38456
394 1992	28830	107030	68574	8835	38456
394 1991	5991	78200	48579	0	29621
394 1990	0	72209	42588	0	29621
394 1989	0	72209	42588	0	29621
394 1988	19373	72209	42588	0	29621
394 1987	516	52836	23215	3117	29621
394 1986	0	52320	25816	0	26504
394 1985	0	52320	25816	0	26504
394 1984	0	52320	25816	0	26504
394 1983	4268	52320	25816	1200	26504
394 1982	12975	48052	22748	0	25304
394 1981	0	35077	9773	14387	25304
394 1980	324	35077	24160	0	10917
394 1979	14352	34753	23836	6791	10717
394 1978	421	20401	16275	0	4126
394 1977	1235	19980	15854	0	4126
394 1976	8171	18745	14619	4126	4126
394 1975	10574	10574	10574	0	0

TOTAL 120007

BAL 74556

DIFFERENCE 45451

RETIREMENTS 45451

DIFFERENCE 0 PERCENT PLANT BALANCE 0.000

ADJUSTMENTS 0 PERCENT PLANT BALANCE 0.000

DIFFERENCE 0 PERCENT PLANT BALANCE 0.000

PERCENT RETIREMENTS 37.87

NUMBER OF YEARS FIRST IN FIRST OUT - 15

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 394 TOOLS AND WORK EQUIPMENT

ACC NO.	YEAR	SALVAGE RETIREMENTS	GROSS SALVAGE	REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT. WT. MOVING AVG.				
						1 YR	2 YR	3 YR	4 YR	5 YR
394	1996	6995	0	0	0	0.	0.	0.	0.	0.
394	1995	0	0	0	0	0.	0.	0.	0.	0.
394	1994	0	0	0	0	0.	0.	0.	0.	0.
394	1993	0	0	0	0	0.	0.	0.	0.	0.
394	1992	8835	0	0	0	0.	0.	0.	0.	0.
394	1991	0	0	0	0	0.	0.	0.	0.	0.
394	1990	0	0	0	0	0.	0.	0.	0.	0.
394	1989	0	0	0	0	0.	0.	0.	0.	0.
394	1988	0	0	0	0	0.	0.	0.	0.	0.
394	1987	3117	0	0	0	0.	0.	0.	0.	0.
394	1986	0	0	0	0	0.	0.	0.	0.	0.
394	1985	0	0	0	0	0.	0.	29.	29.	45.
394	1984	0	0	0	0	0.	29.	29.	45.	
394	1983	1200	350	0	350	29.	29.	45.		
394	1982	0	0	0	0	0.	46.			
394	1981	14387	6600	0	6600	46.				

ACC	YEAR	SALVAGE				
		GROSS 1 YR	SALVAGE-PCT. 2 YR	WT. 3 YR	MOVING 4 YR	AVG. 5 YR
394	1996	0.	0.	0.	0.	0.
394	1995	0.	0.	0.	0.	0.
394	1994	0.	0.	0.	0.	0.
394	1993	0.	0.	0.	0.	0.
394	1992	0.	0.	0.	0.	0.
394	1991	0.	0.	0.	0.	0.
394	1990	0.	0.	0.	0.	0.
394	1989	0.	0.	0.	0.	0.
394	1988	0.	0.	0.	0.	0.
394	1987	0.	0.	0.	0.	8.
394	1986	0.	0.	0.	29.	29.
394	1985	0.	0.	29.	29.	45.
394	1984	0.	29.	29.	45.	
394	1983	29.	29.	45.		
394	1982	0.	46.			
394	1981	46.				

ACC	YEAR	SALVAGE				
		COST OF 1 YR	REMOVAL-PCT. 2 YR	WT. 3 YR	MOVING 4 YR	AVG. 5 YR
394	1996					
394	1995					
394	1994					
394	1993					
394	1992					
394	1991					
394	1990					
394	1989					
394	1988					
394	1987					
394	1986					
394	1985					
394	1984					
394	1983					
394	1982					
394	1981					

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 394 TOOLS AND WORK EQUIPMENT

ACC	YEAR	SALVAGE				
		1 YR	2 YR	3 YR	4 YR	5 YR
394	1996	0.	0.	0.	0.	0.
394	1995	0.	0.	0.	0.	0.
394	1994	0.	0.	0.	0.	0.
394	1993	0.	0.	0.	0.	0.
394	1992	0.	0.	0.	0.	0.
394	1991	0.	0.	0.	0.	0.
394	1990	0.	0.	0.	0.	0.
394	1989	0.	0.	0.	0.	0.
394	1988	0.	0.	0.	0.	0.
394	1987	0.	0.	0.	0.	0.
394	1986	0.	0.	0.	0.	0.
394	1985	0.	0.	0.	0.	0.
394	1984	0.	0.	0.	0.	0.
394	1983	0.	0.	0.	0.	0.
394	1982	0.	0.	0.	0.	0.
394	1981	0.	0.	0.	0.	0.

ACC	YEAR	SALVAGE				
		1 YR	2 YR	3 YR	4 YR	5 YR
394	1996	0.	0.	0.	0.	0.
394	1995	0.	0.	0.	0.	0.
394	1994	0.	0.	0.	0.	0.
394	1993	0.	0.	0.	0.	0.
394	1992	0.	0.	0.	0.	0.
394	1991	0.	0.	0.	0.	0.
394	1990	0.	0.	0.	0.	0.
394	1989	0.	0.	0.	0.	0.
394	1988	0.	0.	0.	0.	0.
394	1987	0.	0.	0.	0.	70.
394	1986	0.	0.	0.	87.	70.
394	1985	0.	0.	117.	87.	1390.
394	1984	0.	175.	117.	1737.	
394	1983	350.	175.	2317.		
394	1982	0.	3300.			
394	1981	6600.				

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 396 POWER OPERATED EQUIPMENT

396

ACC YEAR NO	ADDITIONS	CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENTS
396 1996	67683	293527	229481	25451	64046
396 1995	40024	225844	187249	0	38595
396 1994	0	185820	147225	0	38195
396 1993	57788	185820	147225	11801	30194
396 1992	35671	128032	101238	4174	26794
396 1991	0	92361	69741	0	22620
396 1990	0	92361	69741	0	22620
396 1989	0	92361	69741	0	22620
396 1988	0	92361	69741	0	22620
396 1987	0	92361	69741	0	22620
396 1986	53913	92361	69741<	22620	22620
396 1985	0	38448	38448<	0	0
396 1984	0	38448	38448<	0	0
396 1983	8060	38448	38448<	0	0
396 1982	26361	30388	30388<	0	0
396 1981	0	4027	4027<	0	0
396 1980	0	4027	4027<	0	0
396 1979	0	4027	4027<	0	0
396 1978	200	4027	4027<	0	0
396 1977	1000	3827	3827<	0	0
396 1976	0	2827	2827<	0	0
396 1975	2827	2827	2827<	0	0
TOTAL		293527			
BAL		229481			
DIFFERENCE		64046			
RETIREMENTS		64046			
DIFFERENCE		0	PERCENT PLANT BALANCE		0.000
ADJUSTMENTS		0	PERCENT PLANT BALANCE		0.000
DIFFERENCE		0	PERCENT PLANT BALANCE		0.000
PERCENT RETIREMENTS		21.82			
NUMBER OF YEARS FIRST IN FIRST OUT -		11			

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 396 POWER OPERATED EQUIPMENT

ACC NO.	YEAR	SALVAGE		REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT. WT. MOVING AVG.				
		RETIRE-MENTS	GROSS SALVAGE			1 YR	2 YR	3 YR	4 YR	5 YR
396	1996	25451	13300	0	13300	52.	52.	52.	54.	49.
396	1995	0	0	0	0	0.	0.	59.	44.	44.
396	1994	0	0	0	0	0.	59.	44.	44.	44.
396	1993	11801	7000	0	7000	59.	44.	44.	44.	44.
396	1992	4174	0	0	0	0.	0.	0.	0.	0.
396	1991	0	0	0	0	0.	0.	0.	0.	0.
396	1990	0	0	0	0	0.	0.	0.	0.	15.
396	1989	0	0	0	0	0.	0.	0.	0.	15.
396	1988	0	0	0	0	0.	0.	0.	0.	15.
396	1987	0	0	0	0	0.	0.	0.	0.	15.
396	1986	22620	3500	0	3500	15.				

ACC	YEAR	SALVAGE				
		GROSS 1 YR	SALVAGE-PCT. 2 YR	WT. MOVING 3 YR	AVG. 4 YR	5 YR
396	1996	52.	52.	52.	54.	49.
396	1995	0.	0.	59.	44.	44.
396	1994	0.	59.	44.	44.	44.
396	1993	59.	44.	44.	44.	44.
396	1992	0.	0.	0.	0.	0.
396	1991	0.	0.	0.	0.	0.
396	1990	0.	0.	0.	0.	15.
396	1989	0.	0.	0.	15.	
396	1988	0.	0.	15.		
396	1987	0.	15.			
396	1986	15.				

ACC	YEAR	SALVAGE				
		COST OF 1 YR	REMOVAL-PCT. 2 YR	WT. MOVING 3 YR	AVG. 4 YR	5 YR
396	1996	0.	0.	0.	0.	0.
396	1995	0.	0.	0.	0.	0.
396	1994	0.	0.	0.	0.	0.
396	1993	0.	0.	0.	0.	0.
396	1992	0.	0.	0.	0.	0.
396	1991	0.	0.	0.	0.	0.
396	1990	0.	0.	0.	0.	0.
396	1989	0.	0.	0.	0.	0.
396	1988	0.	0.	0.	0.	0.
396	1987	0.	0.	0.	0.	0.

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 396 POWER OPERATED EQUIPMENT

ACC	YEAR	SALVAGE COST OF REMOVAL-PCT. WT. MOVING AVG.				
		1 YR	2 YR	3 YR	4 YR	5 YR
396	1986	0.				

ACC	YEAR	NET SALVAGE MOVING AVERAGES-DOLLARS				
		1 YR	2 YR	3 YR	4 YR	5 YR
396	1996	13300.	6650.	4433.	5075.	4060.
396	1995	0.	0.	2333.	1750.	1400.
396	1994	0.	3500.	2333.	1750.	1400.
396	1993	7000.	3500.	2333.	1750.	1400.
396	1992	0.	0.	0.	0.	0.
396	1991	0.	0.	0.	0.	0.
396	1990	0.	0.	0.	0.	700.
396	1989	0.	0.	0.	875.	
396	1988	0.	0.	1167.		
396	1987	0.	1750.			
396	1986	3500.				

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 397 COMMUNICATION EQUIPMENT

ACC YEAR	ADDITIONS	CUMULATIVE	BALANCE	RETIREMENTS	CUMULATIVE
NO		ADDITIONS			RETIREMENTS
397 1996	5350	299133	57040	0	242093
397 1995	0	293783	51690	0	242093
397 1994	1800	293783	51690	0	242093
397 1993	16278	291983	49890	0	242093
397 1992	1817	275705	33612	20023	242093
397 1991	30756	273888	51818	32051	220070
397 1990	0	243132	53113	0	190019
397 1989	0	243132	53113	0	190019
397 1988	1040	243132	53113<	189001	190019
397 1987	8277	242092	241074<	0	1018
397 1986	14656	233815	232797<	0	1018
397 1985	174992	219159	218141<	0	018
397 1984	3938	44167	43149<	0	1018
397 1983	598	40229	39211<	1018	1018
397 1982	2803	39631	39631<	0	0
397 1981	0	36828	36828<	0	0
397 1980	0	36828	36828<	0	0
397 1979	1156	36828	36828<	0	0
397 1978	10621	35672	35672<	0	0
397 1977	0	25051	25051<	0	0
397 1976	0	25051	25051<	0	0
397 1975	4694	25051	25051<	0	0
397 1974	0	20357	20357<	0	0
397 1973	19460	20357	20357<	0	0
397 1972	0	897	897<	0	0
397 1971	0	897	897<	0	0
397 1970	550	897	897<	0	0
397 1969	0	347	347<	0	0
397 1968	0	347	347<	0	0
397 1967	347	347	347<	0	0
TOTAL		299133			
BAL		57040			
DIFFERENCE		242093			
RETIREMENTS		242093			
DIFFERENCE		0	PERCENT PLANT BALANCE		0.000
ADJUSTMENTS		0	PERCENT PLANT BALANCE		0.000
DIFFERENCE		0	PERCENT PLANT BALANCE		0.000

24 CNTRAL.WKS

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 397 COMMUNICATION EQUIPMENT

PERCENT RETIREMENTS 80.93

NUMBER OF YEARS FIRST IN FIRST OUT - 9

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 397 COMMUNICATION EQUIPMENT

SALVAGE										
ACC NO.	YEAR	RETIRE- MENTS	GROSS SALVAGE	REMOVAL COST	NET SALVAGE	NET SALVAGE-1 YR	NET SALVAGE-2 YR	NET SALVAGE-3 YR	WT. 4 YR	MOVING AVG. 5 YR
397	1996	0	0	0	0	0.	0.	0.	0.	0.
397	1995	0	0	0	0	0.	0.	0.	0.	0.
397	1994	0	0	0	0	0.	0.	0.	0.	0.
397	1993	0	0	0	0	0.	0.	0.	0.	0.
397	1992	20023	0	0	0	0.	0.	0.	0.	0.
397	1991	32051	200	0	200	1.	1.	1.	0.	0.
397	1990	0	0	0	0	0.	0.	0.	0.	0.
397	1989	0	0	0	0	0.	0.	0.	0.	0.
397	1988	189001	0	0	0	0.	0.	3.	0.	0.
397	1987	0	0	0	0	0.	0.	0.	0.	0.
397	1986	0	4767	0	4767	0.	0.	0.	524.	0.
397	1985	0	0	0	0	0.	0.	56.	0.	0.
397	1984	0	0	0	0	0.	56.	0.	0.	0.
397	1983	1018	566	0	566	56.	0.	0.	0.	0.

SALVAGE						
ACC	YEAR	GROSS 1 YR	SALVAGE-2 YR	PCT. 3 YR	WT. 4 YR	MOVING AVG. 5 YR
397	1996	0.	0.	0.	0.	0.
397	1995	0.	0.	0.	0.	0.
397	1994	0.	0.	0.	0.	0.
397	1993	0.	0.	0.	0.	0.
397	1992	0.	0.	0.	0.	0.
397	1991	1.	1.	1.	0.	0.
397	1990	0.	0.	0.	0.	3.
397	1989	0.	0.	0.	3.	3.
397	1988	0.	0.	3.	3.	3.
397	1987	0.	0.	0.	0.	524.
397	1986	0.	0.	0.	524.	0.
397	1985	0.	0.	56.	0.	0.
397	1984	0.	56.	0.	0.	0.
397	1983	56.	0.	0.	0.	0.

SALVAGE						
ACC	YEAR	COST OF 1 YR	REMOVAL-2 YR	PCT. 3 YR	WT. 4 YR	MOVING AVG. 5 YR
397	1996	0.	0.	0.	0.	0.
397	1995	0.	0.	0.	0.	0.
397	1994	0.	0.	0.	0.	0.
397	1993	0.	0.	0.	0.	0.

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 397 COMMUNICATION EQUIPMENT

ACCT	YEAR	SALVAGE COST OF REMOVAL-PCT. WT. MOVING AVG.				TOTAL
		1 YR	2 YR	3 YR	4 YR	
397	1970	0.	0.	0.	0.	0.
397	1971	0.	0.	0.	0.	0.
397	1972	0.	0.	0.	0.	0.
397	1979	0.	0.	0.	0.	0.
397	1980	0.	0.	0.	0.	0.
397	1987	0.	0.	0.	0.	0.
397	1988	0.	0.	0.	0.	0.
397	1989	0.	0.	0.	0.	0.
397	1990	0.	0.	0.	0.	0.
397	1991	0.	0.	0.	0.	0.

ACCT	YEAR	NET SALVAGE MOVING AVERAGE \$-DOLLARS				
		1 YR	2 YR	3 YR	4 YR	5 YR
397	1990	0.	0.	0.	0.	0.
397	1991	0.	0.	0.	0.	0.
397	1974	0.	0.	0.	50.	40.
397	1993	0.	0.	67.	50.	40.
397	1992	0.	100.	67.	50.	40.
397	1991	200.	100.	67.	50.	40.
397	1990	0.	0.	0.	0.	95.
397	1989	0.	0.	0.	1192.	95.
397	1988	0.	0.	1589.	1192.	95.
397	1987	0.	2383.	1589.	1192.	1067.
397	1986	4767.	2383.	1589.	1333.	
397	1985	0.	0.	189.		
397	1984	0.	283.			
397	1983	566.				

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 398 MISCELLANEOUS EQUIPMENT

398

ACC YEAR ADDITIONS NO		CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENTS
398 1996	22716	53815	48083	0	5732
398 1995	14085	31399	25367	0	5732
398 1994	4949	17014	11282	0	5732
398 1993	1319	12065	6333	2642	5732
398 1992	1055	10746	7656	3090	7090
398 1991	0	9691	9691	0	0
398 1990	922	9691	9691	0	0
398 1989	0	8769	9769	0	0
398 1988	0	8769	8769	0	0
398 1987	0	8769	8769	0	0
398 1986	519	8769	8769	0	0
398 1985	1063	8250	8250	0	0
398 1984	0	7187	7187	0	0
398 1983	2641	7187	7187<	0	0
398 1982	0	4546	4546<	0	0
398 1981	905	4546	4546<	0	0
398 1980	0	3641	3641<	0	0
398 1979	0	3641	3641<	0	0
398 1978	0	3641	3641<	0	0
398 1977	552	3641	3641<	0	0
398 1976	99	3089	3089<	0	0
398 1975	480	2990	2990<	0	0
398 1974	521	2510	2510<	0	0
398 1973	0	1989	1989<	0	0
398 1972	619	1989	1989<	0	0
398 1971	0	1370	1370<	0	0
398 1970	0	1370	1370<	0	0
398 1969	0	1370	1370<	0	0
398 1968	0	1370	1370<	0	0
398 1967	330	1370	1370<	0	0
398 1966	290	1040	1040<	0	0
398 1965	0	750	750<	0	0
398 1964	750	750	750<	0	0
TOTAL		53815			
BAL		48083			
DIFFERENCE		5732			

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CENTRAL FLORIDA GAS COMPANY
GENERAL PLANT
ACCOUNT 398 MISCELLANEOUS EQUIPMENT

RETIREMENTS	5732		
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
ADJUSTMENTS	0	PERCENT PLANT BALANCE	0.000
DIFFERENCE	0	PERCENT PLANT BALANCE	0.000
PERCENT RETIREMENTS	10.65		
NUMBER OF YEARS FIRST IN FIRST OUT -	14		

2 CNTRAL.WKS

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CENTRAL FLORIDA GAS COMPANY
OTHER PROPERTY
ACCOUNT 301 ORGANIZATION COST

301

ACC YEAR	ADDITIONS		CUMULATIVE	BALANCE	RETIREMENTS	CUMULATIVE
NO			ADDITIONS			RETIREMENTS
301	1996	0	23328	23328	0	0
301	1995	0	23328	23328	0	0
301	1994	0	23328	23328	0	0
301	1993	0	23328	23328	0	0
301	1992	0	23328	23328	0	0
301	1991	23328	23328	23328	0	0
TOTAL			23328			
BAL.			23328			
DIFFERENCE			0			
RETIREMENTS			0			
DIFFERENCE			0	PERCENT PLANT BALANCE		0.0000
ADJUSTMENTS			0	PERCENT PLANT BALANCE		0.0000
DIFFERENCE			0	PERCENT PLANT BALANCE		0.0000
PERCENT RETIREMENTS			0.00			
NUMBER OF YEARS FIRST IN FIRST OUT -				6		

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CENTRAL FLORIDA GAS COMPANY
OTHER PROPERTY
ACCOUNT 302 FRANCHISES AND CONSENTS

302

ACC YEAR ADDITIONS NO		CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENTS
302 1996	0	14124	14124	0	0
302 1995	0	14124	14124	0	0
302 1994	0	14124	14124	0	0
302 1993	0	14124	14124	0	0
302 1992	0	14124	14124	0	0
302 1991	14124	14124	14124	0	0
TOTAL		14124			
BAL		14124			
DIFFERENCE		0			
RETIREMENTS		0			
DIFFERENCE		0	PERCENT PLANT BALANCE		0.000
ADJUSTMENTS		0	PERCENT PLANT BALANCE		0.000
DIFFERENCE		0	PERCENT PLANT BALANCE		0.000
PERCENT RETIREMENTS		0.00			
NUMBER OF YEARS FIRST IN FIRST OUT -					6

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CENTRAL FLORIDA GAS COMPANY
OTHER PROPERTY
ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT

303

ACC YEAR ADDITIONS NO	CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENTS
303 1996 0	1002616	1002616	0	0
303 1995 1002616	1002616	1002616	0	0
TOTAL	1002616			
BAL	1002616			
DIFFERENCE	0			
RETIREMENTS	0			
DIFFERENCE	0	PERCENT PLANT BALANCE		0.000
ADJUSTMENTS	0	PERCENT PLANT BALANCE		0.000
DIFFERENCE	0	PERCENT PLANT BALANCE		0.000
PERCENT RETIREMENTS	0.00			
NUMBER OF YEARS FIRST IN FIRST OUT -				2

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CENTRAL FLORIDA GAS COMPANY
OTHER PROPERTY
ACCOUNT 374 LAND AND LAND RIGHTS

374

ACC YEAR	ADDITIONS		CUMULATIVE	BALANCE	RETIREMENTS	CUMULATIVE
NO			ADDITIONS			RETIREMENTS
374	1996	15031	28464	28464	0	0
374	1995	150	13433	13433	0	0
374	1994	4000	13283	13283	0	0
374	1993	0	9283	9283	0	0
374	1992	0	9283	9283	0	0
374	1991	9283	9283	9283	0	0
TOTAL			28464			
BAL			28464			
DIFFERENCE			0			
RETIREMENTS			0			
DIFFERENCE			0	PERCENT PLANT BALANCE		0.000
ADJUSTMENTS			0	PERCENT PLANT BALANCE		0.000
DIFFERENCE			0	PERCENT PLANT BALANCE		0.000
PERCENT RETIREMENTS			0.00			
NUMBER OF YEARS FIRST IN FIRST OUT -						6

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CENTRAL FLORIDA GAS COMPANY
OTHER PROPERTY
ACCOUNT 389 LAND AND LAND RIGHTS

389

ACC YEAR ADDITIONS NO			CUMULATIVE ADDITIONS	BALANCE	RETIREMENTS	CUMULATIVE RETIREMENTS
389	1996	0	105985	98285	0	0
389	1995	0	105985	98285	0	7700
389	1994	0	105985	98285	0	7700
389	1993	0	105985	98285	0	7700
389	1992	0	105985	98285	7700	7700
389	1991	105985	105985	105985	0	0

TOTAL 105985

BAL 98285

DIFFERENCE 7700

RETIREMENTS 7700

DIFFERENCE 0 PERCENT PLANT BALANCE 0.000

ADJUSTMENTS 0 PERCENT PLANT BALANCE 0.000

DIFFERENCE 0 PERCENT PLANT BALANCE 0.000

PERCENT RETIREMENTS 7.27

NUMBER OF YEARS FIRST IN FIRST OUT - 6

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CENTRAL FLORIDA GAS COMPANY
OTHER PROPERTY
ACCOUNT 389 LAND AND LAND RIGHTS

SALVAGE

ACC NO.	YEAR	RETIRE- MENTS	GROSS SALVAGE	REMOVAL COST	NET SALVAGE	NET SALVAGE-PCT	WT. MOVING AVG.			
						1 YR	2 YR	3 YR	4 YR	5 YR
389	1996	0	0	0	0	0.	0.	0.	0.	0.
389	1995	0	0	0	0	0.	0.	0.	0.	0.
389	1994	0	0	0	0	0.	0.	79.		
389	1993	0	0	0	0	0.	79.			
389	1992	7700	7711	1653	6058	79.				

SALVAGE

ACC	YEAR	GROSS SALVAGE	1 YR	2 YR	3 YR	4 YR	5 YR
389	1996	0.	0.	0.	0.	0.	100.
389	1995	0.	0.	0.	100.		
389	1994	0.	0.	100.			
389	1993	0.	100.				
389	1992	100.					

SALVAGE

ACC	YEAR	COST OF REMOVAL	1 YR	2 YR	3 YR	4 YR	5 YR
389	1996	0.	0.	0.	0.	0.	21.
389	1995	0.	0.	0.	21.		
389	1994	0.	0.	21.			
389	1993	0.	21.				
389	1992	21.					

SALVAGE

ACC	YEAR	NET SALVAGE	1 YR	2 YR	3 YR	4 YR	5 YR
389	1996	0.	0.	0.	0.	0.	1212.
389	1995	0.	0.	0.	1514.		
389	1994	0.	0.	2019.			
389	1993	0.	3029.				
389	1992	6058.					

ATTACHMENT D

**SUPPLEMENTAL WORKPAPERS
CHESAPEAKE UTILITIES CORPORATION
FLORIDA DIVISION**

**CHESAPEAKE UTILITIES CORPORATION
FLORIDA DIVISION**

**ANALYSIS OF HISTORICAL PLANT/
RESERVE ACCOUNTING
1992-1996**

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

**ACCT 375 PLANT
STRUCTURES AND IMPROVEMENTS**

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	176,809	10,345		2,638	189,790
1993	189,790				189,790
1994	189,790	13,423			203,213
1995	203,213				203,213
1996	203,213				203,213

**ACCT 375 RESERVE
STRUCTURES AND IMPROVEMENTS**

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	(63,099)	5,634	0	1,288	(212)	76,816	427
1993	427	5,694	0				6,121
1994	6,121	5,999	0				12,090
1995	12,090	6,096	0				18,186
1996	18,186	6,096	0				24,282

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

**ACCT 376 PLANT
MAINS-STEEL**

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	6,695,871		(14,852)		6,681,019
1993	6,763,099	151,263	(12,024)	45,698	6,948,036
1994	6,948,036	2,588,110	(11,324)	(210,112)	9,314,710
1995	9,314,710	64,760	(29,997)		9,349,473
1996	9,349,473	88,695	(10,088)		9,428,079

**ACCT 376 RESERVE
MAINS-STEEL**

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	1,962,364	229,517	(14,852)		(5,574)		2,171,455
1993	2,171,455	232,901	(12,024)		(10,845)		2,381,487
1994	2,381,487	285,785	(11,324)		(5,940)		2,650,008
1995	2,650,008	316,428	(29,997)		(10,780)		2,927,660
1996	2,927,660	319,240	(10,088)		(1,908)		3,234,905

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

1992-1996

ACCT 376 PLANT
MAINS-PLASTIC

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	1,327,061	212,456	0		1,539,519
1993	1,457,439	196,182	0	(45,696)	1,607,923
1994	1,607,923	256,663	(1,662)		1,862,904
1995	1,862,904	227,131			2,090,035
1996	2,090,035	164,206			2,254,241

ACCT 376 RESERVE
MAINS-PLASTIC

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	0	46,006	0		0		46,006
1993	46,006	50,614	0		0		96,522
1994	96,522	57,662	(1,662)		(1,743)		150,780
1995	150,780	66,163			0		215,943
1996	215,943	70,271			0		286,214

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING
FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

ACCT 378 PLANT
M&R EQUIP-GEN'L

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>TRANSFERS OR ADJUSTMENTS</u>	<u>ENDING BALANCE</u>
1992	164,262	35,367			199,628
1993	199,628	51,403			251,031
1994	251,031	45,199			296,231
1995	296,231	76,051			372,281
1996	372,281	92,523	(10,758)	(622)	453,424

ACCT 378 RESERVE
M&R EQUIP-GEN'L

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>DEPRECIATION EXPENSE</u>	<u>RETIREMENTS</u>	<u>SALVAGE</u>	<u>COST OF REMOVAL</u>	<u>TRANSFERS OR ADJUSTMENTS</u>	<u>ENDING BALANCE</u>
1992	8,570	6,096					14,666
1993	14,666	7,922			(4,325)		18,263
1994	18,263	9,549			4,325		32,137
1995	32,137	11,699					44,036
1996	44,036	14,975	(10,758)		(788)		47,464

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

1992-1996

ACCT 379 PLANT
M&R EQUIP-CITY GATE

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	232,380	58,385			290,745
1993	290,745	108,440			399,184
1994	399,184	11,787		210,112	621,083
1995	621,083	55,472			676,555
1996	676,555	67,318	(25,108)		718,765

ACCT 379 RESERVE
M&R EQUIP-CITY GATE

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	46,986	9,891					56,987
1993	56,987	12,213					69,200
1994	69,200	21,005					90,205
1995	90,205	24,815					115,021
1996	115,021	26,242	(25,108)		(2,641)		113,513

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

1992-1996

**ACCT 380 PLANT
SERVICES-STEEL**

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	1,082,137	0	(10,786)		1,071,371
1993	1,071,371	4,364	(17,173)		1,058,562
1994	1,058,562	2,651	(16,963)		1,044,249
1995	1,044,249		(14,887)		1,029,362
1996	1,029,362	11,138	(28,726)	(11,138)	1,000,637

**ACCT 380 RESERVE
SERVICES-STEEL**

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	238,254	61,317	(10,786)		(25,440)		263,365
1993	263,365	60,671	(17,173)		(32,586)		274,277
1994	274,277	59,820	(16,963)		(24,103)		293,041
1995	293,041	59,042	(14,887)		(26,698)	(48)	310,450
1996	310,450	58,398	(28,726)		(39,394)		300,729

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESSAPEAKE UTILITIES CORPORATION
1992-1996

ACCT 380 PLANT
SERVICES-PLASTIC

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	676,257	115,645	(1,613)		790,289
1993	790,289	139,494	(3,513)		926,270
1994	926,270	138,517	(5,025)		1,059,762
1995	1,059,762	163,378	(11,885)		1,211,254
1996	1,211,254	198,810	(35,982)	11,138	1,385,211

ACCT 380 RESERVE
SERVICES-PLASTIC

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	(2,233)	25,569	(1,613)				21,723
1993	21,723	29,810	(3,513)		(1,201)		46,819
1994	46,819	34,849	(5,025)		(789)		75,854
1995	75,854	39,828	(11,885)		(4,482)	0	99,313
1996	99,313	45,241	(35,982)		(5,189)		103,373

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

ACCT 381 PLANT
METERS

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	592,882	39,778	(2,275)		630,385
1993	630,385	42,667	(2,494)		670,557
1994	670,557	39,756	(6,656)		703,457
1995	703,457	86,671	(3,089)		787,039
1996	787,039	71,238	(7,674)	(7,228)	843,174

ACCT 381 RESERVE
METERS

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	176,784	27,623	(2,275)			(14)	202,119
1993	202,119	29,218	(2,494)				228,842
1994	228,842	30,917	(6,656)				252,904
1995	252,904	33,228	(3,089)			(2)	283,038
1996	283,038	36,468	(7,674)	4,800		(7)	316,425

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

**ACCT 382 PLANT
METER INSTALLS**

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	423,708	49,788	(7,841)	8,289	473,954
1993	473,954	31,131	(12,866)		492,229
1994	492,229	32,291	(8,287)		518,253
1995	518,253	30,893	(1,809)		547,337
1996	547,337	65,991	(10,633)	(10,333)	591,961

**ACCT 382 RESERVE
METER INSTALLS**

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	68,390	14,211	(7,841)		(2,899)	2,412	74,273
1993	74,273	16,623	(12,866)		(2,323)		74,616
1994	74,616	18,167	(8,287)		(1,695)		82,821
1995	82,821	17,032	(1,809)		(1,779)		96,265
1996	96,265	18,371	(10,633)		(3,119)	5	100,888

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING
FLORIDA DIVISION OF CHEESAPEAKE UTILITIES CORPORATION
1992-1996

**ACCT 383 PLANT
REGULATORS**

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>TRANSFERS OR ADJUSTMENTS</u>	<u>ENDING BALANCE</u>
1992	365,620	12,400			378,220
1993	378,220	26,339			403,558
1994	403,558	28,912			432,471
1995	432,471	56,278	(1,982)		485,786
1996	485,786	70,739	(2,245)	10,333	564,613

**ACCT 383 RESERVE
REGULATORS**

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>DEPRECIATION EXPENSE</u>	<u>RETIREMENTS</u>	<u>SALVAGE</u>	<u>COST OF REMOVAL</u>	<u>TRANSFERS OR ADJUSTMENTS</u>	<u>ENDING BALANCE</u>
1992	65,849	12,624					78,473
1993	78,473	13,345					91,818
1994	91,818	14,273					106,091
1995	106,091	16,696	(1,982)				119,725
1996	119,725	18,033	(2,245)				135,513

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING
FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

ACCT 384 PLANT
REGULATOR INSTALLS

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>TRANSFERS OR ADJUSTMENTS</u>	<u>ENDING BALANCE</u>
1992	8,289			(8,289)	0
1993	0				0
1994	0				0
1995	0				0
1996	0				0

ACCT 384 RESERVE
REGULATOR INSTALLS

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>DEPRECIATION EXPENSE</u>	<u>RETIREMENTS</u>	<u>SALVAGE</u>	<u>COST OF REMOVAL</u>	<u>TRANSFERS OR ADJUSTMENTS</u>	<u>ENDING BALANCE</u>
1992	2,158	254	0			(2,412)	0
1993	0		0				0
1994	0		0				0
1995	0		0				0
1996	0		0				0

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

**ACCT 385 PLANT
M&R EQUIP-INDUST**

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	718,217	66,899			785,116
1993	785,116	48,870			833,986
1994	833,986	167,381	(5,758)	2,732	998,342
1995	998,342	76,594	(18,594)		1,056,342
1996	1,056,342	52,421	(15,232)	(6,967)	1,086,564

**ACCT 385 RESERVE
M&R EQUIP-INDUST**

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	57,874	25,530			(819)		82,585
1993	82,585	27,510			(2,732)		107,363
1994	107,363	32,090	(5,758)		2,402		136,097
1995	136,097	35,800	(18,594)		(6)		153,298
1996	153,298	36,360	(15,232)		(1,105)		173,321

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

ACCT 387 PLANT
OTHER EQUIP

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	125,552	9,381	(2,440)		132,473
1993	132,473	19,772			152,245
1994	152,245	17,640			169,885
1995	169,885	13,257	(994)		182,147
1996	182,147	4,208	(15,347)		171,007

ACCT 387 RESERVE
OTHER EQUIP

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	23,142	4,886	(2,440)				25,588
1993	25,588	5,256					30,844
1994	30,844	5,943					36,787
1995	36,787	6,818	(994)				42,611
1996	42,611	6,506	(15,347)		318		34,089

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

ACCT 390 PLANT STRUCTURES AND IMPROVEMENTS

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	315,610	8,648	(15,426)	(2,636)	306,196
1993	306,196	1,822			308,017
1994	308,017	3,210			311,228
1995	311,228	6,520			317,748
1996	317,748	8,152	(4,092)		321,807

ACCT 390 RESERVE STRUCTURES AND IMPROVEMENTS

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	37,544	8,090	(15,426)			6,263	36,490
1993	36,490	7,979					44,469
1994	44,469	8,042					52,511
1995	52,511	8,216					60,727
1996	60,727	8,276	(4,092)				64,911

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

**ACCT 391.1 PLANT
DATA PROCESSING EQUIP**

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	65,699	12,037	(1,875)		95,861
1993	95,861	8,904		(8,559)	96,206
1994	96,206	11,788		3,516	111,488
1995	111,488	11,944	(89,482)		53,989
1996	53,989	5,403	(1,651)	(330)	57,391

**ACCT 391.1 RESERVE
DATA PROCESSING EQUIP**

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	61,158	6,629	(1,875)				65,912
1993	65,912	7,104					73,016
1994	73,016	6,203				95	81,314
1995	81,314	6,919	(89,482)				20,770
1996	20,770	4,435	(1,651)	26			23,580

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

**ACCT 391.2 PLANT
OFFICE FURNITURE**

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	39,363	9,888	(925)		48,116
1993	48,116	3,710	(1,054)		50,772
1994	50,772				50,772
1995	50,772	28,274	(6,148)		72,899
1996	72,899	18,111	(987)		90,023

**ACCT 391.2 RESERVE
OFFICE FURNITURE**

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	14,461	3,466	(925)				17,002
1993	17,002	3,499	(1,054)	362			19,809
1994	19,809	3,503					23,312
1995	23,312	4,571	(6,148)	229			21,965
1996	21,965	5,986	(987)	35			27,001

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

1992-1996

**ACCT 391.3 PLANT
OFFICE EQUIPMENT**

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	48,118	10,438	(17,784)		40,769
1993	40,769	1,888	(2,580)		39,878
1994	39,878	10,184	(8,683)		41,379
1995	41,379	2,642	(1,717)		42,304
1996	42,304	15,475			57,779

**ACCT 391.3 RESERVE
OFFICE EQUIPMENT**

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	20,314	3,750	(17,784)				6,289
1993	6,289	3,800	(2,580)				7,509
1994	7,509	3,840	(8,683)				2,665
1995	2,665	4,079	(1,717)				5,027
1996	5,027	5,118					10,145

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

ACCT 391.4 PLANT
VAX EQUIP-COMPUTER

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	35,824				35,824
1993	35,824			8,559	44,383
1994	44,383				44,383
1995	44,383	44,139	(34,023)	(3,650)	50,849
1996	50,849	783			51,613

ACCT 391.4 RESERVE
VAX EQUIP-COMPUTER

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	12,637	4,012	0				16,649
1993	18,849	4,931					21,580
1994	21,580	4,971					26,551
1995	26,551	6,283	(34,023)			(2,662)	(3,851)
1996	(3,851)	5,720					1,869

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

1992-1996

ACCT 392.1 PLANT
TRANSPORTATION-AUTOS & LIGHT TRUCKS

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	133,535	59,085	(64,140)	285,914	394,375
1993	394,375	69,747	(36,469)		427,653
1994	427,653	78,016	(46,093)	(264)	459,323
1995	459,323	50,745	(36,506)		473,561
1996	473,561	129,171	(67,615)	(1,124)	533,993

ACCT 392.1 RESERVE
TRANSPORTATION-AUTOS & LIGHT TRUCKS

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	19,633	37,516	(64,140)	8,684		38,143	39,817
1993	39,817	98,995	(36,469)	7,781			110,134
1994	110,134	105,510	(46,093)	23,377			192,928
1995	192,928	111,659	(36,506)	8,003			276,084
1996	276,084	124,080	(67,615)	16,304			348,832

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

**ACCT 392.2 PLANT
TRANSPORTATION-TRUCKS**

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	185,596	102,342	(22,024)	(265,914)	(0)
1993	(0)				(0)
1994	(0)				(0)
1995	(0)				(0)
1996	(0)				(0)

**ACCT 392.2 RESERVE
TRANSPORTATION-TRUCKS**

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	3,091	53,219	(22,024)	3,856		(38,143)	0
1993	0						0
1994	0						0
1995	0						0
1996	0						0

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

**ACCT 392.3 PLANT
OTHER TRANSPORTATION**

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	159,693	69,143	(18,837)	(69,855)	121,344
1993	121,344	3,175		2,120	126,639
1994	126,639				126,639
1995	126,639	40,024	(7,500)	(40,024)	119,139
1996	119,139				119,139

**ACCT 392.3 RESERVE
OTHER TRANSPORTATION**

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	78,150	8,978	(18,837)	9,995		(15,150)	63,135
1993	63,135	7,015					70,150
1994	70,150	7,218					77,369
1995	77,369	8,194	(7,500)	3,500			81,563
1996	81,563	6,791					88,354

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

1992-1996

ACCT 393 PLANT
STORES EQUIP

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	636			(636)	0
1993	0				0
1994	0				0
1995	0				0
1996	0				0

ACCT 393 RESERVE
STORES EQUIP

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	620		14			2	0
1993	0						0
1994	0						0
1995	0						0
1996	0						0

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

1992-1996

ACCT 394 PLANT TOOLS AND WORK EQUIP

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	48,580	2,763	(8,835)	26,077	68,574
1993	68,574	12,302			80,876
1994	80,876				80,876
1995	80,876				80,876
1996	80,876	675	(6,995)		74,556

ACCT 394 RESERVE TOOLS AND WORK EQUIP

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	14,366	3,305	(8,835)				8,826
1993	8,826	4,267	0				13,093
1994	13,093	4,610	0				17,703
1995	17,703	4,610	0				22,312
1996	22,312	4,554	(6,995)				19,872

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

**ACCT 396 PLANT
POWER OPERATED EQUIP**

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	69,740		(4,174)	35,671	101,236
1993	101,236	59,908	(11,801)	(2,120)	147,224
1994	147,224				147,224
1995	147,224			40,024	187,248
1996	187,248	67,683	(25,451)		229,481

**ACCT 396 RESERVE
POWER OPERATED EQUIP**

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	27,089	7,219	(4,174)				30,114
1993	30,114	8,886	(11,801)	7,000			35,279
1994	35,279	11,778	0				47,057
1995	47,057	12,712	0				59,769
1996	59,769	17,880	(25,451)	13,300			65,478

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION
1992-1996

ACCT 397 PLANT
COMMUNICATION EQUIP

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	51,818	1,817	(20,023)		33,612
1993	33,612	16,278			49,890
1994	49,890	1,800			51,690
1995	51,690				51,690
1996	51,690	5,360			57,040

ACCT 397 RESERVE
COMMUNICATION EQUIP

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	(143,383)	2,953	(20,023)			167,333	6,870
1993	6,870	2,579				(3,234)	6,215
1994	6,215	3,438					9,653
1995	9,653	3,463				68	13,184
1996	13,184	3,679					16,863

ANALYSIS OF HISTORICAL PLANT/RESERVE ACCOUNTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

1992-1996

ACCT 398 PLANT
MISC. EQUIPMENT

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	9,691	1,055	(3,090)		7,656
1993	7,656	1,319	(2,642)		6,333
1994	6,333	4,949			11,282
1995	11,282	14,085			25,367
1996	25,367	22,716			48,083

ACCT 398 RESERVE
MISC. EQUIPMENT

YEAR	BEGINNING BALANCE	DEPRECIATION EXPENSE	RETIREMENTS	SALVAGE	COST OF REMOVAL	TRANSFERS OR ADJUSTMENTS	ENDING BALANCE
1992	7,506	321	(3,090)				4,737
1993	4,737	273	(2,642)				2,368
1994	2,368	325	0				2,693
1995	2,693	427	0				3,053
1996	3,053	1,225	0			(68)	4,277

**CHESAPEAKE UTILITIES CORPORATION
FLORIDA DIVISION**

**CALCULATION OF AVERAGE AGE OF PLANT
AS OF DECEMBER 31, 1996**

CHESAPEAKE UTILITIES CORPORATION

FLORIDA DIVISION

CALCULATION OF AVERAGE AGE OF PLANT

AS OF DECEMBER 31, 1996

ACCT NO: 375
ACCT TITLE: STRUCTURES AND IMPROVEMENTS

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	203,213	8	1,572,913
PCNG	0	0	0
FLORIDA DIVISION	<u>203,213</u>	<u>8</u>	<u>1,572,913</u>

ACCT NO: 376
ACCT TITLE: MAINS-STEEL

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	8,380,584	11	95,018,378
PCNG	1,047,495	15	15,619,332
FLORIDA DIVISION	<u>9,428,079</u>	<u>12</u>	<u>110,637,710</u>

ACCT NO: 376
ACCT TITLE: MAINS-PLASTIC

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	2,241,368	6	13,241,129
PCNG	12,873	8	101,337
FLORIDA DIVISION	<u>2,254,241</u>	<u>6</u>	<u>13,342,466</u>

CHESAPEAKE UTILITIES CORPORATION

FLORIDA DIVISION

CALCULATION OF AVERAGE AGE OF PLANT

AS OF DECEMBER 31, 1996

ACCT NO: 378
ACCT TITLE: M&R EQUIP-GENERAL

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	429,878	4	1,834,163
PCNG	23,746	11	269,385
FLORIDA DIVISION	<u>453,424</u>	<u>5</u>	<u>2,103,548</u>

ACCT NO: 379
ACCT TITLE: M&R EQUIP-CITY GATE

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	718,765	6	4,032,913
PCNG	0	0	0
FLORIDA DIVISION	<u>718,765</u>	<u>6</u>	<u>4,032,913</u>

ACCT NO: 380
ACCT TITLE: SERVICES-STEEL

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	809,418	16	12,787,058
PCNG	191,219	16	3,007,653
FLORIDA DIVISION	<u>1,000,637</u>	<u>16</u>	<u>15,794,709</u>

CHEESAPEAKE UTILITIES CORPORATION

FLORIDA DIVISION

CALCULATION OF AVERAGE AGE OF PLANT

AS OF DECEMBER 31, 1996

ACCT NO: 380
ACCT TITLE: SERVICES-PLASTIC

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	1,359,175	5	7,139,950
PCNG	26,036	9	224,390
FLORIDA DIVISION	<u>1,385,211</u>	<u>5</u>	<u>7,364,340</u>

ACCT NO: 381
ACCT TITLE: METERS

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	819,201	11	8,858,780
PCNG	23,973	11	272,127
FLORIDA DIVISION	<u>843,174</u>	<u>11</u>	<u>9,130,907</u>

ACCT NO: 382
ACCT TITLE: METER INSTALLS

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	560,949	9	5,115,360
PCNG	31,012	16	485,070
FLORIDA DIVISION	<u>591,961</u>	<u>9</u>	<u>5,600,430</u>

CHESAPEAKE UTILITIES CORPORATION

FLORIDA DIVISION

CALCULATION OF AVERAGE AGE OF PLANT

AS OF DECEMBER 31, 1996

ACCT NO: 383
ACCT TITLE: REGULATORS

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	534,837	8	4,251,728
PCNG	29,976	11	323,167
FLORIDA DIVISION	<u>564,813</u>	<u>8</u>	<u>4,574,915</u>

ACCT NO: 384
ACCT TITLE: REGULATOR INSTALLS

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	0	0	0
PCNG	0	0	0
FLORIDA DIVISION	<u>0</u>	<u>0</u>	<u>0</u>

ACCT NO: 385
ACCT TITLE: M&R EQUIPMENT-INDUSTRIAL

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	1,006,962	6	5,961,768
PCNG	79,582	14	1,101,575
FLORIDA DIVISION	<u>1,086,544</u>	<u>7</u>	<u>7,063,343</u>

CHESAPEAKE UTILITIES CORPORATION

FLORIDA DIVISION

CALCULATION OF AVERAGE AGE OF PLANT
AS OF DECEMBER 31, 1996

ACCT NO: 387
ACCT TITLE: OTHER EQUIPMENT

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	161,076	7	1,123,652
PCNG	9,931	9	89,379
FLORIDA DIVISION	<u>171,007</u>	<u>7</u>	<u>1,213,031</u>

ACCT NO: 390
ACCT TITLE: STRUCTURES AND IMPROVEMENTS

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	321,807	9	3,022,766
PCNG	0	0	0
FLORIDA DIVISION	<u>321,807</u>	<u>9</u>	<u>3,022,766</u>

ACCT NO: 391.1
ACCT TITLE: DATA PROCESSING EQUIPMENT

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	52,797	4	196,361
PCNG	4,594	10	45,943
FLORIDA DIVISION	<u>57,391</u>	<u>4</u>	<u>242,304</u>

CHESAPEAKE UTILITIES CORPORATION

FLORIDA DIVISION

CALCULATION OF AVERAGE AGE OF PLANT

AS OF DECEMBER 31, 1996

ACCT NO: 391.2
ACCT TITLE: OFFICE FURNITURE

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	87,500	6	537,727
PCNG	2,427	12	29,135
FLORIDA DIVISION	<u>90,023</u>	<u>6</u>	<u>566,862</u>

ACCT NO: 391.3
ACCT TITLE: OFFICE EQUIPMENT

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	53,000	5	282,308
PCNG	3,780	11	42,372
FLORIDA DIVISION	<u>57,779</u>	<u>6</u>	<u>324,680</u>

ACCT NO: 391.4
ACCT TITLE: VAX COMPUTER EQUIPMENT

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	51,613	3	132,573
PCNG	0	0	0
FLORIDA DIVISION	<u>51,613</u>	<u>3</u>	<u>132,573</u>

CHESAPEAKE UTILITIES CORPORATION

FLORIDA DIVISION

CALCULATION OF AVERAGE AGE OF PLANT

AS OF DECEMBER 31, 1996

ACCT NO: 392.1
ACCT TITLE: TRANSPORTATION EQUIP-AUTOS & TRUCKS

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	533,993	4	1,942,710
PCNG	0	0	0
FLORIDA DIVISION	<u>533,993</u>	<u>4</u>	<u>1,942,710</u>

ACCT NO: 392.3
ACCT TITLE: TRANSPORTATION EQUIP-OTHER

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	119,139	12	1,401,342
PCNG	0	0	0
FLORIDA DIVISION	<u>119,139</u>	<u>12</u>	<u>1,401,342</u>

ACCT NO: 394
ACCT TITLE: TOOLS AND WORK EQUIPMENT

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	63,301	6	369,514
PCNG	11,255	13	150,632
FLORIDA DIVISION	<u>74,556</u>	<u>7</u>	<u>520,146</u>

CHESAPEAKE UTILITIES CORPORATION

FLORIDA DIVISION

CALCULATION OF AVERAGE AGE OF PLANT

AS OF DECEMBER 31, 1996

ACCT NO: 396
ACCT TITLE: POWER OPERATED EQUIPMENT

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	229,481	6	1,327,111
PCNG	0	0	0
FLORIDA DIVISION	<u>229,481</u>	<u>6</u>	<u>1,327,111</u>

ACCT NO: 397
ACCT TITLE: COMMUNICATION EQUIPMENT

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	57,040	5	297,580
PCNG	0	0	0
FLORIDA DIVISION	<u>57,040</u>	<u>5</u>	<u>297,580</u>

ACCT NO: 398
ACCT TITLE: MISCELLANEOUS EQUIPMENT

	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
CFG	47,583	3	124,551
PCNG	800	18	6,000
FLORIDA DIVISION	<u>48,083</u>	<u>3</u>	<u>132,551</u>

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 375
 ACCT TITLE: STRUCTURES AND IMPROVEMENTS

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1951	3,080	46	141,680
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975	1,380	22	29,920
1976		21	0
1977		20	0
1978	17,197	19	326,743
1979	4,131	18	74,359
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988		9	0
1989		8	0
1990		7	93,958
1991	151,042	6	906,253
1992	12,980	5	64,902
1993		4	0
1994	13,423	3	40,268
1995		2	0
1996		1	0
TOTALS/AVERAGE	203,213	8	1,572,913

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 376
 ACCT TITLE: PLASTIC MAINS

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1930		67	0
1935		62	0
1940		57	0
1945		52	0
1950		47	0
1955		42	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983	118	14	1,649
1984	757	13	9,839
1985	4,068	12	48,813
1986	152,929	11	1,682,216
1987	47,526	10	475,256
1988	159,806	9	1,436,451
1989	584,136	8	4,673,091
1990	91,325	7	639,274
1991	272,043	6	1,632,256
1992	130,378	5	651,889
1993	150,484	4	601,936
1994	256,663	3	769,990
1995	227,131	2	454,263
1996	164,205	1	164,205
TOTALS/AVERAGE	2,241,368	6	13,241,128

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 376
 ACCT TITLE: STEEL MAINS

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1930		67	0
1935	95,774	62	5,937,987
1940	33,469	57	1,907,755
1945	17,582	52	914,289
1950	17,733	47	833,454
1955	1,059	42	44,486
1960	3,581	37	132,509
1961	46,458	36	1,672,499
1962	45,063	35	1,577,215
1963	25,849	34	878,856
1964	91,163	33	3,008,392
1965	29,938	32	958,013
1966	24,706	31	765,941
1967	10,393	30	311,780
1968	20,233	29	586,757
1969	93,713	28	2,623,966
1970	92,274	27	2,491,387
1971	38,623	26	1,004,190
1972	42,197	25	1,054,930
1973	51,845	24	1,244,272
1974	57,093	23	1,313,145
1975	16,330	22	359,268
1976	10,993	21	230,855
1977	106,743	20	2,174,861
1978	145,616	19	2,770,508
1979	97,036	18	1,746,651
1980	160,579	17	2,729,841
1981	287,228	16	4,595,643
1982	138,517	15	2,077,761
1983	119,278	14	1,669,888
1984	421,709	13	5,482,222
1985	1,204,879	12	14,458,546
1986	474,557	11	5,220,124
1987	385,408	10	3,854,076
1988	912,147	9	8,209,326
1989	75,057	8	600,458
1990	27,975	7	195,828
1991	145,092	6	870,550
1992	82,080	5	410,399
1993	196,980	4	787,841
1994	2,267,634	3	6,863,502
1995	204,790	2	409,579
1996	38,826	1	38,826
TOTALS/AVERAGE	8,380,584	11	95,018,376

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 378
 ACCT TITLE: M&R EQUIP-GENERAL

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973	603	24	14,472
1974	2,091	23	48,093
1975		22	0
1976		21	0
1977		20	0
1978	1,388	19	26,376
1979		18	0
1980		17	0
1981	946	16	15,134
1982	820	15	12,303
1983	929	14	13,008
1984	1,009	13	13,116
1985	9,337	12	112,038
1986	5,322	11	58,547
1987	11,001	10	110,008
1988	12,522	9	112,698
1989	14,724	8	117,792
1990	6,368	7	44,576
1991	62,466	6	374,796
1992	35,367	5	176,834
1993	51,114	4	204,458
1994	45,098	3	135,293
1995	76,051	2	152,101
1996	92,523	1	92,523
TOTALS/AVERAGE	429,678	4	1,834,162

CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996

ACCT NO: 379
 ACCT TITLE: M&R EQUIP-CITY GATE

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960	6,460	37	239,020
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986	187,882	11	2,066,702
1987		10	0
1988	14,126	9	127,134
1989	6,507	8	52,056
1990	3,085	7	21,595
1991	0	6	0
1992	58,385	5	291,923
1993	97,832	4	390,526
1994	221,899	3	665,696
1995	55,472	2	110,943
1996	67,319	1	67,319
TOTALS/AVERAGE	718,765	6	4,032,914

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 380
 ACCT TITLE: SERVICES - STEEL

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1930		67	0
1935	148	62	9,194
1940	998	57	56,899
1945	6,198	52	322,289
1950	10,320	47	485,059
1955	1,398	42	58,699
1960	760	37	28,131
1961	48	36	1,717
1962	40	35	1,398
1963		34	0
1964		33	0
1965	35	32	1,128
1966		31	0
1967	35	30	1,057
1968	70	29	2,040
1969	2,195	28	61,457
1970	5,280	27	142,010
1971	4,013	26	104,335
1972	5,832	25	145,796
1973	7,520	24	180,491
1974	12,017	23	276,395
1975	4,850	22	106,709
1976	22,624	21	475,109
1977	34,390	20	687,799
1978	39,501	19	750,522
1979	55,298	18	995,332
1980	56,005	17	952,085
1981	77,835	16	1,245,357
1982	63,789	15	956,832
1983	65,191	14	912,680
1984	93,190	13	1,211,472
1985	126,138	12	1,513,657
1986	74,897	11	823,865
1987	3,961	10	39,615
1988	4,553	9	40,978
1989	11,576	8	92,607
1990	8,561	7	59,926
1991	3,174	6	19,046
1992		5	0
1993	4,354	4	17,417
1994	2,643	3	7,929
1995		2	0
1996		1	0
TOTALS/AVERAGE	809,418	16	12,767,032

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 380
 ACCT TITLE: SERVICES - PLASTIC

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1930		67	0
1935		62	0
1940		57	0
1945		52	0
1950		47	0
1955		42	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982	2,973	15	44,595
1983	5,208	14	72,915
1984	1,534	13	19,945
1985	5,450	12	65,397
1986	66,451	11	730,963
1987	105,246	10	1,052,464
1988	105,092	9	945,828
1989	97,377	8	779,016
1990	109,004	7	763,031
1991	101,273	6	607,637
1992	112,567	5	562,836
1993	137,002	4	548,007
1994	137,267	3	411,860
1995	162,754	2	325,508
1996	209,956	1	209,956
TOTALS/AVERAGE	1,359,175	5	7,139,958

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 381
 ACCT TITLE: METERS

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1930		67	0
1935		62	0
1940		57	0
1945		52	0
1950		47	0
1955		42	0
1960	4,101	37	151,722
1961	10,267	36	370,326
1962	4,073	35	142,569
1963	564	34	19,177
1964	14,571	33	480,838
1965	2,077	32	66,479
1966	4,568	31	141,602
1967	1,513	30	45,390
1968	7,283	29	211,210
1969	12,307	28	344,603
1970	99	27	2,673
1971	4,397	26	114,322
1972	1,620	25	40,504
1973	4,020	24	96,491
1974	7,684	23	176,730
1975	3,204	22	70,486
1976	6,020	21	126,416
1977	3,970	20	79,400
1978	7,361	19	139,868
1979	20,293	18	365,278
1980	26,820	17	455,939
1981	37,258	16	596,129
1982	33,463	15	501,950
1983	26,319	14	368,466
1984	54,404	13	707,248
1985	30,967	12	371,600
1986	50,485	11	555,331
1987	34,693	10	346,929
1988	49,253	9	443,276
1989	32,647	8	261,174
1990	22,186	7	155,300
1991	32,898	6	197,391
1992	39,778	5	198,889
1993	42,667	4	170,667
1994	34,666	3	104,003
1995	66,671	2	173,342
1996	64,013	1	64,013
TOTALS/AVERAGE	819,201	11	6,857,733

CENTRAL FLORIDA GAS COMPANY
CALCULATION OF AVERAGE AGE OF PLANT
AS OF DECEMBER 31, 1996

ACCT NO: 382
 ACCT TITLE: METER INSTALLS

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1930		67	0
1935		62	0
1940		57	0
1945	132	52	6,885
1950	211	47	9,908
1955		42	0
1960	583	37	21,586
1961	1,782	36	64,143
1962	192	35	6,721
1963	77	34	2,623
1964	1,256	33	41,453
1965	418	32	13,388
1966	1,157	31	35,865
1967	182	30	5,460
1968	2,337	29	67,787
1969	3,854	28	107,912
1970		27	0
1971	531	26	13,801
1972	856	25	21,375
1973	556	24	13,336
1974	517	23	11,890
1975	2,528	22	55,610
1976	5,994	21	125,869
1977	8,992	20	179,831
1978	6,927	19	131,609
1979	13,628	18	245,307
1980	11,399	17	193,777
1981	36,056	16	576,900
1982	12,642	15	189,629
1983	10,131	14	141,838
1984	27,731	13	360,502
1985	39,668	12	476,256
1986	25,812	11	283,937
1987	20,317	10	203,173
1988	15,867	9	142,801
1989	40,956	8	327,651
1990	33,451	7	234,156
1991	39,865	6	237,890
1992	45,922	5	229,610
1993	30,376	4	121,505
1994	32,077	3	96,231
1995	30,893	2	61,787
1996	55,256	1	55,256
TOTALS/AVERAGE	690,949	9	5,115,358

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 383
 ACCT TITLE: REGULATORS

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968	3,507	29	101,705
1969	6,101	28	170,828
1970	52	27	1,404
1971	462	26	12,012
1972	2,019	25	50,468
1973	2,857	24	68,566
1974	4,298	23	98,846
1975	1,948	22	42,867
1976	6,966	21	146,069
1977	5,119	20	102,389
1978	5,849	19	111,128
1979	4,647	18	83,637
1980	8,573	17	145,746
1981	11,515	16	184,244
1982	10,157	15	152,356
1983	3,997	14	55,951
1984	19,844	13	257,972
1985	24,230	12	290,766
1986	15,480	11	170,062
1987	17,116	10	171,159
1988	73,457	9	661,115
1989	44,925	8	359,397
1990	20,038	7	140,265
1991	38,510	6	231,058
1992	12,400	5	61,999
1993	25,339	4	101,354
1994	28,912	3	86,737
1995	55,278	2	110,556
1996	81,072	1	81,072
TOTALS/AVERAGE	634,637	8	4,251,728

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31,1996**

ACCT NO: 385
 ACCT TITLE: M&R EQUIPMENT-INDUSTRIAL

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965	7,610	32	243,520
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973	748	24	17,952
1974		23	0
1975	1,276	22	28,072
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984	1,361	13	17,697
1985		12	0
1986	27,156	11	298,716
1987	2	10	17
1988	127,116	9	1,144,044
1989	101,265	8	810,118
1990	56,271	7	393,897
1991	274,862	6	1,649,172
1992	66,899	5	334,495
1993	48,870	4	195,479
1994	164,527	3	493,581
1995	76,594	2	153,168
1996	52,425	1	52,425
TOTALS/AVERAGE	1,006,962	6	5,832,373

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 387
 ACCT TITLE: OTHER EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961	660	36	23,760
1962	220	35	7,700
1963	1,060	34	36,720
1964	480	33	15,840
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973	176	24	4,218
1974		23	0
1975	1,960	22	43,124
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986	10,388	11	114,265
1987	10,916	10	109,161
1988	28,767	9	258,900
1989	2,624	8	22,590
1990	20,495	7	143,465
1991	25,251	6	151,506
1992	6,921	5	34,606
1993	19,772	4	79,089
1994	17,640	3	52,920
1995	12,262	2	24,524
1996	1,264	1	1,264
TOTALS/AVERAGE	161,076	7	1,123,652

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 390
 ACCT TITLE: STRUCTURES AND IMPROVEMENTS

<u>YEAR PLACED IN SERVICE</u>	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987	282,260	10	2,822,598
1988	11,198	9	100,761
1989		8	0
1990		7	0
1991		6	0
1992	8,648	5	43,240
1993	1,822	4	7,286
1994	3,210	3	8,629
1995	6,520	2	13,040
1996	8,152	1	8,152
TOTALS/AVERAGE	321,007	9	3,004,706

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 391.1
 ACCT TITLE: DATA PROCESSING EQUIPMENT

<u>YEAR PLACED IN SERVICE</u>	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988	8,034	9	54,304
1989		8	0
1990	2,083	7	14,579
1991		6	0
1992	3,478	5	17,390
1993	8,904	4	35,616
1994	15,282	3	45,845
1995	11,612	2	23,224
1996	5,405	1	5,405
TOTALS/AVERAGE	52,797	4	196,363

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 391.2
 ACCT TITLE: OFFICE FURNITURE

<u>YEAR PLACED IN SERVICE</u>	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
1955	1,636	42	68,712
1960		37	0
1961	209	36	7,524
1962	132	35	4,620
1963		34	0
1964		33	0
1965		32	0
1966	100	31	3,100
1967	745	30	22,350
1968	845	29	24,505
1969	495	28	13,860
1970		27	0
1971		28	0
1972	653	25	16,333
1973	400	24	9,610
1974	288	23	6,624
1975	1,745	22	38,390
1976		21	0
1977	265	20	5,300
1978	63	19	1,192
1979	1,111	18	19,998
1980	1,000	17	17,000
1981		16	0
1982		15	0
1983		14	0
1984	554	13	7,202
1985		12	0
1986		11	0
1987		10	0
1988	9,348	9	84,132
1989		8	0
1990		7	0
1991	8,223	6	49,335
1992	9,688	5	48,440
1993	3,710	4	14,840
1994	0	3	0
1995	28,274	2	56,548
1996	18,111	1	18,111
TOTALS/AVERAGE	87,596	6	537,727

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
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ACCT NO: 391.3
 ACCT TITLE: OFFICE EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1955		42	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972	133	25	3,314
1973	195	24	4,680
1974	94	23	2,152
1975	156	22	3,431
1976		21	0
1977	1,204	20	24,077
1978	98	19	1,867
1979	848	18	15,257
1980	626	17	10,635
1981	1,927	16	30,834
1982		15	0
1983		14	0
1984	1,048	13	13,623
1985	1,095	12	13,141
1986		11	0
1987		10	0
1988	3,042	9	27,380
1989	1,532	8	12,254
1990		7	0
1991	1,570	6	9,420
1992	10,436	5	52,179
1993	1,668	4	6,754
1994	10,184	3	30,551
1995	2,642	2	5,284
1996	15,474	1	15,474
TOTALS/AVERAGE	63,960	5	282,307

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 391.4
 ACCT TITLE: VAX COMPUTER EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988		9	0
1989		8	0
1990		7	0
1991	3,248	6	19,488
1992		5	0
1993	8,559	4	34,237
1994		3	0
1995	39,042	2	78,085
1996	763	1	763
TOTALS/AVERAGE	81,613	3	132,573

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 392.1
 ACCT TITLE: TRANSPORTATION EQUIP-AUTOS AND TRUCKS

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984	12,505	13	162,568
1985		12	0
1986		11	0
1987		10	0
1988		9	0
1989		8	0
1990	11,717	7	82,019
1991	40,597	6	243,584
1992	142,617	5	713,087
1993	69,748	4	278,991
1994	78,016	3	234,048
1995	49,621	2	99,242
1996	129,172	1	129,172
TOTALS/AVERAGE	633,993	4	1,942,711

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 392.3
 ACCT TITLE: TRANSPORTATION EQUIP-OTHER

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984	86,123	13	1,119,602
1985		12	0
1986	20,326	11	223,586
1987		10	0
1988		9	0
1989		8	0
1990		7	0
1991		6	0
1992	7,395	5	36,975
1993	5,295	4	21,179
1994		3	0
1995		2	0
1996		1	0
TOTALS/AVERAGE	119,139	12	1,401,342

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 394
 ACCT TITLE: TOOLS AND WORK EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988	15,504	9	139,537
1989		8	0
1990		7	0
1991	5,991	6	35,946
1992	28,830	5	144,148
1993	12,302	4	49,208
1994		3	0
1995		2	0
1996	674	1	674
TOTALS/AVERAGE	69,301	6	369,513

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 396
 ACCT TITLE: POWER OPERATED EQUIPMENT

<u>YEAR PLACED IN SERVICE</u>	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986	28,313	11	311,443
1987		10	0
1988		9	0
1989		8	0
1990		7	0
1991	38,173	6	229,039
1992	33,550	5	167,750
1993	45,988	4	183,950
1994		3	0
1995	40,024	2	80,049
1996	43,433	1	43,433
TOTALS/AVERAGE	229,481	4	1,015,664

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 397
 ACCT TITLE: COMMUNICATION EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988	1,040	9	9,356
1989		8	0
1990		7	0
1991	30,755	6	184,530
1992	1,817	5	9,085
1993	16,278	4	65,110
1994	1,800	3	5,400
1995		2	0
1996	5,351	1	5,351
TOTALS/AVERAGE	57,040	5	278,832

**CENTRAL FLORIDA GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 398
 ACCT TITLE: MISCELLANEOUS EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975	370	22	8,151
1976		21	0
1977	180	20	3,601
1978		19	0
1979		18	0
1980		17	0
1981	404	16	6,468
1982		15	0
1983		14	0
1984		13	0
1985	2,504	12	30,045
1986		11	0
1987		10	0
1988		9	0
1989		8	0
1990		7	0
1991		6	0
1992	1,055	5	5,277
1993	1,319	4	5,276
1994	4,949	3	14,846
1995	14,085	2	28,171
1996	22,716	1	22,716
TOTALS/AVERAGE	47,583	3	124,551

PLANT CITY NATURAL GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996

ACCT NO: 375
 ACCT TITLE: STRUCTURES AND IMPROVEMENTS

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988		9	0
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	0	0	0

**PLANT CITY NATURAL GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 376
 ACCT TITLE: PLASTIC MAINS

<u>YEAR PLACED IN SERVICE</u>	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
1959	0	38	0
1960	0	37	0
1961	0	36	0
1962	0	35	0
1963	0	34	0
1964	0	33	0
1965	0	32	0
1966	0	31	0
1967	0	30	0
1968	0	29	0
1969	0	28	0
1970	0	27	0
1971	0	26	0
1972	0	25	0
1973	0	24	0
1974	0	23	0
1975	0	22	0
1976	0	21	0
1977	0	20	0
1978	0	19	0
1979	0	18	0
1980	0	17	0
1981	0	16	0
1982	0	15	0
1983	0	14	0
1984	0	13	0
1985	0	12	0
1986	0	11	0
1987	0	10	0
1988	0	9	0
1989	11,226	8	89,808
1990	1,647	7	11,529
1991	0	6	0
TOTALS/AVERAGE	12,873	8	101,337

**PLANT CITY NATURAL GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 376
 ACCT TITLE: STEEL MAINS

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959	16,179	38	614,789
1960	17,512	37	647,944
1961	4,015	36	144,553
1962	0	35	0
1963	1,847	34	62,798
1964	0	33	0
1965	8,679	32	277,727
1966	0	31	0
1967	3,631	30	108,930
1968	3,424	29	99,283
1969	2,790	28	78,118
1970	10,578	27	285,606
1971	741	26	19,266
1972	9,825	25	245,625
1973	13,917	24	334,008
1974	26,829	23	617,067
1975	12,899	22	283,778
1976	4,891	21	102,711
1977	14,161	20	283,220
1978	126,374	19	2,401,108
1979	42,837	18	771,064
1980	3,911	17	66,487
1981	92,377	16	1,478,034
1982	59,644	15	894,660
1983	47,063	14	658,882
1984	19,683	13	255,879
1985	95,696	12	1,148,352
1986	152,229	11	1,674,519
1987	38,443	10	384,430
1988	1,952	9	17,568
1989	155,350	8	1,242,800
1990	60,018	7	420,128
1991	0	6	0
TOTALS/AVERAGE	1,047,495	15	15,619,332

**PLANT CITY NATURAL GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 378
 ACCT TITLE: M&R EQUIP-GENERAL

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959	912	38	34,656
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968	933	29	27,057
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977	548	20	10,960
1978		19	0
1979		18	0
1980		17	0
1981	139	16	2,224
1982	523	15	7,845
1983		14	0
1984		13	0
1985	3,390	12	40,680
1986	225	11	2,475
1987	7,326	10	73,260
1988	989	9	8,901
1989	0	8	0
1990	8,761	7	61,327
1991		6	0
TOTALS/AVERAGE	23,746	11	269,385

**PLANT CITY NATURAL GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 379
 ACCT TITLE: M&R EQUIP-CITY GATE

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988		9	0
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	0	0	0

**PLANT CITY NATURAL GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 380
 ACCT TITLE: STEEL SERVICES

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961	521	36	18,756
1962	520	35	18,216
1963	322	34	10,934
1964	1,290	33	42,570
1965	964	32	30,858
1966	1,319	31	40,886
1967	7,131	30	213,925
1968		29	0
1969	2,303	28	64,485
1970	1,431	27	38,639
1971	798	26	20,742
1972	1,081	25	27,024
1973	1,233	24	29,595
1974	1,508	23	34,676
1975	1,959	22	43,106
1976	3,976	21	83,503
1977	6,324	20	126,484
1978	5,249	19	99,723
1979	11,081	18	199,454
1980	3,322	17	56,470
1981	22,010	16	352,156
1982	21,339	15	320,086
1983	25,361	14	355,051
1984	10,378	13	134,909
1985	10,853	12	130,230
1986	25,697	11	282,667
1987	23,251	10	232,508
1988		9	0
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	191,219	16	3,007,653

**PLANT CITY NATURAL GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 380
 ACCT TITLE: PLASTIC SERVICES (ASSUME 1988 & FORWARD)

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988	16,103	9	144,925
1989	9,933	8	79,465
1990	0	7	0
1991		6	0
TOTALS/AVERAGE	26,036	9	224,390

**PLANT CITY NATURAL GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 381
 ACCT TITLE: METERS

<u>YEAR PLACED IN SERVICE</u>	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
1959	7	38	266
1960	118	37	4,366
1961	544	36	19,589
1962	99	35	3,465
1963	70	34	2,380
1964	237	33	7,821
1965	162	32	5,184
1966	171	31	5,301
1967	1,085	30	32,550
1968	396	29	11,484
1969	118	28	3,304
1970	178	27	4,806
1971	160	26	4,160
1972	172	25	4,300
1973	74	24	1,780
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984	167	13	2,167
1985		12	0
1986	1,727	11	18,997
1987	133	10	1,329
1988	4,042	9	36,376
1989	2,311	8	18,488
1990	12,002	7	84,014
1991		6	0
TOTALS/AVERAGE	23,973	11	272,127

**PLANT CITY NATURAL GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 382
 ACCT TITLE: METER INSTALLS

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959	0	38	0
1960	165	37	6,105
1961	637	36	22,935
1962	126	35	4,399
1963	79	34	2,693
1964	209	33	6,900
1965	139	32	4,452
1966	197	31	6,100
1967	1,161	30	34,838
1968	0	29	0
1969	267	28	8,041
1970	266	27	7,192
1971	168	26	4,370
1972	192	25	4,792
1973	284	24	6,825
1974	492	23	11,313
1975	559	22	12,293
1976	94	21	1,971
1977	542	20	10,831
1978	1,289	19	24,489
1979	1,921	18	34,574
1980	733	17	12,453
1981	3,094	16	49,505
1982	3,119	15	46,783
1983	2,415	14	33,805
1984	979	13	12,724
1985	1,006	12	12,057
1986	4,628	11	50,911
1987	973	10	9,732
1988	815	9	7,331
1989	3,536	8	28,302
1990	908	7	6,354
1991		6	0
TOTALS/AVERAGE	31,012	16	485,070

**PLANT CITY NATURAL GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 383
 ACCT TITLE: REGULATORS

<u>YEAR PLACED IN SERVICE</u>	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
1959	298	38	11,324
1960	53	37	1,981
1961	198	36	7,056
1962	33	35	1,155
1963	22	34	748
1964	65	33	2,145
1965	39	32	1,248
1966	72	31	2,232
1967	485	30	14,550
1968	192	29	5,568
1969	58	28	1,624
1970	90	27	2,430
1971	81	26	2,106
1972	90	25	2,250
1973	210	24	5,040
1974	661	23	15,203
1975	272	22	5,984
1976	168	21	3,528
1977	103	20	2,060
1978	443	19	8,417
1979	127	18	2,286
1980	52	17	884
1981	1,032	16	16,512
1982	668	15	10,020
1983	1,956	14	27,384
1984	26	13	338
1985	749	12	8,988
1986	1,671	11	18,381
1987		10	0
1988	610	9	5,490
1989	97	8	776
1990	19,357	7	135,499
1991		6	0
TOTALS/AVERAGE	29,976	11	323,187

PLANT CITY NATURAL GAS COMPANY
CALCULATION OF AVERAGE AGE OF PLANT
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ACCT NO: 385
 ACCT TITLE: M&R EQUIPMENT-INDUSTRIAL

<u>YEAR PLACED IN SERVICE</u>	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
1959	0	38	0
1960	792	37	29,304
1961	479	36	17,244
1962	231	35	8,085
1963	855	34	29,070
1964	1,010	33	33,330
1965	207	32	6,624
1966	1,317	31	40,827
1967	99	30	2,970
1968	575	29	16,675
1969		28	0
1970	2,087	27	56,349
1971	53	26	1,378
1972	453	25	11,325
1973	201	24	4,824
1974	528	23	12,144
1975	2,752	22	60,544
1976	1,135	21	23,835
1977	823	20	16,460
1978		19	0
1979	170	18	3,060
1980	1,608	17	27,302
1981	6,956	16	111,296
1982	5,857	15	87,855
1983	495	14	6,930
1984		13	0
1985	4,535	12	54,420
1986	7,737	11	85,104
1987	6,954	10	69,538
1988	31,676	9	285,082
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	79,582	14	1,101,575

**PLANT CITY NATURAL GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 387
 ACCT TITLE: OTHER EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988	9,931	9	89,379
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	9,931	9	89,379

**PLANT CITY NATURAL GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 390
 ACCT TITLE: STRUCTURES AND IMPROVEMENTS

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988		9	0
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	0	0	0

**PLANT CITY NATURAL GAS COMPANY
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF DECEMBER 31, 1996**

ACCT NO: 391.1
 ACCT TITLE: DATA PROCESSING EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987	4,594	10	45,943
1988		9	0
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	4,594	10	45,943

**PLANT CITY NATURAL GAS COMPANY
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ACCT NO: 391.2
 ACCT TITLE: OFFICE FURNITURE

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978	104	19	1,976
1979	93	18	1,666
1980		17	0
1981	348	16	5,571
1982	58	15	870
1983	743	14	10,404
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988		9	0
1989	1,081	8	8,648
1990		7	0
1991		6	0
TOTALS/AVERAGE	2,427	12	29,135

**PLANT CITY NATURAL GAS COMPANY
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ACCT NO: 391.3
 ACCT TITLE: OFFICE EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981	437	16	6,992
1982		15	0
1983		14	0
1984	961	13	12,493
1985		12	0
1986	684	11	7,524
1987		10	0
1988	1,707	9	15,363
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	3,789	11	42,372

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ACCT NO: 391.4
 ACCT TITLE: VAX COMPUTER EQUIPMENT

<u>YEAR PLACED IN SERVICE</u>	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988		9	0
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	0	0	0

**PLANT CITY NATURAL GAS COMPANY
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ACCT NO: 392.1
 ACCT TITLE: TRANSPORTATION EQUIP-AUTOS & TRUCKS

<u>YEAR PLACED IN SERVICE</u>	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988		9	0
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	0	0	0

**PLANT CITY NATURAL GAS COMPANY
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ACCT NO: 392.3
 ACCT TITLE: TRANSPORTATION EQUIP-OTHER

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988		9	0
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	0	0	0

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ACCT NO: 394
 ACCT TITLE: TOOLS AND WORK EQUIPMENT

<u>YEAR PLACED IN SERVICE</u>	<u>AMOUNT</u>	<u>YRS IN SERVICE</u>	<u>WEIGHT</u>
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963	87	34	2,958
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975	93	22	2,046
1976	109	21	2,289
1977		20	0
1978	422	19	8,018
1979		18	0
1980	190	17	3,230
1981		16	0
1982	6,485	15	97,270
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988	3,869	9	34,821
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	11,255	13	150,632

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ACCT NO: 396
 ACCT TITLE: POWER OPERATED EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988		9	0
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	0	0	0

PLANT CITY NATURAL GAS COMPANY
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ACCT NO: 397
 ACCT TITLE: COMMUNICATION EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981		16	0
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988		9	0
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	0	0	0

PLANT CITY NATURAL GAS COMPANY
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ACCT NO: 398
 ACCT TITLE: MISCELLANEOUS EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YRS IN SERVICE	WEIGHT
1959		38	0
1960		37	0
1961		36	0
1962		35	0
1963		34	0
1964		33	0
1965		32	0
1966		31	0
1967		30	0
1968		29	0
1969		28	0
1970		27	0
1971		26	0
1972		25	0
1973		24	0
1974		23	0
1975		22	0
1976		21	0
1977		20	0
1978		19	0
1979		18	0
1980		17	0
1981	500	16	8,000
1982		15	0
1983		14	0
1984		13	0
1985		12	0
1986		11	0
1987		10	0
1988		9	0
1989		8	0
1990		7	0
1991		6	0
TOTALS/AVERAGE	500	16	8,000