



ORIGINAL
040352-GU
RECEIVED FPSC
27 APR 20 PM 12:24
COMMISSION
CLERK

P O Box 3395
West Palm Beach, FL 33402-3395

Ms. Blanca Bayó, Director
Commission Clerk & Administrative Services
FLORIDA PUBLIC SERVICE COMMISSION
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0850

April 14, 2004

Dear Ms. Bayó:

We are enclosing the original and 14 copies of documents relating to the Florida Public Utilities Company, Consolidated Natural Gas Division, Staff Assisted Depreciation Study for 2004. This filing is in conjunction with our upcoming Consolidated Natural Gas Rate Case filing, expected to be filed on or before June 1, 2004.

A listing of all included documents is contained on the cover page of our filing, *Exhibit Index*. In summary the documents are: Detailed and Projected Retirements; Plant and Reserve Summaries; 2004 Projected Data for Plant-In-Service and Reserve accounts; detailed listing of Transportation Equipment; Vintage Age Asset Listing at December 31, 2003; 2004 projected account aging; Request for Acquisition Adjustments includable in Rate Base; and Request for Combining Plastic and Steel Accounts.

We are requesting an implementation date of January 1, 2005, for the new depreciation rates.

Questions may be directed to Jim Mesite at 561.838.1733 or e-mail to jmesite@fpuc.com; or me at 561.838.1725 or e-mail to cmmartin@fpuc.com.

Sincerely,

Cheryl M. Martin
Controller

cc: Jack English (cover)
Don Kitner (cover)
Jim Mesite (cover)
Marc Schneidermann (cover)
Chuck Stein (cover)
Betty Gardner - FPSC, Tallahassee
2004 Natural Gas Depreciation Study - SJ54-138

DOCUMENT NUMBER-DATE
04682 APR 20 3

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
2004 DEPRECIATION STUDY

EXHIBIT INDEX

<u>Exhibit</u>	<u>Description</u>
A	2004 Projected Aged Retirements
B	1999 Aged Retirements
C	2000 Aged Retirements
D	2001 Aged Retirements
E	2002 Aged Retirements
F	2003 Aged Retirements
G	Plant In Service and Reserve Summaries 1999 Through 2003 South Florida Division Central Florida Division Combined Natural Gas Divisions
	2004 Projections:
H	Plant - Monthly Balances
I	Reserve - Monthly Balances
J	Additions
K	Retirements
L	Net Salvage
M	Depreciation Expense
N	Transportation Listings at December 31, 2003
	Age Schedules:
O	Actual Vintage Asset Listing at December 31, 2003
P	2004 Projected Aging
Q.	Request for Acquisition Adjustments into Rate Base
R	Request for combining plastic and other mains (Account 3761 with 3762), and combining plastic and other services (Account 3801 with 3802)

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 PROJECTED RETIREMENTS

AGE	YEAR	301	WT AVG	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG	AGE	YEAR
64.5	1940	-	-	-	-	-	-	-	-	9,013.00	581,338.50	-	-	64.5	1940
63.5	1941	-	-	-	-	-	-	-	-	-	-	-	-	63.5	1941
62.5	1942	-	-	-	-	-	-	-	-	-	-	-	-	62.5	1942
61.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	61.5	1943
60.5	1944	-	-	-	-	-	-	-	-	-	-	-	-	60.5	1944
59.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	59.5	1945
58.5	1946	-	-	-	-	-	-	-	-	-	-	-	-	58.5	1946
57.5	1947	-	-	-	-	-	-	-	-	21.00	1,207.50	-	-	57.5	1947
56.5	1948	-	-	-	-	-	-	-	-	-	-	-	-	56.5	1948
55.5	1949	-	-	-	-	-	-	-	-	-	-	-	-	55.5	1949
54.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	54.5	1950
53.5	1951	-	-	-	-	-	-	-	-	57.00	3,049.50	-	-	53.5	1951
52.5	1952	-	-	-	-	-	-	-	-	5.00	262.50	-	-	52.5	1952
51.5	1953	-	-	-	-	-	-	-	-	-	-	-	-	51.5	1953
50.5	1954	-	-	-	-	-	-	-	-	-	-	-	-	50.5	1954
49.5	1955	-	-	-	-	-	-	-	-	-	-	-	-	49.5	1955
48.5	1956	-	-	-	-	-	-	-	-	-	-	-	-	48.5	1956
47.5	1957	-	-	-	-	-	-	-	-	-	-	-	-	47.5	1957
46.5	1958	-	-	-	-	-	-	-	-	-	-	-	-	46.5	1958
45.5	1959	-	-	-	-	-	-	-	-	2,361.00	107,425.50	-	-	45.5	1959
44.5	1960	-	-	-	-	-	-	-	-	-	-	-	-	44.5	1960
43.5	1961	-	-	-	-	-	-	-	-	-	-	-	-	43.5	1961
42.5	1962	-	-	-	-	-	-	-	-	-	-	-	-	42.5	1962
41.5	1963	-	-	-	-	-	-	-	-	-	-	-	-	41.5	1963
40.5	1964	-	-	-	-	-	-	-	-	4.00	162.00	-	-	40.5	1964
39.5	1965	-	-	-	-	-	-	-	-	488.00	19,276.00	-	-	39.5	1965
38.5	1966	-	-	-	-	-	-	-	-	-	-	-	-	38.5	1966
37.5	1967	-	-	-	-	-	-	-	-	2,009.00	75,337.50	-	-	37.5	1967
36.5	1968	-	-	-	-	-	-	-	-	-	-	-	-	36.5	1968
35.5	1969	-	-	-	-	-	-	-	-	5.00	177.50	-	-	35.5	1969
34.5	1970	-	-	-	-	-	-	-	-	2,621.00	97,324.50	-	-	34.5	1970
33.5	1971	-	-	-	-	-	-	-	-	-	-	-	-	33.5	1971
32.5	1972	-	-	-	-	-	-	-	-	208.00	6,760.00	-	-	32.5	1972
31.5	1973	-	-	-	-	-	-	-	-	-	-	-	-	31.5	1973
30.5	1974	-	-	-	-	-	-	-	-	105.00	3,202.50	-	-	30.5	1974
29.5	1975	-	-	-	-	-	-	-	-	675.00	19,912.50	-	-	29.5	1975
28.5	1976	-	-	-	-	-	-	-	-	91.00	2,593.50	-	-	28.5	1976
27.5	1977	-	-	-	-	-	-	862.00	23,705.00	-	-	-	-	27.5	1977
26.5	1978	-	-	-	-	-	-	-	-	1,562.00	41,393.00	-	-	26.5	1978
25.5	1979	-	-	-	-	-	-	-	-	-	-	-	-	25.5	1979
24.5	1980	-	-	-	-	-	-	2,740.00	67,130.00	999.00	24,475.50	-	-	24.5	1980
23.5	1981	-	-	-	-	-	-	884.00	20,774.00	-	-	-	-	23.5	1981
22.5	1982	-	-	-	-	-	-	-	-	39.00	877.50	-	-	22.5	1982
21.5	1983	-	-	-	-	-	-	344.00	7,396.00	-	-	-	-	21.5	1983
20.5	1984	-	-	-	-	-	-	1,151.00	23,595.50	1,097.00	22,488.50	-	-	20.5	1984
19.5	1985	-	-	-	-	-	-	-	-	593.00	11,563.50	-	-	19.5	1985
18.5	1986	-	-	-	-	-	-	-	-	-	-	-	-	18.5	1986
17.5	1987	-	-	-	-	-	-	-	-	-	-	-	-	17.5	1987
16.5	1988	-	-	-	-	-	-	406.00	6,699.00	-	-	-	-	16.5	1988
15.5	1989	-	-	-	-	-	-	312.00	4,836.00	-	-	-	-	15.5	1989
14.5	1990	-	-	-	-	-	-	-	-	-	-	-	-	14.5	1990
13.5	1991	-	-	-	-	-	-	-	-	-	-	-	-	13.5	1991
12.5	1992	-	-	-	-	-	-	-	-	1,094.00	13,675.00	-	-	12.5	1992
11.5	1993	-	-	-	-	-	-	-	-	-	-	-	-	11.5	1993
10.5	1994	-	-	-	-	1,269.00	13,324.50	-	-	-	-	-	-	10.5	1994
9.5	1995	-	-	-	-	-	-	-	-	-	-	-	-	9.5	1995
8.5	1996	-	-	-	-	-	-	-	-	18.00	153.00	-	-	8.5	1996
7.5	1997	-	-	-	-	-	-	-	-	41.00	307.50	-	-	7.5	1997
6.5	1998	-	-	-	-	-	-	-	-	31.00	201.50	-	-	6.5	1998
5.5	1999	-	-	-	-	-	-	-	-	-	-	-	-	5.5	1999
4.5	2000	-	-	-	-	-	-	43.00	193.50	85.00	382.50	-	-	4.5	2000
3.5	2001	-	-	-	-	-	-	607.00	2,124.50	-	-	-	-	3.5	2001
2.5	2002	-	-	-	-	-	-	-	-	13.00	32.50	-	-	2.5	2002
1.5	2003	-	-	-	-	-	-	-	-	-	-	-	-	1.5	2003
0.5	2004	-	-	-	-	-	-	-	-	-	-	-	-	0.5	2004
TOTAL						1,269.00		7,349.00		23,435.00					TOTAL
TOTAL							13,325.00		156,454.00		1,033,580.00				TOTAL
AVG AGE		N/A		N/A		10.5		21.29		44.1		N/A			AVG AGE

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 PROJECTED RETIREMENTS

AGE	YEAR	383	WT AVG	384	WT AVG	385	WT AVG	387	WT AVG	389	WT AVG	390	WT AVG	AGE	YEAR
64.5	1940	-	-	-	-	-	-	-	-	-	-	-	-	64.5	1940
63.5	1941	-	-	-	-	-	-	-	-	-	-	-	-	63.5	1941
62.5	1942	-	-	-	-	-	-	-	-	-	-	-	-	62.5	1942
61.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	61.5	1943
60.5	1944	-	-	-	-	-	-	-	-	-	-	-	-	60.5	1944
59.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	59.5	1945
58.5	1946	-	-	60.00	3,510.00	-	-	-	-	-	-	-	-	58.5	1946
57.5	1947	-	-	280.00	16,100.00	-	-	-	-	-	-	-	-	57.5	1947
56.5	1948	-	-	56.00	3,164.00	-	-	-	-	-	-	-	-	56.5	1948
55.5	1949	-	-	14.00	777.00	-	-	-	-	-	-	-	-	55.5	1949
54.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	54.5	1950
53.5	1951	-	-	23.00	1,230.50	-	-	-	-	-	-	-	-	53.5	1951
52.5	1952	-	-	4.00	210.00	-	-	-	-	-	-	-	-	52.5	1952
51.5	1953	-	-	18.00	927.00	-	-	-	-	-	-	-	-	51.5	1953
50.5	1954	-	-	15.00	757.50	-	-	-	-	-	-	-	-	50.5	1954
49.5	1955	-	-	28.00	1,386.00	-	-	-	-	-	-	-	-	49.5	1955
48.5	1956	-	-	8.00	388.00	-	-	-	-	-	-	-	-	48.5	1956
47.5	1957	-	-	11.00	522.50	-	-	-	-	-	-	-	-	47.5	1957
46.5	1958	-	-	14.00	651.00	-	-	-	-	-	-	-	-	46.5	1958
45.5	1959	-	-	-	-	-	-	-	-	-	-	-	-	45.5	1959
44.5	1960	-	-	30.00	1,335.00	-	-	-	-	-	-	-	-	44.5	1960
43.5	1961	216.00	9,396.00	2.00	87.00	-	-	-	-	-	-	-	-	43.5	1961
42.5	1962	-	-	9.00	382.50	-	-	-	-	-	-	-	-	42.5	1962
41.5	1963	-	-	-	-	-	-	-	-	-	-	-	-	41.5	1963
40.5	1964	-	-	-	-	-	-	-	-	-	-	-	-	40.5	1964
39.5	1965	131.00	5,174.50	3.00	118.50	-	-	227.00	8,966.50	-	-	-	-	39.5	1965
38.5	1966	86.00	3,311.00	11.00	423.50	-	-	-	-	-	-	-	-	38.5	1966
37.5	1967	177.00	6,637.50	59.00	2,212.50	-	-	-	-	-	-	1,677.00	62,887.50	37.5	1967
36.5	1968	-	-	60.00	2,190.00	-	-	-	-	-	-	-	-	36.5	1968
35.5	1969	-	-	135.00	4,792.50	-	-	65.00	2,307.50	-	-	-	-	35.5	1969
34.5	1970	41.00	1,414.50	123.00	4,243.50	-	-	-	-	-	-	-	-	34.5	1970
33.5	1971	32.00	1,072.00	20.00	670.00	-	-	-	-	-	-	-	-	33.5	1971
32.5	1972	1.00	32.50	15.00	487.50	-	-	-	-	-	-	-	-	32.5	1972
31.5	1973	60.00	1,890.00	12.00	378.00	-	-	67.00	2,110.50	-	-	-	-	31.5	1973
30.5	1974	22.00	671.00	25.00	762.50	-	-	145.00	4,422.50	-	-	-	-	30.5	1974
29.5	1975	30.00	885.00	129.00	3,805.50	-	-	47.00	1,386.50	-	-	-	-	29.5	1975
28.5	1976	2.00	57.00	26.00	741.00	-	-	-	-	-	-	218.00	6,213.00	28.5	1976
27.5	1977	2.00	55.00	27.00	742.50	-	-	-	-	-	-	-	-	27.5	1977
26.5	1978	96.00	2,544.00	80.00	2,120.00	-	-	-	-	-	-	-	-	26.5	1978
25.5	1979	11.00	280.50	17.00	433.50	-	-	-	-	-	-	-	-	25.5	1979
24.5	1980	387.00	9,481.50	87.00	2,131.50	-	-	-	-	-	-	-	-	24.5	1980
23.5	1981	246.00	5,781.00	21.00	493.50	-	-	558.00	13,113.00	-	-	-	-	23.5	1981
22.5	1982	986.00	22,185.00	34.00	765.00	-	-	1,396.00	31,410.00	5,658.00	127,305.00	6,843.00	153,967.50	22.5	1982
21.5	1983	799.00	17,178.50	6.00	129.00	-	-	140.00	3,010.00	-	-	1,330.00	28,595.00	21.5	1983
20.5	1984	310.00	6,355.00	218.00	4,469.00	-	-	84.00	1,722.00	-	-	-	-	20.5	1984
19.5	1985	530.00	10,335.00	29.00	565.50	-	-	115.00	2,242.50	-	-	33,628.00	655,746.00	19.5	1985
18.5	1986	671.00	12,413.50	177.00	3,274.50	-	-	710.00	13,135.00	754.00	13,949.00	454.00	8,399.00	18.5	1986
17.5	1987	84.00	1,470.00	86.00	1,505.00	-	-	-	-	-	-	988.00	17,290.00	17.5	1987
16.5	1988	142.00	2,343.00	115.00	1,897.50	-	-	-	-	-	-	-	-	16.5	1988
15.5	1989	728.00	11,284.00	220.00	3,410.00	-	-	-	-	-	-	-	-	15.5	1989
14.5	1990	344.00	4,988.00	180.00	2,610.00	-	-	-	-	-	-	-	-	14.5	1990
13.5	1991	14.00	189.00	22.00	297.00	-	-	-	-	-	-	-	-	13.5	1991
12.5	1992	1,827.00	22,837.50	352.00	4,400.00	-	-	1,104.00	13,800.00	-	-	-	-	12.5	1992
11.5	1993	3.00	34.50	42.00	483.00	-	-	19.00	218.50	-	-	8,671.00	99,716.50	11.5	1993
10.5	1994	-	-	35.00	367.50	-	-	148.00	1,554.00	-	-	2,234.00	23,457.00	10.5	1994
9.5	1995	3.00	28.50	53.00	503.50	-	-	221.00	2,099.50	-	-	290.00	2,755.00	9.5	1995
8.5	1996	-	-	3.00	25.50	-	-	147.00	1,249.50	-	-	-	-	8.5	1996
7.5	1997	-	-	12.00	90.00	-	-	125.00	937.50	-	-	-	-	7.5	1997
6.5	1998	74.00	481.00	303.00	1,969.50	-	-	627.00	4,075.50	-	-	-	-	6.5	1998
5.5	1999	60.00	330.00	82.00	451.00	-	-	(124.00)	(682.00)	-	-	498.00	2,739.00	5.5	1999
4.5	2000	-	-	43.00	193.50	-	-	-	-	-	-	-	-	4.5	2000
3.5	2001	-	-	255.00	892.50	-	-	592.00	2,072.00	-	-	-	-	3.5	2001
2.5	2002	-	-	12.00	30.00	-	-	-	-	-	-	-	-	2.5	2002
1.5	2003	-	-	11.00	16.50	-	-	-	-	-	-	-	-	1.5	2003
0.5	2004	-	-	-	-	-	-	-	-	-	-	-	-	0.5	2004
TOTAL		8,115.00		3,712.00		-		6,413.00		6,412.00		56,831.00		TOTAL	
TOTAL		161,136.00		86,519.00		-		109,151.00		141,254.00		1,061,766.00		TOTAL	
AVG AGE		19.86		23.31		N/A		17.02		22.03		18.68		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 PROJECTED RETIREMENTS

AGE	YEAR	3911	WT AVG	3912	WT AVG	3913	WT AVG	3921	WT AVG	3922	WT AVG	AGE	YEAR
64.5	1940	-	-	-	-	-	-	-	-	-	-	64.5	1940
63.5	1941	-	-	-	-	-	-	-	-	-	-	63.5	1941
62.5	1942	-	-	-	-	-	-	-	-	-	-	62.5	1942
61.5	1943	-	-	-	-	-	-	-	-	-	-	61.5	1943
60.5	1944	-	-	-	-	-	-	-	-	-	-	60.5	1944
59.5	1945	-	-	-	-	-	-	-	-	-	-	59.5	1945
58.5	1946	-	-	-	-	-	-	-	-	-	-	58.5	1946
57.5	1947	-	-	-	-	-	-	-	-	-	-	57.5	1947
56.5	1948	-	-	-	-	-	-	-	-	-	-	56.5	1948
55.5	1949	-	-	-	-	-	-	-	-	-	-	55.5	1949
54.5	1950	-	-	-	-	-	-	-	-	-	-	54.5	1950
53.5	1951	-	-	-	-	-	-	-	-	-	-	53.5	1951
52.5	1952	-	-	-	-	-	-	-	-	-	-	52.5	1952
51.5	1953	-	-	-	-	-	-	-	-	-	-	51.5	1953
50.5	1954	-	-	-	-	-	-	-	-	-	-	50.5	1954
49.5	1955	-	-	-	-	-	-	-	-	-	-	49.5	1955
48.5	1956	-	-	-	-	-	-	-	-	-	-	48.5	1956
47.5	1957	-	-	-	-	-	-	-	-	-	-	47.5	1957
46.5	1958	-	-	-	-	-	-	-	-	-	-	46.5	1958
45.5	1959	-	-	-	-	-	-	-	-	-	-	45.5	1959
44.5	1960	-	-	-	-	-	-	-	-	-	-	44.5	1960
43.5	1961	-	-	-	-	-	-	-	-	-	-	43.5	1961
42.5	1962	-	-	-	-	-	-	-	-	-	-	42.5	1962
41.5	1963	-	-	-	-	-	-	-	-	-	-	41.5	1963
40.5	1964	-	-	-	-	-	-	-	-	-	-	40.5	1964
39.5	1965	640.00	25,280.00	380.00	15,010.00	-	-	-	-	-	-	39.5	1965
38.5	1966	-	-	-	-	-	-	-	-	-	-	38.5	1966
37.5	1967	-	-	-	-	-	-	-	-	-	-	37.5	1967
36.5	1968	-	-	-	-	-	-	-	-	-	-	36.5	1968
35.5	1969	-	-	-	-	-	-	-	-	-	-	35.5	1969
34.5	1970	-	-	-	-	-	-	-	-	-	-	34.5	1970
33.5	1971	-	-	-	-	-	-	-	-	-	-	33.5	1971
32.5	1972	-	-	-	-	-	-	-	-	-	-	32.5	1972
31.5	1973	25.00	787.50	-	-	-	-	-	-	-	-	31.5	1973
30.5	1974	-	-	-	-	-	-	-	-	-	-	30.5	1974
29.5	1975	343.00	10,118.50	-	-	-	-	-	-	-	-	29.5	1975
28.5	1976	94.00	2,679.00	-	-	-	-	-	-	-	-	28.5	1976
27.5	1977	-	-	-	-	-	-	-	-	-	-	27.5	1977
26.5	1978	-	-	-	-	-	-	-	-	-	-	26.5	1978
25.5	1979	-	-	152.00	3,876.00	-	-	-	-	1,562.00	39,831.00	25.5	1979
24.5	1980	-	-	-	-	-	-	-	-	-	-	24.5	1980
23.5	1981	255.00	5,992.50	45.00	1,057.50	47.00	1,104.50	-	-	-	-	23.5	1981
22.5	1982	472.00	10,620.00	33.00	742.50	3,689.00	83,002.50	-	-	-	-	22.5	1982
21.5	1983	3,223.00	69,294.50	29.00	623.50	-	-	-	-	-	-	21.5	1983
20.5	1984	60.00	1,230.00	198.00	4,059.00	1,444.00	29,602.00	-	-	-	-	20.5	1984
19.5	1985	500.00	9,750.00	-	-	-	-	-	-	2,342.00	45,669.00	19.5	1985
18.5	1986	352.00	6,512.00	-	-	1,146.00	21,201.00	-	-	5,481.00	101,398.50	18.5	1986
17.5	1987	-	-	-	-	-	-	-	-	13,936.00	243,880.00	17.5	1987
16.5	1988	-	-	-	-	856.00	14,124.00	-	-	15,614.00	257,631.00	16.5	1988
15.5	1989	102.00	1,581.00	171.00	2,650.50	1,732.00	26,846.00	-	-	-	-	15.5	1989
14.5	1990	-	-	-	-	29,453.00	427,068.50	-	-	3,452.00	50,054.00	14.5	1990
13.5	1991	55.00	742.50	-	-	5,205.00	70,267.50	2,866.00	38,691.00	12,533.00	169,195.50	13.5	1991
12.5	1992	-	-	-	-	2,792.00	34,900.00	8,099.00	101,237.50	18,870.00	235,875.00	12.5	1992
11.5	1993	282.00	3,243.00	4,585.00	52,727.50	11,935.00	137,252.50	2,747.00	31,590.50	18,738.00	215,487.00	11.5	1993
10.5	1994	-	-	423.00	4,441.50	5,700.00	59,850.00	7,684.00	80,682.00	11,215.00	117,757.50	10.5	1994
9.5	1995	74.00	703.00	2,294.00	21,793.00	9,470.00	89,965.00	9,673.00	91,893.50	2,416.00	22,952.00	9.5	1995
8.5	1996	334.00	2,839.00	-	-	9,643.00	81,965.50	3,554.00	30,209.00	-	-	8.5	1996
7.5	1997	-	-	1,047.00	7,852.50	17,467.00	131,002.50	6,148.00	46,110.00	-	-	7.5	1997
6.5	1998	16.00	104.00	382.00	2,483.00	217.00	1,410.50	7.00	45.50	-	-	6.5	1998
5.5	1999	-	-	-	-	9,306.00	51,183.00	-	-	-	-	5.5	1999
4.5	2000	-	-	-	-	-	-	-	-	-	-	4.5	2000
3.5	2001	-	-	-	-	1,094.00	3,829.00	960.00	3,360.00	-	-	3.5	2001
2.5	2002	-	-	-	-	-	-	-	-	-	-	2.5	2002
1.5	2003	-	-	-	-	-	-	-	-	-	-	1.5	2003
0.5	2004	-	-	-	-	-	-	-	-	-	-	0.5	2004
TOTAL		6,827.00		9,739.00		111,196.00		41,738.00		106,159.00		TOTAL	
TOTAL			151,477.00		117,317.00		1,264,574.00		423,819.00		1,499,731.00	TOTAL	
AVG AGE		22.19		12.05		11.37		10.15		14.13		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 PROJECTED RETIREMENTS

AGE	YEAR	3924	WT AVG	3930	WT AVG	3940	WT AVG	395	WT AVG	3960	WT AVG	3970	WT AVG	AGE	YEAR
64.5	1940	-	-	-	-	-	-	-	-	-	-	-	-	64.5	1940
63.5	1941	-	-	-	-	-	-	-	-	-	-	-	-	63.5	1941
62.5	1942	-	-	-	-	-	-	-	-	-	-	-	-	62.5	1942
61.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	61.5	1943
60.5	1944	-	-	-	-	-	-	-	-	-	-	-	-	60.5	1944
59.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	59.5	1945
58.5	1946	-	-	-	-	-	-	-	-	-	-	-	-	58.5	1946
57.5	1947	-	-	-	-	-	-	-	-	-	-	-	-	57.5	1947
56.5	1948	-	-	-	-	-	-	-	-	-	-	-	-	56.5	1948
55.5	1949	-	-	-	-	-	-	-	-	-	-	-	-	55.5	1949
54.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	54.5	1950
53.5	1951	-	-	-	-	-	-	-	-	-	-	-	-	53.5	1951
52.5	1952	-	-	-	-	-	-	-	-	-	-	-	-	52.5	1952
51.5	1953	-	-	-	-	-	-	-	-	-	-	-	-	51.5	1953
50.5	1954	-	-	-	-	-	-	-	-	-	-	-	-	50.5	1954
49.5	1955	-	-	-	-	-	-	-	-	-	-	-	-	49.5	1955
48.5	1956	-	-	-	-	-	-	-	-	-	-	-	-	48.5	1956
47.5	1957	-	-	-	-	-	-	-	-	-	-	-	-	47.5	1957
46.5	1958	-	-	-	-	-	-	-	-	-	-	-	-	46.5	1958
45.5	1959	-	-	-	-	-	-	-	-	-	-	-	-	45.5	1959
44.5	1960	-	-	-	-	-	-	-	-	-	-	-	-	44.5	1960
43.5	1961	-	-	-	-	-	-	-	-	-	-	-	-	43.5	1961
42.5	1962	-	-	-	-	-	-	-	-	-	-	-	-	42.5	1962
41.5	1963	-	-	-	-	-	-	-	-	-	-	-	-	41.5	1963
40.5	1964	-	-	-	-	-	-	-	-	-	-	-	-	40.5	1964
39.5	1965	-	-	-	-	-	-	-	-	-	-	-	-	39.5	1965
38.5	1966	-	-	-	-	-	-	-	-	-	-	-	-	38.5	1966
37.5	1967	-	-	-	-	-	-	-	-	-	-	-	-	37.5	1967
36.5	1968	-	-	-	-	-	-	-	-	-	-	-	-	36.5	1968
35.5	1969	-	-	-	-	-	-	-	-	-	-	-	-	35.5	1969
34.5	1970	-	-	-	-	-	-	-	-	-	-	-	-	34.5	1970
33.5	1971	-	-	-	-	-	-	-	-	-	-	-	-	33.5	1971
32.5	1972	-	-	-	-	-	-	-	-	-	-	-	-	32.5	1972
31.5	1973	-	-	-	-	-	-	-	-	-	-	-	-	31.5	1973
30.5	1974	-	-	-	-	242.00	7,381.00	-	-	-	-	-	-	30.5	1974
29.5	1975	-	-	-	-	118.00	3,481.00	-	-	-	-	-	-	29.5	1975
28.5	1976	-	-	-	-	395.00	11,257.50	-	-	2,579.00	73,501.50	164.00	4,674.00	28.5	1976
27.5	1977	-	-	-	-	26.00	715.00	-	-	-	-	295.00	8,112.50	27.5	1977
26.5	1978	-	-	-	-	-	-	-	-	-	-	606.00	16,059.00	26.5	1978
25.5	1979	-	-	-	-	-	-	-	-	-	-	656.00	16,728.00	25.5	1979
24.5	1980	-	-	-	-	28.00	686.00	-	-	-	-	-	-	24.5	1980
23.5	1981	-	-	456.00	10,716.00	518.00	12,173.00	-	-	-	-	32.00	752.00	23.5	1981
22.5	1982	-	-	-	-	1,037.00	23,332.50	-	-	-	-	61.00	1,372.50	22.5	1982
21.5	1983	-	-	-	-	284.00	6,106.00	-	-	-	-	200.00	4,300.00	21.5	1983
20.5	1984	-	-	-	-	196.00	4,018.00	-	-	-	-	-	-	20.5	1984
19.5	1985	-	-	-	-	-	-	-	-	-	-	332.00	6,474.00	19.5	1985
18.5	1986	-	-	-	-	324.00	5,994.00	-	-	-	-	172.00	3,182.00	18.5	1986
17.5	1987	-	-	-	-	3,973.00	69,527.50	-	-	699.00	12,232.50	618.00	10,815.00	17.5	1987
16.5	1988	-	-	-	-	-	-	-	-	-	-	-	-	16.5	1988
15.5	1989	-	-	-	-	98.00	1,519.00	-	-	461.00	7,145.50	650.00	10,075.00	15.5	1989
14.5	1990	-	-	-	-	-	-	-	-	-	-	-	-	14.5	1990
13.5	1991	-	-	-	-	104.00	1,404.00	-	-	899.00	12,136.50	497.00	6,709.50	13.5	1991
12.5	1992	-	-	-	-	139.00	1,737.50	-	-	289.00	3,612.50	1,852.00	23,150.00	12.5	1992
11.5	1993	-	-	-	-	93.00	1,069.50	-	-	658.00	7,567.00	3,697.00	42,515.50	11.5	1993
10.5	1994	-	-	-	-	191.00	2,005.50	-	-	-	-	2,124.00	22,302.00	10.5	1994
9.5	1995	-	-	-	-	267.00	2,536.50	-	-	887.00	8,426.50	265.00	2,517.50	9.5	1995
8.5	1996	-	-	-	-	228.00	1,938.00	-	-	-	-	64.00	544.00	8.5	1996
7.5	1997	-	-	-	-	510.00	3,825.00	-	-	-	-	138.00	1,035.00	7.5	1997
6.5	1998	-	-	-	-	-	-	-	-	-	-	96.00	624.00	6.5	1998
5.5	1999	-	-	-	-	-	-	-	-	-	-	487.00	2,678.50	5.5	1999
4.5	2000	-	-	-	-	-	-	-	-	-	-	-	-	4.5	2000
3.5	2001	-	-	-	-	-	-	-	-	-	-	-	-	3.5	2001
2.5	2002	-	-	-	-	-	-	-	-	-	-	-	-	2.5	2002
1.5	2003	-	-	-	-	-	-	-	-	-	-	-	-	1.5	2003
0.5	2004	-	-	-	-	-	-	-	-	-	-	-	-	0.5	2004
TOTAL				456.00		8,771.00				6,472.00		13,006.00		TOTAL	
TOTAL					10,716.00		160,707.00				124,622.00		184,620.00		TOTAL
AVG AGE		N/A		23.5		18.32		N/A		19.26		14.19		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 PROJECTED RETIREMENTS

AGE	YEAR	398	WT AVG	TOTAL	WT AVG	AGE	YEAR
64.5	1940	-	-	12,882.00	830,889.00	64.5	1940
63.5	1941	-	-	529.00	33,591.50	63.5	1941
62.5	1942	-	-	169.00	10,562.50	62.5	1942
61.5	1943	-	-	92.00	5,658.00	61.5	1943
60.5	1944	-	-	196.00	11,858.00	60.5	1944
59.5	1945	-	-	221.00	13,149.50	59.5	1945
58.5	1946	-	-	294.00	17,199.00	58.5	1946
57.5	1947	-	-	811.00	46,632.50	57.5	1947
56.5	1948	-	-	577.00	32,600.50	56.5	1948
55.5	1949	-	-	26.00	1,443.00	55.5	1949
54.5	1950	-	-	-	-	54.5	1950
53.5	1951	-	-	94.00	5,029.00	53.5	1951
52.5	1952	-	-	9.00	472.50	52.5	1952
51.5	1953	-	-	18.00	927.00	51.5	1953
50.5	1954	-	-	15.00	757.50	50.5	1954
49.5	1955	-	-	28.00	1,386.00	49.5	1955
48.5	1956	-	-	9.00	436.50	48.5	1956
47.5	1957	-	-	156.00	7,410.00	47.5	1957
46.5	1958	-	-	14.00	651.00	46.5	1958
45.5	1959	-	-	2,799.00	127,354.50	45.5	1959
44.5	1960	-	-	1,763.00	78,453.50	44.5	1960
43.5	1961	-	-	302.00	13,137.00	43.5	1961
42.5	1962	-	-	739.00	31,407.50	42.5	1962
41.5	1963	-	-	562.00	23,323.00	41.5	1963
40.5	1964	-	-	3,509.00	142,114.50	40.5	1964
39.5	1965	-	-	5,152.00	203,504.00	39.5	1965
38.5	1966	-	-	2,416.00	93,016.00	38.5	1966
37.5	1967	-	-	7,571.00	283,912.50	37.5	1967
36.5	1968	-	-	3,305.00	120,632.50	36.5	1968
35.5	1969	-	-	8,539.00	303,134.50	35.5	1969
34.5	1970	-	-	14,206.00	490,107.00	34.5	1970
33.5	1971	-	-	3,197.00	107,099.50	33.5	1971
32.5	1972	-	-	3,305.00	107,412.50	32.5	1972
31.5	1973	-	-	2,601.00	81,931.50	31.5	1973
30.5	1974	-	-	4,199.00	128,069.50	30.5	1974
29.5	1975	-	-	7,664.00	226,088.00	29.5	1975
28.5	1976	-	-	6,784.00	193,344.00	28.5	1976
27.5	1977	-	-	4,756.00	130,790.00	27.5	1977
26.5	1978	-	-	6,195.00	164,167.50	26.5	1978
25.5	1979	-	-	9,461.00	241,255.50	25.5	1979
24.5	1980	-	-	22,257.00	545,296.50	24.5	1980
23.5	1981	-	-	17,829.00	418,981.50	23.5	1981
22.5	1982	-	-	28,561.00	642,522.50	22.5	1982
21.5	1983	-	-	10,234.00	220,031.00	21.5	1983
20.5	1984	-	-	10,526.00	215,783.00	20.5	1984
19.5	1985	95.00	1,852.50	40,009.00	780,175.50	19.5	1985
18.5	1986	-	-	14,340.00	265,290.00	18.5	1986
17.5	1987	-	-	23,731.00	415,292.50	17.5	1987
16.5	1988	-	-	22,042.00	363,693.00	16.5	1988
15.5	1989	-	-	10,145.00	157,247.50	15.5	1989
14.5	1990	-	-	43,071.00	624,529.50	14.5	1990
13.5	1991	536.00	7,236.00	27,269.00	368,131.50	13.5	1991
12.5	1992	-	-	53,967.00	674,587.50	12.5	1992
11.5	1993	-	-	54,307.00	624,530.50	11.5	1993
10.5	1994	-	-	36,258.00	380,709.00	10.5	1994
9.5	1995	-	-	27,698.00	263,131.00	9.5	1995
8.5	1996	-	-	16,115.00	136,977.50	8.5	1996
7.5	1997	-	-	27,358.00	205,165.00	7.5	1997
6.5	1998	174.00	1,131.00	6,411.00	41,671.50	6.5	1998
5.5	1999	-	-	13,708.00	75,394.00	5.5	1999
4.5	2000	-	-	1,603.00	7,213.50	4.5	2000
3.5	2001	-	-	7,144.00	25,004.00	3.5	2001
2.5	2002	-	-	849.00	2,122.50	2.5	2002
1.5	2003	-	-	179.00	268.50	1.5	2003
0.5	2004	-	-	-	-	0.5	2004
TOTAL		805.00		630,776.00		TOTAL	
TOTAL			10,220.00		11,764,776.00	TOTAL	
AVG AGE			12.7		18.65	AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 1999 RETIREMENTS

AGE	YEAR	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG	AGE	YEAR
59.5	1940	-	-	-	-	-	-	4,033.72	240,006.34	-	-	59.5	1940
58.5	1941	-	-	-	-	-	-	-	-	-	-	58.5	1941
57.5	1942	-	-	-	-	-	-	-	-	-	-	57.5	1942
56.5	1943	-	-	-	-	-	-	-	-	-	-	56.5	1943
55.5	1944	-	-	-	-	-	-	-	-	-	-	55.5	1944
54.5	1945	-	-	-	-	-	-	-	-	-	-	54.5	1945
53.5	1946	-	-	-	-	-	-	-	-	-	-	53.5	1946
52.5	1947	-	-	-	-	-	-	-	-	-	-	52.5	1947
51.5	1948	-	-	-	-	-	-	-	-	-	-	51.5	1948
50.5	1949	-	-	-	-	-	-	-	-	-	-	50.5	1949
49.5	1950	-	-	-	-	-	-	-	-	-	-	49.5	1950
48.5	1951	-	-	-	-	-	-	-	-	-	-	48.5	1951
47.5	1952	-	-	-	-	-	-	-	-	-	-	47.5	1952
46.5	1953	-	-	-	-	-	-	-	-	-	-	46.5	1953
45.5	1954	-	-	-	-	-	-	-	-	-	-	45.5	1954
44.5	1955	-	-	-	-	-	-	-	-	-	-	44.5	1955
43.5	1956	-	-	-	-	-	-	-	-	-	-	43.5	1956
42.5	1957	-	-	-	-	-	-	-	-	-	-	42.5	1957
41.5	1958	-	-	-	-	-	-	-	-	-	-	41.5	1958
40.5	1959	-	-	-	-	-	-	7,802.33	315,994.37	-	-	40.5	1959
39.5	1960	-	-	-	-	-	-	-	-	-	-	39.5	1960
38.5	1961	-	-	-	-	-	-	-	-	-	-	38.5	1961
37.5	1962	-	-	-	-	-	-	-	-	-	-	37.5	1962
36.5	1963	-	-	-	-	-	-	-	-	-	-	36.5	1963
35.5	1964	-	-	-	-	-	-	-	-	-	-	35.5	1964
34.5	1965	-	-	-	-	-	-	-	-	-	-	34.5	1965
33.5	1966	-	-	-	-	-	-	-	-	-	-	33.5	1966
32.5	1967	-	-	-	-	-	-	-	-	-	-	32.5	1967
31.5	1968	-	-	-	-	-	-	-	-	-	-	31.5	1968
30.5	1969	-	-	-	-	-	-	25.32	772.26	-	-	30.5	1969
29.5	1970	-	-	-	-	-	-	1,147.55	33,852.73	-	-	29.5	1970
28.5	1971	-	-	-	-	-	-	-	-	-	-	28.5	1971
27.5	1972	-	-	-	-	-	-	-	-	-	-	27.5	1972
26.5	1973	-	-	-	-	-	-	-	-	-	-	26.5	1973
25.5	1974	-	-	-	-	-	-	-	-	-	-	25.5	1974
24.5	1975	-	-	-	-	-	-	2,829.64	69,326.18	-	-	24.5	1975
23.5	1976	-	-	-	-	-	-	-	-	-	-	23.5	1976
22.5	1977	-	-	-	-	-	-	-	-	-	-	22.5	1977
21.5	1978	-	-	-	-	-	-	7,810.66	167,929.19	-	-	21.5	1978
20.5	1979	-	-	-	-	-	-	-	-	-	-	20.5	1979
19.5	1980	-	-	-	-	-	-	-	-	-	-	19.5	1980
18.5	1981	-	-	-	-	-	-	-	-	-	-	18.5	1981
17.5	1982	-	-	-	-	-	-	-	-	-	-	17.5	1982
16.5	1983	-	-	-	-	-	-	-	-	-	-	16.5	1983
15.5	1984	-	-	-	-	-	-	-	-	-	-	15.5	1984
14.5	1985	-	-	-	-	-	-	1,652.23	23,957.34	-	-	14.5	1985
13.5	1986	-	-	-	-	-	-	-	-	-	-	13.5	1986
12.5	1987	-	-	-	-	-	-	-	-	-	-	12.5	1987
11.5	1988	-	-	-	-	-	-	-	-	-	-	11.5	1988
10.5	1989	-	-	-	-	-	-	-	-	-	-	10.5	1989
9.5	1990	-	-	-	-	-	-	-	-	-	-	9.5	1990
8.5	1991	-	-	-	-	-	-	-	-	-	-	8.5	1991
7.5	1992	-	-	-	-	-	-	-	-	-	-	7.5	1992
6.5	1993	-	-	-	-	-	-	-	-	-	-	6.5	1993
5.5	1994	-	-	-	-	-	-	-	-	-	-	5.5	1994
4.5	1995	-	-	-	-	-	-	-	-	-	-	4.5	1995
3.5	1996	-	-	-	-	-	-	-	-	-	-	3.5	1996
2.5	1997	-	-	-	-	-	-	-	-	-	-	2.5	1997
1.5	1998	-	-	-	-	-	-	-	-	-	-	1.5	1998
0.5	1999	-	-	-	-	-	-	-	-	-	-	0.5	1999
0	2000	-	-	-	-	-	-	-	-	-	-	0	2000
0	2001	-	-	-	-	-	-	-	-	-	-	0	2001
0	2002	-	-	-	-	-	-	-	-	-	-	0	2002
0	2003	-	-	-	-	-	-	-	-	-	-	0	2003
0	2004	-	-	-	-	-	-	-	-	-	-	0	2004
TOTAL		-	-	-	-	-	-	25,301.45		-	-	TOTAL	
TOTAL		-	-	-	-	-	-		851,838	-	-	TOTAL	
AVG AGE		N/A		N/A		N/A		33.67		N/A		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 1999 RETIREMENTS

AGE	YEAR	379	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG	382	WT AVG	AGE	YEAR
59.5	1940	-	-	-	-	8,223.00	489,268.50	-	-	386.45	22,993.78	59.5	1940
58.5	1941	-	-	-	-	-	-	-	-	199.51	11,671.34	58.5	1941
57.5	1942	-	-	-	-	-	-	-	-	-	-	57.5	1942
56.5	1943	-	-	-	-	-	-	-	-	-	-	56.5	1943
55.5	1944	-	-	-	-	-	-	-	-	34.20	1,898.10	55.5	1944
54.5	1945	-	-	-	-	-	-	-	-	191.90	10,458.55	54.5	1945
53.5	1946	-	-	-	-	-	-	-	-	495.81	26,525.84	53.5	1946
52.5	1947	-	-	-	-	-	-	-	-	-	-	52.5	1947
51.5	1948	-	-	-	-	-	-	-	-	-	-	51.5	1948
50.5	1949	-	-	-	-	-	-	-	-	-	-	50.5	1949
49.5	1950	-	-	-	-	-	-	-	-	-	-	49.5	1950
48.5	1951	-	-	-	-	-	-	-	-	-	-	48.5	1951
47.5	1952	-	-	-	-	-	-	-	-	-	-	47.5	1952
46.5	1953	-	-	-	-	-	-	-	-	-	-	46.5	1953
45.5	1954	-	-	-	-	-	-	-	-	-	-	45.5	1954
44.5	1955	-	-	-	-	-	-	-	-	-	-	44.5	1955
43.5	1956	-	-	-	-	1.11	48.29	-	-	5.39	234.47	43.5	1956
42.5	1957	-	-	-	-	35.55	1,510.88	-	-	5.90	250.75	42.5	1957
41.5	1958	-	-	-	-	-	-	-	-	-	-	41.5	1958
40.5	1959	-	-	-	-	-	-	481.69	19,508.45	-	-	40.5	1959
39.5	1960	-	-	-	-	3,754.27	148,293.67	-	-	712.57	28,146.52	39.5	1960
38.5	1961	-	-	-	-	358.26	13,793.01	-	-	59.65	2,296.53	38.5	1961
37.5	1962	-	-	-	-	67.12	2,517.00	-	-	22.08	828.00	37.5	1962
36.5	1963	-	-	-	-	40.98	1,495.77	-	-	10.52	383.98	36.5	1963
35.5	1964	-	-	1,416.96	50,302.08	-	-	4,377.72	155,409.06	10.74	381.27	35.5	1964
34.5	1965	-	-	-	-	109.99	3,794.66	3,649.63	125,912.24	18.88	651.36	34.5	1965
33.5	1966	-	-	-	-	593.76	19,890.96	2,170.00	72,695.00	85.08	2,850.18	33.5	1966
32.5	1967	-	-	-	-	582.69	18,937.43	1,217.65	39,573.63	70.16	2,280.20	32.5	1967
31.5	1968	-	-	-	-	498.08	15,689.52	648.63	20,431.85	38.37	1,208.66	31.5	1968
30.5	1969	-	-	14,100.81	430,074.71	155.12	4,731.16	1,360.14	41,484.27	1,077.62	32,867.41	30.5	1969
29.5	1970	-	-	335.13	9,886.34	2,370.20	69,920.90	464.67	13,707.77	236.23	6,968.79	29.5	1970
28.5	1971	-	-	-	-	1,073.34	30,590.19	1,005.87	28,667.30	90.31	2,573.84	28.5	1971
27.5	1972	-	-	916.00	25,190.00	2,235.39	61,473.23	191.56	5,267.90	147.95	4,068.63	27.5	1972
26.5	1973	-	-	965.30	25,580.45	1,219.32	32,311.98	1,041.74	27,606.11	115.02	3,048.03	26.5	1973
25.5	1974	-	-	-	-	1,376.03	35,088.77	1,642.99	41,896.25	90.83	2,316.17	25.5	1974
24.5	1975	-	-	6,312.43	154,654.54	8,229.78	201,629.61	1,772.00	43,414.00	1,203.97	29,497.27	24.5	1975
23.5	1976	-	-	974.72	22,905.92	-	-	455.60	10,706.60	65.47	1,538.55	23.5	1976
22.5	1977	-	-	4,577.48	102,993.30	500.19	11,254.28	1,801.71	40,538.48	309.16	6,956.10	22.5	1977
21.5	1978	-	-	11,020.10	236,932.15	4,560.00	98,040.00	52.24	1,123.16	1,156.56	24,866.04	21.5	1978
20.5	1979	-	-	6,537.12	134,010.96	164.48	3,371.84	930.80	19,081.40	203.04	4,162.32	20.5	1979
19.5	1980	-	-	8,954.03	174,603.59	182.16	3,552.12	1,516.23	29,566.49	433.95	8,462.03	19.5	1980
18.5	1981	-	-	4,426.40	81,888.40	490.37	9,071.85	2,472.11	45,734.04	17.89	330.97	18.5	1981
17.5	1982	-	-	-	-	-	-	2,080.66	36,411.55	-	-	17.5	1982
16.5	1983	-	-	182.89	3,017.69	-	-	2,723.88	44,944.02	18.15	299.48	16.5	1983
15.5	1984	-	-	331.43	5,137.17	-	-	2,132.87	33,059.49	42.54	659.37	15.5	1984
14.5	1985	-	-	-	-	-	-	2,768.16	40,138.32	-	-	14.5	1985
13.5	1986	-	-	412.35	5,566.73	-	-	970.82	13,106.07	24.41	329.54	13.5	1986
12.5	1987	-	-	1,221.25	15,265.63	-	-	795.29	9,941.13	49.75	621.88	12.5	1987
11.5	1988	-	-	2,409.89	27,713.74	-	-	2,123.44	24,419.56	118.82	1,366.43	11.5	1988
10.5	1989	-	-	1,925.02	20,212.71	-	-	644.08	6,762.84	150.10	1,576.05	10.5	1989
9.5	1990	-	-	1,358.94	12,909.93	-	-	221.79	2,107.01	70.76	672.22	9.5	1990
8.5	1991	-	-	1,297.53	11,029.01	-	-	163.09	1,386.27	61.77	525.05	8.5	1991
7.5	1992	-	-	1,423.51	10,676.33	-	-	8,406.51	63,048.83	52.18	391.35	7.5	1992
6.5	1993	-	-	2,072.88	13,473.72	-	-	56.73	368.75	118.63	771.10	6.5	1993
5.5	1994	-	-	576.93	3,173.12	-	-	61.73	339.52	31.09	171.00	5.5	1994
4.5	1995	-	-	-	-	-	-	119.98	539.91	-	-	4.5	1995
3.5	1996	-	-	355.48	1,244.18	-	-	60.31	211.09	36.12	126.42	3.5	1996
2.5	1997	-	-	-	-	-	-	-	-	-	-	2.5	1997
1.5	1998	-	-	-	-	-	-	-	-	-	-	1.5	1998
0.5	1999	-	-	-	-	-	-	54.06	27.03	-	-	0.5	1999
0	2000	-	-	-	-	-	-	-	-	-	-	0	2000
0	2001	-	-	-	-	-	-	-	-	-	-	0	2001
0	2002	-	-	-	-	-	-	-	-	-	-	0	2002
0	2003	-	-	-	-	-	-	-	-	-	-	0	2003
0	2004	-	-	-	-	-	-	-	-	-	-	0	2004
TOTAL	-	-	-	74,104.58	-	36,821.19	-	50,636.38	-	8,269.53	-	TOTAL	-
TOTAL	-	-	-	1,578,442	-	1,276,276	-	1,059,135	-	248,225	-	TOTAL	-
AVG AGE	N/A	-	-	21.3	-	34.66	-	20.92	-	30.02	-	AVG AGE	-

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 1999 RETIREMENTS

AGE	YEAR	383	WT AVG	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG	AGE	YEAR
59.5	1940		-		-		-		-		-	59.5	1940
58.5	1941		-		-		-		-		-	58.5	1941
57.5	1942		-		-		-		-		-	57.5	1942
56.5	1943		-		-		-		-		-	56.5	1943
55.5	1944		-		-		-		-		-	55.5	1944
54.5	1945		-		-		-		-		-	54.5	1945
53.5	1946		-	298.86	15,989.01		-		-		-	53.5	1946
52.5	1947		-	648.48	34,045.20		-		-		-	52.5	1947
51.5	1948		-		-		-		-		-	51.5	1948
50.5	1949		-		-		-		-		-	50.5	1949
49.5	1950		-		-		-		-		-	49.5	1950
48.5	1951		-		-		-		-		-	48.5	1951
47.5	1952		-		-		-		-		-	47.5	1952
46.5	1953		-		-		-		-		-	46.5	1953
45.5	1954		-		-		-		-		-	45.5	1954
44.5	1955		-		-		-		-		-	44.5	1955
43.5	1956		-	0.39	16.97		-		-		-	43.5	1956
42.5	1957		-	0.43	18.28		-		-		-	42.5	1957
41.5	1958		-		-		-		-		-	41.5	1958
40.5	1959		-		-		-		-		-	40.5	1959
39.5	1960		-	149.57	5,908.02		-		-		-	39.5	1960
38.5	1961	844.87	32,527.50	10.65	410.03		-		-		-	38.5	1961
37.5	1962		-	4.50	168.75		-		-		-	37.5	1962
36.5	1963		-	2.35	85.78		-		-		-	36.5	1963
35.5	1964		-	2.32	82.36		-		-		-	35.5	1964
34.5	1965		-	3.95	136.28		-		-		-	34.5	1965
33.5	1966	42.77	1,432.80	24.40	817.40		-		-		-	33.5	1966
32.5	1967	772.18	25,095.85	16.87	548.28		-		-		-	32.5	1967
31.5	1968		-	12.81	403.52		-		-		-	31.5	1968
30.5	1969		-	248.97	7,593.59		-		-		-	30.5	1969
29.5	1970	78.50	2,315.75	55.06	1,624.27		-		-		-	29.5	1970
28.5	1971	39.90	1,137.15	23.57	671.75		-		-		-	28.5	1971
27.5	1972	6.18	169.95	34.23	941.33		-		-		-	27.5	1972
26.5	1973	29.46	780.69	24.73	655.35		-		-		-	26.5	1973
25.5	1974		-	19.62	500.31		-		-		-	25.5	1974
24.5	1975	151.25	3,705.63	261.40	6,404.30		-		-		-	24.5	1975
23.5	1976	8.94	210.09	17.80	418.30		-		-		-	23.5	1976
22.5	1977	9.28	208.80	99.63	2,241.68		-		-		-	22.5	1977
21.5	1978	479.74	10,314.41	373.46	8,029.39		-		-		-	21.5	1978
20.5	1979	56.27	1,153.54	53.92	1,105.36		-		-		-	20.5	1979
19.5	1980	1,933.11	37,695.65	248.61	4,847.90		-		-		-	19.5	1980
18.5	1981	1,229.16	22,739.46	13.01	240.69		-		-		-	18.5	1981
17.5	1982	3,725.10	65,189.25		-		-		-		-	17.5	1982
16.5	1983	2,759.55	45,532.58	14.32	236.28		-		-		-	16.5	1983
15.5	1984	826.75	12,814.63	33.06	512.43		-		-		-	15.5	1984
14.5	1985	1,874.36	27,178.22		-		-		-	2,597.74	37,667.23	14.5	1985
13.5	1986	1,306.20	17,633.70	23.54	317.79		-		-		-	13.5	1986
12.5	1987	243.70	3,046.25	47.61	595.13		-		-		-	12.5	1987
11.5	1988	712.32	8,191.68	99.69	1,146.44		-		-		-	11.5	1988
10.5	1989	661.79	6,948.80	87.62	920.01		-		-		-	10.5	1989
9.5	1990	97.40	925.30	33.88	321.86		-		-		-	9.5	1990
8.5	1991	68.27	580.30	36.50	310.25		-		-		-	8.5	1991
7.5	1992		-	33.92	254.40		-		-		-	7.5	1992
6.5	1993	15.45	100.43	76.00	494.00		-		-		-	6.5	1993
5.5	1994		-	20.93	115.12		-		-		-	5.5	1994
4.5	1995	17.01	76.55		-		-		-		-	4.5	1995
3.5	1996		-	10.41	36.44		-		-		-	3.5	1996
2.5	1997		-		-		-		-		-	2.5	1997
1.5	1998	371.09	556.64		-		-		-		-	1.5	1998
0.5	1999	298.56	149.28		-		-		-		-	0.5	1999
0	2000		-		-		-		-		-	0	2000
0	2001		-		-		-		-		-	0	2001
0	2002		-		-		-		-		-	0	2002
0	2003		-		-		-		-		-	0	2003
0	2004		-		-		-		-		-	0	2004
TOTAL		18,659.16		3,167.07		-		-		2,597.74		TOTAL	
TOTAL			328,411		99,164		-		-		37,667	TOTAL	
AVG AGE			17.6		31.31		N/A		N/A		14.5	AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 1999 RETIREMENTS

AGE	YEAR	3911	WT AVG	3912	WT AVG	3913	WT AVG	3921	WT AVG	3922	WT AVG	AGE	YEAR
59.5	1940	-	-	-	-	-	-	-	-	-	-	59.5	1940
58.5	1941	-	-	-	-	-	-	-	-	-	-	58.5	1941
57.5	1942	-	-	-	-	-	-	-	-	-	-	57.5	1942
56.5	1943	-	-	-	-	-	-	-	-	-	-	56.5	1943
55.5	1944	-	-	-	-	-	-	-	-	-	-	55.5	1944
54.5	1945	-	-	-	-	-	-	-	-	-	-	54.5	1945
53.5	1946	-	-	-	-	-	-	-	-	-	-	53.5	1946
52.5	1947	-	-	-	-	-	-	-	-	-	-	52.5	1947
51.5	1948	-	-	-	-	-	-	-	-	-	-	51.5	1948
50.5	1949	-	-	-	-	-	-	-	-	-	-	50.5	1949
49.5	1950	-	-	-	-	-	-	-	-	-	-	49.5	1950
48.5	1951	-	-	-	-	-	-	-	-	-	-	48.5	1951
47.5	1952	-	-	-	-	-	-	-	-	-	-	47.5	1952
46.5	1953	-	-	-	-	-	-	-	-	-	-	46.5	1953
45.5	1954	-	-	-	-	-	-	-	-	-	-	45.5	1954
44.5	1955	-	-	-	-	-	-	-	-	-	-	44.5	1955
43.5	1956	-	-	-	-	-	-	-	-	-	-	43.5	1956
42.5	1957	-	-	-	-	-	-	-	-	-	-	42.5	1957
41.5	1958	-	-	-	-	-	-	-	-	-	-	41.5	1958
40.5	1959	-	-	-	-	-	-	-	-	-	-	40.5	1959
39.5	1960	-	-	-	-	-	-	-	-	-	-	39.5	1960
38.5	1961	-	-	-	-	-	-	-	-	-	-	38.5	1961
37.5	1962	-	-	-	-	-	-	-	-	-	-	37.5	1962
36.5	1963	-	-	-	-	-	-	-	-	-	-	36.5	1963
35.5	1964	-	-	-	-	-	-	-	-	-	-	35.5	1964
34.5	1965	-	-	-	-	-	-	-	-	-	-	34.5	1965
33.5	1966	-	-	-	-	-	-	-	-	-	-	33.5	1966
32.5	1967	-	-	-	-	-	-	-	-	-	-	32.5	1967
31.5	1968	-	-	-	-	-	-	-	-	-	-	31.5	1968
30.5	1969	-	-	-	-	-	-	-	-	-	-	30.5	1969
29.5	1970	-	-	-	-	-	-	-	-	-	-	29.5	1970
28.5	1971	-	-	-	-	-	-	-	-	-	-	28.5	1971
27.5	1972	-	-	-	-	-	-	-	-	-	-	27.5	1972
26.5	1973	-	-	-	-	-	-	-	-	-	-	26.5	1973
25.5	1974	-	-	-	-	-	-	-	-	-	-	25.5	1974
24.5	1975	-	-	-	-	-	-	-	-	-	-	24.5	1975
23.5	1976	-	-	-	-	-	-	-	-	-	-	23.5	1976
22.5	1977	-	-	-	-	-	-	-	-	-	-	22.5	1977
21.5	1978	-	-	-	-	-	-	-	-	-	-	21.5	1978
20.5	1979	-	-	-	-	-	-	-	-	7,812.00	160,146.00	20.5	1979
19.5	1980	-	-	-	-	-	-	-	-	-	-	19.5	1980
18.5	1981	-	-	-	-	-	-	-	-	-	-	18.5	1981
17.5	1982	91.37	1,598.98	-	-	-	-	-	-	-	-	17.5	1982
16.5	1983	10,458.96	172,572.84	-	-	-	-	-	-	-	-	16.5	1983
15.5	1984	-	-	-	-	2,092.65	32,436.08	-	-	-	-	15.5	1984
14.5	1985	151.21	2,192.55	-	-	-	-	-	-	11,707.90	169,764.55	14.5	1985
13.5	1986	-	-	-	-	-	-	-	-	-	-	13.5	1986
12.5	1987	-	-	-	-	-	-	-	-	-	-	12.5	1987
11.5	1988	-	-	-	-	1,368.25	15,734.88	-	-	31,668.99	364,193.39	11.5	1988
10.5	1989	510.92	5,364.66	-	-	-	-	-	-	-	-	10.5	1989
9.5	1990	-	-	-	-	-	-	-	-	-	-	9.5	1990
8.5	1991	-	-	-	-	-	-	14,329.92	121,804.32	-	-	8.5	1991
7.5	1992	-	-	-	-	3,268.68	24,515.10	-	-	8,221.74	61,663.05	7.5	1992
6.5	1993	-	-	-	-	2,998.12	19,487.78	-	-	-	-	6.5	1993
5.5	1994	-	-	-	-	-	-	10,376.92	57,073.06	-	-	5.5	1994
4.5	1995	-	-	-	-	-	-	-	-	-	-	4.5	1995
3.5	1996	-	-	-	-	-	-	-	-	-	-	3.5	1996
2.5	1997	-	-	-	-	-	-	-	-	-	-	2.5	1997
1.5	1998	-	-	-	-	-	-	-	-	-	-	1.5	1998
0.5	1999	-	-	-	-	-	-	-	-	-	-	0.5	1999
0	2000	-	-	-	-	-	-	-	-	-	-	0	2000
0	2001	-	-	-	-	-	-	-	-	-	-	0	2001
0	2002	-	-	-	-	-	-	-	-	-	-	0	2002
0	2003	-	-	-	-	-	-	-	-	-	-	0	2003
0	2004	-	-	-	-	-	-	-	-	-	-	0	2004
TOTAL		11,212.46		-		9,727.70		24,706.84		59,410.63		TOTAL	
TOTAL			181,729		-		92,174		178,877		755,767	TOTAL	
AVG AGE		16.21		N/A		9.48		7.24		12.72		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 1999 RETIREMENTS

AGE	YEAR	3924	WT AVG	3930	WT AVG	3940	WT AVG	3960	WT AVG	3970	WT AVG	AGE	YEAR
59.5	1940	-	-	-	-	-	-	-	-	-	-	59.5	1940
58.5	1941	-	-	-	-	-	-	-	-	-	-	58.5	1941
57.5	1942	-	-	-	-	-	-	-	-	-	-	57.5	1942
56.5	1943	-	-	-	-	-	-	-	-	-	-	56.5	1943
55.5	1944	-	-	-	-	-	-	-	-	-	-	55.5	1944
54.5	1945	-	-	-	-	-	-	-	-	-	-	54.5	1945
53.5	1946	-	-	-	-	-	-	-	-	-	-	53.5	1946
52.5	1947	-	-	-	-	-	-	-	-	-	-	52.5	1947
51.5	1948	-	-	-	-	-	-	-	-	-	-	51.5	1948
50.5	1949	-	-	-	-	-	-	-	-	-	-	50.5	1949
49.5	1950	-	-	-	-	-	-	-	-	-	-	49.5	1950
48.5	1951	-	-	-	-	-	-	-	-	-	-	48.5	1951
47.5	1952	-	-	-	-	-	-	-	-	-	-	47.5	1952
46.5	1953	-	-	-	-	-	-	-	-	-	-	46.5	1953
45.5	1954	-	-	-	-	-	-	-	-	-	-	45.5	1954
44.5	1955	-	-	-	-	-	-	-	-	-	-	44.5	1955
43.5	1956	-	-	-	-	-	-	-	-	-	-	43.5	1956
42.5	1957	-	-	-	-	-	-	-	-	-	-	42.5	1957
41.5	1958	-	-	-	-	-	-	-	-	-	-	41.5	1958
40.5	1959	-	-	-	-	-	-	-	-	-	-	40.5	1959
39.5	1960	-	-	-	-	-	-	-	-	-	-	39.5	1960
38.5	1961	-	-	-	-	-	-	-	-	-	-	38.5	1961
37.5	1962	-	-	-	-	-	-	-	-	-	-	37.5	1962
36.5	1963	-	-	-	-	-	-	-	-	-	-	36.5	1963
35.5	1964	-	-	-	-	-	-	-	-	-	-	35.5	1964
34.5	1965	-	-	-	-	-	-	-	-	-	-	34.5	1965
33.5	1966	-	-	-	-	-	-	-	-	-	-	33.5	1966
32.5	1967	-	-	-	-	-	-	-	-	-	-	32.5	1967
31.5	1968	-	-	-	-	-	-	-	-	-	-	31.5	1968
30.5	1969	-	-	-	-	-	-	-	-	-	-	30.5	1969
29.5	1970	-	-	-	-	-	-	-	-	-	-	29.5	1970
28.5	1971	-	-	-	-	-	-	-	-	-	-	28.5	1971
27.5	1972	-	-	-	-	-	-	-	-	-	-	27.5	1972
26.5	1973	-	-	-	-	-	-	-	-	-	-	26.5	1973
25.5	1974	-	-	-	-	-	-	-	-	-	-	25.5	1974
24.5	1975	-	-	-	-	-	-	-	-	-	-	24.5	1975
23.5	1976	-	-	-	-	-	-	-	818.12	19,225.82	-	23.5	1976
22.5	1977	-	-	-	-	-	-	-	1,475.80	33,205.50	-	22.5	1977
21.5	1978	-	-	-	-	-	-	-	3,029.16	65,126.94	-	21.5	1978
20.5	1979	-	-	-	-	-	-	-	3,279.39	67,227.50	-	20.5	1979
19.5	1980	-	-	-	-	-	-	-	-	-	-	19.5	1980
18.5	1981	-	-	-	-	-	-	-	-	-	-	18.5	1981
17.5	1982	-	-	-	-	-	-	-	304.50	5,328.75	-	17.5	1982
16.5	1983	-	-	-	-	-	-	-	999.00	16,483.50	-	16.5	1983
15.5	1984	-	-	-	-	-	-	-	-	-	-	15.5	1984
14.5	1985	-	-	-	-	-	-	-	1,661.28	24,088.56	-	14.5	1985
13.5	1986	-	-	-	-	-	-	-	860.58	11,617.83	-	13.5	1986
12.5	1987	-	-	-	-	-	-	-	3,090.62	38,632.75	-	12.5	1987
11.5	1988	-	-	-	-	-	-	-	-	-	-	11.5	1988
10.5	1989	-	-	-	-	-	-	-	3,250.05	34,125.53	-	10.5	1989
9.5	1990	-	-	-	-	-	-	-	-	-	-	9.5	1990
8.5	1991	-	-	-	-	-	-	-	-	-	-	8.5	1991
7.5	1992	-	-	-	-	-	-	-	8,200.69	61,505.18	-	7.5	1992
6.5	1993	-	-	-	-	-	-	-	17,473.21	113,575.87	-	6.5	1993
5.5	1994	-	-	-	-	-	-	-	999.58	5,497.69	-	5.5	1994
4.5	1995	-	-	-	-	1,335.60	6,010.20	-	-	-	-	4.5	1995
3.5	1996	-	-	-	-	-	-	-	-	-	-	3.5	1996
2.5	1997	-	-	-	-	-	-	-	689.00	1,722.50	-	2.5	1997
1.5	1998	-	-	-	-	-	-	-	-	-	-	1.5	1998
0.5	1999	-	-	-	-	-	-	-	1,161.90	580.95	-	0.5	1999
0	2000	-	-	-	-	-	-	-	-	-	-	0	2000
0	2001	-	-	-	-	-	-	-	-	-	-	0	2001
0	2002	-	-	-	-	-	-	-	-	-	-	0	2002
0	2003	-	-	-	-	-	-	-	-	-	-	0	2003
0	2004	-	-	-	-	-	-	-	-	-	-	0	2004
TOTAL		-	-	-	-	1,335.60	-	-	-	47,292.88	-	TOTAL	
TOTAL		-	-	-	-	-	6,010	-	-	-	497,945	TOTAL	
AVG AGE		N/A	N/A	N/A	N/A	4.5	N/A	N/A	N/A	10.53	N/A	AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 1999 RETIREMENTS

AGE	YEAR	398	WT AVG	TOTAL	WT AVG	AGE	YEAR
59.5	1940	-	-	12,643.17	752,268.62	59.5	1940
58.5	1941	-	-	199.51	11,671.34	58.5	1941
57.5	1942	-	-	-	-	57.5	1942
56.5	1943	-	-	-	-	56.5	1943
55.5	1944	-	-	34.20	1,898.10	55.5	1944
54.5	1945	-	-	191.90	10,458.55	54.5	1945
53.5	1946	-	-	794.67	42,514.85	53.5	1946
52.5	1947	-	-	648.48	34,045.20	52.5	1947
51.5	1948	-	-	-	-	51.5	1948
50.5	1949	-	-	-	-	50.5	1949
49.5	1950	-	-	-	-	49.5	1950
48.5	1951	-	-	-	-	48.5	1951
47.5	1952	-	-	-	-	47.5	1952
46.5	1953	-	-	-	-	46.5	1953
45.5	1954	-	-	-	-	45.5	1954
44.5	1955	-	-	-	-	44.5	1955
43.5	1956	-	-	6.89	299.72	43.5	1956
42.5	1957	-	-	41.88	1,779.90	42.5	1957
41.5	1958	-	-	-	-	41.5	1958
40.5	1959	-	-	8,284.02	335,502.81	40.5	1959
39.5	1960	-	-	4,616.41	182,348.20	39.5	1960
38.5	1961	-	-	1,273.43	49,027.06	38.5	1961
37.5	1962	-	-	93.70	3,513.75	37.5	1962
36.5	1963	-	-	53.85	1,965.53	36.5	1963
35.5	1964	-	-	5,807.74	206,174.77	35.5	1964
34.5	1965	-	-	3,782.45	130,494.53	34.5	1965
33.5	1966	-	-	2,916.01	97,686.34	33.5	1966
32.5	1967	-	-	2,659.55	86,435.38	32.5	1967
31.5	1968	-	-	1,197.89	37,733.54	31.5	1968
30.5	1969	-	-	16,967.98	517,523.39	30.5	1969
29.5	1970	-	-	4,687.34	138,276.53	29.5	1970
28.5	1971	-	-	2,232.99	63,640.22	28.5	1971
27.5	1972	-	-	3,531.31	97,111.03	27.5	1972
26.5	1973	-	-	3,395.57	89,982.61	26.5	1973
25.5	1974	-	-	3,129.47	79,801.49	25.5	1974
24.5	1975	-	-	20,760.47	508,631.52	24.5	1975
23.5	1976	-	-	2,340.65	55,005.28	23.5	1976
22.5	1977	-	-	8,773.25	197,398.13	22.5	1977
21.5	1978	-	-	28,481.92	612,361.28	21.5	1978
20.5	1979	-	-	19,037.02	390,258.91	20.5	1979
19.5	1980	-	-	13,268.09	258,727.76	19.5	1980
18.5	1981	-	-	8,648.94	160,005.39	18.5	1981
17.5	1982	-	-	6,201.63	108,528.53	17.5	1982
16.5	1983	-	-	17,156.75	283,086.38	16.5	1983
15.5	1984	-	-	5,459.30	84,619.15	15.5	1984
14.5	1985	-	-	22,412.88	324,986.76	14.5	1985
13.5	1986	-	-	3,597.90	48,571.65	13.5	1986
12.5	1987	-	-	5,448.22	68,102.75	12.5	1987
11.5	1988	-	-	38,501.40	442,766.10	11.5	1988
10.5	1989	-	-	7,229.58	75,910.59	10.5	1989
9.5	1990	-	-	1,782.77	16,936.32	9.5	1990
8.5	1991	-	-	15,957.08	135,635.18	8.5	1991
7.5	1992	-	-	29,607.23	222,054.23	7.5	1992
6.5	1993	-	-	22,811.02	148,271.63	6.5	1993
5.5	1994	-	-	12,067.18	66,369.49	5.5	1994
4.5	1995	-	-	1,472.59	6,626.66	4.5	1995
3.5	1996	-	-	462.32	1,618.12	3.5	1996
2.5	1997	-	-	689.00	1,722.50	2.5	1997
1.5	1998	-	-	371.09	556.64	1.5	1998
0.5	1999	-	-	1,514.52	757.26	0.5	1999
0	2000	-	-	-	-	0	2000
0	2001	-	-	-	-	0	2001
0	2002	-	-	-	-	0	2002
0	2003	-	-	-	-	0	2003
0	2004	-	-	-	-	0	2004
TOTAL				373,243.21		TOTAL	
TOTAL					7,191,662	TOTAL	
AVG AGE		N/A		19.27		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2000 RETIREMENTS

AGE	YEAR	3761	WT AVG	3762	WT AVG	3801	WT AVG	3802	WT AVG	3810	WT AVG	AGE	YEAR
60.5	1940	-	-	158.38	9,581.99	-	-	3,543.84	214,402.32	-	-	60.5	1940
59.5	1941	-	-	-	-	-	-	-	-	-	-	59.5	1941
58.5	1942	-	-	-	-	-	-	-	-	-	-	58.5	1942
57.5	1943	-	-	-	-	-	-	-	-	-	-	57.5	1943
56.5	1944	-	-	-	-	-	-	-	-	-	-	56.5	1944
55.5	1945	-	-	-	-	-	-	-	-	-	-	55.5	1945
54.5	1946	-	-	-	-	-	-	-	-	-	-	54.5	1946
53.5	1947	-	-	-	-	-	-	-	-	-	-	53.5	1947
52.5	1948	-	-	-	-	-	-	55.58	2,917.95	-	-	52.5	1948
51.5	1949	-	-	-	-	-	-	-	-	-	-	51.5	1949
50.5	1950	-	-	-	-	-	-	-	-	-	-	50.5	1950
49.5	1951	-	-	-	-	-	-	-	-	-	-	49.5	1951
48.5	1952	-	-	-	-	-	-	-	-	-	-	48.5	1952
47.5	1953	-	-	-	-	-	-	-	-	-	-	47.5	1953
46.5	1954	-	-	-	-	-	-	-	-	-	-	46.5	1954
45.5	1955	-	-	-	-	-	-	-	-	-	-	45.5	1955
44.5	1956	-	-	-	-	-	-	-	-	-	-	44.5	1956
43.5	1957	-	-	-	-	-	-	-	-	341.43	14,852.21	43.5	1957
42.5	1958	-	-	-	-	-	-	-	-	-	-	42.5	1958
41.5	1959	-	-	-	-	-	-	-	-	682.86	28,338.69	41.5	1959
40.5	1960	-	-	-	-	-	-	2,925.53	118,483.97	-	-	40.5	1960
39.5	1961	-	-	-	-	-	-	-	-	-	-	39.5	1961
38.5	1962	-	-	-	-	-	-	105.00	4,042.50	-	-	38.5	1962
37.5	1963	-	-	-	-	-	-	105.00	3,937.50	-	-	37.5	1963
36.5	1964	-	-	-	-	-	-	21.97	801.91	4,982.11	181,847.02	36.5	1964
35.5	1965	-	-	1,832.65	65,059.08	-	-	118.08	4,191.84	4,028.79	143,022.05	35.5	1965
34.5	1966	-	-	-	-	-	-	463.80	16,001.10	3,027.00	104,431.50	34.5	1966
33.5	1967	-	-	7,164.87	240,023.15	-	-	3,202.68	107,289.78	3,364.87	112,723.15	33.5	1967
32.5	1968	-	-	-	-	-	-	540.25	17,558.13	3,386.69	110,067.43	32.5	1968
31.5	1969	-	-	-	-	7,666.53	241,495.70	2,657.95	83,725.43	4,430.35	139,556.03	31.5	1969
30.5	1970	-	-	220.15	6,714.58	251.37	7,666.79	2,163.21	65,977.91	3,322.91	101,348.76	30.5	1970
29.5	1971	-	-	-	-	-	-	372.07	10,976.07	2,247.57	66,303.32	29.5	1971
28.5	1972	-	-	-	-	-	-	985.73	28,093.31	2,192.44	62,484.54	28.5	1972
27.5	1973	-	-	-	-	1,792.74	49,300.35	-	-	1,704.46	46,872.65	27.5	1973
26.5	1974	-	-	526.94	13,963.91	-	-	2,789.95	73,933.68	1,328.76	35,212.14	26.5	1974
25.5	1975	-	-	-	-	-	-	5,180.79	132,110.15	2,661.45	67,866.98	25.5	1975
24.5	1976	-	-	457.21	11,201.65	913.47	22,380.02	888.00	21,756.00	743.99	18,227.76	24.5	1976
23.5	1977	-	-	-	-	-	-	115.74	2,719.89	2,423.35	56,948.73	23.5	1977
22.5	1978	-	-	-	-	720.02	16,200.45	-	-	232.93	5,240.93	22.5	1978
21.5	1979	-	-	-	-	9,205.49	197,918.04	-	-	4,212.47	90,568.11	21.5	1979
20.5	1980	12,951.43	265,504.32	-	-	9,380.10	192,292.05	-	-	23,807.80	488,059.90	20.5	1980
19.5	1981	-	-	-	-	5,901.88	115,086.66	-	-	2,569.38	50,102.91	19.5	1981
18.5	1982	-	-	-	-	1,248.48	23,096.88	-	-	2,187.80	40,474.30	18.5	1982
17.5	1983	1,719.89	30,098.08	-	-	-	-	-	-	2,345.90	41,053.25	17.5	1983
16.5	1984	-	-	5,484.96	90,501.84	6,201.63	102,326.90	-	-	1,798.82	29,680.53	16.5	1984
15.5	1985	-	-	1,311.30	20,325.15	711.55	11,029.03	-	-	308.99	4,789.35	15.5	1985
14.5	1986	-	-	-	-	616.44	8,938.38	-	-	250.59	3,633.56	14.5	1986
13.5	1987	-	-	-	-	276.47	3,732.35	-	-	318.12	4,294.62	13.5	1987
12.5	1988	-	-	-	-	1,314.15	16,426.88	-	-	1,791.75	22,396.88	12.5	1988
11.5	1989	-	-	-	-	1,446.35	16,633.03	-	-	2,240.76	25,768.74	11.5	1989
10.5	1990	-	-	-	-	559.03	5,869.82	-	-	1,351.43	14,190.02	10.5	1990
9.5	1991	-	-	-	-	-	-	-	-	271.87	2,582.77	9.5	1991
8.5	1992	-	-	-	-	924.47	7,858.00	8,292.17	70,483.45	4,879.99	41,479.92	8.5	1992
7.5	1993	-	-	-	-	-	-	-	-	113.46	850.95	7.5	1993
6.5	1994	-	-	-	-	456.94	2,970.11	-	-	248.31	1,614.02	6.5	1994
5.5	1995	-	-	-	-	668.26	3,675.43	-	-	60.00	330.00	5.5	1995
4.5	1996	-	-	-	-	-	-	-	-	126.82	570.69	4.5	1996
3.5	1997	-	-	-	-	1,488.34	5,209.19	-	-	66.23	231.81	3.5	1997
2.5	1998	-	-	-	-	-	-	-	-	-	-	2.5	1998
1.5	1999	-	-	-	-	458.95	688.43	-	-	494.46	741.69	1.5	1999
0.5	2000	-	-	-	-	-	-	-	-	51.84	25.92	0.5	2000
0.0	2001	-	-	-	-	-	-	-	-	-	-	0.0	2001
0.0	2002	-	-	-	-	-	-	-	-	-	-	0.0	2002
0.0	2003	-	-	-	-	-	-	-	-	-	-	0.0	2003
0.0	2004	-	-	-	-	-	-	-	-	-	-	0.0	2004
TOTAL		14,671.32		17,156.46		52,202.66		34,527.34		90,598.75		TOTAL	
TOTAL			295,602.39		457,371.33		1,050,794.43		979,402.84		2,158,783.73		TOTAL
AVG AGE		20.15		26.66		20.13		28.37		23.83		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2000 RETIREMENTS

AGE	YEAR	382	WT AVG	383	WT AVG	384	WT AVG	387	WT AVG	3911	WT AVG	AGE	YEAR
60.5	1940	-	-	-	-	-	-	-	-	-	-	60.5	1940
59.5	1941	-	-	-	-	-	-	-	-	-	-	59.5	1941
58.5	1942	-	-	-	-	-	-	-	-	-	-	58.5	1942
57.5	1943	-	-	-	-	-	-	-	-	-	-	57.5	1943
56.5	1944	-	-	-	-	-	-	-	-	-	-	56.5	1944
55.5	1945	-	-	-	-	-	-	-	-	-	-	55.5	1945
54.5	1946	672.14	36,631.63	-	-	-	-	-	-	-	-	54.5	1946
53.5	1947	292.40	15,643.40	-	-	712.85	38,137.48	-	-	-	-	53.5	1947
52.5	1948	-	-	-	-	-	-	-	-	-	-	52.5	1948
51.5	1949	-	-	-	-	-	-	-	-	-	-	51.5	1949
50.5	1950	-	-	-	-	-	-	-	-	-	-	50.5	1950
49.5	1951	-	-	-	-	-	-	-	-	-	-	49.5	1951
48.5	1952	-	-	-	-	-	-	-	-	-	-	48.5	1952
47.5	1953	-	-	-	-	-	-	-	-	-	-	47.5	1953
46.5	1954	-	-	-	-	-	-	-	-	-	-	46.5	1954
45.5	1955	-	-	-	-	-	-	-	-	-	-	45.5	1955
44.5	1956	-	-	-	-	-	-	-	-	-	-	44.5	1956
43.5	1957	-	-	-	-	-	-	-	-	-	-	43.5	1957
42.5	1958	-	-	-	-	-	-	-	-	-	-	42.5	1958
41.5	1959	-	-	-	-	-	-	-	-	-	-	41.5	1959
40.5	1960	6.78	274.59	-	-	1.42	57.51	-	-	-	-	40.5	1960
39.5	1961	-	-	235.29	9,293.96	-	-	-	-	-	-	39.5	1961
38.5	1962	-	-	-	-	-	-	-	-	-	-	38.5	1962
37.5	1963	-	-	-	-	-	-	-	-	-	-	37.5	1963
36.5	1964	-	-	-	-	-	-	-	-	-	-	36.5	1964
35.5	1965	288.40	10,238.20	-	-	-	-	-	-	-	-	35.5	1965
34.5	1966	-	-	384.98	13,281.81	28.77	992.57	-	-	-	-	34.5	1966
33.5	1967	96.04	3,217.34	-	-	107.47	3,600.25	-	-	-	-	33.5	1967
32.5	1968	-	-	-	-	28.62	930.15	-	-	-	-	32.5	1968
31.5	1969	142.95	4,502.93	-	-	33.03	1,040.45	-	-	-	-	31.5	1969
30.5	1970	821.31	25,049.96	-	-	191.53	5,841.67	-	-	-	-	30.5	1970
29.5	1971	-	-	-	-	-	-	-	-	-	-	29.5	1971
28.5	1972	68.28	1,945.98	-	-	15.81	450.59	-	-	-	-	28.5	1972
27.5	1973	-	-	-	-	-	-	335.68	9,231.20	-	-	27.5	1973
26.5	1974	222.78	5,903.67	-	-	52.42	1,389.13	727.02	19,266.03	-	-	26.5	1974
25.5	1975	1,376.08	35,090.04	-	-	304.18	7,756.59	236.68	6,035.34	-	-	25.5	1975
24.5	1976	82.09	2,011.21	-	-	25.48	624.26	-	-	-	-	24.5	1976
23.5	1977	30.32	712.52	-	-	10.52	247.22	-	-	-	-	23.5	1977
22.5	1978	-	-	-	-	-	-	-	-	-	-	22.5	1978
21.5	1979	25.38	545.67	-	-	6.74	144.91	-	-	-	-	21.5	1979
20.5	1980	17.35	355.68	-	-	9.92	203.36	-	-	-	-	20.5	1980
19.5	1981	-	-	-	-	-	-	2,792.28	54,449.46	-	-	19.5	1981
18.5	1982	16.30	301.55	-	-	14.05	259.93	6,981.58	129,159.23	1,934.97	35,796.95	18.5	1982
17.5	1983	-	-	447.17	7,825.48	-	-	114.37	2,001.48	5,655.17	98,965.48	17.5	1983
16.5	1984	631.93	10,426.85	-	-	512.46	8,455.59	419.11	6,915.32	300.00	4,950.00	16.5	1984
15.5	1985	64.38	997.89	-	-	62.25	964.88	576.69	8,938.70	2,349.13	36,411.52	15.5	1985
14.5	1986	48.10	697.45	14.51	210.40	46.36	672.22	3,348.98	48,560.21	1,757.70	25,486.65	14.5	1986
13.5	1987	24.87	335.75	-	-	24.11	325.49	-	-	-	-	13.5	1987
12.5	1988	243.27	3,040.88	-	-	126.05	1,575.63	-	-	-	-	12.5	1988
11.5	1989	663.76	7,633.24	160.16	1,841.84	116.00	1,334.00	-	-	-	-	11.5	1989
10.5	1990	104.14	1,093.47	-	-	16.94	177.87	-	-	-	-	10.5	1990
9.5	1991	-	-	-	-	-	-	-	-	-	-	9.5	1991
8.5	1992	677.55	5,759.18	-	-	403.98	3,433.83	-	-	-	-	8.5	1992
7.5	1993	-	-	-	-	-	-	-	-	1,410.50	10,578.75	7.5	1993
6.5	1994	31.00	201.50	-	-	21.00	136.50	-	-	-	-	6.5	1994
5.5	1995	34.00	187.00	-	-	22.00	121.00	-	-	370.87	2,039.79	5.5	1995
4.5	1996	-	-	-	-	-	-	-	-	1,671.09	7,519.91	4.5	1996
3.5	1997	155.80	545.30	-	-	29.93	104.76	38.00	133.00	-	-	3.5	1997
2.5	1998	-	-	-	-	-	-	-	-	78.50	198.75	2.5	1998
1.5	1999	261.66	392.49	-	-	7.73	11.60	(619.91)	(929.87)	-	-	1.5	1999
0.5	2000	-	-	-	-	-	-	-	-	-	-	0.5	2000
0.0	2001	-	-	-	-	-	-	-	-	-	-	0.0	2001
0.0	2002	-	-	-	-	-	-	-	-	-	-	0.0	2002
0.0	2003	-	-	-	-	-	-	-	-	-	-	0.0	2003
0.0	2004	-	-	-	-	-	-	-	-	-	-	0.0	2004
TOTAL		7,099.06		1,242.11		2,931.62		14,950.48		15,528.93		TOTAL	
TOTAL		173,735.33		32,453.48		78,989.38		283,760.09		221,947.78		TOTAL	
AVG AGE		24.47		26.13		26.94		18.98		14.29		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2000 RETIREMENTS

AGE	YEAR	3912	WT AVG	3913	WT AVG	3921	WT AVG	3922	WT AVG	3930	WT AVG	AGE	YEAR
60.5	1940	-	-	-	-	-	-	-	-	-	-	60.5	1940
59.5	1941	-	-	-	-	-	-	-	-	-	-	59.5	1941
58.5	1942	-	-	-	-	-	-	-	-	-	-	58.5	1942
57.5	1943	-	-	-	-	-	-	-	-	-	-	57.5	1943
56.5	1944	-	-	-	-	-	-	-	-	-	-	56.5	1944
55.5	1945	-	-	-	-	-	-	-	-	-	-	55.5	1945
54.5	1946	-	-	-	-	-	-	-	-	-	-	54.5	1946
53.5	1947	-	-	-	-	-	-	-	-	-	-	53.5	1947
52.5	1948	-	-	-	-	-	-	-	-	-	-	52.5	1948
51.5	1949	-	-	-	-	-	-	-	-	-	-	51.5	1949
50.5	1950	-	-	-	-	-	-	-	-	-	-	50.5	1950
49.5	1951	-	-	-	-	-	-	-	-	-	-	49.5	1951
48.5	1952	-	-	-	-	-	-	-	-	-	-	48.5	1952
47.5	1953	-	-	-	-	-	-	-	-	-	-	47.5	1953
46.5	1954	-	-	-	-	-	-	-	-	-	-	46.5	1954
45.5	1955	-	-	-	-	-	-	-	-	-	-	45.5	1955
44.5	1956	-	-	-	-	-	-	-	-	-	-	44.5	1956
43.5	1957	-	-	-	-	-	-	-	-	-	-	43.5	1957
42.5	1958	-	-	-	-	-	-	-	-	-	-	42.5	1958
41.5	1959	-	-	-	-	-	-	-	-	-	-	41.5	1959
40.5	1960	-	-	-	-	-	-	-	-	-	-	40.5	1960
39.5	1961	-	-	-	-	-	-	-	-	-	-	39.5	1961
38.5	1962	-	-	-	-	-	-	-	-	-	-	38.5	1962
37.5	1963	-	-	-	-	-	-	-	-	-	-	37.5	1963
36.5	1964	-	-	-	-	-	-	-	-	-	-	36.5	1964
35.5	1965	-	-	-	-	-	-	-	-	-	-	35.5	1965
34.5	1966	-	-	-	-	-	-	-	-	-	-	34.5	1966
33.5	1967	-	-	-	-	-	-	-	-	-	-	33.5	1967
32.5	1968	-	-	-	-	-	-	-	-	-	-	32.5	1968
31.5	1969	-	-	-	-	-	-	-	-	-	-	31.5	1969
30.5	1970	-	-	-	-	-	-	-	-	-	-	30.5	1970
29.5	1971	-	-	-	-	-	-	-	-	-	-	29.5	1971
28.5	1972	-	-	-	-	-	-	-	-	-	-	28.5	1972
27.5	1973	-	-	-	-	-	-	-	-	-	-	27.5	1973
26.5	1974	-	-	-	-	-	-	-	-	-	-	26.5	1974
25.5	1975	-	-	-	-	-	-	-	-	-	-	25.5	1975
24.5	1976	-	-	-	-	-	-	-	-	-	-	24.5	1976
23.5	1977	-	-	-	-	-	-	-	-	-	-	23.5	1977
22.5	1978	-	-	-	-	-	-	-	-	-	-	22.5	1978
21.5	1979	-	-	-	-	-	-	-	-	-	-	21.5	1979
20.5	1980	-	-	-	-	-	-	-	-	-	-	20.5	1980
19.5	1981	-	-	-	-	-	-	-	-	2,282.18	44,502.51	19.5	1981
18.5	1982	-	-	-	-	-	-	-	-	-	-	18.5	1982
17.5	1983	-	-	-	-	-	-	-	-	-	-	17.5	1983
16.5	1984	-	-	-	-	-	-	-	-	-	-	16.5	1984
15.5	1985	-	-	-	-	-	-	-	-	-	-	15.5	1985
14.5	1986	-	-	1,289.72	18,700.94	-	-	15,776.81	228,763.75	-	-	14.5	1986
13.5	1987	-	-	-	-	-	-	-	-	-	-	13.5	1987
12.5	1988	-	-	2,909.54	36,369.25	-	-	1,109.83	13,872.88	-	-	12.5	1988
11.5	1989	-	-	6,462.80	74,322.20	-	-	-	-	-	-	11.5	1989
10.5	1990	-	-	146,441.78	1,537,638.69	-	-	-	-	-	-	10.5	1990
9.5	1991	-	-	11,798.37	112,084.52	-	-	-	-	-	-	9.5	1991
8.5	1992	-	-	10,690.46	90,868.91	30,004.91	255,041.74	-	-	-	-	8.5	1992
7.5	1993	-	-	47,619.34	357,145.05	13,734.76	103,010.70	-	-	-	-	7.5	1993
6.5	1994	2,114.70	13,745.55	9,921.35	64,488.78	15,450.96	100,431.24	-	-	-	-	6.5	1994
5.5	1995	-	-	25,415.15	139,783.33	15,764.00	86,702.00	-	-	-	-	5.5	1995
4.5	1996	-	-	6,202.17	27,909.77	-	-	-	-	-	-	4.5	1996
3.5	1997	-	-	60,298.99	211,046.47	15,503.87	54,263.55	-	-	-	-	3.5	1997
2.5	1998	-	-	1,086.15	2,715.38	36.35	90.88	-	-	-	-	2.5	1998
1.5	1999	-	-	(296.82)	(445.23)	-	-	-	-	-	-	1.5	1999
0.5	2000	-	-	-	-	-	-	-	-	-	-	0.5	2000
0.0	2001	-	-	-	-	-	-	-	-	-	-	0.0	2001
0.0	2002	-	-	-	-	-	-	-	-	-	-	0.0	2002
0.0	2003	-	-	-	-	-	-	-	-	-	-	0.0	2003
0.0	2004	-	-	-	-	-	-	-	-	-	-	0.0	2004
TOTAL		2,114.70		329,839.00		90,494.85		16,886.64		2,282.18		TOTAL	
TOTAL			13,745.55		2,672,628.03		599,540.10		242,636.62		44,502.51	TOTAL	
AVG AGE		6.50		8.10		6.63		14.37		19.50		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2000 RETIREMENTS

AGE	YEAR	3940	WT AVG	3950	WT AVG	3960	WT AVG	3970	WT AVG	3980	WT AVG	AGE	YEAR
60.5	1940	-	-	-	-	-	-	-	-	-	-	60.5	1940
59.5	1941	-	-	-	-	-	-	-	-	-	-	59.5	1941
58.5	1942	-	-	-	-	-	-	-	-	-	-	58.5	1942
57.5	1943	-	-	-	-	-	-	-	-	-	-	57.5	1943
56.5	1944	-	-	-	-	-	-	-	-	-	-	56.5	1944
55.5	1945	-	-	-	-	-	-	-	-	-	-	55.5	1945
54.5	1946	-	-	-	-	-	-	-	-	-	-	54.5	1946
53.5	1947	-	-	-	-	-	-	-	-	-	-	53.5	1947
52.5	1948	-	-	-	-	-	-	-	-	-	-	52.5	1948
51.5	1949	-	-	-	-	-	-	-	-	-	-	51.5	1949
50.5	1950	-	-	-	-	-	-	-	-	-	-	50.5	1950
49.5	1951	-	-	-	-	-	-	-	-	-	-	49.5	1951
48.5	1952	-	-	-	-	-	-	-	-	-	-	48.5	1952
47.5	1953	-	-	-	-	-	-	-	-	-	-	47.5	1953
46.5	1954	-	-	-	-	-	-	-	-	-	-	46.5	1954
45.5	1955	-	-	-	-	-	-	-	-	-	-	45.5	1955
44.5	1956	-	-	-	-	-	-	-	-	-	-	44.5	1956
43.5	1957	-	-	-	-	-	-	-	-	-	-	43.5	1957
42.5	1958	-	-	-	-	-	-	-	-	-	-	42.5	1958
41.5	1959	-	-	-	-	-	-	-	-	-	-	41.5	1959
40.5	1960	-	-	-	-	-	-	-	-	-	-	40.5	1960
39.5	1961	-	-	-	-	-	-	-	-	-	-	39.5	1961
38.5	1962	-	-	-	-	-	-	-	-	-	-	38.5	1962
37.5	1963	-	-	-	-	-	-	-	-	-	-	37.5	1963
36.5	1964	-	-	-	-	-	-	-	-	-	-	36.5	1964
35.5	1965	-	-	-	-	-	-	-	-	-	-	35.5	1965
34.5	1966	-	-	-	-	-	-	-	-	-	-	34.5	1966
33.5	1967	-	-	-	-	-	-	-	-	-	-	33.5	1967
32.5	1968	-	-	-	-	-	-	-	-	-	-	32.5	1968
31.5	1969	-	-	-	-	-	-	-	-	-	-	31.5	1969
30.5	1970	-	-	-	-	-	-	-	-	-	-	30.5	1970
29.5	1971	-	-	-	-	-	-	-	-	-	-	29.5	1971
28.5	1972	-	-	-	-	-	-	-	-	-	-	28.5	1972
27.5	1973	-	-	-	-	-	-	-	-	-	-	27.5	1973
26.5	1974	-	-	-	-	-	-	-	-	-	-	26.5	1974
25.5	1975	592.12	15,099.06	-	-	-	-	-	-	-	-	25.5	1975
24.5	1976	-	-	-	-	-	-	-	-	-	-	24.5	1976
23.5	1977	-	-	-	-	-	-	-	-	-	-	23.5	1977
22.5	1978	-	-	-	-	-	-	-	-	-	-	22.5	1978
21.5	1979	-	-	-	-	-	-	-	-	-	-	21.5	1979
20.5	1980	142.47	2,920.64	-	-	-	-	-	-	-	-	20.5	1980
19.5	1981	2,590.62	50,517.09	-	-	-	-	161.75	3,154.13	-	-	19.5	1981
18.5	1982	3,896.30	72,081.55	-	-	-	-	-	-	-	-	18.5	1982
17.5	1983	1,119.26	19,587.05	-	-	-	-	-	-	-	-	17.5	1983
16.5	1984	980.96	16,185.84	-	-	-	-	-	-	-	-	16.5	1984
15.5	1985	-	-	-	-	-	-	-	-	-	-	15.5	1985
14.5	1986	1,618.90	23,474.05	-	-	-	-	-	-	-	-	14.5	1986
13.5	1987	19,356.75	261,316.13	-	-	-	-	-	-	-	-	13.5	1987
12.5	1988	-	-	-	-	-	-	-	-	-	-	12.5	1988
11.5	1989	489.32	5,627.18	-	-	-	-	-	-	-	-	11.5	1989
10.5	1990	-	-	-	-	-	-	-	-	-	-	10.5	1990
9.5	1991	522.22	4,961.09	-	-	-	-	2,482.70	23,585.65	-	-	9.5	1991
8.5	1992	-	-	-	-	-	-	530.00	4,505.00	-	-	8.5	1992
7.5	1993	327.09	2,453.18	-	-	-	-	1,009.60	7,572.00	-	-	7.5	1993
6.5	1994	955.70	6,212.05	-	-	-	-	9,617.98	62,516.87	-	-	6.5	1994
5.5	1995	-	-	-	-	4,436.29	24,399.60	265.00	1,457.50	-	-	5.5	1995
4.5	1996	531.70	2,392.65	-	-	-	-	-	-	-	-	4.5	1996
3.5	1997	-	-	-	-	-	-	-	-	-	-	3.5	1997
2.5	1998	-	-	-	-	-	-	-	-	-	-	2.5	1998
1.5	1999	-	-	-	-	-	-	-	-	-	-	1.5	1999
0.5	2000	-	-	-	-	-	-	-	-	-	-	0.5	2000
0.0	2001	-	-	-	-	-	-	-	-	-	-	0.0	2001
0.0	2002	-	-	-	-	-	-	-	-	-	-	0.0	2002
0.0	2003	-	-	-	-	-	-	-	-	-	-	0.0	2003
0.0	2004	-	-	-	-	-	-	-	-	-	-	0.0	2004
TOTAL		33,123.41				4,436.29		14,067.03				TOTAL	
TOTAL			482,827.55				24,399.60		102,791.15			TOTAL	
AVG AGE		14.58		#DIV/0!		5.50		7.31		#DIV/0!		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2000 RETIREMENTS

AGE	YEAR	TOTAL	WT AVG	AGE	YEAR
60.5	1940	3,702.22	223,984.31	60.5	1940
59.5	1941	-	-	59.5	1941
58.5	1942	-	-	58.5	1942
57.5	1943	-	-	57.5	1943
56.5	1944	-	-	56.5	1944
55.5	1945	-	-	55.5	1945
54.5	1946	672.14	36,631.63	54.5	1946
53.5	1947	1,005.25	53,780.88	53.5	1947
52.5	1948	55.58	2,917.95	52.5	1948
51.5	1949	-	-	51.5	1949
50.5	1950	-	-	50.5	1950
49.5	1951	-	-	49.5	1951
48.5	1952	-	-	48.5	1952
47.5	1953	-	-	47.5	1953
46.5	1954	-	-	46.5	1954
45.5	1955	-	-	45.5	1955
44.5	1956	-	-	44.5	1956
43.5	1957	341.43	14,852.21	43.5	1957
42.5	1958	-	-	42.5	1958
41.5	1959	682.86	28,338.69	41.5	1959
40.5	1960	2,933.73	118,816.07	40.5	1960
39.5	1961	235.29	9,293.96	39.5	1961
38.5	1962	105.00	4,042.50	38.5	1962
37.5	1963	105.00	3,937.50	37.5	1963
36.5	1964	5,004.08	182,648.92	36.5	1964
35.5	1965	6,267.92	222,511.16	35.5	1965
34.5	1966	3,904.55	134,706.98	34.5	1966
33.5	1967	13,935.93	466,853.66	33.5	1967
32.5	1968	3,955.56	128,555.70	32.5	1968
31.5	1969	14,930.81	470,320.52	31.5	1969
30.5	1970	6,970.48	212,599.64	30.5	1970
29.5	1971	2,619.64	77,279.38	29.5	1971
28.5	1972	3,262.26	92,974.41	28.5	1972
27.5	1973	3,832.88	105,404.20	27.5	1973
26.5	1974	5,647.87	149,668.56	26.5	1974
25.5	1975	10,351.30	263,958.15	25.5	1975
24.5	1976	3,110.24	76,200.88	24.5	1976
23.5	1977	2,579.93	60,628.36	23.5	1977
22.5	1978	952.95	21,441.38	22.5	1978
21.5	1979	13,450.08	289,176.72	21.5	1979
20.5	1980	46,309.07	949,335.94	20.5	1980
19.5	1981	16,298.09	317,812.76	19.5	1981
18.5	1982	16,279.48	301,170.38	18.5	1982
17.5	1983	11,401.76	199,530.80	17.5	1983
16.5	1984	16,329.87	269,442.86	16.5	1984
15.5	1985	5,384.29	83,456.50	15.5	1985
14.5	1986	24,768.11	359,137.60	14.5	1986
13.5	1987	20,000.32	270,004.32	13.5	1987
12.5	1988	7,494.59	93,682.38	12.5	1988
11.5	1989	11,579.15	133,160.23	11.5	1989
10.5	1990	148,473.32	1,558,969.86	10.5	1990
9.5	1991	15,075.16	143,214.02	9.5	1991
8.5	1992	56,403.53	479,430.01	8.5	1992
7.5	1993	64,214.75	481,610.63	7.5	1993
6.5	1994	38,817.94	252,316.61	6.5	1994
5.5	1995	47,035.57	258,695.64	5.5	1995
4.5	1996	8,531.78	38,393.01	4.5	1996
3.5	1997	77,581.16	271,534.06	3.5	1997
2.5	1998	1,202.00	3,005.00	2.5	1998
1.5	1999	306.07	459.11	1.5	1999
0.5	2000	51.84	25.92	0.5	2000
0.0	2001	-	-	0.0	2001
0.0	2002	-	-	0.0	2002
0.0	2003	-	-	0.0	2003
0.0	2004	-	-	0.0	2004
TOTAL		744,152.83		TOTAL	
TOTAL			9,915,911.86	TOTAL	
AVG AGE		13.33		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2001 RETIREMENTS

AGE	YEAR	3761	WT AVG	3762	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG	382	WT AVG	AGE	YEAR
61.5	1940	-	-	11,369.09	699,199.04	-	-	2,418.50	148,737.75	-	-	-	-	61.5	1940
60.5	1941	-	-	-	-	-	-	182.02	11,012.21	-	-	-	-	60.5	1941
59.5	1942	-	-	-	-	-	-	-	-	-	-	-	-	59.5	1942
58.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	58.5	1943
57.5	1944	-	-	-	-	-	-	-	-	-	-	-	-	57.5	1944
56.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	56.5	1945
55.5	1946	-	-	-	-	-	-	-	-	-	-	-	-	55.5	1946
54.5	1947	-	-	-	-	-	-	-	-	-	-	662.20	36,089.80	54.5	1947
53.5	1948	-	-	-	-	-	-	111.16	5,947.06	-	-	4.40	235.40	53.5	1948
52.5	1949	-	-	-	-	-	-	-	-	-	-	-	-	52.5	1949
51.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	51.5	1950
50.5	1951	-	-	-	-	-	-	-	-	-	-	-	-	50.5	1951
49.5	1952	-	-	-	-	-	-	-	-	-	-	-	-	49.5	1952
48.5	1953	-	-	-	-	-	-	-	-	-	-	-	-	48.5	1953
47.5	1954	-	-	-	-	-	-	-	-	-	-	-	-	47.5	1954
46.5	1955	-	-	-	-	-	-	-	-	-	-	-	-	46.5	1955
45.5	1956	-	-	-	-	-	-	-	-	-	-	-	-	45.5	1956
44.5	1957	-	-	-	-	-	-	-	-	-	-	-	-	44.5	1957
43.5	1958	-	-	-	-	-	-	-	-	-	-	-	-	43.5	1958
42.5	1959	-	-	-	-	-	-	-	-	682.86	29,021.55	-	-	42.5	1959
41.5	1960	-	-	-	-	-	-	-	-	582.47	24,172.51	-	-	41.5	1960
40.5	1961	-	-	-	-	-	-	-	-	-	-	-	-	40.5	1961
39.5	1962	-	-	-	-	-	-	875.00	34,562.50	540.41	21,346.20	121.49	4,798.86	39.5	1962
38.5	1963	-	-	-	-	-	-	-	-	-	-	-	-	38.5	1963
37.5	1964	-	-	-	-	-	-	-	-	1,862.84	69,856.50	-	-	37.5	1964
36.5	1965	-	-	-	-	-	-	230.52	8,413.98	1,583.01	57,779.87	47.22	1,723.53	36.5	1965
35.5	1966	-	-	-	-	-	-	-	-	1,684.42	59,796.91	-	-	35.5	1966
34.5	1967	-	-	1,952.39	67,357.46	-	-	459.82	15,863.79	1,951.88	67,339.86	182.40	6,292.80	34.5	1967
33.5	1968	-	-	-	-	-	-	2,240.96	75,072.16	1,318.09	44,156.02	91.13	3,052.86	33.5	1968
32.5	1969	-	-	-	-	1,642.83	53,391.98	3,397.12	110,406.40	1,419.65	46,138.63	351.89	11,436.43	32.5	1969
31.5	1970	-	-	10,066.48	317,094.12	1,843.39	58,066.79	1,598.27	50,345.51	4,652.37	145,549.66	708.82	22,327.83	31.5	1970
30.5	1971	-	-	-	-	-	-	160.41	4,892.51	1,661.19	50,666.30	-	-	30.5	1971
29.5	1972	-	-	1,040.41	30,692.10	2,290.00	67,555.00	50.00	1,475.00	1,163.21	34,314.70	68.30	2,014.85	29.5	1972
28.5	1973	-	-	-	-	1,654.85	47,163.23	134.82	3,842.37	1,162.90	33,142.65	149.16	4,251.06	28.5	1973
27.5	1974	-	-	-	-	-	-	869.21	23,903.28	1,493.78	41,078.95	44.49	1,223.48	27.5	1974
26.5	1975	-	-	-	-	-	-	317.74	8,420.11	1,397.67	37,046.21	177.94	4,715.41	26.5	1975
25.5	1976	-	-	-	-	793.09	20,223.80	840.00	21,420.00	417.60	10,648.80	93.59	2,386.55	25.5	1976
24.5	1977	1,542.03	37,779.74	-	-	-	-	115.74	2,835.63	1,822.14	44,642.43	15.16	371.42	24.5	1977
23.5	1978	-	-	-	-	-	-	-	-	-	-	-	-	23.5	1978
22.5	1979	-	-	-	-	2,123.96	47,789.10	-	-	5,541.20	124,677.00	88.83	1,998.68	22.5	1979
21.5	1980	-	-	-	-	1,816.88	39,062.92	-	-	22,396.80	481,531.20	17.35	373.03	21.5	1980
20.5	1981	-	-	-	-	5,410.08	110,906.64	-	-	6,925.21	142,048.81	125.23	2,567.22	20.5	1981
19.5	1982	-	-	196.16	3,825.12	588.03	11,466.59	638.06	12,442.17	2,168.46	42,284.97	85.30	1,663.35	19.5	1982
18.5	1983	-	-	-	-	-	-	318.46	5,891.51	2,158.09	39,924.67	18.15	335.78	18.5	1983
17.5	1984	2,976.48	52,088.40	-	-	902.74	15,797.95	483.16	8,455.30	2,188.95	36,306.63	127.63	2,233.53	17.5	1984
16.5	1985	-	-	-	-	246.48	4,066.92	-	-	263.65	4,350.23	21.46	354.09	16.5	1985
15.5	1986	-	-	-	-	2,401.90	37,229.45	-	-	102.20	1,584.10	168.37	2,609.74	15.5	1986
14.5	1987	-	-	-	-	2,442.50	35,416.25	605.41	8,778.45	265.10	3,843.95	134.14	1,945.03	14.5	1987
13.5	1988	-	-	-	-	1,364.33	18,418.46	1,210.07	16,335.95	381.52	5,150.52	216.02	2,916.27	13.5	1988
12.5	1989	-	-	-	-	1,635.39	20,442.38	-	-	375.83	4,697.88	364.67	4,558.38	12.5	1989
11.5	1990	-	-	-	-	2,868.00	32,982.00	-	-	2,749.85	31,623.28	245.68	2,825.32	11.5	1990
10.5	1991	-	-	-	-	-	-	-	-	5,455.71	57,284.96	-	-	10.5	1991
9.5	1992	-	-	123.80	1,176.10	865.61	8,223.30	8,098.95	76,940.03	469.21	4,457.50	837.32	7,954.54	9.5	1992
8.5	1993	-	-	-	-	-	-	-	-	-	-	-	-	8.5	1993
7.5	1994	-	-	-	-	456.94	3,427.05	-	-	-	-	36.61	274.58	7.5	1994
6.5	1995	-	-	-	-	1,129.75	7,343.38	-	-	-	-	68.00	442.00	6.5	1995
5.5	1996	-	-	-	-	-	-	-	-	-	-	-	-	5.5	1996
4.5	1997	-	-	-	-	-	-	-	-	2,616.04	11,772.18	-	-	4.5	1997
3.5	1998	-	-	-	-	-	-	-	-	741.24	2,594.34	-	-	3.5	1998
2.5	1999	-	-	-	-	-	-	-	-	108.42	271.05	-	-	2.5	1999
1.5	2000	-	-	-	-	-	-	-	-	155.50	233.25	-	-	1.5	2000
0.5	2001	-	-	-	-	-	-	-	-	49.02	24.51	-	-	0.5	2001
0.0	2002	-	-	-	-	-	-	-	-	-	-	-	-	0.0	2002
0.0	2003	-	-	-	-	-	-	-	-	-	-	-	-	0.0	2003
0.0	2004	-	-	-	-	-	-	-	-	-	-	-	-	0.0	2004
TOTAL		4,518.51		24,748.33		32,476.75		25,355.40		80,512.79		5,272.95		TOTAL	
TOTAL			89,868.14		1,119,343.93		638,973.15		655,993.64		1,814,358.70		133,971.86	TOTAL	
AVG AGE		19.89		45.23		19.67		25.87		22.54		25.41		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2001 RETIREMENTS

AGE	YEAR	383	WT AVG	384	WT AVG	387	WT AVG	390	WT AVG	3911	WT AVG	3912	WT AVG	AGE	YEAR
61.5	1940	-	-	-	-	-	-	-	-	-	-	-	-	61.5	1940
60.5	1941	-	-	-	-	-	-	-	-	-	-	-	-	60.5	1941
59.5	1942	-	-	-	-	-	-	-	-	-	-	-	-	59.5	1942
58.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	58.5	1943
57.5	1944	-	-	-	-	-	-	-	-	-	-	-	-	57.5	1944
56.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	56.5	1945
55.5	1946	-	-	-	-	-	-	-	-	-	-	-	-	55.5	1946
54.5	1947	-	-	36.72	2,001.24	-	-	-	-	-	-	-	-	54.5	1947
53.5	1948	-	-	257.33	13,767.16	-	-	-	-	-	-	-	-	53.5	1948
52.5	1949	-	-	-	-	-	-	-	-	-	-	-	-	52.5	1949
51.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	51.5	1950
50.5	1951	-	-	-	-	-	-	-	-	-	-	-	-	50.5	1951
49.5	1952	-	-	-	-	-	-	-	-	-	-	-	-	49.5	1952
48.5	1953	-	-	-	-	-	-	-	-	-	-	-	-	48.5	1953
47.5	1954	-	-	-	-	-	-	-	-	-	-	-	-	47.5	1954
46.5	1955	-	-	-	-	-	-	-	-	-	-	-	-	46.5	1955
45.5	1956	-	-	-	-	-	-	-	-	-	-	-	-	45.5	1956
44.5	1957	-	-	-	-	-	-	-	-	-	-	-	-	44.5	1957
43.5	1958	-	-	-	-	-	-	-	-	-	-	-	-	43.5	1958
42.5	1959	-	-	-	-	-	-	-	-	-	-	-	-	42.5	1959
41.5	1960	-	-	-	-	-	-	-	-	-	-	-	-	41.5	1960
40.5	1961	-	-	-	-	-	-	-	-	-	-	-	-	40.5	1961
39.5	1962	-	-	24.75	977.63	-	-	-	-	-	-	-	-	39.5	1962
38.5	1963	-	-	-	-	-	-	-	-	-	-	-	-	38.5	1963
37.5	1964	-	-	-	-	-	-	-	-	-	-	-	-	37.5	1964
36.5	1965	-	-	9.88	360.62	-	-	-	-	-	-	-	-	36.5	1965
35.5	1966	-	-	-	-	-	-	-	-	-	-	-	-	35.5	1966
34.5	1967	-	-	39.68	1,368.96	-	-	-	-	-	-	-	-	34.5	1967
33.5	1968	-	-	34.60	1,159.10	-	-	-	-	-	-	-	-	33.5	1968
32.5	1969	-	-	81.30	2,642.25	-	-	-	-	-	-	-	-	32.5	1969
31.5	1970	-	-	165.34	5,208.21	-	-	-	-	-	-	-	-	31.5	1970
30.5	1971	-	-	-	-	-	-	-	-	-	-	-	-	30.5	1971
29.5	1972	-	-	15.81	466.40	-	-	-	-	-	-	-	-	29.5	1972
28.5	1973	-	-	32.34	921.69	-	-	-	-	-	-	-	-	28.5	1973
27.5	1974	-	-	10.65	292.88	-	-	-	-	-	-	-	-	27.5	1974
26.5	1975	-	-	40.00	1,050.00	-	-	-	-	-	-	-	-	26.5	1975
25.5	1976	-	-	27.56	702.78	-	-	-	-	-	-	-	-	25.5	1976
24.5	1977	-	-	5.26	128.87	-	-	-	-	-	-	-	-	24.5	1977
23.5	1978	-	-	-	-	-	-	-	-	-	-	-	-	23.5	1978
22.5	1979	-	-	23.59	530.78	-	-	-	-	-	-	-	-	22.5	1979
21.5	1980	-	-	9.92	213.28	-	-	-	-	-	-	-	-	21.5	1980
20.5	1981	-	-	91.07	1,866.94	-	-	-	-	-	-	-	-	20.5	1981
19.5	1982	-	-	61.90	1,207.05	-	-	-	-	-	-	-	-	19.5	1982
18.5	1983	-	-	14.76	273.06	-	-	-	-	-	-	-	-	18.5	1983
17.5	1984	-	-	123.97	2,169.48	-	-	-	-	-	-	-	-	17.5	1984
16.5	1985	-	-	20.75	342.38	-	-	-	-	-	-	-	-	16.5	1985
15.5	1986	-	-	162.47	2,518.29	-	-	-	-	-	-	-	-	15.5	1986
14.5	1987	-	-	119.94	1,739.13	-	-	-	-	-	-	-	-	14.5	1987
13.5	1988	-	-	100.74	1,359.99	-	-	-	-	-	-	-	-	13.5	1988
12.5	1989	-	-	89.09	1,113.63	-	-	-	-	-	-	-	-	12.5	1989
11.5	1990	-	-	84.71	974.17	-	-	-	-	-	-	-	-	11.5	1990
10.5	1991	-	-	-	-	-	-	-	-	-	-	-	-	10.5	1991
9.5	1992	-	-	495.33	4,705.64	-	-	-	-	-	-	-	-	9.5	1992
8.5	1993	-	-	-	-	-	-	43,352.85	368,499.23	-	-	14,840.00	126,140.00	8.5	1993
7.5	1994	-	-	22.26	166.95	-	-	-	-	-	-	-	-	7.5	1994
6.5	1995	-	-	44.00	286.00	-	-	-	-	-	-	-	-	6.5	1995
5.5	1996	-	-	-	-	-	-	-	-	-	-	-	-	5.5	1996
4.5	1997	-	-	-	-	-	-	-	-	-	-	-	-	4.5	1997
3.5	1998	-	-	-	-	-	-	-	-	-	-	-	-	3.5	1998
2.5	1999	-	-	-	-	-	-	-	-	-	-	-	-	2.5	1999
1.5	2000	-	-	-	-	-	-	-	-	-	-	-	-	1.5	2000
0.5	2001	-	-	-	-	-	-	-	-	-	-	-	-	0.5	2001
0.0	2002	-	-	-	-	-	-	-	-	-	-	-	-	0.0	2002
0.0	2003	-	-	-	-	-	-	-	-	-	-	-	-	0.0	2003
0.0	2004	-	-	-	-	-	-	-	-	-	-	-	-	0.0	2004
TOTAL				2,245.72				43,352.85				14,840.00		TOTAL	
TOTAL					50,524.50				368,499.23				126,140.00	TOTAL	
AVG AGE		#DIV/01		22.50		#DIV/01		8.50		#DIV/01		8.50		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2001 RETIREMENTS

AGE	YEAR	3913	WT AVG	3921	WT AVG	3922	WT AVG	3924	WT AVG	3940	WT AVG	AGE	YEAR
61.5	1940	-	-	-	-	-	-	-	-	-	-	61.5	1940
60.5	1941	-	-	-	-	-	-	-	-	-	-	60.5	1941
59.5	1942	-	-	-	-	-	-	-	-	-	-	59.5	1942
58.5	1943	-	-	-	-	-	-	-	-	-	-	58.5	1943
57.5	1944	-	-	-	-	-	-	-	-	-	-	57.5	1944
56.5	1945	-	-	-	-	-	-	-	-	-	-	56.5	1945
55.5	1946	-	-	-	-	-	-	-	-	-	-	55.5	1946
54.5	1947	-	-	-	-	-	-	-	-	-	-	54.5	1947
53.5	1948	-	-	-	-	-	-	-	-	-	-	53.5	1948
52.5	1949	-	-	-	-	-	-	-	-	-	-	52.5	1949
51.5	1950	-	-	-	-	-	-	-	-	-	-	51.5	1950
50.5	1951	-	-	-	-	-	-	-	-	-	-	50.5	1951
49.5	1952	-	-	-	-	-	-	-	-	-	-	49.5	1952
48.5	1953	-	-	-	-	-	-	-	-	-	-	48.5	1953
47.5	1954	-	-	-	-	-	-	-	-	-	-	47.5	1954
46.5	1955	-	-	-	-	-	-	-	-	-	-	46.5	1955
45.5	1956	-	-	-	-	-	-	-	-	-	-	45.5	1956
44.5	1957	-	-	-	-	-	-	-	-	-	-	44.5	1957
43.5	1958	-	-	-	-	-	-	-	-	-	-	43.5	1958
42.5	1959	-	-	-	-	-	-	-	-	-	-	42.5	1959
41.5	1960	-	-	-	-	-	-	-	-	-	-	41.5	1960
40.5	1961	-	-	-	-	-	-	-	-	-	-	40.5	1961
39.5	1962	-	-	-	-	-	-	-	-	-	-	39.5	1962
38.5	1963	-	-	-	-	-	-	-	-	-	-	38.5	1963
37.5	1964	-	-	-	-	-	-	-	-	-	-	37.5	1964
36.5	1965	-	-	-	-	-	-	-	-	-	-	36.5	1965
35.5	1966	-	-	-	-	-	-	-	-	-	-	35.5	1966
34.5	1967	-	-	-	-	-	-	-	-	-	-	34.5	1967
33.5	1968	-	-	-	-	-	-	-	-	-	-	33.5	1968
32.5	1969	-	-	-	-	-	-	-	-	-	-	32.5	1969
31.5	1970	-	-	-	-	-	-	-	-	-	-	31.5	1970
30.5	1971	-	-	-	-	-	-	-	-	-	-	30.5	1971
29.5	1972	-	-	-	-	-	-	-	-	-	-	29.5	1972
28.5	1973	-	-	-	-	-	-	-	-	-	-	28.5	1973
27.5	1974	-	-	-	-	-	-	-	-	-	-	27.5	1974
26.5	1975	-	-	-	-	-	-	-	-	-	-	26.5	1975
25.5	1976	-	-	-	-	-	-	-	-	-	-	25.5	1976
24.5	1977	-	-	-	-	-	-	-	-	-	-	24.5	1977
23.5	1978	-	-	-	-	-	-	-	-	-	-	23.5	1978
22.5	1979	-	-	-	-	-	-	-	-	-	-	22.5	1979
21.5	1980	-	-	-	-	-	-	-	-	-	-	21.5	1980
20.5	1981	-	-	-	-	-	-	-	-	-	-	20.5	1981
19.5	1982	17,938.62	349,803.09	-	-	-	-	-	-	-	-	19.5	1982
18.5	1983	-	-	-	-	-	-	-	-	-	-	18.5	1983
17.5	1984	-	-	-	-	-	-	-	-	-	-	17.5	1984
16.5	1985	-	-	-	-	-	-	-	-	-	-	16.5	1985
15.5	1986	-	-	-	-	-	-	-	-	-	-	15.5	1986
14.5	1987	-	-	-	-	-	-	-	-	-	-	14.5	1987
13.5	1988	-	-	-	-	-	-	-	-	-	-	13.5	1988
12.5	1989	1,813.62	22,670.25	-	-	-	-	-	-	-	-	12.5	1989
11.5	1990	825.28	9,490.72	-	-	-	-	-	-	-	-	11.5	1990
10.5	1991	8,061.41	84,644.81	-	-	-	-	-	-	-	-	10.5	1991
9.5	1992	-	-	-	-	8,464.48	80,412.56	-	-	-	-	9.5	1992
8.5	1993	-	-	-	-	-	-	-	-	-	-	8.5	1993
7.5	1994	3,677.95	27,584.63	-	-	-	-	-	-	-	-	7.5	1994
6.5	1995	3,938.58	25,600.77	32,602.04	211,913.26	-	-	-	-	-	-	6.5	1995
5.5	1996	-	-	-	-	-	-	-	-	-	-	5.5	1996
4.5	1997	-	-	-	-	-	-	-	-	-	-	4.5	1997
3.5	1998	-	-	-	-	-	-	-	-	-	-	3.5	1998
2.5	1999	46,828.15	117,070.38	-	-	-	-	-	-	-	-	2.5	1999
1.5	2000	-	-	-	-	-	-	-	-	-	-	1.5	2000
0.5	2001	5,468.00	2,734.00	-	-	-	-	-	-	-	-	0.5	2001
0.0	2002	-	-	-	-	-	-	-	-	-	-	0.0	2002
0.0	2003	-	-	-	-	-	-	-	-	-	-	0.0	2003
0.0	2004	-	-	-	-	-	-	-	-	-	-	0.0	2004
TOTAL		88,551.61		32,602.04		8,464.48						TOTAL	
TOTAL			639,598.64		211,913.26		80,412.56					TOTAL	
AVG AGE		7.22		6.50		9.50		#DIV/0!		#DIV/0!		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2001 RETIREMENTS

AGE	YEAR	3960	WT AVG	3970	WT AVG	TOTAL	WT AVG	AGE	YEAR
61.5	1940	-	-	-	-	13,787.59	847,936.79	61.5	1940
60.5	1941	-	-	-	-	182.02	11,012.21	60.5	1941
59.5	1942	-	-	-	-	-	-	59.5	1942
58.5	1943	-	-	-	-	-	-	58.5	1943
57.5	1944	-	-	-	-	-	-	57.5	1944
56.5	1945	-	-	-	-	-	-	56.5	1945
55.5	1946	-	-	-	-	-	-	55.5	1946
54.5	1947	-	-	-	-	698.92	38,091.14	54.5	1947
53.5	1948	-	-	-	-	372.89	19,949.62	53.5	1948
52.5	1949	-	-	-	-	-	-	52.5	1949
51.5	1950	-	-	-	-	-	-	51.5	1950
50.5	1951	-	-	-	-	-	-	50.5	1951
49.5	1952	-	-	-	-	-	-	49.5	1952
48.5	1953	-	-	-	-	-	-	48.5	1953
47.5	1954	-	-	-	-	-	-	47.5	1954
46.5	1955	-	-	-	-	-	-	46.5	1955
45.5	1956	-	-	-	-	-	-	45.5	1956
44.5	1957	-	-	-	-	-	-	44.5	1957
43.5	1958	-	-	-	-	-	-	43.5	1958
42.5	1959	-	-	-	-	682.86	29,021.55	42.5	1959
41.5	1960	-	-	-	-	582.47	24,172.51	41.5	1960
40.5	1961	-	-	-	-	-	-	40.5	1961
39.5	1962	-	-	-	-	1,561.65	61,685.18	39.5	1962
38.5	1963	-	-	-	-	-	-	38.5	1963
37.5	1964	-	-	-	-	1,862.84	69,856.50	37.5	1964
36.5	1965	-	-	-	-	1,870.63	68,278.00	36.5	1965
35.5	1966	-	-	-	-	1,684.42	59,796.91	35.5	1966
34.5	1967	-	-	-	-	4,586.17	158,222.87	34.5	1967
33.5	1968	-	-	-	-	3,684.78	123,440.13	33.5	1968
32.5	1969	-	-	-	-	6,892.79	224,015.68	32.5	1969
31.5	1970	-	-	-	-	19,034.67	599,592.11	31.5	1970
30.5	1971	-	-	-	-	1,821.60	55,558.80	30.5	1971
29.5	1972	-	-	-	-	4,627.73	136,518.04	29.5	1972
28.5	1973	-	-	-	-	3,134.07	89,321.00	28.5	1973
27.5	1974	-	-	-	-	2,418.13	66,498.58	27.5	1974
26.5	1975	-	-	-	-	1,933.65	51,241.73	26.5	1975
25.5	1976	12,896.00	328,848.00	-	-	15,067.84	384,229.92	25.5	1976
24.5	1977	-	-	-	-	3,500.33	85,758.09	24.5	1977
23.5	1978	-	-	-	-	-	-	23.5	1978
22.5	1979	-	-	-	-	7,777.58	174,995.55	22.5	1979
21.5	1980	-	-	-	-	24,240.95	521,180.43	21.5	1980
20.5	1981	-	-	-	-	12,555.59	257,389.60	20.5	1981
19.5	1982	-	-	-	-	21,676.53	422,692.34	19.5	1982
18.5	1983	-	-	-	-	2,509.46	46,425.01	18.5	1983
17.5	1984	-	-	-	-	6,802.93	119,051.28	17.5	1984
16.5	1985	-	-	-	-	552.34	9,113.61	16.5	1985
15.5	1986	-	-	-	-	2,834.94	43,941.57	15.5	1986
14.5	1987	-	-	-	-	3,567.09	51,722.81	14.5	1987
13.5	1988	-	-	-	-	3,272.68	44,181.18	13.5	1988
12.5	1989	-	-	-	-	4,278.60	53,482.50	12.5	1989
11.5	1990	-	-	-	-	6,773.52	77,895.48	11.5	1990
10.5	1991	-	-	-	-	13,517.12	141,929.76	10.5	1991
9.5	1992	-	-	-	-	19,354.70	183,869.65	9.5	1992
8.5	1993	-	-	-	-	58,192.85	494,639.23	8.5	1993
7.5	1994	-	-	-	-	4,193.76	31,453.20	7.5	1994
6.5	1995	-	-	-	-	37,782.37	245,585.41	6.5	1995
5.5	1996	-	-	-	-	-	-	5.5	1996
4.5	1997	-	-	-	-	2,616.04	11,772.18	4.5	1997
3.5	1998	-	-	-	-	741.24	2,594.34	3.5	1998
2.5	1999	-	-	1,273.36	3,183.40	48,209.93	120,524.83	2.5	1999
1.5	2000	-	-	-	-	155.50	233.25	1.5	2000
0.5	2001	-	-	-	-	5,517.02	2,758.51	0.5	2001
0.0	2002	-	-	-	-	-	-	0.0	2002
0.0	2003	-	-	-	-	-	-	0.0	2003
0.0	2004	-	-	-	-	-	-	0.0	2004
TOTAL		12,896.00		1,273.36		377,110.79		TOTAL	
TOTAL			328,848.00		3,183.40		6,261,628.98	TOTAL	
AVG AGE		25.50		2.50		16.60		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2002 RETIREMENTS

AGE	YEAR	301	WT AVG	374.1	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG	AGE	YEAR
72.5	1929	-	-	-	-	-	-	-	-	-	-	-	-	72.5	1929
62.5	1940	-	-	-	-	-	-	-	-	15,959.82	997,488.75	-	-	62.5	1940
61.5	1941	-	-	-	-	-	-	-	-	-	-	-	-	61.5	1941
60.5	1942	-	-	-	-	-	-	-	-	-	-	-	-	60.5	1942
59.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	59.5	1943
58.5	1944	-	-	-	-	-	-	-	-	-	-	-	-	58.5	1944
57.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	57.5	1945
56.5	1946	-	-	-	-	-	-	-	-	-	-	-	-	56.5	1946
55.5	1947	-	-	-	-	-	-	-	-	104.74	5,813.07	-	-	55.5	1947
54.5	1948	-	-	-	-	-	-	-	-	-	-	-	-	54.5	1948
53.5	1949	-	-	-	-	-	-	-	-	-	-	-	-	53.5	1949
52.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	52.5	1950
51.5	1951	-	-	-	-	-	-	-	-	-	-	-	-	51.5	1951
50.5	1952	-	-	-	-	-	-	-	-	-	-	-	-	50.5	1952
49.5	1953	-	-	-	-	-	-	-	-	-	-	-	-	49.5	1953
48.5	1954	-	-	-	-	-	-	-	-	-	-	-	-	48.5	1954
47.5	1955	-	-	-	-	-	-	-	-	-	-	-	-	47.5	1955
46.5	1956	-	-	-	-	-	-	-	-	-	-	-	-	46.5	1956
45.5	1957	-	-	-	-	-	-	-	-	-	-	-	-	45.5	1957
44.5	1958	-	-	-	-	-	-	-	-	-	-	-	-	44.5	1958
43.5	1959	-	-	-	-	-	-	-	-	-	-	-	-	43.5	1959
42.5	1960	-	-	-	-	-	-	-	-	-	-	-	-	42.5	1960
41.5	1961	-	-	-	-	-	-	-	-	-	-	-	-	41.5	1961
40.5	1962	-	-	-	-	-	-	-	-	-	-	-	-	40.5	1962
39.5	1963	-	-	-	-	-	-	-	-	-	-	-	-	39.5	1963
38.5	1964	-	-	-	-	-	-	-	-	-	-	-	-	38.5	1964
37.5	1965	-	-	-	-	-	-	-	-	278.24	10,434.00	-	-	37.5	1965
36.5	1966	-	-	-	-	-	-	-	-	-	-	-	-	36.5	1966
35.5	1967	-	-	-	-	-	-	-	-	811.38	28,803.99	-	-	35.5	1967
34.5	1968	-	-	-	-	-	-	-	-	-	-	-	-	34.5	1968
33.5	1969	-	-	-	-	-	-	-	-	-	-	-	-	33.5	1969
32.5	1970	-	-	-	-	-	-	-	-	2,649.65	86,113.63	-	-	32.5	1970
31.5	1971	-	-	-	-	-	-	-	-	-	-	-	-	31.5	1971
30.5	1972	-	-	-	-	-	-	-	-	-	-	-	-	30.5	1972
29.5	1973	-	-	-	-	-	-	-	-	-	-	-	-	29.5	1973
28.5	1974	-	-	-	-	-	-	-	-	-	-	-	-	28.5	1974
27.5	1975	-	-	-	-	-	-	-	-	545.80	15,009.50	-	-	27.5	1975
26.5	1976	-	-	-	-	-	-	-	-	-	-	-	-	26.5	1976
25.5	1977	-	-	-	-	-	-	-	-	-	-	-	-	25.5	1977
24.5	1978	-	-	-	-	-	-	-	-	-	-	-	-	24.5	1978
23.5	1979	-	-	-	-	-	-	-	-	-	-	-	-	23.5	1979
22.5	1980	-	-	-	-	-	-	-	-	-	-	-	-	22.5	1980
21.5	1981	-	-	-	-	-	-	4,419.11	95,010.87	-	-	-	-	21.5	1981
20.5	1982	-	-	-	-	-	-	-	-	-	-	-	-	20.5	1982
19.5	1983	-	-	-	-	-	-	-	-	-	-	-	-	19.5	1983
18.5	1984	-	-	-	-	-	-	669.70	12,389.45	-	-	-	-	18.5	1984
17.5	1985	-	-	-	-	-	-	-	-	-	-	-	-	17.5	1985
16.5	1986	-	-	-	-	-	-	-	-	-	-	-	-	16.5	1986
15.5	1987	-	-	-	-	-	-	-	-	-	-	-	-	15.5	1987
14.5	1988	-	-	-	-	-	-	2,028.00	29,406.00	-	-	-	-	14.5	1988
13.5	1989	-	-	-	-	-	-	1,561.84	21,084.84	-	-	-	-	13.5	1989
12.5	1990	-	-	-	-	-	-	-	-	-	-	-	-	12.5	1990
11.5	1991	-	-	-	-	-	-	-	-	-	-	-	-	11.5	1991
10.5	1992	-	-	-	-	-	-	-	-	-	-	-	-	10.5	1992
9.5	1993	-	-	-	-	-	-	-	-	-	-	-	-	9.5	1993
8.5	1994	-	-	-	-	6,346.48	53,945.08	-	-	-	-	-	-	8.5	1994
7.5	1995	-	-	-	-	-	-	-	-	-	-	-	-	7.5	1995
6.5	1996	-	-	-	-	-	-	-	-	90.07	585.46	-	-	6.5	1996
5.5	1997	-	-	-	-	-	-	-	-	103.45	568.98	-	-	5.5	1997
4.5	1998	-	-	-	-	-	-	-	-	156.99	706.46	-	-	4.5	1998
3.5	1999	-	-	-	-	-	-	-	-	-	-	-	-	3.5	1999
2.5	2000	-	-	-	-	-	-	217.35	543.38	-	-	-	-	2.5	2000
1.5	2001	-	-	-	-	-	-	-	-	-	-	-	-	1.5	2001
0.5	2002	-	-	-	-	-	-	-	-	64.99	32.50	-	-	0.5	2002
0.0	2003	-	-	-	-	-	-	-	-	-	-	-	-	0.0	2003
0.0	2004	-	-	-	-	-	-	-	-	-	-	-	-	0.0	2004
TOTAL						6,346.48		8,896.00		20,765.13				TOTAL	
TOTAL							53,945.08		158,434.53		1,145,556.32			TOTAL	
AVG AGE		#DIV/0!		#DIV/0!		8.50		17.81		55.17		#DIV/0!		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2002 RETIREMENTS

AGE	YEAR	379	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG	382	WT AVG	AGE	YEAR
72.5	1929	-	-	-	-	-	-	-	-	-	-	72.5	1929
62.5	1940	-	-	-	-	1,591.92	99,495.00	-	-	-	-	62.5	1940
61.5	1941	-	-	-	-	2,265.26	139,313.49	-	-	-	-	61.5	1941
60.5	1942	-	-	-	-	433.98	26,255.79	-	-	-	-	60.5	1942
59.5	1943	-	-	-	-	-	-	-	-	-	-	59.5	1943
58.5	1944	-	-	-	-	-	-	-	-	-	-	58.5	1944
57.5	1945	-	-	-	-	-	-	-	-	-	-	57.5	1945
56.5	1946	-	-	-	-	-	-	-	-	-	-	56.5	1946
55.5	1947	-	-	-	-	-	-	-	-	1,216.90	67,537.95	55.5	1947
54.5	1948	-	-	-	-	-	-	-	-	-	-	54.5	1948
53.5	1949	-	-	-	-	61.42	3,285.97	-	-	-	-	53.5	1949
52.5	1950	-	-	-	-	-	-	-	-	-	-	52.5	1950
51.5	1951	-	-	-	-	70.00	3,605.00	-	-	-	-	51.5	1951
50.5	1952	-	-	-	-	-	-	-	-	-	-	50.5	1952
49.5	1953	-	-	-	-	-	-	-	-	-	-	49.5	1953
48.5	1954	-	-	-	-	-	-	-	-	-	-	48.5	1954
47.5	1955	-	-	-	-	-	-	-	-	-	-	47.5	1955
46.5	1956	-	-	-	-	-	-	-	-	-	-	46.5	1956
45.5	1957	-	-	-	-	-	-	341.43	15,535.07	-	-	45.5	1957
44.5	1958	-	-	-	-	-	-	-	-	-	-	44.5	1958
43.5	1959	-	-	-	-	-	-	-	-	-	-	43.5	1959
42.5	1960	-	-	-	-	-	-	-	-	-	-	42.5	1960
41.5	1961	-	-	-	-	-	-	-	-	-	-	41.5	1961
40.5	1962	-	-	-	-	1,750.00	70,875.00	-	-	66.27	2,683.94	40.5	1962
39.5	1963	-	-	-	-	-	-	341.43	13,486.49	-	-	39.5	1963
38.5	1964	-	-	-	-	-	-	3,215.92	123,812.92	-	-	38.5	1964
37.5	1965	-	-	-	-	388.00	14,550.00	2,265.75	84,965.63	9.73	364.88	37.5	1965
36.5	1966	-	-	-	-	-	-	2,401.52	87,655.48	-	-	36.5	1966
35.5	1967	-	-	-	-	1,885.13	66,922.12	2,084.53	74,000.82	235.83	8,371.97	35.5	1967
34.5	1968	-	-	-	-	3,796.72	130,986.84	1,949.98	67,274.31	140.20	4,836.90	34.5	1968
33.5	1969	-	-	-	-	174.25	5,837.38	950.26	31,833.71	384.88	12,893.48	33.5	1969
32.5	1970	-	-	14,495.87	471,115.78	2,652.94	86,220.55	3,742.11	121,618.58	2,509.13	81,546.73	32.5	1970
31.5	1971	-	-	-	-	905.41	28,520.42	1,847.79	58,205.39	-	-	31.5	1971
30.5	1972	-	-	-	-	176.61	5,356.11	1,627.02	49,624.11	-	-	30.5	1972
29.5	1973	-	-	-	-	271.85	8,019.58	1,421.59	41,936.91	12.74	375.83	29.5	1973
28.5	1974	-	-	-	-	2,803.56	79,901.46	2,884.94	82,220.79	88.76	2,529.66	28.5	1974
27.5	1975	-	-	-	-	39.07	1,074.43	960.19	26,405.23	13.41	368.78	27.5	1975
26.5	1976	-	-	1,040.98	27,585.97	1,631.69	43,239.79	1,514.89	40,144.59	135.75	3,597.38	26.5	1976
25.5	1977	-	-	-	-	252.73	6,444.62	3,253.02	82,952.01	30.73	783.62	25.5	1977
24.5	1978	-	-	-	-	175.00	4,287.50	684.26	16,764.37	15.08	369.46	24.5	1978
23.5	1979	-	-	1,327.50	31,196.25	-	-	3,961.53	93,095.96	-	-	23.5	1979
22.5	1980	-	-	6,091.37	137,055.83	-	-	10,227.49	230,118.53	173.56	3,905.10	22.5	1980
21.5	1981	-	-	1,246.15	26,835.23	-	-	15,429.80	331,740.70	-	-	21.5	1981
20.5	1982	-	-	8,232.43	168,764.82	255.23	5,232.22	7,756.90	159,016.45	156.81	3,214.61	20.5	1982
19.5	1983	-	-	-	-	-	-	4,194.44	81,791.58	-	-	19.5	1983
18.5	1984	-	-	1,101.18	20,371.83	1,885.88	34,888.78	4,101.07	75,869.80	148.90	2,754.65	18.5	1984
17.5	1985	-	-	519.17	9,085.48	-	-	2,644.08	46,271.40	42.92	751.10	17.5	1985
16.5	1986	-	-	3,853.85	63,588.53	-	-	2,347.70	38,737.05	451.18	7,444.47	16.5	1986
15.5	1987	-	-	2,547.52	39,486.56	84.93	1,316.42	1,195.41	18,528.86	188.77	2,925.94	15.5	1987
14.5	1988	-	-	1,817.05	26,347.23	842.65	12,218.43	3,952.85	57,316.33	136.21	1,975.05	14.5	1988
13.5	1989	-	-	9,144.18	123,446.43	-	-	2,445.47	33,013.85	1,709.14	23,073.39	13.5	1989
12.5	1990	-	-	11,392.83	142,410.38	-	-	4,798.86	59,985.75	949.88	11,873.50	12.5	1990
11.5	1991	-	-	2,030.05	23,345.58	-	-	5,791.64	66,603.86	90.43	1,039.95	11.5	1991
10.5	1992	-	-	3,118.06	32,739.63	15,026.36	157,776.78	4,186.66	43,959.93	976.55	10,253.78	10.5	1992
9.5	1993	-	-	1,692.93	16,082.84	-	-	340.31	3,232.95	87.00	826.50	9.5	1993
8.5	1994	-	-	-	-	-	-	13,291.07	112,974.10	-	-	8.5	1994
7.5	1995	-	-	668.26	5,011.95	-	-	240.01	1,800.08	40.37	302.78	7.5	1995
6.5	1996	-	-	-	-	-	-	3,193.08	20,755.02	-	-	6.5	1996
5.5	1997	-	-	-	-	240.95	1,325.23	716.11	3,938.61	132.80	730.40	5.5	1997
4.5	1998	-	-	724.78	3,261.51	-	-	8,521.68	38,347.56	33.44	150.48	4.5	1998
3.5	1999	-	-	-	-	-	-	486.54	1,702.89	-	-	3.5	1999
2.5	2000	-	-	932.76	2,331.90	573.15	1,432.88	1,083.75	2,709.38	559.00	1,397.50	2.5	2000
1.5	2001	-	-	2,681.13	4,021.70	350.00	525.00	623.00	934.50	5,044.87	7,567.31	1.5	2001
0.5	2002	-	-	1,238.42	619.21	-	-	247.86	123.93	-	-	0.5	2002
0.0	2003	-	-	-	-	-	-	-	-	-	-	0.0	2003
0.0	2004	-	-	-	-	-	-	-	-	-	-	0.0	2004
TOTAL				75,898.47		40,583.69		133,263.94		15,781.24		TOTAL	
TOTAL					1,374,704.59		1,038,906.73		2,541,005.38		266,447.02	TOTAL	
AVG AGE	#DIV/0!			18.11		25.60		19.07		16.88		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2002 RETIREMENTS

AGE	YEAR	383	WT AVG	384	WT AVG	385	WT AVG	387	WT AVG	389	WT AVG	3900	WT AVG	AGE	YEAR
72.5	1929	-	-	-	-	-	-	-	-	-	-	-	-	72.5	1929
62.5	1940	-	-	-	-	-	-	-	-	-	-	-	-	62.5	1940
61.5	1941	-	-	-	-	-	-	-	-	-	-	-	-	61.5	1941
60.5	1942	-	-	-	-	-	-	-	-	-	-	-	-	60.5	1942
59.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	59.5	1943
58.5	1944	-	-	-	-	-	-	-	-	-	-	-	-	58.5	1944
57.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	57.5	1945
56.5	1946	-	-	-	-	-	-	-	-	-	-	-	-	56.5	1946
55.5	1947	-	-	-	-	-	-	-	-	-	-	-	-	55.5	1947
54.5	1948	-	-	21.60	1,177.20	-	-	-	-	-	-	-	-	54.5	1948
53.5	1949	-	-	70.88	3,792.08	-	-	-	-	-	-	-	-	53.5	1949
52.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	52.5	1950
51.5	1951	-	-	115.64	5,955.46	-	-	-	-	-	-	-	-	51.5	1951
50.5	1952	-	-	11.86	598.93	-	-	-	-	-	-	-	-	50.5	1952
49.5	1953	-	-	53.70	2,658.15	-	-	-	-	-	-	-	-	49.5	1953
48.5	1954	-	-	76.38	3,704.43	-	-	-	-	-	-	-	-	48.5	1954
47.5	1955	-	-	-	-	-	-	-	-	-	-	-	-	47.5	1955
46.5	1956	-	-	-	-	-	-	-	-	-	-	-	-	46.5	1956
45.5	1957	-	-	-	-	-	-	-	-	-	-	-	-	45.5	1957
44.5	1958	-	-	-	-	-	-	-	-	-	-	-	-	44.5	1958
43.5	1959	-	-	-	-	-	-	-	-	-	-	-	-	43.5	1959
42.5	1960	-	-	-	-	-	-	-	-	-	-	-	-	42.5	1960
41.5	1961	-	-	-	-	-	-	-	-	-	-	-	-	41.5	1961
40.5	1962	-	-	13.50	546.75	-	-	-	-	-	-	-	-	40.5	1962
39.5	1963	-	-	-	-	-	-	-	-	-	-	-	-	39.5	1963
38.5	1964	-	-	-	-	-	-	-	-	-	-	-	-	38.5	1964
37.5	1965	-	-	2.36	88.50	-	-	1,135.57	42,583.88	-	-	-	-	37.5	1965
36.5	1966	-	-	-	-	-	-	-	-	-	-	-	-	36.5	1966
35.5	1967	-	-	76.07	2,700.49	-	-	-	-	-	-	8,387.28	297,748.44	35.5	1967
34.5	1968	-	-	123.30	4,253.85	-	-	-	-	-	-	-	-	34.5	1968
33.5	1969	-	-	292.29	9,791.72	-	-	327.00	10,954.50	-	-	-	-	33.5	1969
32.5	1970	-	-	199.52	6,484.40	-	-	1.00	32.50	-	-	-	-	32.5	1970
31.5	1971	-	-	75.25	2,370.38	-	-	-	-	-	-	-	-	31.5	1971
30.5	1972	-	-	-	-	-	-	-	-	-	-	-	-	30.5	1972
29.5	1973	-	-	2.55	75.23	-	-	-	-	-	-	-	-	29.5	1973
28.5	1974	-	-	20.66	588.81	-	-	-	-	-	-	-	-	28.5	1974
27.5	1975	-	-	4.14	113.85	-	-	-	-	-	-	-	-	27.5	1975
26.5	1976	-	-	41.52	1,100.28	-	-	-	-	-	-	1,091.68	28,929.52	26.5	1976
25.5	1977	-	-	9.96	253.98	-	-	-	-	-	-	-	-	25.5	1977
24.5	1978	-	-	5.22	127.89	-	-	-	-	-	-	-	-	24.5	1978
23.5	1979	-	-	-	-	-	-	-	-	-	-	-	-	23.5	1979
22.5	1980	-	-	168.78	3,797.55	-	-	-	-	-	-	-	-	22.5	1980
21.5	1981	-	-	-	-	-	-	-	-	-	-	-	-	21.5	1981
20.5	1982	-	-	86.40	1,771.20	-	-	-	-	28,290.00	579,945.00	34,215.90	701,425.95	20.5	1982
19.5	1983	-	-	-	-	-	-	584.00	11,388.00	-	-	6,651.79	129,709.91	19.5	1983
18.5	1984	-	-	115.72	2,140.82	-	-	-	-	-	-	-	-	18.5	1984
17.5	1985	-	-	40.82	714.35	-	-	-	-	-	-	165,543.66	2,897,014.05	17.5	1985
16.5	1986	-	-	279.22	4,607.13	-	-	200.00	3,300.00	3,771.00	62,221.50	2,272.00	37,486.00	16.5	1986
15.5	1987	-	-	167.23	2,592.07	-	-	-	-	-	-	4,938.00	76,539.00	15.5	1987
14.5	1988	-	-	125.02	1,812.79	-	-	-	-	-	-	-	-	14.5	1988
13.5	1989	-	-	567.75	7,664.63	-	-	-	-	-	-	-	-	13.5	1989
12.5	1990	-	-	289.30	3,616.25	-	-	-	-	-	-	-	-	12.5	1990
11.5	1991	-	-	54.00	621.00	-	-	-	-	-	-	-	-	11.5	1991
10.5	1992	-	-	641.70	6,737.85	-	-	5,520.00	57,960.00	-	-	-	-	10.5	1992
9.5	1993	-	-	57.00	541.50	-	-	95.00	902.50	-	-	-	-	9.5	1993
8.5	1994	-	-	-	-	-	-	741.00	6,298.50	-	-	11,169.49	94,940.67	8.5	1994
7.5	1995	-	-	22.00	165.00	-	-	1,106.00	8,295.00	-	-	1,450.00	10,875.00	7.5	1995
6.5	1996	-	-	-	-	-	-	737.00	4,790.50	-	-	-	-	6.5	1996
5.5	1997	-	-	22.60	124.30	-	-	586.00	3,223.00	-	-	-	-	5.5	1997
4.5	1998	-	-	8.13	36.59	-	-	3,135.48	14,109.66	-	-	-	-	4.5	1998
3.5	1999	-	-	-	-	-	-	-	-	-	-	2,491.00	8,718.50	3.5	1999
2.5	2000	-	-	98.16	245.40	-	-	-	-	-	-	-	-	2.5	2000
1.5	2001	-	-	508.07	762.11	-	-	-	-	-	-	-	-	1.5	2001
0.5	2002	-	-	-	-	-	-	-	-	-	-	-	-	0.5	2002
0.0	2003	-	-	-	-	-	-	-	-	-	-	-	-	0.0	2003
0.0	2004	-	-	-	-	-	-	-	-	-	-	-	-	0.0	2004
TOTAL				4,468.30				14,168.05		32,061.00		238,210.80		TOTAL	
TOTAL					84,332.88				163,838.04		642,166.50		4,283,389.03	TOTAL	
AVG AGE	#DIV/0!			18.87		#DIV/0!		11.56		20.03		17.98		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2002 RETIREMENTS

AGE	YEAR	3911	WT AVG	3912	WT AVG	3913	WT AVG	3921	WT AVG	3922	WT AVG	AGE	YEAR
72.5	1929	-	-	-	-	-	-	-	-	-	-	72.5	1929
62.5	1940	-	-	-	-	-	-	-	-	-	-	62.5	1940
61.5	1941	-	-	-	-	-	-	-	-	-	-	61.5	1941
60.5	1942	-	-	-	-	-	-	-	-	-	-	60.5	1942
59.5	1943	-	-	-	-	-	-	-	-	-	-	59.5	1943
58.5	1944	-	-	-	-	-	-	-	-	-	-	58.5	1944
57.5	1945	-	-	-	-	-	-	-	-	-	-	57.5	1945
56.5	1946	-	-	-	-	-	-	-	-	-	-	56.5	1946
55.5	1947	-	-	-	-	-	-	-	-	-	-	55.5	1947
54.5	1948	-	-	-	-	-	-	-	-	-	-	54.5	1948
53.5	1949	-	-	-	-	-	-	-	-	-	-	53.5	1949
52.5	1950	-	-	-	-	-	-	-	-	-	-	52.5	1950
51.5	1951	-	-	-	-	-	-	-	-	-	-	51.5	1951
50.5	1952	-	-	-	-	-	-	-	-	-	-	50.5	1952
49.5	1953	-	-	-	-	-	-	-	-	-	-	49.5	1953
48.5	1954	-	-	-	-	-	-	-	-	-	-	48.5	1954
47.5	1955	-	-	-	-	-	-	-	-	-	-	47.5	1955
46.5	1956	-	-	-	-	-	-	-	-	-	-	46.5	1956
45.5	1957	-	-	-	-	-	-	-	-	-	-	45.5	1957
44.5	1958	-	-	-	-	-	-	-	-	-	-	44.5	1958
43.5	1959	-	-	-	-	-	-	-	-	-	-	43.5	1959
42.5	1960	-	-	-	-	-	-	-	-	-	-	42.5	1960
41.5	1961	-	-	-	-	-	-	-	-	-	-	41.5	1961
40.5	1962	-	-	-	-	-	-	-	-	-	-	40.5	1962
39.5	1963	-	-	-	-	-	-	-	-	-	-	39.5	1963
38.5	1964	-	-	-	-	-	-	-	-	-	-	38.5	1964
37.5	1965	3,200.00	120,000.00	1,900.00	71,250.00	-	-	-	-	-	-	37.5	1965
36.5	1966	-	-	-	-	-	-	-	-	-	-	36.5	1966
35.5	1967	-	-	-	-	-	-	-	-	-	-	35.5	1967
34.5	1968	-	-	-	-	-	-	-	-	-	-	34.5	1968
33.5	1969	-	-	-	-	-	-	-	-	-	-	33.5	1969
32.5	1970	-	-	-	-	-	-	-	-	-	-	32.5	1970
31.5	1971	-	-	-	-	-	-	-	-	-	-	31.5	1971
30.5	1972	-	-	-	-	-	-	-	-	-	-	30.5	1972
29.5	1973	127.00	3,746.50	-	-	-	-	-	-	-	-	29.5	1973
28.5	1974	-	-	-	-	-	-	-	-	-	-	28.5	1974
27.5	1975	1,716.00	47,190.00	-	-	-	-	-	-	-	-	27.5	1975
26.5	1976	468.00	12,402.00	-	-	-	-	-	-	-	-	26.5	1976
25.5	1977	-	-	-	-	-	-	-	-	-	-	25.5	1977
24.5	1978	-	-	-	-	-	-	-	-	-	-	24.5	1978
23.5	1979	-	-	759.20	17,841.20	-	-	-	-	-	-	23.5	1979
22.5	1980	-	-	-	-	-	-	-	-	-	-	22.5	1980
21.5	1981	1,272.85	27,366.28	225.56	4,849.54	232.50	4,998.75	-	-	-	-	21.5	1981
20.5	1982	336.00	6,888.00	165.36	3,389.88	507.52	10,404.16	-	-	-	-	20.5	1982
19.5	1983	-	-	146.00	2,847.00	-	-	-	-	-	-	19.5	1983
18.5	1984	-	-	992.25	18,356.63	5,127.58	94,860.23	-	-	-	-	18.5	1984
17.5	1985	-	-	-	-	-	-	-	-	-	-	17.5	1985
16.5	1986	-	-	-	-	4,440.35	73,265.78	-	-	11,628.84	191,875.86	16.5	1986
15.5	1987	-	-	-	-	-	-	-	-	45,864.90	711,215.95	15.5	1987
14.5	1988	-	-	-	-	-	-	-	-	17,324.01	251,198.15	14.5	1988
13.5	1989	-	-	856.94	11,568.69	385.42	5,203.17	-	-	-	-	13.5	1989
12.5	1990	-	-	-	-	-	-	-	-	17,260.97	215,762.13	12.5	1990
11.5	1991	273.00	3,139.50	-	-	6,163.23	70,877.15	-	-	23,779.75	273,467.13	11.5	1991
10.5	1992	-	-	-	-	-	-	10,491.48	110,160.54	-	-	10.5	1992
9.5	1993	-	-	-	-	9,058.12	86,052.14	-	-	-	-	9.5	1993
8.5	1994	-	-	-	-	14,903.00	126,675.50	-	-	-	-	8.5	1994
7.5	1995	-	-	-	-	17,994.08	134,955.60	-	-	-	-	7.5	1995
6.5	1996	-	-	-	-	40,592.58	263,851.77	-	-	-	-	6.5	1996
5.5	1997	-	-	1,959.94	10,779.67	27,035.46	148,695.03	-	-	-	-	5.5	1997
4.5	1998	-	-	-	-	-	-	-	-	-	-	4.5	1998
3.5	1999	-	-	-	-	-	-	-	-	-	-	3.5	1999
2.5	2000	-	-	-	-	-	-	-	-	-	-	2.5	2000
1.5	2001	-	-	-	-	-	-	-	-	-	-	1.5	2001
0.5	2002	-	-	-	-	-	-	-	-	-	-	0.5	2002
0.0	2003	-	-	-	-	-	-	-	-	-	-	0.0	2003
0.0	2004	-	-	-	-	-	-	-	-	-	-	0.0	2004
TOTAL		7,392.85		7,005.25		126,439.84		10,491.48		115,878.47		TOTAL	
TOTAL			220,732.28		140,882.61		1,019,839.27		110,160.54		1,643,519.21	TOTAL	
AVG AGE		29.86		20.11		8.07		10.50		14.18		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2002 RETIREMENTS

AGE	YEAR	3940	WT AVG	3950	WT AVG	396	WT AVG	3970	WT AVG	3980	WT AVG	TOTAL	WT AVG	AGE	YEAR
72.5	1929	-	-	-	-	-	-	-	-	-	-	-	-	72.5	1929
62.5	1940	-	-	-	-	-	-	-	-	-	-	17,551.74	1,096,983.75	62.5	1940
61.5	1941	-	-	-	-	-	-	-	-	-	-	2,265.26	139,313.49	61.5	1941
60.5	1942	-	-	-	-	-	-	-	-	-	-	433.98	26,255.79	60.5	1942
59.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	59.5	1943
58.5	1944	-	-	-	-	-	-	-	-	-	-	-	-	58.5	1944
57.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	57.5	1945
56.5	1946	-	-	-	-	-	-	-	-	-	-	-	-	56.5	1946
55.5	1947	-	-	-	-	-	-	-	-	-	-	1,321.64	73,351.02	55.5	1947
54.5	1948	-	-	-	-	-	-	-	-	-	-	21.60	1,177.20	54.5	1948
53.5	1949	-	-	-	-	-	-	-	-	-	-	132.30	7,078.05	53.5	1949
52.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	52.5	1950
51.5	1951	-	-	-	-	-	-	-	-	-	-	185.64	9,560.46	51.5	1951
50.5	1952	-	-	-	-	-	-	-	-	-	-	11.86	598.93	50.5	1952
49.5	1953	-	-	-	-	-	-	-	-	-	-	53.70	2,658.15	49.5	1953
48.5	1954	-	-	-	-	-	-	-	-	-	-	76.38	3,704.43	48.5	1954
47.5	1955	-	-	-	-	-	-	-	-	-	-	-	-	47.5	1955
46.5	1956	-	-	-	-	-	-	-	-	-	-	-	-	46.5	1956
45.5	1957	-	-	-	-	-	-	-	-	-	-	341.43	15,535.07	45.5	1957
44.5	1958	-	-	-	-	-	-	-	-	-	-	-	-	44.5	1958
43.5	1959	-	-	-	-	-	-	-	-	-	-	-	-	43.5	1959
42.5	1960	-	-	-	-	-	-	-	-	-	-	-	-	42.5	1960
41.5	1961	-	-	-	-	-	-	-	-	-	-	-	-	41.5	1961
40.5	1962	-	-	-	-	-	-	-	-	-	-	1,829.77	74,105.69	40.5	1962
39.5	1963	-	-	-	-	-	-	-	-	-	-	341.43	13,486.49	39.5	1963
38.5	1964	-	-	-	-	-	-	-	-	-	-	3,215.92	123,812.92	38.5	1964
37.5	1965	-	-	-	-	-	-	-	-	-	-	9,179.65	344,236.88	37.5	1965
36.5	1966	-	-	-	-	-	-	-	-	-	-	2,401.52	87,655.48	36.5	1966
35.5	1967	-	-	-	-	-	-	-	-	-	-	13,480.22	478,547.81	35.5	1967
34.5	1968	-	-	-	-	-	-	-	-	-	-	6,010.20	207,351.90	34.5	1968
33.5	1969	-	-	-	-	-	-	-	-	-	-	2,128.68	71,310.78	33.5	1969
32.5	1970	-	-	-	-	-	-	-	-	-	-	26,250.22	853,132.15	32.5	1970
31.5	1971	-	-	-	-	-	-	-	-	-	-	2,828.45	89,096.18	31.5	1971
30.5	1972	-	-	-	-	-	-	-	-	-	-	1,802.63	54,980.22	30.5	1972
29.5	1973	-	-	-	-	-	-	-	-	-	-	1,835.73	54,154.04	29.5	1973
28.5	1974	1,210.22	34,491.27	-	-	-	-	-	-	-	-	7,008.14	199,731.99	28.5	1974
27.5	1975	-	-	-	-	-	-	-	-	-	-	3,278.61	90,161.78	27.5	1975
26.5	1976	1,975.00	52,337.50	-	-	-	-	-	-	-	-	7,899.51	209,337.02	26.5	1976
25.5	1977	132.00	3,366.00	-	-	-	-	-	-	-	-	3,678.44	93,800.22	25.5	1977
24.5	1978	-	-	-	-	-	-	-	-	-	-	879.56	21,549.22	24.5	1978
23.5	1979	-	-	-	-	-	-	-	-	-	-	6,048.23	142,133.41	23.5	1979
22.5	1980	-	-	-	-	-	-	-	-	-	-	16,661.20	374,877.00	22.5	1980
21.5	1981	-	-	-	-	-	-	-	-	-	-	22,827.97	490,801.36	21.5	1981
20.5	1982	1,289.19	26,428.40	-	-	-	-	-	-	-	-	81,291.74	1,666,480.67	20.5	1982
19.5	1983	300.00	5,850.00	-	-	-	-	-	-	-	-	11,876.23	231,586.49	19.5	1983
18.5	1984	-	-	-	-	-	-	-	-	-	-	14,142.28	261,632.18	18.5	1984
17.5	1985	-	-	-	-	-	-	-	-	473.23	8,281.53	169,263.88	2,962,117.90	17.5	1985
16.5	1986	-	-	-	-	-	-	-	-	-	-	29,244.14	482,528.31	16.5	1986
15.5	1987	507.00	7,858.50	-	-	-	-	-	-	-	-	55,513.76	860,463.28	15.5	1987
14.5	1988	-	-	-	-	-	-	-	-	-	-	26,225.79	380,273.96	14.5	1988
13.5	1989	-	-	-	-	2,305.18	31,119.93	-	-	-	-	18,975.92	256,174.92	13.5	1989
12.5	1990	-	-	-	-	-	-	-	-	-	-	34,691.84	433,646.00	12.5	1990
11.5	1991	-	-	-	-	4,495.00	51,692.50	-	-	2,678.00	30,797.00	45,355.10	521,583.65	11.5	1991
10.5	1992	695.00	7,297.50	-	-	1,443.00	15,151.50	-	-	-	-	42,098.81	442,037.51	10.5	1992
9.5	1993	-	-	-	-	3,288.00	31,236.00	-	-	-	-	14,618.36	138,874.42	9.5	1993
8.5	1994	-	-	-	-	-	-	-	-	-	-	46,451.04	394,833.84	8.5	1994
7.5	1995	-	-	-	-	-	-	1,060.00	7,950.00	-	-	22,580.72	169,355.40	7.5	1995
6.5	1996	608.00	3,952.00	-	-	-	-	318.00	2,067.00	-	-	45,538.73	296,001.75	6.5	1996
5.5	1997	2,549.00	14,019.50	-	-	-	-	-	-	-	-	33,346.31	183,404.71	5.5	1997
4.5	1998	-	-	-	-	-	-	481.44	2,166.48	868.71	3,909.20	13,930.65	62,687.93	4.5	1998
3.5	1999	-	-	-	-	-	-	-	-	-	-	2,977.54	10,421.39	3.5	1999
2.5	2000	-	-	-	-	-	-	-	-	-	-	3,464.17	8,660.43	2.5	2000
1.5	2001	-	-	-	-	-	-	-	-	-	-	9,207.07	13,810.61	1.5	2001
0.5	2002	-	-	-	-	-	-	-	-	-	-	1,551.27	775.64	0.5	2002
0.0	2003	-	-	-	-	-	-	-	-	-	-	-	-	0.0	2003
0.0	2004	-	-	-	-	-	-	-	-	-	-	-	-	0.0	2004
TOTAL		9,265.41				11,531.18		1,859.44		4,019.94		884,326.96		TOTAL	
TOTAL			155,600.67				129,199.93		12,183.48		42,987.72		15,227,831.77		TOTAL
AVG AGE		16.79		#DIV/0!		11.20		6.55		10.69		17.22		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2003 RETIREMENTS

AGE	YEAR	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG	AGE	YEAR
74.5	1929	-	-	-	-	-	-	-	-	-	-	74.5	1929
63.5	1940	-	-	-	-	-	-	13,542.40	859,942.40	-	-	63.5	1940
62.5	1941	-	-	-	-	-	-	-	-	-	-	62.5	1941
61.5	1942	-	-	-	-	-	-	-	-	-	-	61.5	1942
60.5	1943	-	-	-	-	-	-	-	-	-	-	60.5	1943
59.5	1944	-	-	-	-	-	-	-	-	-	-	59.5	1944
58.5	1945	-	-	-	-	-	-	-	-	-	-	58.5	1945
57.5	1946	-	-	-	-	-	-	-	-	-	-	57.5	1946
56.5	1947	-	-	-	-	-	-	-	-	-	-	56.5	1947
55.5	1948	-	-	-	-	-	-	-	-	-	-	55.5	1948
54.5	1949	-	-	-	-	-	-	-	-	-	-	54.5	1949
53.5	1950	-	-	-	-	-	-	-	-	-	-	53.5	1950
52.5	1951	-	-	-	-	-	-	283.69	14,893.73	-	-	52.5	1951
51.5	1952	-	-	-	-	-	-	27.41	1,411.62	-	-	51.5	1952
50.5	1953	-	-	-	-	-	-	-	-	-	-	50.5	1953
49.5	1954	-	-	-	-	-	-	-	-	-	-	49.5	1954
48.5	1955	-	-	-	-	-	-	-	-	-	-	48.5	1955
47.5	1956	-	-	-	-	-	-	-	-	-	-	47.5	1956
46.5	1957	-	-	-	-	-	-	-	-	-	-	46.5	1957
45.5	1958	-	-	-	-	-	-	-	-	-	-	45.5	1958
44.5	1959	-	-	-	-	-	-	4,004.77	178,212.27	-	-	44.5	1959
43.5	1960	-	-	-	-	-	-	-	-	-	-	43.5	1960
42.5	1961	-	-	-	-	-	-	-	-	-	-	42.5	1961
41.5	1962	-	-	-	-	-	-	-	-	-	-	41.5	1962
40.5	1963	-	-	-	-	-	-	-	-	-	-	40.5	1963
39.5	1964	-	-	-	-	-	-	21.60	853.20	-	-	39.5	1964
38.5	1965	-	-	-	-	-	-	327.56	12,611.06	-	-	38.5	1965
37.5	1966	-	-	-	-	-	-	-	-	-	-	37.5	1966
36.5	1967	-	-	-	-	-	-	116.02	4,234.73	-	-	36.5	1967
35.5	1968	-	-	-	-	-	-	-	-	-	-	35.5	1968
34.5	1969	-	-	-	-	-	-	-	-	-	-	34.5	1969
33.5	1970	-	-	-	-	-	-	21.57	722.60	-	-	33.5	1970
32.5	1971	-	-	-	-	-	-	-	-	-	-	32.5	1971
31.5	1972	-	-	-	-	-	-	-	-	-	-	31.5	1972
30.5	1973	-	-	-	-	-	-	-	-	-	-	30.5	1973
29.5	1974	-	-	-	-	-	-	-	-	-	-	29.5	1974
28.5	1975	-	-	-	-	-	-	-	-	-	-	28.5	1975
27.5	1976	-	-	-	-	-	-	-	-	-	-	27.5	1976
26.5	1977	-	-	-	-	2,767.12	73,328.68	-	-	-	-	26.5	1977
25.5	1978	-	-	-	-	-	-	-	-	-	-	25.5	1978
24.5	1979	-	-	-	-	-	-	-	-	-	-	24.5	1979
23.5	1980	-	-	-	-	746.64	17,546.04	4,995.07	117,384.15	-	-	23.5	1980
22.5	1981	-	-	-	-	-	-	-	-	-	-	22.5	1981
21.5	1982	-	-	-	-	-	-	-	-	-	-	21.5	1982
20.5	1983	-	-	-	-	-	-	-	-	-	-	20.5	1983
19.5	1984	-	-	-	-	2,108.34	41,112.63	-	-	-	-	19.5	1984
18.5	1985	-	-	-	-	-	-	-	-	-	-	18.5	1985
17.5	1986	-	-	-	-	-	-	-	-	-	-	17.5	1986
16.5	1987	-	-	-	-	-	-	-	-	-	-	16.5	1987
15.5	1988	-	-	-	-	-	-	-	-	-	-	15.5	1988
14.5	1989	-	-	-	-	-	-	-	-	-	-	14.5	1989
13.5	1990	-	-	-	-	-	-	-	-	-	-	13.5	1990
12.5	1991	-	-	-	-	-	-	-	-	-	-	12.5	1991
11.5	1992	-	-	-	-	-	-	5,347.79	61,499.59	-	-	11.5	1992
10.5	1993	-	-	-	-	-	-	-	-	-	-	10.5	1993
9.5	1994	-	-	-	-	-	-	-	-	-	-	9.5	1994
8.5	1995	-	-	-	-	-	-	-	-	-	-	8.5	1995
7.5	1996	-	-	-	-	-	-	-	-	-	-	7.5	1996
6.5	1997	-	-	-	-	-	-	100.52	653.38	-	-	6.5	1997
5.5	1998	-	-	-	-	-	-	-	-	-	-	5.5	1998
4.5	1999	-	-	-	-	-	-	-	-	-	-	4.5	1999
3.5	2000	-	-	-	-	-	-	423.27	1,481.45	-	-	3.5	2000
2.5	2001	-	-	-	-	3,032.82	7,582.05	-	-	-	-	2.5	2001
1.5	2002	-	-	-	-	-	-	-	-	-	-	1.5	2002
0.5	2003	-	-	-	-	-	-	-	-	-	-	0.5	2003
0	2004	-	-	-	-	-	-	-	-	-	-	0	2004
TOTAL		-	-	-	-	8,655		29,212		-	-	TOTAL	
TOTAL		-	-	-	-		139,569		1,253,900	-	-	TOTAL	
AVG AGE		N/A		N/A		16.13		42.92		N/A		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2003 RETIREMENTS

AGE	YEAR	379	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG	382	WT AVG	AGE	YEAR
74.5	1929	-	-	-	-	-	-	-	-	-	-	74.5	1929
63.5	1940	-	-	-	-	3,183.92	202,178.92	-	-	-	-	63.5	1940
62.5	1941	-	-	-	-	-	-	-	-	-	-	62.5	1941
61.5	1942	-	-	-	-	409.87	25,207.01	-	-	-	-	61.5	1942
60.5	1943	-	-	-	-	459.80	27,817.90	-	-	-	-	60.5	1943
59.5	1944	-	-	-	-	946.34	56,307.23	-	-	-	-	59.5	1944
58.5	1945	-	-	-	-	916.24	53,600.04	-	-	-	-	58.5	1945
57.5	1946	-	-	-	-	-	-	-	-	-	-	57.5	1946
56.5	1947	-	-	-	-	-	-	-	-	378.41	21,380.17	56.5	1947
55.5	1948	-	-	-	-	-	-	-	-	2,433.60	135,064.80	55.5	1948
54.5	1949	-	-	-	-	-	-	-	-	-	-	54.5	1949
53.5	1950	-	-	-	-	-	-	-	-	-	-	53.5	1950
52.5	1951	-	-	-	-	-	-	-	-	-	-	52.5	1951
51.5	1952	-	-	-	-	-	-	-	-	-	-	51.5	1952
50.5	1953	-	-	-	-	-	-	-	-	-	-	50.5	1953
49.5	1954	-	-	-	-	-	-	-	-	-	-	49.5	1954
48.5	1955	-	-	-	-	-	-	-	-	-	-	48.5	1955
47.5	1956	-	-	-	-	-	-	-	-	-	-	47.5	1956
46.5	1957	-	-	-	-	-	-	-	-	-	-	46.5	1957
45.5	1958	-	-	-	-	-	-	-	-	-	-	45.5	1958
44.5	1959	-	-	-	-	-	-	341.43	15,193.64	-	-	44.5	1959
43.5	1960	-	-	-	-	-	-	682.86	29,704.41	-	-	43.5	1960
42.5	1961	-	-	-	-	-	-	-	-	-	-	42.5	1961
41.5	1962	-	-	-	-	105.01	4,357.92	-	-	-	-	41.5	1962
40.5	1963	-	-	-	-	860.73	34,859.57	1,455.76	58,958.28	-	-	40.5	1963
39.5	1964	-	-	-	-	696.99	27,531.11	943.28	37,259.56	-	-	39.5	1964
38.5	1965	-	-	-	-	2,566.39	98,806.02	1,103.81	42,496.69	5.88	226.38	38.5	1965
37.5	1966	-	-	-	-	-	-	1,167.23	43,771.13	-	-	37.5	1966
36.5	1967	-	-	-	-	1,439.87	52,555.26	1,341.63	48,969.50	131.41	4,796.47	36.5	1967
35.5	1968	-	-	-	-	927.30	32,919.15	352.79	12,524.05	294.42	10,451.91	35.5	1968
34.5	1969	-	-	1,095.23	37,785.44	-	-	583.78	20,140.41	76.97	2,655.47	34.5	1969
33.5	1970	-	-	13,155.28	440,701.88	-	-	785.03	26,298.51	-	-	33.5	1970
32.5	1971	-	-	5,215.77	169,512.53	100.27	3,258.78	1,046.75	34,019.38	-	-	32.5	1971
31.5	1972	-	-	-	-	305.84	9,633.96	2,949.10	92,896.65	33.90	1,067.85	31.5	1972
30.5	1973	-	-	-	-	214.70	6,548.35	309.54	9,440.97	11.10	338.55	30.5	1973
29.5	1974	-	-	-	-	1,028.61	30,344.00	1,547.04	45,637.68	89.73	2,647.04	29.5	1974
28.5	1975	-	-	-	-	1,600.62	45,617.67	246.45	7,023.83	120.69	3,439.67	28.5	1975
27.5	1976	-	-	815.78	22,433.95	4,303.52	118,346.80	310.18	8,529.95	54.74	1,505.35	27.5	1976
26.5	1977	-	-	517.52	13,714.28	276.14	7,317.71	1,650.35	43,734.28	27.75	735.38	26.5	1977
25.5	1978	-	-	-	-	488.57	12,458.54	88.61	2,259.56	60.34	1,538.67	25.5	1978
24.5	1979	-	-	-	-	-	-	996.41	24,412.05	-	-	24.5	1979
23.5	1980	-	-	2,791.51	65,600.49	-	-	2,276.25	53,491.88	-	-	23.5	1980
22.5	1981	-	-	23,446.12	527,537.70	-	-	5,364.89	120,710.03	-	-	22.5	1981
21.5	1982	-	-	11,586.42	249,108.03	318.03	6,837.65	4,228.86	90,920.49	16.30	350.45	21.5	1982
20.5	1983	-	-	1,295.46	26,556.93	-	-	6,136.35	125,795.18	-	-	20.5	1983
19.5	1984	-	-	3,671.68	71,597.76	-	-	2,692.24	52,498.68	391.68	7,637.76	19.5	1984
18.5	1985	-	-	218.59	4,043.92	-	-	1,396.36	25,832.66	21.46	397.01	18.5	1985
17.5	1986	-	-	5,366.81	93,919.18	1,122.34	19,640.95	1,783.67	31,214.23	579.88	10,147.90	17.5	1986
16.5	1987	-	-	2,246.42	37,065.93	-	-	4,267.96	70,421.34	74.64	1,231.56	16.5	1987
15.5	1988	-	-	2,531.01	39,230.66	-	-	3,982.47	61,728.29	108.97	1,689.04	15.5	1988
14.5	1989	-	-	4,308.17	62,468.47	-	-	805.47	11,679.32	495.84	7,189.68	14.5	1989
13.5	1990	-	-	17,282.02	233,307.27	-	-	2,889.55	39,008.93	1,369.95	18,494.33	13.5	1990
12.5	1991	-	-	1,121.01	14,012.63	-	-	6,359.58	79,494.75	46.11	576.38	12.5	1991
11.5	1992	-	-	4,347.20	49,992.80	16,927.19	194,662.69	8,031.27	92,359.61	203.87	2,344.51	11.5	1992
10.5	1993	-	-	2,513.96	26,396.58	-	-	6,975.98	73,247.79	213.70	2,243.85	10.5	1993
9.5	1994	-	-	2,486.59	23,622.61	-	-	8,326.79	79,104.51	171.83	1,632.39	9.5	1994
8.5	1995	-	-	4,450.75	37,831.38	34.00	289.00	1,131.42	9,617.07	284.74	2,420.29	8.5	1995
7.5	1996	-	-	959.69	7,197.68	393.46	2,950.95	5,054.57	37,909.28	440.63	3,304.73	7.5	1996
6.5	1997	-	-	1,392.35	9,050.28	1,622.36	10,545.34	861.07	5,596.96	58.51	380.32	6.5	1997
5.5	1998	-	-	1,391.59	7,653.75	4,869.76	26,783.68	302.35	1,662.93	5,836.27	32,099.49	5.5	1998
4.5	1999	-	-	2,323.57	10,456.07	649.00	2,920.50	11,308.93	50,890.19	848.26	3,817.17	4.5	1999
3.5	2000	-	-	907.42	3,175.97	181.43	635.01	2,054.79	7,191.77	662.77	2,319.70	3.5	2000
2.5	2001	-	-	3,159.69	7,899.23	-	-	3,655.29	9,138.23	2,620.44	6,551.10	2.5	2001
1.5	2002	-	-	2,313.36	3,470.04	-	-	49.45	74.18	274.78	412.17	1.5	2002
0.5	2003	-	-	675.43	337.72	-	-	-	-	165.48	82.74	0.5	2003
0	2004	-	-	-	-	-	-	-	-	-	-	0	2004
TOTAL		-	-	123,586		46,948		107,838		18,605		TOTAL	
TOTAL		-	-		2,295,681		1,114,932		1,732,859		291,170	TOTAL	
AVG AGE		N/A		18.58		23.75		16.07		15.65		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2003 RETIREMENTS

AGE	YEAR	383	WT AVG	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG	AGE	YEAR
74.5	1929	-	-	-	-	-	-	-	-	-	-	74.5	1929
63.5	1940	-	-	-	-	-	-	-	-	-	-	63.5	1940
62.5	1941	-	-	-	-	-	-	-	-	-	-	62.5	1941
61.5	1942	-	-	-	-	-	-	-	-	-	-	61.5	1942
60.5	1943	-	-	-	-	-	-	-	-	-	-	60.5	1943
59.5	1944	-	-	-	-	-	-	-	-	-	-	59.5	1944
58.5	1945	-	-	-	-	-	-	-	-	-	-	58.5	1945
57.5	1946	-	-	-	-	-	-	-	-	-	-	57.5	1946
56.5	1947	-	-	-	-	-	-	-	-	-	-	56.5	1947
55.5	1948	-	-	-	-	-	-	-	-	-	-	55.5	1948
54.5	1949	-	-	-	-	-	-	-	-	-	-	54.5	1949
53.5	1950	-	-	-	-	-	-	-	-	-	-	53.5	1950
52.5	1951	-	-	-	-	-	-	-	-	-	-	52.5	1951
51.5	1952	-	-	7.42	382.13	-	-	-	-	-	-	51.5	1952
50.5	1953	-	-	35.33	1,784.17	-	-	-	-	-	-	50.5	1953
49.5	1954	-	-	-	-	-	-	-	-	-	-	49.5	1954
48.5	1955	-	-	138.61	6,722.59	-	-	-	-	-	-	48.5	1955
47.5	1956	-	-	41.09	1,951.78	-	-	-	-	-	-	47.5	1956
46.5	1957	-	-	57.00	2,650.50	-	-	-	-	-	-	46.5	1957
45.5	1958	-	-	71.59	3,257.35	-	-	-	-	-	-	45.5	1958
44.5	1959	-	-	-	-	-	-	-	-	-	-	44.5	1959
43.5	1960	-	-	-	-	-	-	-	-	-	-	43.5	1960
42.5	1961	-	-	-	-	-	-	-	-	-	-	42.5	1961
41.5	1962	-	-	-	-	-	-	-	-	-	-	41.5	1962
40.5	1963	-	-	-	-	-	-	-	-	-	-	40.5	1963
39.5	1964	-	-	-	-	-	-	-	-	-	-	39.5	1964
38.5	1965	654.22	25,187.47	-	-	-	-	-	-	-	-	38.5	1965
37.5	1966	-	-	-	-	-	-	-	-	-	-	37.5	1966
36.5	1967	114.09	4,164.29	54.57	1,991.81	-	-	-	-	-	-	36.5	1967
35.5	1968	-	-	101.55	3,605.03	-	-	-	-	-	-	35.5	1968
34.5	1969	-	-	17.79	613.76	-	-	-	-	-	-	34.5	1969
33.5	1970	128.08	4,290.68	2.64	88.44	-	-	-	-	-	-	33.5	1970
32.5	1971	119.73	3,891.23	-	-	-	-	-	-	-	-	32.5	1971
31.5	1972	-	-	8.01	252.32	-	-	-	-	-	-	31.5	1972
30.5	1973	271.55	8,282.28	2.64	80.52	-	-	-	-	-	-	30.5	1973
29.5	1974	109.07	3,217.57	21.09	622.16	-	-	-	-	-	-	29.5	1974
28.5	1975	-	-	37.40	1,065.90	-	-	-	-	-	-	28.5	1975
27.5	1976	-	-	16.88	464.20	-	-	-	-	-	-	27.5	1976
26.5	1977	-	-	10.11	267.92	-	-	-	-	-	-	26.5	1977
25.5	1978	-	-	21.27	542.39	-	-	-	-	-	-	25.5	1978
24.5	1979	-	-	-	-	-	-	-	-	-	-	24.5	1979
23.5	1980	-	-	-	-	-	-	-	-	-	-	23.5	1980
22.5	1981	-	-	-	-	-	-	-	-	-	-	22.5	1981
21.5	1982	1,203.68	25,879.12	9.87	212.21	-	-	-	-	-	-	21.5	1982
20.5	1983	788.56	16,165.48	-	-	-	-	-	-	-	-	20.5	1983
19.5	1984	724.50	14,127.75	305.80	5,963.10	-	-	-	-	-	-	19.5	1984
18.5	1985	775.58	14,348.23	20.41	377.59	-	-	-	-	-	-	18.5	1985
17.5	1986	2,036.06	35,631.05	372.59	6,520.33	-	-	-	-	-	-	17.5	1986
16.5	1987	175.45	2,894.93	71.41	1,178.27	-	-	-	-	-	-	16.5	1987
15.5	1988	-	-	125.04	1,938.12	-	-	-	-	-	-	15.5	1988
14.5	1989	2,818.41	40,866.95	238.28	3,455.06	-	-	-	-	-	-	14.5	1989
13.5	1990	1,624.50	21,930.75	476.11	6,427.49	-	-	-	-	-	-	13.5	1990
12.5	1991	-	-	18.00	225.00	-	-	-	-	-	-	12.5	1991
11.5	1992	9,132.63	105,025.25	185.28	2,130.72	-	-	-	-	-	-	11.5	1992
10.5	1993	-	-	76.00	798.00	-	-	-	-	-	-	10.5	1993
9.5	1994	-	-	110.04	1,045.38	-	-	-	-	-	-	9.5	1994
8.5	1995	-	-	176.00	1,496.00	-	-	-	-	-	-	8.5	1995
7.5	1996	-	-	6.20	46.50	-	-	-	-	-	-	7.5	1996
6.5	1997	-	-	7.30	47.45	-	-	-	-	-	-	6.5	1997
5.5	1998	-	-	1,506.80	8,287.40	-	-	-	-	-	-	5.5	1998
4.5	1999	-	-	404.64	1,820.88	-	-	-	-	-	-	4.5	1999
3.5	2000	-	-	116.25	406.88	-	-	-	-	-	-	3.5	2000
2.5	2001	-	-	766.02	1,915.05	-	-	2,962.10	7,405.25	-	-	2.5	2001
1.5	2002	-	-	62.31	93.47	-	-	-	-	-	-	1.5	2002
0.5	2003	-	-	55.20	27.60	-	-	-	-	-	-	0.5	2003
0	2004	-	-	-	-	-	-	-	-	-	-	0	2004
TOTAL		20,676		5,754		-		2,962		-		TOTAL	
TOTAL			325,903		70,755				7,405			TOTAL	
AVG AGE		15.76		12.3		N/A		2.5		N/A		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2003 RETIREMENTS

AGE	YEAR	3911	WT AVG	3912	WT AVG	3913	WT AVG	3921	WT AVG	3922	WT AVG	AGE	YEAR
74.5	1929	-	-	-	-	-	-	-	-	-	-	74.5	1929
63.5	1940	-	-	-	-	-	-	-	-	-	-	63.5	1940
62.5	1941	-	-	-	-	-	-	-	-	-	-	62.5	1941
61.5	1942	-	-	-	-	-	-	-	-	-	-	61.5	1942
60.5	1943	-	-	-	-	-	-	-	-	-	-	60.5	1943
59.5	1944	-	-	-	-	-	-	-	-	-	-	59.5	1944
58.5	1945	-	-	-	-	-	-	-	-	-	-	58.5	1945
57.5	1946	-	-	-	-	-	-	-	-	-	-	57.5	1946
56.5	1947	-	-	-	-	-	-	-	-	-	-	56.5	1947
55.5	1948	-	-	-	-	-	-	-	-	-	-	55.5	1948
54.5	1949	-	-	-	-	-	-	-	-	-	-	54.5	1949
53.5	1950	-	-	-	-	-	-	-	-	-	-	53.5	1950
52.5	1951	-	-	-	-	-	-	-	-	-	-	52.5	1951
51.5	1952	-	-	-	-	-	-	-	-	-	-	51.5	1952
50.5	1953	-	-	-	-	-	-	-	-	-	-	50.5	1953
49.5	1954	-	-	-	-	-	-	-	-	-	-	49.5	1954
48.5	1955	-	-	-	-	-	-	-	-	-	-	48.5	1955
47.5	1956	-	-	-	-	-	-	-	-	-	-	47.5	1956
46.5	1957	-	-	-	-	-	-	-	-	-	-	46.5	1957
45.5	1958	-	-	-	-	-	-	-	-	-	-	45.5	1958
44.5	1959	-	-	-	-	-	-	-	-	-	-	44.5	1959
43.5	1960	-	-	-	-	-	-	-	-	-	-	43.5	1960
42.5	1961	-	-	-	-	-	-	-	-	-	-	42.5	1961
41.5	1962	-	-	-	-	-	-	-	-	-	-	41.5	1962
40.5	1963	-	-	-	-	-	-	-	-	-	-	40.5	1963
39.5	1964	-	-	-	-	-	-	-	-	-	-	39.5	1964
38.5	1965	-	-	-	-	-	-	-	-	-	-	38.5	1965
37.5	1966	-	-	-	-	-	-	-	-	-	-	37.5	1966
36.5	1967	-	-	-	-	-	-	-	-	-	-	36.5	1967
35.5	1968	-	-	-	-	-	-	-	-	-	-	35.5	1968
34.5	1969	-	-	-	-	-	-	-	-	-	-	34.5	1969
33.5	1970	-	-	-	-	-	-	-	-	-	-	33.5	1970
32.5	1971	-	-	-	-	-	-	-	-	-	-	32.5	1971
31.5	1972	-	-	-	-	-	-	-	-	-	-	31.5	1972
30.5	1973	-	-	-	-	-	-	-	-	-	-	30.5	1973
29.5	1974	-	-	-	-	-	-	-	-	-	-	29.5	1974
28.5	1975	-	-	-	-	-	-	-	-	-	-	28.5	1975
27.5	1976	-	-	-	-	-	-	-	-	-	-	27.5	1976
26.5	1977	-	-	-	-	-	-	-	-	-	-	26.5	1977
25.5	1978	-	-	-	-	-	-	-	-	-	-	25.5	1978
24.5	1979	-	-	-	-	-	-	-	-	-	-	24.5	1979
23.5	1980	-	-	-	-	-	-	-	-	-	-	23.5	1980
22.5	1981	-	-	-	-	-	-	-	-	-	-	22.5	1981
21.5	1982	-	-	-	-	-	-	-	-	-	-	21.5	1982
20.5	1983	-	-	-	-	-	-	-	-	-	-	20.5	1983
19.5	1984	-	-	-	-	-	-	-	-	-	-	19.5	1984
18.5	1985	-	-	-	-	-	-	-	-	-	-	18.5	1985
17.5	1986	-	-	-	-	-	-	-	-	-	-	17.5	1986
16.5	1987	-	-	-	-	-	-	-	-	23,795.02	392,617.83	16.5	1987
15.5	1988	-	-	-	-	-	-	-	-	27,965.83	433,470.37	15.5	1988
14.5	1989	-	-	-	-	-	-	-	-	-	-	14.5	1989
13.5	1990	-	-	-	-	-	-	-	-	-	-	13.5	1990
12.5	1991	-	-	-	-	-	-	-	-	38,886.80	486,085.00	12.5	1991
11.5	1992	-	-	-	-	-	-	-	-	77,662.26	893,115.99	11.5	1992
10.5	1993	-	-	8,085.65	84,899.33	-	-	-	-	93,689.29	983,737.55	10.5	1993
9.5	1994	-	-	-	-	-	-	12,593.64	119,639.58	56,076.84	532,729.98	9.5	1994
8.5	1995	-	-	11,470.26	97,497.21	-	-	-	-	12,079.32	102,674.22	8.5	1995
7.5	1996	-	-	-	-	1,422.15	10,666.13	17,769.65	133,272.38	-	-	7.5	1996
6.5	1997	-	-	3,274.45	21,283.93	-	-	15,236.35	99,036.28	-	-	6.5	1997
5.5	1998	-	-	1,908.00	10,494.00	-	-	-	-	-	-	5.5	1998
4.5	1999	-	-	-	-	-	-	-	-	-	-	4.5	1999
3.5	2000	-	-	-	-	-	-	-	-	-	-	3.5	2000
2.5	2001	-	-	-	-	-	-	4,800.00	12,000.00	-	-	2.5	2001
1.5	2002	-	-	-	-	-	-	-	-	-	-	1.5	2002
0.5	2003	-	-	-	-	-	-	-	-	-	-	0.5	2003
0	2004	-	-	-	-	-	-	-	-	-	-	0	2004
TOTAL		-		24,738		1,422		50,400		330,155		TOTAL	
TOTAL		-		214,174		10,666		363,948		3,824,431		TOTAL	
AVG AGE		N/A		8.66		7.5		7.22		11.58		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2003 RETIREMENTS

AGE	YEAR	3924	WT AVG	3930	WT AVG	3940	WT AVG	3960	WT AVG	3970	WT AVG	AGE	YEAR
74.5	1929	-	-	-	-	-	-	-	-	-	-	74.5	1929
63.5	1940	-	-	-	-	-	-	-	-	-	-	63.5	1940
62.5	1941	-	-	-	-	-	-	-	-	-	-	62.5	1941
61.5	1942	-	-	-	-	-	-	-	-	-	-	61.5	1942
60.5	1943	-	-	-	-	-	-	-	-	-	-	60.5	1943
59.5	1944	-	-	-	-	-	-	-	-	-	-	59.5	1944
58.5	1945	-	-	-	-	-	-	-	-	-	-	58.5	1945
57.5	1946	-	-	-	-	-	-	-	-	-	-	57.5	1946
56.5	1947	-	-	-	-	-	-	-	-	-	-	56.5	1947
55.5	1948	-	-	-	-	-	-	-	-	-	-	55.5	1948
54.5	1949	-	-	-	-	-	-	-	-	-	-	54.5	1949
53.5	1950	-	-	-	-	-	-	-	-	-	-	53.5	1950
52.5	1951	-	-	-	-	-	-	-	-	-	-	52.5	1951
51.5	1952	-	-	-	-	-	-	-	-	-	-	51.5	1952
50.5	1953	-	-	-	-	-	-	-	-	-	-	50.5	1953
49.5	1954	-	-	-	-	-	-	-	-	-	-	49.5	1954
48.5	1955	-	-	-	-	-	-	-	-	-	-	48.5	1955
47.5	1956	-	-	-	-	-	-	-	-	-	-	47.5	1956
46.5	1957	-	-	-	-	-	-	-	-	-	-	46.5	1957
45.5	1958	-	-	-	-	-	-	-	-	-	-	45.5	1958
44.5	1959	-	-	-	-	-	-	-	-	-	-	44.5	1959
43.5	1960	-	-	-	-	-	-	-	-	-	-	43.5	1960
42.5	1961	-	-	-	-	-	-	-	-	-	-	42.5	1961
41.5	1962	-	-	-	-	-	-	-	-	-	-	41.5	1962
40.5	1963	-	-	-	-	-	-	-	-	-	-	40.5	1963
39.5	1964	-	-	-	-	-	-	-	-	-	-	39.5	1964
38.5	1965	-	-	-	-	-	-	-	-	-	-	38.5	1965
37.5	1966	-	-	-	-	-	-	-	-	-	-	37.5	1966
36.5	1967	-	-	-	-	-	-	-	-	-	-	36.5	1967
35.5	1968	-	-	-	-	-	-	-	-	-	-	35.5	1968
34.5	1969	-	-	-	-	-	-	-	-	-	-	34.5	1969
33.5	1970	-	-	-	-	-	-	-	-	-	-	33.5	1970
32.5	1971	-	-	-	-	-	-	-	-	-	-	32.5	1971
31.5	1972	-	-	-	-	-	-	-	-	-	-	31.5	1972
30.5	1973	-	-	-	-	-	-	-	-	-	-	30.5	1973
29.5	1974	-	-	-	-	-	-	-	-	-	-	29.5	1974
28.5	1975	-	-	-	-	-	-	-	-	-	-	28.5	1975
27.5	1976	-	-	-	-	-	-	-	-	-	-	27.5	1976
26.5	1977	-	-	-	-	-	-	-	-	-	-	26.5	1977
25.5	1978	-	-	-	-	-	-	-	-	-	-	25.5	1978
24.5	1979	-	-	-	-	-	-	-	-	-	-	24.5	1979
23.5	1980	-	-	-	-	-	-	-	-	-	-	23.5	1980
22.5	1981	-	-	-	-	-	-	-	-	-	-	22.5	1981
21.5	1982	-	-	-	-	-	-	-	-	-	-	21.5	1982
20.5	1983	-	-	-	-	-	-	-	-	-	-	20.5	1983
19.5	1984	-	-	-	-	-	-	-	-	-	-	19.5	1984
18.5	1985	-	-	-	-	-	-	-	-	-	-	18.5	1985
17.5	1986	-	-	-	-	-	-	-	-	-	-	17.5	1986
16.5	1987	-	-	-	-	-	-	3,496.50	57,692.25	-	-	16.5	1987
15.5	1988	-	-	-	-	-	-	-	-	-	-	15.5	1988
14.5	1989	-	-	-	-	-	-	-	-	-	-	14.5	1989
13.5	1990	-	-	-	-	-	-	-	-	-	-	13.5	1990
12.5	1991	-	-	-	-	-	-	-	-	-	-	12.5	1991
11.5	1992	-	-	-	-	-	-	-	-	530.00	6,095.00	11.5	1992
10.5	1993	-	-	-	-	135.50	1,422.75	-	-	-	-	10.5	1993
9.5	1994	-	-	-	-	-	-	-	-	-	-	9.5	1994
8.5	1995	-	-	-	-	-	-	-	-	-	-	8.5	1995
7.5	1996	-	-	-	-	-	-	-	-	-	-	7.5	1996
6.5	1997	-	-	-	-	-	-	-	-	-	-	6.5	1997
5.5	1998	-	-	-	-	-	-	-	-	-	-	5.5	1998
4.5	1999	-	-	-	-	-	-	-	-	-	-	4.5	1999
3.5	2000	-	-	-	-	-	-	-	-	-	-	3.5	2000
2.5	2001	-	-	-	-	-	-	-	-	-	-	2.5	2001
1.5	2002	-	-	-	-	-	-	-	-	-	-	1.5	2002
0.5	2003	-	-	-	-	-	-	-	-	-	-	0.5	2003
0	2004	-	-	-	-	-	-	-	-	-	-	0	2004
TOTAL		-	-	-	-	136	-	3,497	-	530	-	TOTAL	
TOTAL		-	-	-	-	-	1,423	57,692	-	6,095	-	TOTAL	
AVG AGE		N/A	N/A	N/A	N/A	10.46	-	16.5	-	11.5	-	AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2003 RETIREMENTS

AGE	YEAR	398	WT AVG	TOTAL	WT AVG	AGE	YEAR
74.5	1929	-	-	-	-	74.5	1929
63.5	1940	-	-	16,726.00	1,062,101.00	63.5	1940
62.5	1941	-	-	-	-	62.5	1941
61.5	1942	-	-	410.00	25,215.00	61.5	1942
60.5	1943	-	-	459.80	27,817.90	60.5	1943
59.5	1944	-	-	946.34	56,307.23	59.5	1944
58.5	1945	-	-	916.24	53,600.04	58.5	1945
57.5	1946	-	-	-	-	57.5	1946
56.5	1947	-	-	378.41	21,380.17	56.5	1947
55.5	1948	-	-	2,433.60	135,064.80	55.5	1948
54.5	1949	-	-	-	-	54.5	1949
53.5	1950	-	-	-	-	53.5	1950
52.5	1951	-	-	283.69	14,893.73	52.5	1951
51.5	1952	-	-	34.83	1,793.75	51.5	1952
50.5	1953	-	-	35.33	1,784.17	50.5	1953
49.5	1954	-	-	-	-	49.5	1954
48.5	1955	-	-	138.61	6,722.59	48.5	1955
47.5	1956	-	-	41.09	1,951.78	47.5	1956
46.5	1957	-	-	57.00	2,650.50	46.5	1957
45.5	1958	-	-	71.59	3,257.35	45.5	1958
44.5	1959	-	-	4,346.20	193,405.90	44.5	1959
43.5	1960	-	-	682.86	29,704.41	43.5	1960
42.5	1961	-	-	-	-	42.5	1961
41.5	1962	-	-	105.01	4,357.92	41.5	1962
40.5	1963	-	-	2,316.49	93,817.85	40.5	1963
39.5	1964	-	-	1,661.87	65,643.87	39.5	1964
38.5	1965	-	-	4,657.86	179,327.61	38.5	1965
37.5	1966	-	-	1,167.23	43,771.13	37.5	1966
36.5	1967	-	-	3,197.59	116,712.04	36.5	1967
35.5	1968	-	-	1,676.06	59,500.13	35.5	1968
34.5	1969	-	-	1,773.77	61,195.07	34.5	1969
33.5	1970	-	-	14,092.60	472,102.10	33.5	1970
32.5	1971	-	-	6,482.52	210,681.90	32.5	1971
31.5	1972	-	-	3,296.85	103,850.78	31.5	1972
30.5	1973	-	-	809.53	24,690.67	30.5	1973
29.5	1974	-	-	2,795.54	82,468.43	29.5	1974
28.5	1975	-	-	2,005.16	57,147.06	28.5	1975
27.5	1976	-	-	5,501.10	151,280.25	27.5	1976
26.5	1977	-	-	5,248.99	139,098.24	26.5	1977
25.5	1978	-	-	658.79	16,799.15	25.5	1978
24.5	1979	-	-	996.41	24,412.05	24.5	1979
23.5	1980	-	-	10,809.47	254,022.55	23.5	1980
22.5	1981	-	-	28,811.01	648,247.73	22.5	1981
21.5	1982	-	-	17,363.16	373,307.94	21.5	1982
20.5	1983	-	-	8,220.37	168,517.59	20.5	1983
19.5	1984	-	-	9,894.24	192,937.68	19.5	1984
18.5	1985	-	-	2,432.40	44,999.40	18.5	1985
17.5	1986	-	-	11,261.35	197,073.63	17.5	1986
16.5	1987	-	-	34,127.40	563,102.10	16.5	1987
15.5	1988	-	-	34,713.32	538,056.46	15.5	1988
14.5	1989	-	-	8,666.17	125,659.47	14.5	1989
13.5	1990	-	-	23,642.13	319,168.76	13.5	1990
12.5	1991	-	-	46,431.50	580,393.75	12.5	1991
11.5	1992	-	-	122,367.49	1,407,226.14	11.5	1992
10.5	1993	-	-	111,690.08	1,172,745.84	10.5	1993
9.5	1994	-	-	79,765.73	757,774.44	9.5	1994
8.5	1995	-	-	29,626.49	251,825.17	8.5	1995
7.5	1996	-	-	26,046.35	195,347.63	7.5	1996
6.5	1997	-	-	22,552.91	146,593.92	6.5	1997
5.5	1998	-	-	15,814.77	86,981.24	5.5	1998
4.5	1999	-	-	15,534.40	69,904.80	4.5	1999
3.5	2000	-	-	4,345.93	15,210.76	3.5	2000
2.5	2001	-	-	20,996.36	52,490.90	2.5	2001
1.5	2002	-	-	2,699.90	4,049.85	1.5	2002
0.5	2003	-	-	896.11	448.06	0.5	2003
0	2004	-	-	-	-	0	2004
TOTAL		-		775,114		TOTAL	
TOTAL		-			11,638,393	TOTAL	
AVG AGE		N/A		15.02		AVG AGE	

Exhibit G.1999.1/3

FLORIDA PUBLIC UTILITIES COMPANY
WEST PALM BEACH - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
1999

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Reclassifications	Ending Balance	
301							301	(114)				114				
304	-					-	304	-							-	
305	-					-	305	-							-	
311	-					-	311	-							-	
320	-					-	320	-							-	
360	-					-	360	-							-	
361	-					-	361	-							-	
362	-					-	362	-							-	
374	56,686					56,686	374	-							-	
3741	12,910					12,910	3741	1,258		408					1,666	
375	487,680	2,731				490,411	375	230,378		13,196		(2,200)			241,373	
3761	6,543,667	554,119				7,097,786	3761	1,339,312		205,340		(10)			1,544,643	
3762	14,926,503	107,613			(23,650)	15,010,466	3762	7,822,913	(23,650)	478,906		(26,436)			8,251,733	
378	155,576	8,515				164,091	378	25,473		5,963					31,436	
379	430,429					430,429	379	104,013		14,640		(19,457)			99,196	
3801	7,924,243	687,259			(67,246)	8,544,256	3801	1,357,187	(67,246)	262,120		(61,664)			1,490,397	
3802	1,258,276	3,213			(35,591)	1,225,898	3802	371,453	(35,591)	83,122		(177,597)			241,387	
380299	-					-	380299	-							-	
381	2,510,700	196,524		(57,563)	(35,851)	2,613,810	381	819,917	(35,851)	93,037		(11)	(17,733)		859,360	
382	670,395	97,000			(7,739)	759,656	382	221,012	(7,739)	23,519		(30)			236,762	
383	768,443	81,718		(20,214)	(9,846)	820,101	383	264,081	(9,846)	27,405		(126)	(6,785)		274,729	
384	287,139	20,069			(2,841)	304,367	384	77,791	(2,841)	8,855					83,805	
385	75,307	16				75,323	385	31,288		3,084		(5,852)			28,520	
387	174,013	34,941				208,954	387	34,521		7,393		(7,208)			34,706	
389	40,806					40,806	389	-		-					-	
390	116,909	8,090				124,999	390	59,055		3,086		(400)			61,740	
3911	16,034	13,505			(745)	28,794	3911	(6,256)	(745)	1,668					(5,333)	
3912	17,989			1,097		19,086	3912	4,454		2,323			499		7,276	
3913	237,422	95,664		12,848	(6,267)	339,667	3913	180,455	(6,267)	32,571	1,601		7,676		216,036	
3921	209,224			14,417		223,641	3921	151,948		35,793	561		12,976		201,278	
3922	1,145,683	73,125				1,218,808	3922	687,138		153,542	602				841,282	
3924	16,772					16,772	3924	16,773							16,772	
393	13,359					13,359	393	8,909		972					9,881	
394	169,397	14,031			(1,336)	182,092	394	15,862	(1,336)	8,875					23,402	
395	-					-	395	(2,692)		0					(2,692)	
396	118,519	24,730				143,249	396	71,629		8,358					79,987	
397	96,760	1,813			(1,443)	97,130	397	32,237	(1,443)	5,704					36,498	
398	12,427	508				12,935	398	761		1,316					2,076	
38,493,267	2,025,184	-	(49,415)	(192,555)	40,276,480		13,920,754	(192,554)	1,481,196	2,764	(300,877)	-	(3,367)	-	14,907,913	
COMMON PLANT																
389	341,926					341,926	389	-							-	
3891	-					-	3891	-							-	
390	1,933,675	79,125				2,012,800	390	241,195		50,280					291,477	
3911	29,707	3,900			(10,316)	23,291	3911	184	(10,316)	1,960					(8,172)	
3912	64,406			(1,097)		63,309	3912	25,207		8,057	50		(499)		32,815	
3913	713,540	164,258		(13,808)	(1,368)	862,622	3913	426,725	(1,368)	90,656			(8,314)		507,699	
3921	133,381					133,381	3921	120,043							120,043	
397	60,373	56,442				116,815	397	1,150		3,564					4,714	
3,277,009	303,725	0	(14,905)	(11,684)	3,554,144		814,505	(11,684)	154,517	50	-	(8,813)	-	-	948,576	
TOTAL	41,770,276	2,328,909	0	(64,320)	(204,239)	43,830,624		14,735,258	(204,238)	1,635,713	2,814	(300,877)	-	(12,180)	-	15,856,489

Exhibit G.1999.2/3

FLORIDA PUBLIC UTILITIES COMPANY
MID-FLORIDA - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
1999

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)			
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Reclassifications	Ending Balance
303	213,642					213,642	303	37,264	-	7,725					44,989
304	-					-	304	-	-						-
305	-					-	305	-	-						-
311	-					-	311	(129)	-			129			-
320	-					-	320	-	-						-
360	-					-	360	-	-						-
361	-					-	361	-	-						-
362	-					-	362	-	-						-
374	44,421					44,421	374	-	-						-
3741	-					-	3741	(12,584)	-						(12,584)
375	16,076					16,076	375	6,252	-	362					6,614
3761	2,006,536	262,021		50,475		2,319,032	3761	435,615	-	62,833	4,200	(49)	1,505		504,104
	3,634,100	166,430		285,617	(1,652)	4,084,495	3762	1,534,253	(1,652)	120,955		(2,175)	106,434		1,757,815
378	12,554					12,554	378	(3,739)	-	468					(3,271)
379	266,326					266,326	379	60,987	-	9,050		(6,028)			64,009
3801	1,900,172	135,138		86,667	(6,857)	2,115,120	3801	417,454	(6,857)	63,414	800	(6,857)			467,953
3802	455,049	23,117		137,038	(1,228)	613,976	3802	231,805	(1,228)	35,056		(14,542)	48,452		299,543
381	803,228	23,006		84,567	(4,411)	906,390	381	372,897	(14,631)	30,231		(2,077)	32,099		418,519
382	258,958	110,209		18,652	(529)	387,290	382	71,787	(529)	9,316		(499)	4,120		84,195
383	156,044	315		21,904	(3,937)	174,326	383	62,941	(8,815)	5,558			9,373		69,057
384	113,369	23,432		14,620	(325)	151,096	384	33,410	(325)	3,662			3,484		40,231
385	15,352					15,352	385	290	-	624					914
387	40,721	2,640		1,266		44,627	387	11,230	-	1,490					12,720
389	12,207					12,207	389	-	-						-
390	279,518			(107)		279,411	390	113,597	(2,598)	7,270					118,269
3911	13,711			(151)		13,560	3911	5,241	(151)	874					5,964
3912	9,180	11,256		1,217		21,653	3912	4,160	-	1,615					5,775
3913	96,216	22,575		15,498		134,289	3913	81,405	(2,093)	12,860	712				92,884
3921	100,665	17,736		(14,418)	(24,707)	79,276	3921	91,287	(24,707)	5,135			(12,976)		58,739
3922	400,421	31,687		(7,269)	(39,481)	385,358	3922	299,553	(59,411)	49,431	3,858				293,431
3924	3,823	3,950				7,773	3924	3,168		626					3,794
393	-					-	393	-							-
394	60,849	642				61,491	394	26,051		3,070					29,121
395	-					-	395	-		0					-
396	30,223	39,490				69,713	396	19,233		2,018					21,251
397	61,059	2,607		2,337	(18,642)	47,361	397	52,887	(45,850)	3,299					10,336
398	6,028	620		621		7,269	398	2,892	-	734					3,626
11,010,448	876,871	-	698,534	(101,769)	12,484,084		3,959,207	(168,847)	437,676	9,570	(32,098)	0	192,491	0	4,397,998

* Beginning Balance - Sanford & Deland consolidated

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
1999

PLANT IN SERVICE (\$)							RESERVE (\$)								(CREDIT BALANCES)	
Plant	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Reclassifications	Ending Balance	
301							301	(114)	-	-	-	114	-	-	-	
303	213,641	-	-	-	-	213,641	303	37,264	-	7,725	-	-	-	-	44,989	
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-	
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	
311	-	-	-	-	-	-	311	(129)	-	-	-	129	-	-	-	
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-	
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-	
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-	
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-	
374	101,107	-	-	-	-	101,107	374	-	-	-	-	-	-	-	-	
3741	12,910	-	-	-	-	12,910	3741	(11,326)	-	408	-	-	-	-	(10,918)	
375	503,755	2,731	-	-	-	506,486	375	236,630	-	13,558	-	(2,200)	-	-	247,988	
3761	8,550,203	816,140	-	50,475	-	9,416,818	3761	1,774,927	-	268,173	4,200	(59)	-	1,505	2,048,746	
3762	18,560,603	274,043	-	285,617	(25,302)	19,094,961	3762	9,357,165	(25,302)	599,861	-	(28,611)	-	106,434	10,009,547	
378	168,130	8,515	-	-	-	176,645	378	21,734	-	6,431	-	-	-	-	28,165	
379	696,754	-	-	-	-	696,754	379	165,000	-	23,690	-	(25,485)	-	-	163,205	
3801	9,824,414	822,397	-	86,667	(74,103)	10,659,375	3801	1,774,640	(74,103)	325,534	800	(68,521)	-	-	1,958,350	
3802	1,713,326	26,330	-	137,038	(36,819)	1,839,875	3802	603,258	(36,819)	118,178	-	(192,139)	-	48,452	540,930	
380299	-	-	-	-	-	-	380299	-	-	-	-	-	-	-	-	
381	3,313,928	219,530	-	27,004	(40,262)	3,520,200	381	1,192,814	(50,482)	123,268	-	(2,088)	-	14,366	1,277,878	
382	929,353	207,209	-	18,652	(8,268)	1,146,946	382	292,798	(8,268)	32,835	-	(529)	-	4,120	320,956	
383	924,487	82,033	-	1,690	(13,783)	994,427	383	327,023	(18,661)	32,963	-	(126)	-	2,588	343,787	
384	400,507	43,501	-	14,620	(3,166)	455,462	384	111,200	(3,166)	12,517	-	-	-	3,484	124,035	
385	90,659	16	-	-	-	90,675	385	31,578	-	3,708	-	(5,852)	-	-	29,434	
387	214,734	37,581	-	1,266	-	253,581	387	45,750	-	8,883	-	(7,208)	-	-	47,425	
389	394,939	-	-	-	-	394,939	389	-	-	-	-	-	-	-	-	
390	2,330,102	87,215	-	(107)	-	2,417,210	390	413,847	(2,598)	60,636	-	(400)	-	-	471,485	
3911	59,452	17,405	-	(151)	(11,061)	65,645	3911	(830)	(11,212)	4,502	-	-	-	-	(7,540)	
3912	91,575	11,256	-	1,217	-	104,048	3912	33,822	-	11,995	50	-	-	-	45,867	
3913	1,047,178	282,497	-	14,538	(7,635)	1,336,578	3913	688,585	(9,728)	136,087	2,313	-	-	(638)	816,619	
3921	443,270	17,736	-	(1)	(24,707)	436,298	3921	363,278	(24,707)	40,928	561	-	-	-	380,060	
3922	1,546,104	104,812	-	(7,269)	(39,481)	1,604,166	3922	986,691	(59,411)	202,973	4,460	-	-	-	1,134,713	
3924	20,595	3,950	-	-	-	24,545	3924	19,941	-	626	-	-	-	-	20,567	
393	13,359	-	-	-	-	13,359	393	8,909	-	972	-	-	-	-	9,881	
394	230,246	14,673	-	-	(1,336)	243,583	394	41,913	(1,336)	11,945	-	-	-	-	52,522	
395	-	-	-	-	-	-	395	(2,692)	-	0	-	-	-	-	(2,692)	
396	148,741	64,220	-	-	-	212,961	396	90,862	-	10,376	-	-	-	-	101,238	
397	218,192	60,862	-	2,337	(20,085)	261,306	397	86,274	(47,293)	12,567	-	-	-	-	51,548	
398	18,455	1,128	-	621	-	20,204	398	3,653	-	2,050	-	-	-	-	5,703	
	52,780,719	3,205,780	-	634,214	(306,008)	56,314,705		18,694,465	(373,086)	2,073,389	12,384	(332,975)	-	180,311	20,254,488	

Exhibit G.2000.1/3

FLORIDA PUBLIC UTILITIES COMPANY
WEST PALM BEACH - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6 0436(8)
2000

PLANT IN SERVICE (\$)							RESERVE (\$)							(CREDIT BALANCES)		
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
301							301	-								-
304	-					-	304	-								-
305	-					-	305	-								-
311	-					-	311	-								-
320	-					-	320	-								-
360	-					-	360	-								-
361	-					-	361	-								-
362	-					-	362	-								-
374	56,686					56,686	374	-								-
3741	12,910					12,910	3741	1,666		408						2,074
375	490,411	1,600				492,011	375	241,373		14,240						255,612
3761	7,097,786	505,813			(12,893)	7,590,706	3761	1,544,643	(12,893)	183,026		(126)				1,714,651
3762	15,010,466	47,446			(378)	15,057,534	3762	8,251,733	(378)	392,832		(60,817)				8,583,370
378	164,091	13,558				177,649	378	31,436		6,450						37,886
379	430,429	16,141				446,570	379	99,196		15,933		(107)				115,022
3801	8,544,256	789,797			(35,688)	9,298,365	3801	1,490,397	(35,688)	310,731		(34,331)				1,731,109
3802	1,225,898	1,886			(15,155)	1,212,629	3802	241,387	(15,155)	73,215		(114,523)				184,924
380299	-					-	380299	-								-
381	2,613,810	263,958		(71,879)	(62,701)	2,743,188	381	859,360	(62,701)	92,244		(14)		(23,034)		865,856
382	759,656	64,750			(3,343)	821,063	382	236,762	(3,343)	25,120		(331)				258,208
383	820,101	60,222		(7,107)	(1,242)	871,974	383	274,729	(1,242)	30,843				(2,380)		301,950
384	304,367	23,064			(1,250)	326,181	384	83,805	(1,250)	9,712		(157)				92,110
385	75,323					75,323	385	28,520		2,940						31,460
387	208,954	5,009		13,374	(14,950)	212,387	387	34,706	(14,950)	8,222				1,966		29,944
389	40,806					40,806	389	-		-						-
390	124,999	500				125,499	390	61,740		3,125						64,864
3911	28,794				(8,047)	20,747	3911	(5,333)	(8,047)	1,177						(12,203)
3912	19,086					19,086	3912	7,276		1,464						8,740
3913	339,667	46,251		(5,907)	(74,355)	305,656	3913	216,036	(74,355)	25,888				(3,173)		164,396
3921	223,641	39,942		(17,069)	(76,760)	169,754	3921	201,278	(76,760)	15,824	13,200	1,200		(13,539)		141,203
3922	1,218,808			(37,958)	(16,887)	1,163,963	3922	841,282	(16,887)	50,937	850			(29,653)		846,529
3924	16,772					16,772	3924	16,772		-						16,771
393	13,359	1,921			(2,282)	12,998	393	9,881	(2,282)	762						8,361
394	182,092	9,317		(13,374)	(33,123)	144,912	394	23,402	(33,123)	10,717				(1,966)		(969)
395	-					-	395	(2,692)		-						(2,692)
396	143,249				(4,436)	138,813	396	79,987	(4,436)	8,460						84,011
397	97,130	8,434			(8,343)	97,221	397	36,498	(8,343)	6,948						35,103
398	12,935	795				13,730	398	2,076		654						2,730
40,276,480	1,900,404	-		(139,920)	(371,833)	41,665,131		14,907,913	(371,833)	1,291,872	14,050	(209,206)	-	(71,779)	-	15,561,017
COMMON PLANT																
389	341,926					341,926	389	-		-						-
3891	-					-	3891	-		-						-
390	2,012,800	697				2,013,497	390	291,477		52,350						343,827
3911	23,291				(7,482)	15,809	3911	(8,172)	(7,482)	1,252						(14,402)
3912	63,309	1,661			(2,115)	62,855	3912	32,815	(2,115)	7,935	500					39,135
3913	862,622	1,358,957			(242,629)	1,978,950	3913	507,699	(242,629)	87,273						352,343
3921	133,381				(13,735)	119,646	3921	120,043	(13,735)	373	1,000					107,681
397	116,815				(5,724)	111,091	397	4,714	(5,724)	6,720						5,710
3,554,144	1,361,315	0	0	(271,685)		4,643,774		948,576	(271,685)	155,903	1,500	-	-	-	-	834,294
TOTAL	43,830,624	3,261,719	0	(139,920)	(643,518)	46,308,905		15,856,489	(643,518)	1,447,775	15,550	(209,206)	-	(71,779)	-	16,395,311

FLORIDA PUBLIC UTILITIES COMPANY
MID-FLORIDA - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2000

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
303	213,642					213,642	303	44,989	-	2,784						47,773
304	-					-	304	-	-							-
305	-					-	305	-	-							-
311	-					-	311	-	-							-
320	-					-	320	-	-							-
360	-					-	360	-	-							-
361	-					-	361	-	-							-
362	-					-	362	-	-							-
374	44,421					44,421	374	-	-							-
3741	-					-	3741	(12,584)	-							(12,584)
375	16,076					16,076	375	6,614	-	468						7,082
3761	2,319,032	442,665		9,041	(1,778)	2,768,960	3761	504,104	(1,778)	61,971			6,648			570,945
3762	4,084,495	169,268		187,321	(16,777)	4,424,307	3762	1,757,815	(16,777)	111,000		(22,490)		146,943		1,976,491
378	12,554					12,554	378	(3,271)	-	468						(2,803)
379	266,326					266,326	379	64,009	-	9,588						73,597
3801	2,115,120	311,114		6,633	(16,514)	2,416,353	3801	467,953	(16,514)	78,767		(3,689)		2,746		529,263
3802	613,976	3,771		130,690	(19,372)	729,065	3802	299,543	(19,372)	40,828		(16,198)		54,098		358,899
381	906,390	10,634		104,621	(27,898)	993,747	381	418,519	(27,898)	32,313		(267)		35,596		458,263
382	387,290	93,821		21,505	(3,759)	498,857	382	84,195	(3,759)	14,032		(474)		8,457		102,451
383	174,326			38,895		213,221	383	69,057	-	7,051				17,121		93,229
384	151,096	26,667		20,296	(1,681)	196,378	384	40,231	(1,681)	5,376				7,265		51,191
385	15,352					15,352	385	914	-	603						1,517
387	44,627	4,840				49,467	387	12,720	-	1,828						14,548
389	12,207					12,207	389	-	-							-
390	279,411					279,411	390	118,269	-	6,984						125,253
3911	13,560					13,560	3911	5,964	-	648						6,612
3912	21,653					21,653	3912	5,775	-	1,668						7,443
3913	134,289	16,647			(12,855)	138,081	3913	92,884	(12,855)	11,130						91,159
3921	79,276					79,276	3921	58,739	-	11,484						70,223
3922	385,358					385,358	3922	293,431	-	16,572						310,003
3924	7,773	214				7,987	3924	3,794	-	214						4,008
393	-					-	393	-	-							-
394	61,491	1,535				63,026	394	29,121	-	4,170						33,291
395	-					-	395	-	-							-
396	69,713	2,428				72,141	396	21,251	-	4,260						25,511
397	47,361	1,068				48,429	397	10,336	-	3,381						13,717
398	7,269					7,269	398	3,626	-	360						3,986
12,484,084	1,084,672	-	-	519,002	(100,634)	13,987,124		4,397,998	(100,634)	427,948	0	(43,118)	0	278,874	0	4,961,068

* Beginning Balance - Sanford & Deland consolidated

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2000

PLANT IN SERVICE (\$)							RESERVE (\$)								(CREDIT BALANCES)	
Plant	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
301							301	-								-
303	213,641	-	-	-	-	213,641	303	44,989	-	2,784	-	-	-	-	-	47,773
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-	-
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-
311	-	-	-	-	-	-	311	-	-	-	-	-	-	-	-	-
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-	-
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-	-
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-	-
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-	-
374	101,107	-	-	-	-	101,107	374	-	-	-	-	-	-	-	-	-
3741	12,910	-	-	-	-	12,910	3741	(10,918)	-	408	-	-	-	-	-	(10,510)
375	506,486	1,600	-	-	-	508,086	375	247,987	-	14,708	-	-	-	-	-	262,695
3761	9,416,818	948,478	-	9,041	(14,671)	10,359,666	3761	2,048,747	(14,671)	244,997	-	(126)	-	6,648	-	2,285,595
3762	19,094,961	216,714	-	187,321	(17,155)	19,481,841	3762	10,009,547	(17,155)	503,832	-	(83,307)	-	146,943	-	10,559,860
378	176,645	13,558	-	-	-	190,203	378	28,165	-	6,918	-	-	-	-	-	35,083
379	696,754	16,141	-	-	-	712,895	379	163,205	-	25,521	-	(107)	-	-	-	188,619
3801	10,659,375	1,100,911	-	6,633	(52,202)	11,714,717	3801	1,958,349	(52,202)	389,498	-	(38,020)	-	2,746	-	2,260,371
3802	1,839,875	5,657	-	130,690	(34,527)	1,941,695	3802	540,930	(34,527)	114,043	-	(130,721)	-	54,098	-	543,823
380299	-	-	-	-	-	-	380299	-	-	-	-	-	-	-	-	-
381	3,520,200	274,592	-	32,742	(90,599)	3,736,935	381	1,277,879	(90,599)	124,557	-	(281)	-	12,562	-	1,324,118
382	1,146,946	158,571	-	21,505	(7,102)	1,319,920	382	320,956	(7,102)	39,152	-	(805)	-	8,457	-	360,658
383	994,427	60,222	-	31,788	(1,242)	1,085,195	383	343,787	(1,242)	37,894	-	-	-	14,741	-	395,180
384	455,462	49,731	-	20,296	(2,931)	522,558	384	124,035	(2,931)	15,088	-	(157)	-	7,265	-	143,300
385	90,675	-	-	-	-	90,675	385	29,434	-	3,543	-	-	-	-	-	32,977
387	253,581	9,849	-	13,374	(14,950)	261,854	387	47,425	(14,950)	10,050	-	-	-	1,966	-	44,491
389	394,939	-	-	-	-	394,939	389	-	-	-	-	-	-	-	-	-
390	2,417,210	1,197	-	-	-	2,418,407	390	471,486	-	62,459	-	-	-	-	-	533,945
3911	65,645	-	-	-	(15,529)	50,116	3911	(7,540)	(15,529)	3,077	-	-	-	-	-	(19,992)
3912	104,048	1,661	-	-	(2,115)	103,594	3912	45,867	(2,115)	11,067	500	-	-	-	-	55,319
3913	1,336,578	1,421,855	-	(5,907)	(329,839)	2,422,687	3913	816,619	(329,839)	124,291	-	-	-	(3,173)	-	607,898
3921	436,298	39,942	-	(17,069)	(90,495)	368,676	3921	380,060	(90,495)	27,681	14,200	1,200	-	(13,539)	-	319,107
3922	1,604,166	-	-	(37,958)	(16,887)	1,549,321	3922	1,134,713	(16,887)	67,509	850	-	-	(29,653)	-	1,156,532
3924	24,545	214	-	-	-	24,759	3924	20,566	-	214	-	-	-	-	-	20,780
393	13,359	1,921	-	-	(2,282)	12,998	393	9,881	(2,282)	762	-	-	-	-	-	8,361
394	243,583	10,852	-	(13,374)	(33,123)	207,938	394	52,523	(33,123)	14,887	-	-	-	(1,966)	-	32,321
395	-	-	-	-	-	-	395	(2,692)	-	0	-	-	-	-	-	(2,692)
396	212,961	2,428	-	-	(4,436)	210,953	396	101,238	(4,436)	12,720	-	-	-	-	-	109,522
397	261,306	9,502	-	-	(14,067)	256,741	397	51,548	(14,067)	17,049	-	-	-	-	-	54,530
398	20,204	795	-	-	-	20,999	398	5,702	-	1,014	-	-	-	-	-	6,716
56,314,705	4,346,391	-	-	379,082	(744,152)	60,296,026	20,254,488	(744,152)	1,875,723	15,550	(252,324)	-	207,095	-	-	21,356,380

FLORIDA PUBLIC UTILITIES COMPANY
WEST PALM BEACH - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2001

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant Acct	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
301	-	-	-	-	-	-	301	-	-	-	-	-	-	-	-	-
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-	-
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-
311	-	-	-	-	-	-	311	-	-	-	-	-	-	-	-	-
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-	-
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-	-
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-	-
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-	-
374	56,686	-	-	-	-	56,686	374	-	-	-	-	-	-	-	-	-
3741	12,910	-	-	-	-	12,910	3741	2,074	-	408	-	-	-	-	-	2,482
375	492,011	2,048	-	(2,048)	-	492,011	375	255,612	-	14,273	-	-	-	-	-	269,884
3761	7,590,706	419,619	-	-	(1,542)	8,008,783	3761	1,714,651	(1,542)	194,959	-	(324)	-	-	-	1,907,745
3762	15,057,534	348,443	-	-	(21,436)	15,384,541	3762	8,583,370	(21,436)	395,389	-	(23,890)	-	-	-	8,933,433
378	177,649	-	-	-	-	177,649	378	37,886	-	6,576	-	-	-	-	-	44,462
379	446,570	841	-	-	-	447,411	379	115,022	-	16,084	-	-	-	-	-	131,106
3801	9,298,365	688,356	-	-	(18,163)	9,968,558	3801	1,731,109	(18,163)	337,326	-	(33,440)	-	-	-	2,016,832
3802	1,212,629	934	-	-	(10,113)	1,203,450	3802	184,924	(10,113)	72,516	-	(91,324)	-	-	-	156,003
380299	-	-	-	-	-	-	380299	-	-	-	-	-	-	-	-	-
381	2,743,188	185,278	-	(87,585)	(67,357)	2,773,524	381	865,856	(67,357)	94,502	-	-	(26,839)	-	-	866,163
382	821,063	84,219	-	-	(2,595)	902,687	382	258,208	(2,595)	27,517	-	(385)	-	-	-	282,745
383	871,974	41,480	-	(18,603)	-	894,851	383	301,950	-	32,142	-	-	(6,358)	-	-	327,734
384	326,181	23,903	-	-	(815)	349,269	384	92,110	(815)	10,425	-	-	-	-	-	101,720
385	75,323	-	-	-	-	75,323	385	31,460	-	2,940	-	-	-	-	-	34,400
387	212,387	86,673	-	-	-	299,060	387	29,944	-	9,226	-	-	-	-	-	39,170
389	40,806	-	-	-	-	40,806	389	-	-	-	-	-	-	-	-	-
390	125,499	21,631	-	2,048	-	149,178	390	64,864	-	3,409	-	-	-	-	-	68,272
3911	20,747	4,640	-	-	-	25,387	3911	(12,203)	-	1,140	-	-	-	-	-	(11,063)
3912	19,086	6,770	-	-	-	25,856	3912	8,740	-	1,772	-	-	-	-	-	10,512
3913	305,656	25,007	-	3,733	(10,318)	324,078	3913	164,396	(10,318)	25,575	-	-	718	-	-	180,371
3921	169,754	-	-	23,551	-	193,305	3921	141,203	-	11,166	8,286	-	-	13,468	-	174,123
3922	1,163,963	187,117	-	62,717	-	1,413,796	3922	846,529	-	51,693	6,195	-	-	14,335	-	918,752
3924	16,772	4,097	-	-	-	20,869	3924	16,771	-	423	-	-	-	-	-	17,193
393	12,998	-	-	-	-	12,998	393	8,361	-	756	-	-	-	-	-	9,117
394	144,912	25,553	-	-	-	170,465	394	(969)	-	10,436	-	-	-	-	-	9,468
395	-	-	-	-	-	-	395	(2,692)	-	-	-	-	-	-	-	(2,692)
396	138,813	37,214	-	-	(12,896)	163,131	396	84,011	(12,896)	9,740	1,000	-	-	-	-	81,855
397	97,221	6,365	-	-	-	103,586	397	35,103	-	7,020	-	-	-	-	-	42,123
398	13,730	3,917	-	-	-	17,647	398	2,730	-	837	-	-	-	-	-	3,567
41,665,131	2,204,102	-	-	(16,187)	(145,235)	43,707,811		15,561,017	(145,235)	1,338,250	15,481	(149,363)	-	(4,676)	-	16,615,474
COMMON PLANT																
389	341,926	-	-	-	-	341,926	389	-	-	-	-	-	-	-	-	-
3891	-	-	-	-	-	-	3891	-	-	-	-	-	-	-	-	-
390	2,013,497	104,815	-	-	(43,353)	2,074,959	390	343,827	(43,353)	48,037	-	-	-	-	-	348,511
3911	15,809	6,452	-	-	-	22,261	3911	(14,402)	-	652	-	-	-	-	-	(13,750)
3912	62,855	19,493	-	-	(14,840)	67,508	3912	39,135	(14,840)	1,766	2,500	-	-	-	-	28,561
3913	1,978,950	165,927	-	(3,733)	(72,048)	2,069,096	3913	352,343	(72,048)	139,004	7,000	-	-	(718)	-	425,581
3921	119,646	69,720	-	(23,551)	(32,602)	133,213	3921	107,681	(32,602)	10,215	-	-	-	(13,469)	-	71,825
397	111,091	23,770	-	-	-	134,861	397	5,710	-	9,252	-	-	-	-	-	14,962
4,643,774	390,176	0	0	(27,284)	(162,843)	4,843,823		834,294	(162,843)	208,926	9,500	-	-	(14,187)	-	875,690
TOTAL	46,308,905	2,594,278	0	(43,471)	(308,078)	48,551,634		16,395,311	(308,078)	1,547,176	24,981	(149,363)	-	(18,863)	-	17,491,164

FLORIDA PUBLIC UTILITIES COMPANY
MID-FLORIDA - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2001

PLANT IN SERVICE (\$)							RESERVE (\$) (CREDIT BALANCES)									
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
301	-	34,112 00				34,112	303		-							-
303	213,642					213,642	303	47,773	-	2,784						50,557
304	-					-	304	-	-							-
305	-					-	305	-	-							-
311	-					-	311	-	-							-
320	-					-	320	-	-							-
360	-					-	360	-	-							-
361	-					-	361	-	-							-
362	-					-	362	-	-							-
374	44,421					44,421	374	-	-							-
3741	-	14				14	3741	(12,584)	-							(12,584)
375	16,076	2,790				18,866	375	7,082	-	468			2,797			10,347
3761	2,768,960	1,357,515			(2,976)	4,123,499	3761	570,945	(2,976)	73,242		(124)	1,018,976	-		1,660,063
3762	4,424,307	1,609,856			(3,313)	6,030,850	3762	1,976,491	(3,313)	116,606		(3,339)		-		2,086,445
378	12,554	40,629				53,183	378	(2,803)	-	468			12,211			9,876
379	266,326	14,351				280,677	379	73,597	-	9,588			10,471			93,656
3801	2,416,353	833,534			(14,315)	3,235,572	3801	529,263	(14,315)	88,460		(7,378)	453,233	-		1,049,263
3802	729,065	404,183			(15,242)	1,118,006	3802	358,899	(15,242)	43,398		(16,398)		-		370,657
381	993,747	227,094		75,382	(13,156)	1,283,067	381	458,263	(13,156)	34,810		0	162,551	23,072		665,540
382	498,857	233,983			(2,678)	730,162	382	102,451	(2,678)	16,840		(249)	56,123	0		172,487
383	213,221	88,835		17,751		319,807	383	93,229	-	8,117			34,047	6,061		141,454
384	196,378	23,928			(1,430)	218,876	384	51,191	(1,430)	6,248				0		56,009
385	15,352	10,336				25,688	385	1,517	-	600			10,361			12,478
387	49,467	35,489				84,956	387	14,548	-	2,291			4,978			21,817
389	12,207					12,207	389	-	-							-
390	279,411	19,567				298,978	390	125,253	-	6,984			9,023			141,260
3911	13,560	18,950				32,510	3911	6,612	-	648			105,100			112,360
3912	21,653	25,417				47,070	3912	7,443	-	1,668						9,111
3913	138,081	326,891			(6,185)	458,787	3913	91,159	(6,185)	12,335			234,376			331,685
3921	79,276					79,276	3921	70,223	-	1,125						71,348
3922	385,358	81,915		23,383	(8,464)	482,192	3922	310,003	(8,464)	17,290				8,823		327,652
3923	-	71,884				71,884	3923						48,651			48,651
3924	7,987	-				7,987	3924	4,008	-	216						4,224
393	-					-	393	-	-							-
394	63,026	12,815				75,841	394	33,291	-	4,248			9,013			46,552
395	-	823				823	395	-	-				798			798
396	72,141	42,397				114,538	396	25,511	-	4,332			17,187			47,030
397	48,429	7,224			(1,273)	54,380	397	13,717	(1,273)	3,522			2,279			18,245
398	7,269	5,156				12,425	398	3,986	-	360			2,595			6,941
13,987,124	5,529,688	-	-	116,516	(69,032)	19,564,296		4,961,068	(69,032)	456,648	0	(27,488)	2,194,770	37,956	0	7,553,922

* Beginning Balance - Sanford & Deland consolidated

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2001

PLANT IN SERVICE (\$)						RESERVE (\$)						(CREDIT BALANCES)				
Plant	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
301	-	34,112	-	-	-	34,112	301	-	-	-	-	-	-	-	-	-
303	213,641	-	-	-	-	213,641	303	47,773	-	2,784	-	-	-	-	-	50,557
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-	-
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-
311	-	-	-	-	-	-	311	-	-	-	-	-	-	-	-	-
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-	-
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-	-
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-	-
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-	-
374	101,107	-	-	-	-	101,107	374	-	-	-	-	-	-	-	-	-
3741	12,910	14	-	-	-	12,924	3741	(10,510)	-	408	-	-	-	-	-	(10,102)
375	508,086	4,838	-	(2,048)	-	510,876	375	262,695	-	14,741	-	-	2,797	-	-	280,233
3761	10,359,666	1,777,133	-	-	(4,518)	12,132,281	3761	2,285,595	(4,518)	268,201	-	(448)	1,018,976	-	-	3,567,806
3762	19,481,841	1,958,299	-	-	(24,749)	21,415,391	3762	10,559,860	(24,749)	511,995	-	(27,229)	-	-	-	11,019,877
378	190,203	40,629	-	-	-	230,832	378	35,083	-	7,044	-	-	12,211	-	-	54,338
379	712,895	15,192	-	-	-	728,087	379	188,619	-	25,672	-	-	10,471	-	-	224,762
3801	11,714,717	1,521,890	-	-	(32,478)	13,204,129	3801	2,260,371	(32,478)	425,786	-	(40,818)	453,233	-	-	3,066,094
3802	1,941,695	405,116	-	-	(25,355)	2,321,456	3802	543,823	(25,355)	115,914	-	(107,722)	-	-	-	526,660
380299	-	-	-	-	-	-	380299	-	-	-	-	-	-	-	-	-
381	3,736,935	412,372	-	(12,202)	(80,513)	4,056,591	381	1,324,118	(80,513)	129,312	-	-	162,551	(3,767)	-	1,531,701
382	1,319,920	318,203	-	-	(5,273)	1,632,850	382	360,658	(5,273)	44,357	-	(634)	56,123	-	-	455,231
383	1,085,195	130,315	-	(852)	-	1,214,658	383	395,180	-	40,259	-	-	34,047	(297)	-	469,189
384	522,558	47,831	-	-	(2,245)	568,144	384	143,300	(2,245)	16,673	-	-	-	-	-	157,728
385	90,675	10,336	-	-	-	101,011	385	32,977	-	3,540	-	-	10,361	-	-	46,878
387	261,854	122,162	-	-	-	384,016	387	44,491	-	11,517	-	-	4,978	-	-	60,986
389	394,939	-	-	-	-	394,939	389	-	-	-	-	-	-	-	-	-
390	2,418,407	146,013	-	2,048	(43,353)	2,523,115	390	533,945	(43,353)	58,430	-	-	9,023	-	-	558,045
3911	50,116	30,042	-	-	-	80,158	3911	(19,992)	-	2,440	-	-	105,100	-	-	87,548
3912	103,594	51,680	-	-	(14,840)	140,434	3912	55,319	(14,840)	5,206	2,500	-	-	-	-	48,185
3913	2,422,687	517,825	-	-	(88,551)	2,851,961	3913	607,898	(88,551)	176,914	7,000	-	234,376	-	-	937,637
3921	368,676	69,720	-	-	(32,602)	405,794	3921	319,107	(32,602)	22,506	8,286	-	-	(1)	-	317,296
3922	1,549,321	269,032	-	86,099	(8,464)	1,895,989	3922	1,156,532	(8,464)	68,983	6,195	-	-	23,158	-	1,246,404
3923	-	71,884	-	-	-	71,884	3923	-	-	-	-	-	48,651	-	-	48,651
3924	24,759	4,097	-	-	-	28,856	3924	20,780	-	639	-	-	-	-	-	21,419
393	12,998	-	-	-	-	12,998	393	8,361	-	756	-	-	-	-	-	9,117
394	207,938	38,368	-	-	-	246,306	394	32,321	-	14,684	-	-	9,013	-	-	56,018
395	-	823	-	-	-	823	395	(2,692)	-	0	-	-	798	-	-	(1,894)
396	210,953	79,611	-	-	(12,896)	277,668	396	109,522	(12,896)	14,072	1,000	-	17,187	-	-	128,885
397	256,741	37,359	-	-	(1,273)	292,827	397	54,530	(1,273)	19,794	-	-	2,279	-	-	75,330
398	20,999	9,073	-	-	-	30,072	398	6,716	-	1,197	-	-	2,595	-	-	10,508
60,296,026	8,123,966	-	-	73,045	(377,110)	68,115,930		21,356,380	(377,110)	2,003,824	24,981	(176,851)	2,194,770	19,093	-	25,045,087

Exhibit G.2002.1/3

FLORIDA PUBLIC UTILITIES COMPANY
WEST PALM BEACH - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
 2002

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Reclassifications	Ending Balance	
301							301	-							-	
304	-					-	304	-							-	
305	-					-	305	-							-	
311	-					-	311	-							-	
320	-					-	320	-							-	
360	-					-	360	-							-	
361	-					-	361	-							-	
362	-					-	362	-							-	
374	56,686					56,686	374	-							-	
3741	12,910						3741	2,482		408					2,890	
375	492,011	26,972			(6,346)	512,637	375	269,884	(6,346)	14,397					277,934	
3761	8,008,783	1,263,123			(4,419)	9,267,487	3761	1,907,745	(4,419)	211,023		(406)			2,113,944	
3762	15,384,541	4,617,727			(18,714)	19,983,554	3762	8,933,433	(18,714)	408,032		(61,098)			9,261,653	
378	177,649					177,649	378	44,462		6,486					50,948	
379	447,411	1,372,239				1,819,650	379	131,106		16,128					147,234	
3801	9,968,558	794,362			(32,008)	10,730,912	3801	2,016,832	(32,008)	360,092		(47,366)			2,297,550	
3802	1,203,450	19,212			(14,727)	1,207,935	3802	156,003	(14,727)	71,450		(135,885)			76,841	
380299	-					-	380299	-		97,644					97,644	
381	2,773,524	280,606		(78,058)	(94,901)	2,881,171	381	866,163	(94,901)	29,544			(23,054)		777,753	
382	902,687	54,069			(4,749)	952,007	382	282,745	(4,749)	33,981		(232)			311,745	
383	894,851	78,308		(11,868)		961,291	383	327,734		11,050			(4,298)		334,486	
384	349,269	23,916			(1,322)	371,863	384	101,720	(1,322)	2,904		(38)			103,264	
385	75,323					75,323	385	34,400							34,400	
387	299,060	6,669				305,729	387	39,170		11,860					51,030	
389	40,806	40,510			(28,290)	53,026	389	-	(28,290)	3,939		28,290			3,939	
390	149,178	10,235			(59,247)	100,166	390	68,272	(59,247)	2,840	593,313	(2,515)			602,662	
3911	25,387	944				26,331	3911	(11,063)		1,214			(557,521)		(567,370)	
3912	25,856	2,756				28,612	3912	10,512		2,028					12,540	
3913	324,078	32,470			(25,851)	330,697	3913	180,371	(25,851)	27,474	1,000				182,994	
3921	193,305			54,379		247,684	3921	174,123		10,957	(6,060)			27,865	206,885	
3922	1,413,796	3,754		(21,336)	(58,500)	1,337,714	3922	918,752	(58,500)	61,859	3,500			(14,075)	911,536	
3924	20,869					20,869	3924	17,193		564					17,756	
393	12,998					12,998	393	9,117		756					9,873	
394	170,465	6,469				176,934	394	9,468		11,328					20,797	
395	-					-	395	(2,692)							(2,692)	
396	163,131	6,594				169,725	396	81,855		10,258					92,113	
397	103,586					103,586	397	42,123		7,410					49,533	
398	17,647	4,597				22,244	398	3,567		992					4,559	
43,707,813	8,645,532	-	(56,883)	(349,074)	51,947,388			16,615,474	(349,074)	1,416,618	591,753	(247,540)	(529,231)	(13,562)	-	17,484,438
COMMON PLANT																
303	-	1,833				1,833	303	-							-	
389	341,926					341,926	389	-							-	
3891	-					-	3891	-							-	
390	2,074,959	1,813				2,076,772	390	348,511		51,916					400,427	
3911	22,261	2,249				24,510	3911	(13,750)		1,141					(12,609)	
3912	67,508	5,189			(1,960)	70,737	3912	28,561	(1,960)	5,481					32,082	
3913	2,069,096	29,789		(9,690)	(10,897)	2,078,298	3913	425,581	(10,897)	167,896				(2,598)	579,982	
3921	133,213			(21,488)		111,725	3921	71,825		14,240	5,910			(13,954)	78,021	
397	134,861					134,861	397	14,962		9,576					24,538	
4,843,823	40,873	0	(31,178)	(12,857)	4,840,661			875,690	(12,857)	250,250	5,910	-	-	(16,552)	-	1,102,441
TOTAL	48,551,636	8,686,405	0	(88,061)	(361,931)	56,788,049		17,491,164	(361,931)	1,666,868	597,663	(247,540)	(529,231)	(30,114)	-	18,586,879

FLORIDA PUBLIC UTILITIES COMPANY
MID-FLORIDA - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2002

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Reclassifications	Ending Balance	
301	34,112			(34,112)		-	303	-	-						-	
303	213,642			1,900,000		2,113,642	303	50,557		16,585					67,142	
304	-					-	304	-	-						-	
305	-					-	305	-	-						-	
311	-					-	311	-	-						-	
320	-					-	320	-	-						-	
360	-					-	360	-	-						-	
361	-					-	361	-	-						-	
362	-					-	362	-	-						-	
374	44,421					44,421	374	-	-						-	
3741	14					14	3741	(12,584)	-						(12,584)	
375	18,866					18,866	375	10,347		552					10,899	
3761	4,123,499	453,004		(7,725)	(4,477)	4,564,301	3761	1,660,063	(4,477)	107,466		(969)			1,762,083	
3762	6,030,850	31,852		3,895	(2,051)	6,064,546	3762	2,086,445	(2,051)	160,149		(5,611)	80		2,239,012	
378	53,183			1,013		54,196	378	9,876	-	1,971					11,847	
379	280,677			360		281,037	379	93,656	-	10,113					103,769	
3801	3,235,572	524,189		(19,246)	(43,892)	3,696,623	3801	1,049,263	(43,892)	119,775		(14,740)			1,110,406	
3802	1,118,006	1,422		10,079	(25,857)	1,103,650	3802	370,657	(25,857)	66,567		(29,398)			381,969	
381	1,283,067	17,332		72,047	(38,362)	1,334,084	381	665,540	(38,362)	44,457		(148)	19,604		691,091	
382	730,162	118,770		(45,135)	(11,033)	792,764	382	172,487	(11,033)	23,812		(113)			185,153	
383	319,807	6,974		13,727		340,508	383	141,454	-	11,781			4,168		157,403	
384	218,876	18,015		43,759	(3,147)	277,503	384	56,009	(3,147)	8,063		(52)			60,873	
385	25,688			263		25,951	385	12,478	-	993					13,471	
387	84,956	4,457		(885)	(14,168)	74,360	387	21,817	(14,168)	3,350				(115)	10,884	
389	12,207	209,016			(3,771)	217,452	389	-	(3,771)				3,771		-	
390	298,978	1,266,855		(19,567)	(178,964)	1,367,302	390	141,260	(178,964)	5,310		(11,617)	109,140		65,129	
3911	32,510	44,027		(4,469)	(5,213)	66,855	3911	112,360	(5,213)	1,465				(1,437)	107,175	
3912	47,070	1,832		1,317	(5,045)	45,174	3912	9,111	(5,045)	3,554				(177)	7,443	
3913	458,787	6,149		18,325	(61,600)	421,661	3913	331,685	(61,600)	39,745			881		310,711	
3921	79,276	14,551			(10,491)	83,336	3921	71,348	(10,491)	8,345	149				69,351	
3922	482,192	111,701		61,500	(57,378)	598,015	3922	327,652	(57,378)	29,486	2,070				301,830	
3923	71,884			(71,884)		-	3923	48,651	-	-					48,651	
3924	7,987			10,384		18,371	3924	4,224	-	492	200				4,916	
393	-					-	393	-	-						-	
394	75,841	9,066			(9,265)	75,642	394	46,552	(9,265)	5,208	350				42,845	
395	823				(823)	-	395	798	(823)	26					1	
396	114,538	49,716			(11,531)	152,723	396	47,030	(11,531)	8,086	200				43,785	
397	54,380	37,879			(1,859)	90,400	397	18,245	(1,859)	3,950					20,336	
398	12,425	5,257		(1,136)	(4,020)	12,526	398	6,941	(4,020)	596				(80.0)	3,437	
19,564,296	2,932,064	-	-	1,932,510	(492,947)	23,935,923		7,553,922	(492,947)	681,897	2,969	(62,648)	112,911	22,924	0	7,819,028

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2002**

PLANT IN SERVICE (\$)							RESERVE (\$) (CREDIT BALANCES)									
Plant	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Reclassifications	Ending Balance	
301	34,112	-	-	(34,112)	-	-	301	-	-	-	-	-	-	-	-	
303	213,642	1,833	-	1,900,000	-	2,115,475	303	50,557	-	16,585	-	-	-	-	67,142	
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-	
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	
311	-	-	-	-	-	-	311	-	-	-	-	-	-	-	-	
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-	
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-	
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-	
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-	
374	101,107	-	-	-	-	101,107	374	-	-	-	-	-	-	-	-	
3741	12,924	-	-	-	-	12,924	3741	(10,102)	-	408	-	-	-	-	(9,694)	
375	510,877	26,972	-	-	(6,346)	531,503	375	280,231	(6,346)	14,949	-	-	-	-	288,834	
3761	12,132,282	1,716,127	-	(7,725)	(8,896)	13,831,788	3761	3,567,808	(8,896)	318,489	-	(1,375)	-	-	3,876,026	
3762	21,415,391	4,649,579	-	3,895	(20,765)	26,048,100	3762	11,019,878	(20,765)	568,181	-	(66,709)	-	80	11,500,665	
378	230,832	-	-	1,013	-	231,845	378	54,338	-	8,457	-	-	-	-	62,795	
379	728,088	1,372,239	-	360	-	2,100,687	379	224,762	-	26,241	-	-	-	-	251,003	
3801	13,204,130	1,318,551	-	(19,246)	(75,900)	14,427,535	3801	3,066,095	(75,900)	479,867	-	(62,106)	-	-	3,407,956	
3802	2,321,456	20,634	-	10,079	(40,584)	2,311,585	3802	526,660	(40,584)	138,017	-	(165,283)	-	-	458,810	
380299	-	-	-	-	-	-	380299	-	-	97,644	-	-	-	-	97,644	
381	4,056,591	297,938	-	(6,011)	(133,263)	4,215,255	381	1,531,703	(133,263)	74,001	-	(148)	-	(3,450)	1,468,843	
382	1,632,849	172,839	-	(45,135)	(15,782)	1,744,771	382	455,232	(15,782)	57,793	-	(345)	-	-	496,898	
383	1,214,658	85,282	-	1,859	-	1,301,799	383	469,188	-	22,831	-	-	-	(130)	491,889	
384	568,145	41,931	-	43,759	(4,469)	649,366	384	157,729	(4,469)	10,967	-	(90)	-	-	164,137	
385	101,011	-	-	263	-	101,274	385	46,878	-	993	-	-	-	-	47,871	
387	384,016	11,126	-	(885)	(14,168)	380,089	387	60,987	(14,168)	15,210	-	-	-	(115)	61,914	
389	394,939	249,526	-	-	(32,061)	612,404	389	-	(32,061)	3,939	-	-	32,061	-	3,939	
390	2,523,115	1,278,903	-	(19,567)	(238,211)	3,544,240	390	558,043	(238,211)	60,066	593,313	(14,132)	109,140	-	1,068,219	
3911	80,158	47,220	-	(4,469)	(5,213)	117,696	3911	87,547	(5,213)	3,820	-	-	(557,521)	(1,437)	(472,804)	
3912	140,434	9,777	-	1,317	(7,005)	144,523	3912	48,184	(7,005)	11,063	-	-	-	(177)	52,065	
3913	2,851,961	68,408	-	8,635	(98,348)	2,830,656	3913	937,637	(98,348)	235,115	1,000	-	-	(1,717)	1,073,687	
3921	405,794	14,551	-	32,891	(10,491)	442,745	3921	317,296	(10,491)	33,542	-	(1)	-	13,911	354,257	
3922	1,895,988	115,455	-	40,164	(115,878)	1,935,729	3922	1,246,404	(115,878)	91,345	5,570	-	-	(14,075)	1,213,366	
3923	71,884	-	-	(71,884)	-	-	3923	-	-	-	-	-	-	-	-	
3924	28,856	-	-	10,384	-	39,240	3924	21,417	-	1,056	200	-	-	-	22,673	
393	12,998	-	-	-	-	12,998	393	9,117	-	756	-	-	-	-	9,873	
394	246,306	15,535	-	-	(9,265)	252,576	394	56,020	(9,265)	16,536	350	-	-	-	63,641	
395	823	-	-	-	(823)	-	395	(1,894)	(823)	26	-	-	-	-	(2,691)	
396	277,669	56,310	-	-	(11,531)	322,448	396	128,885	(11,531)	18,344	200	-	-	-	135,898	
397	292,827	37,879	-	-	(1,859)	328,847	397	75,330	(1,859)	20,936	-	-	-	-	94,407	
398	30,072	9,854	-	(1,136)	(4,020)	34,770	398	10,508	(4,020)	1,588	-	-	-	(80)	7,996	
68,115,932	11,618,469	-	-	1,844,449	(854,878)	80,723,975		24,996,438	(854,878)	2,348,765	600,632	(310,188)	(416,320)	(7,190)	-	26,357,259

FLORIDA PUBLIC UTILITIES COMPANY
SOUTH FLORIDA - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)

2003

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)			
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Reclassifications	Ending Balance
301							301	-							-
304	-					-	304	-							-
305	-					-	305	-							-
311	-					-	311	-							-
320	-					-	320	-							-
360	-					-	360	-							-
361	-					-	361	-							-
362	-					-	362	-							-
374	56,686					56,686	374	-							-
3741	12,909					12,909	3741	2,890		408					3,298
375	512,637					512,637	375	277,937		14,868					292,804
3761	9,267,487	1,448,674			(2,767)	10,713,394	3761	2,113,941	(2,767)	247,301		(534)			2,357,942
3762	19,983,554	(383,608)			(17,858)	19,582,088	3762	9,261,651	(17,858)	525,335		(29,404)			9,739,724
378	177,649	13,680		(5,595)		185,734	378	50,948		6,453			(1,658)		55,743
379	1,819,650	(322,212)				1,497,438	379	147,233		56,289		(24,383)			179,139
3801	10,730,910	1,020,909			(59,701)	11,692,118	3801	2,297,550	(59,701)	389,645		(55,356)			2,572,138
3802	1,207,932	14,593			(14,638)	1,207,887	3802	76,840	(14,638)	70,964		(132,485)			681
381	2,881,175	220,044		(75,281)	(85,717)	2,940,221	381	845,853	(85,717)	99,431		(118)	(19,836)		839,614
382	952,010	66,573			(3,184)	1,015,399	382	307,309	(3,184)	31,411		(309)			335,227
383	961,291	55,614		(16,415)		1,000,490	383	357,417		35,329			(6,215)		386,531
384	371,860	35,961			(470)	407,351	384	111,408	(470)	12,040					122,978
385	75,323					75,323	385	37,304		2,868					40,172
387	305,730	64,926			(2,962)	367,694	387	51,030	(2,962)	13,755	769				62,592
389	53,025					53,025	389	3,939		6,756					10,695
390	100,166					100,166	390	45,144		2,604					47,747
3911	26,331					26,331	3911	(9,850)		1,212					(8,638)
3912	28,612				(5,976)	22,636	3912	12,540	(5,976)	2,021					8,585
3913	330,697	6,407			(1,422)	335,682	3913	182,994	(1,422)	28,794					210,366
3921	247,683				(45,600)	202,083	3921	206,885	(45,600)	19,453	1,135				181,873
3922	1,337,716	273,809		14,058	(259,654)	1,365,929	3922	911,536	(259,654)	60,094	11,016		8,696		731,688
3924	20,869					20,869	3924	17,759		564					18,322
393	12,997					12,997	393	9,873		756					10,629
394	176,935	10,390				187,325	394	20,794		11,629					32,424
395	-					-	395	(2,692)		-					(2,692)
396	169,725	2,114				171,839	396	92,113		10,959					103,072
397	103,586	63,635			(530)	166,691	397	49,533	(530)	7,440					56,443
398	22,244					22,244	398	4,559		1,176					5,735
51,947,389	2,591,509	-	(83,233)	(500,479)	53,955,186		17,484,438	(500,479)	1,659,555	12,920	(242,589)	-	(19,013)	-	18,394,832
COMMON PLANT															
303	1,833					1,833	303								
389	341,926					341,926	389	-							-
3891	-					-	3891	-							-
390	2,076,772	13,571				2,090,343	390	400,427		55,044					455,471
3911	24,511	2,508				27,019	3911	(12,609)		1,172					(11,437)
3912	70,737	107,835			(18,762)	159,810	3912	32,082	(18,762)	4,940					18,260
3913	2,078,298	404,525		2,440		2,485,263	3913	579,982		196,030			(1,048)		774,964
3921	111,725					111,725	3921	78,021		12,624					90,645
3922		30,916				30,916	3922			1,331					1,331
397	134,861	109,913				244,774	397	24,538		10,188					34,726
399		6,244				6,244	399								-
4,840,663	675,512	0	2,440	(18,762)	5,499,853		1,102,441	(18,762)	281,329	0	0	0	(1,048)	0	1,363,960
TOTAL	56,788,052	3,267,021	0	(80,793)	(519,241)	59,455,039		18,586,879	(519,241)	1,940,884	12,920	(242,589)	-	(20,061)	19,758,792

FLORIDA PUBLIC UTILITIES COMPANY
CENTRAL FLORIDA - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2003

PLANT IN SERVICE (\$)							RESERVE (\$)					CREDIT BALANCES				
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Reclassifications	Ending Balance	
301	-					-	301	-	-						-	
303	2,113,641	-				2,113,641	303	67,142	-	7,260					74,402	
304	-					-	304	-	-						-	
305	-					-	305	-	-						-	
311	-					-	311	-	-						-	
320	-					-	320	-	-						-	
360	-					-	360	-	-						-	
361	-					-	361	-	-						-	
362	-					-	362	-	-						-	
374	44,422					44,422	374	-	-						-	
3741	14					14	3741	(12,584)	-						(12,584)	
375	18,865	4,065				22,930	375	10,899	-	552					11,451	
3761	4,564,299	529,429			(5,888)	5,087,840	3761	1,762,083	(5,888)	121,315		(840)			1,876,670	
3762	6,064,545	202,606			(11,353)	6,255,798	3762	2,239,012	(11,353)	165,405		(5,978)			2,387,086	
378	54,196			9,768		63,964	378	11,847	-	2,009			3,857		17,713	
379	281,037					281,037	379	103,769	-	10,116					113,885	
3801	3,696,625	394,465			(63,885)	4,027,205	3801	1,110,406	(63,885)	133,999		(17,061)			1,163,459	
3802	1,103,650	3,741			(32,310)	1,075,081	3802	381,969	(32,310)	64,664		(95,088)			319,235	
381	1,334,082			57,075	(22,121)	1,369,036	381	691,091	(22,121)	45,964			13,706		728,640	
382	792,765	63,333			(15,422)	840,676	382	185,153	(15,422)	26,045		(141)			195,635	
383	340,506			16,415	(20,676)	336,245	383	157,403	(20,676)	12,123			6,215		155,065	
384	277,503	15,759			(5,284)	287,978	384	60,873	(5,284)	8,762					64,351	
385	25,952					25,952	385	13,471	-	984					14,455	
387	74,360	28,493				102,853	387	10,884	-	3,107					13,991	
389	217,452					217,452	389	-	-						-	
390	1,367,302	(14,667)				1,352,635	390	65,129	-	35,513					100,642	
3911	66,855					66,855	3911	107,175	-	3,072			(84,731)		25,516	
3912	45,174					45,174	3912	7,443	-	3,480			27,158		38,081	
3913	421,661	21,771				443,432	3913	310,711	-	36,842			57,573		405,126	
3921	83,336			4,800	(4,800)	83,336	3921	69,351	(4,800)	9,510	800		128		74,989	
3922	598,015	151,097			(70,501)	678,611	3922	301,830	(70,501)	29,455	2,450			48,651	311,885	
3923	-					-	3923	48,651	-				(48,651)		-	
3924	18,371	1,674				20,045	3924	4,916	-	492					5,408	
393	-					-	393	-	-						-	
394	75,644	18,291			(136)	93,799	394	42,845	(136)	4,962					47,671	
395	-					-	395	1	-						1	
396	152,723	9,485		(3,496)	(3,497)	155,215	396	43,785	(3,497)	9,590			(1,077)		48,801	
397	90,400	12,480				102,880	397	20,336	-	6,769					27,105	
398	12,526					12,526	398	3,437	-	660					4,097	
23,935,921	1,442,022	-	-	84,562	(255,873)	25,206,632		7,819,028	(255,873)	742,650	3,250	(119,108)	22,829	0	0	8,212,776

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2003**

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)					
Plant	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Reclassifications	Ending Balance		
301	-	-	-	-	-	-	301	-	-	-	-	-	-	-	-		
303	2,115,474	-	-	-	-	2,115,474	303	67,142	-	7,260	-	-	-	-	74,402		
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-		
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-		
311	-	-	-	-	-	-	311	-	-	-	-	-	-	-	-		
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-		
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-		
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-		
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-		
374	101,108	-	-	-	-	101,108	374	-	-	-	-	-	-	-	-		
3741	12,923	-	-	-	-	12,923	3741	(9,694)	-	408	-	-	-	-	(9,286)		
375	531,502	4,065	-	-	-	535,567	375	288,836	-	15,420	-	-	-	-	304,256		
3761	13,831,786	1,978,103	-	-	(8,655)	15,801,234	3761	3,876,024	(8,655)	368,616	-	(1,374)	-	-	4,234,611		
3762	26,048,099	(181,002)	-	-	(29,211)	25,837,886	3762	11,500,663	(29,211)	690,740	-	(35,382)	-	-	12,126,810		
378	231,845	13,680	-	4,173	-	249,698	378	62,795	-	8,462	-	-	3,857	(1,658)	73,456		
379	2,100,687	(322,212)	-	-	-	1,778,475	379	251,002	-	66,405	-	(24,383)	-	-	293,024		
3801	14,427,535	1,415,374	-	-	(123,586)	15,719,323	3801	3,407,956	(123,586)	523,644	-	(72,417)	-	-	3,735,597		
3802	2,311,582	18,334	-	-	(46,948)	2,282,968	3802	458,809	(46,948)	135,628	-	(227,573)	-	-	319,916		
381	4,215,257	220,044	-	(18,206)	(107,838)	4,309,257	381	1,536,944	(107,838)	145,395	-	(118)	13,706	(19,836)	1,568,253		
382	1,744,775	129,906	-	-	(18,606)	1,856,075	382	492,462	(18,606)	57,456	-	(450)	-	-	530,862		
383	1,301,797	55,614	-	-	(20,676)	1,336,735	383	514,820	(20,676)	47,452	-	-	6,215	(6,215)	541,596		
384	649,363	51,720	-	-	(5,754)	695,329	384	172,281	(5,754)	20,802	-	-	-	-	187,329		
385	101,275	-	-	-	-	101,275	385	50,775	-	3,852	-	-	-	-	54,627		
387	380,090	93,419	-	-	(2,962)	470,547	387	61,914	(2,962)	16,862	769	-	-	-	76,583		
389	612,403	-	-	-	-	612,403	389	3,939	-	6,756	-	-	-	-	10,695		
390	3,544,240	(1,096)	-	-	-	3,543,144	390	510,700	-	93,161	-	-	-	-	603,861		
3911	117,697	2,508	-	-	-	120,205	3911	84,716	-	5,456	-	-	-	(84,731)	5,441		
3912	144,523	107,835	-	-	(24,738)	227,620	3912	52,065	(24,738)	10,441	-	-	-	27,158	64,926		
3913	2,830,656	432,703	-	2,440	(1,422)	3,264,377	3913	1,073,687	(1,422)	261,666	-	-	-	56,525	1,390,456		
3921	442,744	-	-	4,800	(50,400)	397,144	3921	354,257	(50,400)	41,587	1,935	-	128	-	347,507		
3922	1,935,731	455,822	-	14,058	(330,155)	2,075,456	3922	1,213,366	(330,155)	90,880	13,466	-	-	57,347	1,044,904		
3923	-	-	-	-	-	-	3923	-	-	-	-	-	-	-	-		
3924	39,240	1,674	-	-	-	40,914	3924	22,675	-	1,056	-	-	-	-	23,731		
393	12,997	-	-	-	-	12,997	393	9,873	-	756	-	-	-	-	10,629		
394	252,579	28,681	-	-	(136)	281,124	394	63,639	(136)	16,591	-	-	-	-	80,094		
395	-	-	-	-	-	-	395	(2,691)	-	0	-	-	-	-	(2,691)		
396	322,448	11,599	-	(3,496)	(3,497)	327,054	396	135,898	(3,497)	20,549	-	-	(1,077)	-	151,873		
397	328,847	186,028	-	-	(530)	514,345	397	94,407	(530)	24,397	-	-	-	-	118,274		
398	34,770	-	-	-	-	34,770	398	7,996	-	1,836	-	-	-	-	9,832		
399	-	6,244	-	-	-	6,244	399	-	-	-	-	-	-	-	-		
80,723,973	00	4,709,043	00	-	3,769	00	(775,114	00)	84,661,671	26,357,256	(775,114)	2,683,534	16,170	(361,697)	22,829	28,590	27,971,568

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 MONTHLY PLANT BALANCES - PROJECTED
 ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT

ACCT.	DESCRIPTION	BALANCE 12/31/03	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108
3741	Land Rights	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923
375	Structures & Improvements	535,567	535,461	535,355	535,249	535,143	535,037	534,931	534,825	534,719	534,613	534,507	534,401	534,298
3761	Mains - Plastic	15,801,234	15,817,622	15,862,710	15,881,598	15,931,986	15,991,874	16,072,262	16,193,850	16,297,238	16,730,126	16,850,214	16,884,602	18,424,685
3762	Mains - Other	25,837,886	25,838,933	25,837,480	25,838,027	25,840,574	25,840,121	26,062,668	26,064,515	26,066,362	26,066,909	26,068,756	26,067,603	26,251,451
378	Meas & Reg Equip - General	249,698	249,698	249,698	249,698	249,698	249,698	249,698	249,698	274,698	537,698	537,698	537,698	537,698
379	Meas & Reg Equip - City Gate	1,778,475	1,778,475	1,778,475	1,778,475	1,778,475	1,778,475	1,778,475	1,778,475	1,778,475	1,778,475	1,778,475	1,778,475	1,778,475
3801	Services - Plastic	15,719,323	15,814,352	15,909,381	16,004,410	16,099,439	16,194,468	16,289,497	16,384,526	16,479,555	16,574,584	16,669,613	16,764,642	16,859,670
3802	Services - Other	2,282,968	2,281,397	2,279,826	2,278,255	2,276,684	2,275,113	2,273,542	2,271,971	2,270,400	2,268,829	2,267,258	2,265,687	2,264,120
381	Meters	4,309,257	4,321,543	4,333,829	4,346,115	4,358,401	4,370,687	4,382,973	4,395,259	4,407,545	4,419,831	4,432,117	4,444,403	4,456,690
382	Meter Installations	1,856,075	1,866,658	1,877,241	1,887,824	1,898,407	1,908,990	1,919,573	1,930,156	1,940,739	1,951,322	1,961,905	1,972,488	1,983,072
383	Regulators	1,336,735	1,341,059	1,345,383	1,349,707	1,354,031	1,358,355	1,362,679	1,367,003	1,371,327	1,375,651	1,379,975	1,384,299	1,388,620
384	Regulator Installations	695,329	699,020	702,711	706,402	710,093	713,784	717,475	721,166	724,857	728,548	732,239	735,930	739,617
385	Indust Meas & Reg Station Equip	101,275	101,275	101,275	101,275	101,275	101,275	101,275	101,275	101,275	101,275	101,275	101,275	101,275
387	Other Equipment	470,547	471,013	470,479	471,945	474,111	473,577	480,743	482,209	484,675	490,441	491,907	492,373	491,834
389	Land & Land Rights	612,403	611,869	611,335	610,801	610,267	609,733	609,199	608,665	608,131	607,597	607,063	3,106,529	3,105,991
390	Structures & Improvements	3,543,144	3,538,408	3,533,672	3,528,936	3,524,200	3,519,464	3,514,728	3,509,992	3,505,256	3,500,520	3,495,784	3,491,048	3,501,313
3911	Office Furniture	120,205	119,636	119,067	118,998	119,129	119,160	119,091	118,522	123,953	125,884	125,915	125,346	124,778
3912	Office Machines	227,620	235,808	234,996	234,784	233,972	233,160	242,348	241,536	240,724	242,512	241,700	240,888	240,081
3913	Computer Equipment	3,264,377	3,310,111	3,428,545	3,455,779	3,486,513	3,504,247	3,494,981	3,487,215	3,477,949	3,477,683	3,468,417	3,460,651	4,021,381
3921	Transportation - Cars	397,144	393,666	390,188	386,710	383,232	379,754	376,276	372,798	388,320	384,842	381,364	377,886	374,406
3922	Transportation - Light Trucks & Vans	2,075,456	2,068,109	2,059,262	2,050,415	2,113,568	2,223,721	2,389,374	2,568,027	2,616,180	2,685,333	2,676,486	2,667,639	2,658,797
3924	Transportation - Trailers	40,914	40,914	40,914	40,914	40,914	40,914	40,914	40,914	40,914	40,914	40,914	40,914	40,914
393	Stores Equipment	12,997	12,959	12,921	12,883	12,845	12,807	12,769	12,731	12,693	14,455	14,417	16,379	16,341
394	Tools, Shop & Garage Equipment	281,124	280,393	279,662	284,431	283,700	282,969	282,238	283,507	287,276	286,545	285,814	285,083	284,353
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	327,054	335,715	335,176	334,637	348,598	398,059	402,520	401,981	401,442	407,103	406,564	406,025	405,482
397	Communication Equipment	514,345	513,261	514,377	514,293	513,209	512,125	511,041	528,957	530,673	529,589	528,505	528,421	527,339
398	Miscellaneous Equipment	34,770	54,703	54,636	54,569	71,502	75,835	75,768	75,701	75,634	75,567	75,500	75,433	75,365
399	Miscellaneous Tagible	6,244	6,244	6,244	6,244	6,244	6,244	6,244	6,244	6,244	6,244	6,244	6,244	16,244
TOTALS		84,661,671	84,867,807	85,134,343	85,292,879	85,585,715	85,939,151	86,532,787	86,961,223	87,276,759	88,172,595	88,390,131	91,021,867	93,433,795

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
2004 MONTHLY RESERVE BALANCES - PROJECTED
ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT**

ACCT.	DESCRIPTION	BALANCE 12/31/2003	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
301	Organization (See Note Below)	-	2	4	6	8	10	12	14	16	18	20	22	23
303	Miscellaneous Intangible Plant	74,402	74,402	74,402	74,402	74,402	74,402	74,402	74,402	74,402	74,402	74,402	74,402	74,402
311	LPG Equipment (See Note Below)	-	2	4	6	8	10	12	14	16	18	20	22	26
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights Structures	(9,286)	(9,252)	(9,217)	(9,183)	(9,148)	(9,114)	(9,079)	(9,045)	(9,010)	(8,976)	(8,941)	(8,907)	(8,872)
375	Structures	304,256	305,407	306,558	307,709	308,860	310,010	311,160	312,310	313,459	314,608	315,757	316,906	318,062
3761	Mains - Plastic	4,234,611	4,266,932	4,299,288	4,331,737	4,364,226	4,396,819	4,429,538	4,462,424	4,495,563	4,528,917	4,563,174	4,597,680	4,632,250
3762	Mains - Other	12,126,810	12,178,971	12,231,135	12,283,295	12,335,457	12,387,624	12,439,790	12,492,457	12,545,128	12,597,804	12,650,480	12,703,161	12,755,844
378	Meas & Reg Equip - General	73,456	74,205	74,954	75,703	76,452	77,201	77,951	78,700	79,449	80,273	81,886	83,499	85,112
379	Meas & Reg Equip - City Gate	293,024	297,526	302,029	306,531	311,034	315,536	320,039	324,541	329,043	333,546	338,048	342,551	347,054
3801	Services - Plastic	3,735,597	3,770,789	3,806,258	3,842,005	3,878,028	3,914,329	3,950,907	3,987,762	4,024,894	4,062,303	4,099,990	4,137,954	4,176,197
3802	Services - Other	319,916	314,346	308,767	303,182	297,588	291,987	286,378	280,761	275,136	269,504	263,864	258,217	252,565
381	Meters	1,568,253	1,572,705	1,577,191	1,581,712	1,586,268	1,590,859	1,595,485	1,600,145	1,604,840	1,609,570	1,614,335	1,619,135	1,623,971
382	Meter Installations	530,862	534,849	538,863	542,906	546,977	551,077	555,205	559,360	563,544	567,757	571,997	576,266	580,563
383	Regulators	541,596	544,928	548,273	551,632	555,003	558,387	561,784	565,194	568,617	572,053	575,502	578,964	582,435
384	Regulator Installations	187,329	188,812	190,305	191,807	193,319	194,841	196,372	197,912	199,462	201,022	202,591	204,169	205,753
385	Indust Meas & Reg Station Equip	54,627	54,850	55,072	55,295	55,518	55,741	55,963	56,186	56,409	56,631	56,854	57,077	57,305
387	Other Equipment	76,583	77,471	78,361	79,249	80,142	81,042	81,940	82,861	83,788	84,722	85,675	86,632	87,583
389	Land & Land Rights Structures	10,695	10,161	9,627	9,093	8,559	8,025	7,491	6,957	6,423	5,889	5,355	4,821	4,283
390	Structures	603,861	616,448	629,024	641,591	654,147	666,692	679,228	691,753	704,268	716,773	729,267	741,752	754,231
3911	Office Furniture	5,441	5,333	5,222	5,110	4,997	4,885	4,772	4,660	4,545	4,451	4,365	4,279	4,191
3912	Office Machines	64,926	65,626	66,378	67,125	67,870	68,610	69,346	70,140	70,928	71,712	72,507	73,297	74,085
3913	Computer Equipment	1,390,456	1,405,029	1,419,933	1,435,696	1,451,656	1,467,840	1,484,151	1,500,396	1,516,584	1,532,705	1,548,825	1,564,877	1,580,867
3921	Transportation - Cars	347,507	348,205	348,870	349,502	350,102	350,668	351,202	351,704	352,172	352,787	353,369	353,918	354,436
3922	Transportation - Light Trucks & Vans	1,044,904	1,044,695	1,044,457	1,044,184	1,043,877	1,043,817	1,044,189	1,045,209	1,046,929	1,048,838	1,051,018	1,053,163	1,055,278
3924	Transportation - Trailers	23,731	23,826	23,921	24,016	24,111	24,206	24,301	24,396	24,491	24,587	24,682	24,777	24,876
393	Stores Equipment	10,629	10,654	10,678	10,703	10,727	10,751	10,775	10,799	10,822	10,846	10,878	10,909	10,950
394	Tools, Shop & Garage Equipment	80,094	80,892	81,686	82,475	83,291	84,103	84,911	85,714	86,525	87,356	88,183	89,006	89,825
395	Laboratory Equipment	(2,691)	(2,691)	(2,691)	(2,691)	(2,691)	(2,691)	(2,691)	(2,691)	(2,691)	(2,691)	(2,691)	(2,691)	(2,691)
396	Power Operated Equipment	151,873	153,098	154,370	155,638	156,904	158,244	159,848	161,476	163,101	164,723	166,375	168,025	169,667
397	Communications Equipment	118,274	120,276	122,272	124,274	126,276	128,271	130,260	132,242	134,332	136,432	138,525	140,612	142,701
398	Miscellaneous Equipment	9,832	9,919	10,093	10,267	10,441	10,690	10,958	11,226	11,493	11,760	12,027	12,293	12,559
399	Miscellaneous Tangible	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS		27,971,568	28,138,415	28,306,088	28,474,979	28,644,409	28,814,873	28,986,597	29,159,979	29,334,681	29,510,340	29,688,338	29,866,786	30,045,530

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 ADDITIONS - BUDGETED
 ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT

ACCT	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights Structures &	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
3761	Mains - Plastic	17,000	45,700	19,500	51,000	60,500	81,000	122,200	104,000	433,500	120,700	35,000	1,540,700	2,630,800
3762	Mains - Other	3,000	500	2,500	4,500	1,500	224,500	3,800	3,800	2,500	3,800	800	185,800	437,000
378	Meas & Reg Equip - General	-	-	-	-	-	-	-	25,000	263,000	-	-	-	288,000
379	Meas & Reg Equip - City Gate	-	-	-	-	-	-	-	-	-	-	-	-	-
3801	Services - Plastic	101,000	101,000	101,000	101,000	101,000	101,000	101,000	101,000	101,000	101,000	101,000	101,000	1,212,000
3802	Services - Other	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
381	Meters	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
382	Meter Installations	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	138,000
383	Regulators	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
384	Regulator Installations	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000
385	Indust Meas. & Reg Station Equip	-	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	1,000	-	2,000	2,700	-	7,700	2,000	3,000	6,300	2,000	1,000	-	27,700
389	Land & Land Rights Structures &	-	-	-	-	-	-	-	-	-	-	2,500,000	-	2,500,000
390	Improvements	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000
3911	Office Furniture	-	-	500	700	600	500	-	6,000	2,500	600	-	-	11,400
3912	Office Machines	9,000	-	600	-	-	10,000	-	-	2,600	-	-	-	22,200
3913	Computer Equipment	55,000	127,700	36,500	40,000	27,000	-	1,500	-	9,000	-	1,500	570,000	868,200
3921	Transportation - Cars	-	-	-	-	-	-	-	19,000	-	-	-	-	19,000
3922	Transportation - Light Trucks & Vans	1,500	-	-	72,000	119,000	174,500	187,500	57,000	78,000	-	-	-	689,500
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	-	-	-	-	-	-	-	-	1,800	-	2,000	-	3,800
394	Tools, Shop & Garage Equipment	-	-	5,500	-	-	-	2,000	4,500	-	-	-	-	12,000
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	9,200	-	-	14,500	50,000	5,000	-	-	6,200	-	-	-	84,900
397	Communication Equipment	-	2,200	1,000	-	-	-	19,000	2,800	-	-	1,000	-	26,000
398	Miscellaneous Equipment	20,000	-	-	17,000	4,400	-	-	-	-	-	-	-	41,400
399	Miscellaneous Tangible	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000
TOTALS		258,700	319,100	211,100	345,400	406,000	646,200	481,000	368,100	948,400	270,100	2,684,300	2,464,500	9,402,900

Exhibit K.1/1

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 RETIREMENTS - PROJECTED

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT

ACCT	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	106	106	106	106	106	106	106	106	106	106	106	103	1,269
3761	Mains - Plastic	612	612	612	612	612	612	612	612	612	612	612	617	7,349
3762	Mains - Other	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,952	23,435
378	Meas. & Reg. Equip - General	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Meas. & Reg. Equip - City Gate	-	-	-	-	-	-	-	-	-	-	-	-	-
3801	Services - Plastic	5,971	5,971	5,971	5,971	5,971	5,971	5,971	5,971	5,971	5,971	5,971	5,972	71,653
3802	Services - Other	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,067	36,848
381	Meters	7,714	7,714	7,714	7,714	7,714	7,714	7,714	7,714	7,714	7,714	7,714	7,713	92,567
382	Meter Installations	917	917	917	917	917	917	917	917	917	917	917	916	11,003
383	Regulators	676	676	676	676	676	676	676	676	676	676	676	679	8,115
384	Regulator Installations	309	309	309	309	309	309	309	309	309	309	309	313	3,712
385	Indust. Meas. & Reg. Station	-	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	534	534	534	534	534	534	534	534	534	534	534	539	6,413
389	Land & Land Rights	534	534	534	534	534	534	534	534	534	534	534	538	6,412
390	Structures & Improvements	4,736	4,736	4,736	4,736	4,736	4,736	4,736	4,736	4,736	4,736	4,736	4,735	56,831
3911	Office Furniture	569	569	569	569	569	569	569	569	569	569	569	568	6,827
3912	Office Machines	812	812	812	812	812	812	812	812	812	812	812	807	9,739
3913	Computer Equipment	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,266	9,270	111,196
3921	Transportation - Cars	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,480	41,738
3922	Transportation - Light Trucks &	8,847	8,847	8,847	8,847	8,847	8,847	8,847	8,847	8,847	8,847	8,847	8,842	106,159
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	38	38	38	38	38	38	38	38	38	38	38	38	456
394	Tools, Shop & Garage Equipment	731	731	731	731	731	731	731	731	731	731	731	730	8,771
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	539	539	539	539	539	539	539	539	539	539	539	543	6,472
397	Communications Equipment	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,082	13,006
398	Miscellaneous Equipment	67	67	67	67	67	67	67	67	67	67	67	68	805
399	Miscellaneous Tangible	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTALS	52,564	52,564	52,564	52,564	52,564	52,564	52,564	52,564	52,564	52,564	52,564	52,572	630,776
														630,776

Exhibit L.1/3

FLORIDA PUBLIC UTILITIES COMPANY
 GAS DIVISIONS
 2004 NET SALVAGE - PROJECTED

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT
 (NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	37	37	37	37	37	37	37	37	37	37	37	33	440
3761	Mains - Plastic	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(10)	(164)
3762	Mains - Other	4,021	4,021	4,021	4,021	4,021	4,021	4,021	4,021	4,021	4,021	4,021	4,017	48,248
378	Meas. & Reg. Equip - General	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Meas. & Reg. Equip - City Gate	833	833	833	833	833	833	833	833	833	833	833	832	9,995
3801	Services - Plastic	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,681	56,216
3802	Services - Other	13,724	13,724	13,724	13,724	13,724	13,724	13,724	13,724	13,724	13,724	13,724	13,724	164,688
381	Meters	44	44	44	44	44	44	44	44	44	44	44	43	527
382	Meter Installations	46	46	46	46	46	46	46	46	46	46	46	47	553
383	Regulators	2	2	2	2	2	2	2	2	2	2	2	3	25
384	Regulator Installations	4	4	4	4	4	4	4	4	4	4	4	5	49
385	Indust. Meas. & Reg. Station	98	98	98	98	98	98	98	98	98	98	98	92	1,170
387	Other Equipment	107	107	107	107	107	107	107	107	107	107	107	111	1,288
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	(9,646)	(9,646)	(9,646)	(9,646)	(9,646)	(9,646)	(9,646)	(9,646)	(9,646)	(9,646)	(9,646)	(9,651)	(115,757)
3911	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Office Machines	(51)	(51)	(51)	(51)	(51)	(51)	(51)	(51)	(51)	(51)	(51)	(49)	(610)
3913	Computer Equipment	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(171)	(2,063)
3921	Transportation - Cars	(436)	(436)	(436)	(436)	(436)	(436)	(436)	(436)	(436)	(436)	(436)	(440)	(5,236)
3922	Transportation - Light Trucks &	(509)	(509)	(509)	(509)	(509)	(509)	(509)	(509)	(509)	(509)	(509)	(509)	(6,108)
3924	Transportation - Trailers	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(7)	(40)
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
394	Tools, Shop & Garage Equipment	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(4)	(70)
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(240)
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
399	Miscellaneous Tangible	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTALS	12,744	12,744	12,744	12,744	12,744	12,744	12,744	12,744	12,744	12,744	12,744	12,727	152,911
														152911

Exhibit L.2/3

FLORIDA PUBLIC UTILITIES COMPANY
 COMBINED - GAS DIVISIONS
 Computation of Projected 2004 Net Salvage
 (NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	1999	1999	1999	2000	2000	2000	2001	2001	2001	2002	2002	2002	2003	2003	2003	----- Estimated 5 Year Average -----		
		COR DR	SALVAGE (CR)	NET	COR DR	SALVAGE (CR)	NET	COR DR	SALVAGE (CR)	NET	COR DR	SALVAGE (CR)	NET	COR DR	SALVAGE (CR)	NET	2004 EST	2004 SALVAGE EST	2004 NET EST
301	Organization (See Note Below)	(114)	-	(114)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	(129)	-	(129)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	2,200	-	2,200	-	-	-	-	-	-	-	-	-	-	-	-	440	-	440
3761	Mains - Plastic	59	(4,200)	(4,141)	126	-	126	448	-	448	1,375	-	1,375	1,374	-	1,374	676	(840)	(164)
3762	Mains - Other	28,611	-	28,611	83,307	-	83,307	27,229	-	27,229	66,709	-	66,709	35,382	-	35,382	48,248	-	48,248
378	Meas & Reg Equip - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Meas & Reg Equip - City Gate	25,485	-	25,485	107	-	107	-	-	-	-	-	-	24,383	-	24,383	9,995	-	9,995
3801	Services - Plastic	68,521	(800)	67,721	38,020	-	38,020	40,818	-	40,818	62,106	-	62,106	72,417	-	72,417	56,376	(160)	56,216
3802	Services - Other	192,139	-	192,139	130,721	-	130,721	107,722	-	107,722	165,283	-	165,283	227,573	-	227,573	164,688	-	164,688
381	Meters	2,088	-	2,088	281	-	281	-	-	-	148	-	148	118	-	118	527	-	527
382	Meter Installations	529	-	529	805	-	805	634	-	634	345	-	345	450	-	450	553	-	553
383	Regulators	126	-	126	-	-	-	-	-	-	-	-	-	-	-	-	25	-	25
384	Regulator Installations	-	-	-	157	-	157	-	-	-	90	-	90	-	-	-	49	-	49
385	Indust Meas & Reg Station Equip	5,852	-	5,852	-	-	-	-	-	-	-	-	-	-	-	-	1,170	-	1,170
387	Other Equipment	7,208	-	7,208	-	-	-	-	-	-	-	-	-	(769)	-	(769)	1,442	(154)	1,288
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	400	-	400	-	-	-	-	-	-	14,132	(593,313)	(579,181)	-	-	-	2,906	(118,663)	(115,757)
3911	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Office Machines	-	(50)	(50)	-	(500)	(500)	-	(2,500)	(2,500)	-	-	-	-	-	-	-	(610)	(610)
3913	Computer Equipment	-	(2,313)	(2,313)	-	-	-	-	(7,000)	(7,000)	-	(1,000)	(1,000)	-	-	-	-	(2,063)	(2,063)
3921	Transportation - Cars	-	(561)	(561)	(1,200)	(14,200)	(15,400)	-	(8,286)	(8,286)	-	1	1	-	(1,935)	(1,935)	(240)	(4,996)	(5,236)
3922	Transportation - Light Trucks & Vans	-	(4,460)	(4,460)	-	(850)	(850)	-	(6,195)	(6,195)	-	(5,570)	(5,570)	-	(13,466)	(13,466)	-	(6,108)	(6,108)
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	(200)	(200)	-	-	-	-	(40)	(40)
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-	-	-	(350)	(350)	-	-	-	-	(70)	(70)
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
396	power Operated Equipment	-	-	-	-	-	-	(1,000)	(1,000)	-	(200)	(200)	-	-	-	-	-	(240)	(240)
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
399		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS		332,975	(12,384)	320,591	252,324	(15,550)	236,774	176,851	(24,981)	151,870	310,188	(600,632)	(290,444)	361,697	(16,170)	345,527	286,855	(133,944)	152,911

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED - GAS DIVISIONS
Net Salvage Percentages**

Negative Percentage Indicates Negative Salvage

ACCT	DESCRIPTION	1999			2000			2001			2002			2003			2004		
		TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.
		RET	SAL - (COR)	%	RET	SAL - (COR)	%	RET	SAL - (COR)	%	RET	SAL - (COR)	%	RET	SAL - (COR)	%	RET	SAL - (COR)	%
301	Organization (See Note Below)	-	(114)		-	-		-	-		-	-		-	-		-	-	
303	Miscellaneous Intangible Plant	-	-		-	-		-	-		-	-		-	-		-	-	
311	LPG Equipment (See Note Below)	-	(129)		-	-		-	-		-	-		-	-		-	-	
320	Other Equipment	-	-		-	-		-	-		-	-		-	-		-	-	
374	Land	-	-		-	-		-	-		-	-		-	-		-	-	
3741	Land Rights	-	-		-	-		-	-		-	-		-	-		-	-	
375	Structures & Improvements	-	2,200		-	-		-	-		6,347	-		-	-		1,269	440	34.67%
3761	Mains - Plastic	-	(4,141)		14,671	126	0.86%	4,519	448	9.91%	8,897	1,375	15.45%	8,655	1,374	15.88%	7,349	(164)	(2.23%)
3762	Mains - Other	25,301	28,611	113.08%	17,156	83,307	485.59%	24,748	27,229	110.03%	20,765	66,709	321.26%	29,212	35,382	121.12%	23,435	48,248	205.88%
378	Meas. & Reg. Equip - General	-	-		-	-		-	-		-	-		-	-		-	-	
379	Meas. & Reg. Equip - City Gate	-	25,485		-	107		-	-		-	-		-	24,383		-	9,995	
3801	Services - Plastic	74,105	67,721	91.39%	52,203	38,020	72.83%	32,477	40,818	125.68%	75,898	62,106	81.83%	123,586	72,417	58.6%	71,653	56,216	78.46%
3802	Services - Other	36,821	192,139	521.82%	34,527	130,721	378.61%	25,355	107,722	424.86%	40,584	165,283	407.26%	46,948	227,573	484.73%	36,848	164,688	446.94%
381	Meters	50,636	2,088	4.12%	90,599	281	0.31%	80,513	-		133,264	148	0.11%	107,838	118	0.11%	92,567	527	0.57%
382	Meter Installations	8,270	529	6.4%	7,099	805	11.34%	5,273	634	12.02%	15,781	345	2.19%	18,605	450	2.42%	11,003	553	5.03%
383	Regulators	18,659	126	0.68%	1,242	-		-	-		-	-		20,676	-		8,115	25	0.31%
384	Regulator Installations	3,167	-		2,932	157	5.35%	2,246	-		4,468	90	2.01%	5,754	-		3,712	49	1.32%
385	Indust. Meas. & Reg. Station Equip.	-	5,852		-	-		-	-		-	-		-	-		-	1,170	
387	Other Equipment	-	7,208		14,950	-		-	-		14,168	-		2,962	(769)	(25.96%)	6,413	1,288	20.08%
389	Land & Land Rights	-	-		-	-		-	-		32,061	-		-	-		6,412	-	
390	Structures & Improvements	2,598	400	15.4%	-	-		43,353	-		238,211	(579,181)	(243.14%)	-	-		56,831	(115,757)	(203.69%)
3911	Office Furniture	11,212	-		15,529	-		-	-		7,393	-		-	-		6,827	-	
3912	Office Machines	-	(50)		2,115	(500)	(23.64%)	14,840	(2,500)	(16.85%)	7,005	-		24,738	-		9,739	(610)	(6.26%)
3913	Computer Equipment	9,728	(2,313)	(23.78%)	329,839	-		88,552	(7,000)	(7.9%)	126,440	(1,000)	(0.79%)	1,422	-		111,196	(2,063)	(1.86%)
3921	Transportation - Cars	24,707	(561)	(2.27%)	90,495	(15,400)	(17.02%)	32,602	(8,286)	(25.42%)	10,491	1	0.01%	50,400	(1,935)	(3.84%)	41,738	(5,236)	(12.54%)
3922	Transportation - Light Trucks & Vans	59,411	(4,460)	(7.51%)	16,887	(850)	(5.03%)	8,464	(6,195)	(73.19%)	115,878	(5,570)	(4.81%)	330,155	(13,466)	(4.08%)	106,159	(6,108)	(5.75%)
3924	Transportation -	-	-		-	-		-	-		-	(200)		-	-		-	(40)	
393	Stores Equipment	-	-		2,282	-		-	-		-	-		-	-		456	-	
394	Tools, Shop & Garage Equipment	1,336	-		33,123	-		-	-		9,265	(350)	(3.78%)	136	-		8,771	(70)	(0.8%)
395	Laboratory Equipment	-	-		-	-		-	-		-	-		-	-		-	-	
396	power Operated Equipment	-	-		4,436	-		12,896	(1,000)	(7.75%)	11,531	(200)	(1.73%)	3,497	-		6,472	(240)	(3.71%)
397	Communications Equipment	47,293	-		14,067	-		1,273	-		1,859	-		530	-		13,006	-	
398	Miscellaneous	-	-		-	-		-	-		4,020	-		-	-		805	-	
399		-	-		-	-		-	-		-	-		-	-		-	-	
TOTALS		373,244	320,591		744,152	236,774		377,111	151,870		884,326	(290,444)		775,114	345,527		630,776	152,911	

Exhibit M.1/1

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 MONTHLY DEPRECIATION - PROJECTED

ACCT	DESCRIPTION	RATE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
301	Organization (See Note Below)	n/a	-	-	-	-	-	-	-	-	-	-	-	-	0
303	Miscellaneous Intangible Plant		-	-	-	-	-	-	-	-	-	-	-	-	0
311	LPG Equipment (See Note Below)	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	n/a	-	-	-	-	-	-	-	-	-	-	-	-	0
374	Land	n/a	-	-	-	-	-	-	-	-	-	-	-	-	0
3741	Land Rights	3.2%	34	34	34	34	34	34	34	34	34	34	34	34	414
375	Structures & Improvements	2.9%	1,294	1,294	1,294	1,294	1,293	1,293	1,293	1,292	1,292	1,292	1,292	1,291	15515
3761	Mains - Plastic	2.5%	32,919	32,953	33,047	33,087	33,192	33,316	33,484	33,737	33,953	34,854	35,105	35,176	404824
3762	Mains - Other	2.7%	58,135	58,138	58,134	58,136	58,141	58,140	58,641	58,645	58,649	58,651	58,655	58,652	700,717
378	Meas. & Reg Equip - General	3.6%	749	749	749	749	749	749	749	749	824	1,613	1,613	1,613	11656
379	Meas & Reg Equip - City Gate	3.6%	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	64025
3801	Services - Plastic	3.5%	45,848	46,125	46,402	46,680	46,957	47,234	47,511	47,788	48,065	48,343	48,620	48,897	568,469
3802	Services - Other	5.9%	11,225	11,217	11,209	11,201	11,194	11,186	11,178	11,171	11,163	11,155	11,147	11,140	134185
381	Meters	3.4%	12,210	12,244	12,279	12,314	12,349	12,384	12,418	12,453	12,488	12,523	12,558	12,592	148812
382	Meter Installations	3.2%	4,950	4,978	5,006	5,034	5,062	5,091	5,119	5,147	5,175	5,204	5,232	5,260	61,257
383	Regulators	3.6%	4,010	4,023	4,036	4,049	4,062	4,075	4,088	4,101	4,114	4,127	4,140	4,153	48979
384	Regulator Installations	3.1%	1,796	1,806	1,815	1,825	1,834	1,844	1,853	1,863	1,873	1,882	1,892	1,901	22185
385	Indust Meas & Reg Station Equip	3.8%	321	321	321	321	321	321	321	321	321	321	321	321	3,848
387	Other Equipment	3.9%	1,529	1,531	1,529	1,534	1,541	1,539	1,562	1,567	1,575	1,594	1,599	1,600	18701
389	Land & Land Rights	n/a	-	-	-	-	-	-	-	-	-	-	-	-	0
390	Structures & Improvements	2.6%	7,677	7,667	7,656	7,646	7,636	7,626	7,615	7,605	7,595	7,584	7,574	7,564	91,444
3911	Office Furniture	4.6%	461	459	456	456	457	457	457	454	475	483	483	480	5577
3912	Office Machines	7.7%	1,461	1,513	1,508	1,507	1,501	1,496	1,555	1,550	1,545	1,556	1,551	1,546	18288
3913	Computer Equipment	8.7%	23,667	23,998	24,857	25,054	25,277	25,406	25,339	25,282	25,215	25,213	25,146	25,090	299,544
3921	Transportation - Cars	11.3%	3,740	3,707	3,674	3,642	3,609	3,576	3,543	3,511	3,657	3,624	3,591	3,558	43431
3922	Transportation - Light Trucks & Vans	4.7%	8,129	8,100	8,065	8,031	8,278	8,710	9,358	10,058	10,247	10,518	10,483	10,448	110425
3924	Transportation - Trailers	2.7%	92	92	92	92	92	92	92	92	92	92	92	92	1,105
393	Stores Equipment	5.8%	63	63	62	62	62	62	62	62	61	70	70	79	777
394	Tools, Shop & Garage Equipment	6.5%	1,523	1,519	1,515	1,541	1,537	1,533	1,529	1,536	1,556	1,552	1,548	1,544	18432
395	Laboratory Equipment	2.2%	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	6.4%	1,744	1,790	1,788	1,785	1,859	2,123	2,147	2,144	2,141	2,171	2,168	2,165	24026
397	Communications Equipment	7.2%	3,086	3,080	3,086	3,086	3,079	3,073	3,066	3,174	3,184	3,178	3,171	3,171	37433
398	Miscellaneous Equipment	5.3%	154	242	241	241	316	335	335	334	334	334	333	333	3,532
399	Miscellaneous Tagible		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS			232,151	232,977	234,194	234,734	235,768	237,029	238,685	240,006	240,964	243,302	243,752	244,038	2,857,600

2,857,600

Exhibit N.1/4

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 Aged Vehicle Listing
 December 31, 2003

ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3921	89	CHEVY CAVALIER STATION WAGON	1990	9,503.23	13.5	128,293.61
3921	5202	1993 FORD TAURUS	1993	16,040.70	10.5	168,427.35
3921	2130	1995 CHEV CAVALIER 4DR	1994	12,536.35	9.5	119,095.33
3921	8006	FORD TEMPO	1994	12,801.00	9.5	121,609.50
3921	8007	FORD TEMPO	1994	12,866.35	9.5	122,230.33
3921	5204	1995 CHEVY CAPRICE	1995	21,670.51	8.5	184,199.34
3921	5205	1995 FORD ESCORT LSX WAGON	1995	12,340.82	8.5	104,896.97
3921	5569	CHEVY LUMINA 1995 INCL DMV®	1995	14,874.98	8.5	126,437.33
3921	5805	1996 CHEV CORSICA	1996	14,504.85	7.5	108,786.38
3921	5807	1996 CHEV CORSICA SEDAN 4 DOOR	1996	14,504.85	7.5	108,786.38
3921	5810	1996 FORD CROWN VICTORIA	1996	21,488.00	7.5	161,160.00
3921	13055	1996 FORD CONTOUR	1996	15,120.89	7.5	113,406.68
3921	9015	1997 CHEV MALIBU 4 DOOR	1997	15,503.87	6.5	100,775.16
3921	8995	1996 FORD CONTOUR AUTO	1997	15,236.35	6.5	99,036.28
3921	9007	1997 CHEVY MALIBU 4 DOOR SEDAN	1997	15,503.87	6.5	100,775.16
3921	9009	1996 FORD CONTOUR	1997	15,236.35	6.5	99,036.28
3921	9061	1998 CHEV MALIBU 4DR SEDAN	1997	15,463.15	6.5	100,510.48
3921	9432	1999 CHEVY LUMINA SEDAN 4 DOOR	1999	17,735.79	4.5	79,811.06
3921	11248	2000 CHEVROLET IMPALA	2000	19,999.99	3.5	69,999.97
3921	11327	2000 CHEVROLET IMPALA	2000	19,941.70	3.5	69,795.95
3921	11582	2001 DODGE INTREPID	2001	23,562.04	2.5	58,905.10
3921	11631	2001 MERCURY GRND MARQUIS	2001	22,606.78	2.5	56,516.95
3921	11581	2001 FORD CROWN VICTORIA	2001	23,550.72	2.5	58,876.80
3921	12977	2000 CHRYSLER CONCORDE	2002	14,550.64	1.5	21,825.96
TOTAL ACCOUNT 3921				397,143.78	6.25	2,483,194.35

Exhibit N.2/4

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 Aged Vehicle Listing
 December 31, 2003

ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3922	8024	FORD F250 PICK-UP	1987	12,551.01	16.5	207,091.67
3922	8032	FORD F700 W/DUMP BODY	1987	23,282.66	16.5	384,163.89
3922	8034	FORD E150 VAN	1988	13,158.26	15.5	203,953.03
3922	8036	FORD E150 VAN	1988	10,720.51	15.5	166,167.91
3922	2137	FORD CAB & CHASIS, F-350	1991	13,472.22	12.5	168,402.75
3922	2138	FORD VAN, F-150	1991	24,522.23	12.5	306,527.88
3922	8038	FORD E150 FORD VAN	1991	13,064.15	12.5	163,301.88
3922	8042	CHEVY S-10 PICKUP TRUCK	1991	8,519.17	12.5	106,489.63
3922	2141	FORD,VAN F-150	1992	14,984.55	11.5	172,322.33
3922	9025	FORD VAN, F150	1992	12,847.72	11.5	147,748.78
3922	11607	1992 FORD F-350 TRUCK	1992	19,351.78	11.5	222,545.47
3922	8050	CHEVY PICKUP	1993	9,203.61	10.5	96,637.91
3922	1655	1994 FORD F450	1994	18,660.97	9.5	177,279.22
3922	1655	SERVICE BODY & LIFT GATE	1994	6,908.65	9.5	65,632.18
3922	8059	FORD F450	1994	23,671.72	9.5	224,881.34
3922	8061	FORD VAN	1994	15,435.77	9.5	146,639.82
3922	8064	FORD VAN	1994	15,435.77	9.5	146,639.82
3922	8065	FORD RANGER	1994	10,802.35	9.5	102,622.33
3922	9533	1995 CHEVY S-10 PICKUP TRUCK	1994	14,032.00	9.5	133,304.00
3922	11606	1994 FORD F-350 TRUCK	1994	22,029.33	9.5	209,278.64
3922	2775	1996 CHEV PICKUP TRUCK, S-10	1995	12,146.47	8.5	103,245.00
3922	2775	TOOL BAX	1995	238.50	8.5	2,027.25
3922	2775	REFUND OF TAG	1995	(5.65)	8.5	(48.03)
3922	2775	TRANSPORTATION EQUIPMENT	1995	(300.00)	8.5	(2,550.00)
3922	2782	1995 CHEV PICKUP TRUCK	1995	17,245.33	8.5	146,585.31
3922	2782	REFUND OF TAG	1995	(5.65)	8.5	(48.03)
3922	11554	CHEVY S-10 PICKUP	1995	11,691.43	8.5	99,377.16
3922	11555	CHEVY S-10 PICKUP	1995	11,691.43	8.5	99,377.16
3922	8066	1995 ISUZU PICKUP TRUCK	1995	10,704.32	8.5	90,986.72
3922	8067	1995 ISUZU PICKUP TRUCK	1995	10,704.32	8.5	90,986.72
3922	8068	1995 ISUZU PICKUP TRUCK	1995	10,599.68	8.5	90,097.28
3922	8069	1995 FORD F150 PICKUP TRUCK	1995	13,374.79	8.5	113,685.72
3922	8070	1995 FORD E150 VAN	1995	17,488.38	8.5	148,651.23
3922	8071	1995 FORD E150 VAN	1995	17,488.40	8.5	148,651.40
3922	8072	1995 FORD E150 VAN	1995	17,411.53	8.5	147,998.01
3922	8073	1995 FORD E150 VAN	1995	17,488.38	8.5	148,651.23
3922	8074	1995 FORD E150 VAN	1995	17,488.37	8.5	148,651.15
3922	8075	1995 FORD E250 VAN	1995	19,539.23	8.5	166,083.46
3922	8076	1995 FORD F450	1995	24,586.27	8.5	208,983.30
3922	8077	1995 CHEVY 1500 PICK UP TRUCK	1995	14,102.18	8.5	119,868.53
3922	8078	1996 CHEVY S10 PCIKUP TRUCK	1995	11,840.82	8.5	100,646.97
3922	9535	1995 CHEVY S-10 PICKUP TRUCK	1995	13,420.03	8.5	114,070.26
3922	3852	1996 FORD RANGER TRUCK	1996	12,369.74	7.5	92,773.05
3922	3853	1995 ISUZU PICK-UP TRUCK	1996	10,976.65	7.5	82,324.88
3922	3854	1996 FORD E-150 VAN	1996	19,237.59	7.5	144,281.93
3922	3855	1996 FORD E-150 VAN	1996	19,237.59	7.5	144,281.93
3922	3856	1996 FORD E-150 VAN	1996	19,237.59	7.5	144,281.93
3922	3857	1996 FORD F-450 TRUCK	1996	25,917.63	7.5	194,382.23
3922	8980	VAN 1997 FORD E-150	1997	19,810.80	6.5	128,770.20
3922	8981	VAN 1997 FORD E-150 CARGOVAN	1997	19,732.97	6.5	128,264.31
3922	8997	'97 FORD TRK F450 CHASSIS CAB	1997	27,359.73	6.5	177,838.25
3922	8998	'97 FORD TRK F450 CHASSIS CAB	1997	27,359.73	6.5	177,838.25
3922	9010	1997 FORD E150 VAN	1997	19,566.55	6.5	127,182.58
3922	9011	1997 FORD E150 VAN	1997	19,566.55	6.5	127,182.58
3922	9012	1997 FORD E150 VAN	1997	19,566.55	6.5	127,182.58
3922	9017	1997 ISUZU PICK-UP TRUCK	1997	12,273.74	6.5	79,779.31
3922	9040	1997 FORD PICKUP RANGER	1997	11,865.68	6.5	77,126.92
3922	9168	1998 FORD E-150 VAN	1998	19,802.12	5.5	108,911.66
3922	9169	1998 FORD E-150 VAN	1998	19,802.12	5.5	108,911.66

Exhibit N.3/4

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 Aged Vehicle Listing
 December 31, 2003

ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3922	9170	1998 FORD E-150 VAN	1998	19,802.13	5.5	108,911.72
3922	12879	1997 FORD F350 PU W/CRANE	1998	46,500.00	5.5	255,750.00
3922	9126	1998 FORD R-14 RANGER P/U	1998	15,425.53	5.5	84,840.42
3922	9162	1998 FORD E-150 SERV. VAN	1998	19,826.49	5.5	109,045.70
3922	9163	1998 FORD E-150 SERV. VAN	1998	19,826.49	5.5	109,045.70
3922	9164	1998 FORD E-150 SERV. VAN	1998	19,826.48	5.5	109,045.64
3922	9165	1998 FORD F-150 P/U WITH CAP	1998	16,943.57	5.5	93,189.64
3922	9166	1998 FORD F-150 P/U WITH CAP	1998	16,943.57	5.5	93,189.64
3922	9180	1998 CHEVROLET TRUCK	1998	33,243.36	5.5	182,838.48
3922	9539	1998 TOYOTA TACOMA 4X2	1998	14,057.60	5.5	77,316.80
3922	9389	1999 FORD RANGER CAB P/U	1999	16,977.58	4.5	76,399.11
3922	9390	FORD RANGER REG CAB P/U	1999	14,569.03	4.5	65,560.64
3922	9390	MOD. TO VEH FOR RADIO INST.	1999	140.87	4.5	633.92
3922	11018	FORD RANGER PICKUP	1999	12,661.16	4.5	56,975.22
3922	11017	FORD FULL SIZE PICKUP	1999	16,283.19	4.5	73,274.36
3922	11019	FORD FULL SIZE PICKUP	1999	16,283.19	4.5	73,274.36
3922	11020	CHEVROLET ASTRO VAN	1999	20,079.21	4.5	90,356.45
3922	11139	1999 FORD FULL SIZE PICKUP	1999	20,479.57	4.5	92,158.07
3922	11695	2001 FORD F-150 TRUCK	2001	21,318.51	2.5	53,296.28
3922	11696	2001 FORD RANGER TRUCK	2001	12,867.39	2.5	32,168.48
3922	11697	2001 FORD F-550 TRUCK	2001	47,729.55	2.5	119,323.88
3922	11686	2001 FORD E-350	2001	35,868.95	2.5	89,672.38
3922	11687	2001 FORD RANGER	2001	12,863.64	2.5	32,159.10
3922	11688	2001 FORD F-250	2001	31,989.60	2.5	79,974.00
3922	11689	2001 FORD F-250	2001	31,989.61	2.5	79,974.03
3922	11690	2001 FORD F-550	2001	37,202.40	2.5	93,006.00
3922	11691	2001 FORD F-550	2001	37,202.40	2.5	93,006.00
3922	12952	2001 FORD F-250	2002	31,800.42	1.5	47,700.63
3922	12978	2000 FORD F-250	2002	21,934.07	1.5	32,901.11
3922	12978	CONVERSION-FORD F-250	2002	3,024.40	1.5	4,536.60
3922	12979	2000 FORD F-250	2002	22,075.55	1.5	33,113.33
3922	12980	2000 FORD F-250	2002	18,086.01	1.5	27,129.02
3922	12981	1999 FORD F-250	2002	14,780.95	1.5	22,171.43
3922	11607	A/C 1992 FORD F-350	2002	1,408.69	1.5	2,113.04
3922	11607	LIFTGATE 1992 FORD F-350	2002	2,218.58	1.5	3,327.87
3922	11688	WINDOW TINTING-2001 FORD F250	2002	127.09	1.5	190.64
3922	15534	2002 GMC SONOMA	2003	13,329.77	0.5	6,664.89
3922	15535	2002 GMC SIERRA	2003	30,410.09	0.5	15,205.05
3922	15536	2002 GMC SAVANNAH	2003	22,305.88	0.5	11,152.94
3922	15536	2002 GMC SAVANNAH-CREDIT	2003	(189.59)	0.5	(94.80)
3922	15537	2003 FORD F-550	2003	51,148.18	0.5	25,574.09
3922	15537	2003 FORD F-550-POWER INVERTER	2003	1,662.12	0.5	831.06
3922	15538	2002 GMC SIERRA	2003	20,236.49	0.5	10,118.25
3922	15687	2003 GMC SONOMA PICKUP	2003	12,193.92	0.5	6,096.96
3922	15676	2002 GMC SIERRA 1500 PU	2003	16,497.50	0.5	8,248.75
3922	15677	2002 GMC SIERRA 1500 PU	2003	16,497.50	0.5	8,248.75
3922	15678	2002 GMC SIERRA 2500 HD	2003	30,289.48	0.5	15,144.74
3922	15679	2002 GMC SIERRA 2500 HD	2003	30,289.49	0.5	15,144.75
3922	15680	2002 GMC SIERRA 2500 HD	2003	30,128.37	0.5	15,064.19
3922	15681	2002 GMC SIERRA 2500 HD	2003	30,128.37	0.5	15,064.19
3922	15682	2002 GMC SIERRA 2500 HD	2003	30,128.37	0.5	15,064.19
3922	15683	2002 GMC SIERRA 2500 HD	2003	30,128.37	0.5	15,064.19
3922	15684	2003 FORD F-550	2003	38,231.78	0.5	19,115.89
3922	15685	2002 GMC SAVANNA 3/4 TON	2003	21,489.87	0.5	10,744.94
3922	15405	2003 FORD F-250	2003	30,916.46	0.5	15,458.23
		TOTAL ACCOUNT 3922		2,075,455.57	5.22	10,834,403.47

Exhibit N.4/4

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 Aged Vehicle Listing
 December 31, 2003

ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3924	5809	BIRMINGHAM EQUIPMENT TRAILER	1979	4,550.00	24.5	111,475.00
3924	8082	WELLS CARGO TOTE WAGON TRAILER	1982	2,797.63	21.5	60,149.05
3924	8083	MOD. TW101 WELLS CARGO 6'X 10'	1987	2,305.31	16.5	38,037.62
3924	8084	BACKHOE TRAILER	1987	7,118.88	16.5	117,461.52
3924	2131	TANDEM AXLE TRAILER	1989	985.32	14.5	14,287.14
3924	1530	PACE *EMERGENCY TRAILER*	1993	2,305.85	10.5	24,211.43
3924	1530	SHELF UNITS	1993	527.49	10.5	5,538.65
3924	1530	HARDWARE AND FASTENERS	1993	4.55	10.5	47.78
3924	12880	1994 BACKHOE TRAILER	1994	10,384.24	9.5	98,650.28
3924	11140	BUTLER LT 1014 TRAILER	1999	3,949.85	4.5	17,774.33
3924	11140	BRAKE CONTROL-BUTLER TRLR	2000	214.00	3.5	749.00
3924	11548	EAGER BEAVER TRAILER	2001	4,097.00	2.5	10,242.50
3924	15688	2003 DITCH WITCH TRAILER	2003	1,673.76	0.5	836.88
		TOTAL ACCOUNT 3924		40,913.88	12.21	499,461.18

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/03

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3030	1986	81,850.85	17.5	1,432,389.88
3030	1997	131,790.53	6.5	856,638.45
3030	2002	1,833.00	1.5	2,749.50
3030 TOTAL		215,474.38	10.6	2,291,777.83
3031	2001	1,900,000.00	2.5	4,750,000.00
3031 TOTAL		1,900,000.00	2.5	4,750,000.00
3740	1929	41,854.98	74.5	3,118,196.01
3740	1930	5,078.35	73.5	373,258.73
3740	1940	1,079.60	63.5	68,554.60
3740	1941	1,173.33	62.5	73,333.13
3740	1975	7,500.00	28.5	213,750.00
3740	1985	28,486.39	18.5	526,998.22
3740	1996	15,935.40	7.5	119,515.50
3074 TOTAL		101,108.05	44.4	4,493,606.19
3741	1990	909.53	13.5	12,278.66
3741	1991	12,000.00	12.5	150,000.00
3741	1998	13.55	5.5	74.53
3741 Total		12,923.08	12.6	162,353.19
3750	1929	19,293.02	74.5	1,437,329.99
3750	1930	7,795.93	73.5	573,000.86
3750	1946	2,489.19	57.5	143,128.43
3750	1947	999.01	56.5	56,444.07
3750	1948	300.46	55.5	16,675.53
3750	1949	233.89	54.5	12,747.01
3750	1950	2,672.20	53.5	142,962.70
3750	1951	12,255.41	52.5	643,409.03
3750	1952	2,276.81	51.5	117,255.72
3750	1953	354.14	50.5	17,884.07
3750	1954	12,280.29	49.5	607,874.36
3750	1956	154.72	47.5	7,349.20
3750	1958	2,405.36	45.5	109,443.88
3750	1960	15,674.51	43.5	681,841.19
3750	1965	2,008.59	38.5	77,330.72
3750	1967	2,524.20	36.5	92,133.30
3750	1968	1,249.01	35.5	44,339.86
3750	1969	730.16	34.5	25,190.52
3750	1973	1,458.04	30.5	44,470.22
3750	1974	1,751.59	29.5	51,671.91
3750	1976	1,654.44	27.5	45,497.10
3750	1977	162.00	26.5	4,293.00
3750	1978	44,133.22	25.5	1,125,397.11
3750	1979	393.06	24.5	9,629.97
3750	1981	17,516.06	22.5	394,111.35
3750	1983	320,237.65	20.5	6,564,871.83
3750	1985	6,370.27	18.5	117,850.00
3750	1986	626.65	17.5	10,966.38
3750	1987	4,451.25	16.5	73,445.63
3750	1988	1,203.52	15.5	18,654.56
3750	1994	13,175.00	9.5	125,162.50
3750	1995	1,369.51	8.5	11,640.84
3750	1999	2,731.06	4.5	12,289.77
3750	2000	1,600.00	3.5	5,600.00
3750	2002	26,971.67	1.5	40,457.51
3750	2003	4,065.22	0.5	2,032.61
3750 Total		535,567.11	25.1	13,464,382.73
3761	1977	10,291.88	26.5	272,734.82
3761	1978	30,178.33	25.5	769,547.42
3761	1979	94,128.64	24.5	2,306,151.68
3761	1980	68,318.54	23.5	1,605,485.69
3761	1981	156,711.96	22.5	3,526,019.10
3761	1982	116,049.28	21.5	2,495,059.52
3761	1983	135,565.22	20.5	2,779,087.01
3761	1984	166,505.60	19.5	3,246,859.20
3761	1985	193,071.18	18.5	3,571,816.83
3761	1986	302,060.69	17.5	5,286,062.08
3761	1987	512,478.02	16.5	8,455,887.33
3761	1988	432,318.58	15.5	6,700,937.99
3761	1989	626,338.02	14.5	9,081,901.29
3761	1990	324,761.12	13.5	4,384,275.12
3761	1991	400,847.63	12.5	5,011,845.38
3761	1992	663,516.80	11.5	7,630,443.20
3761	1993	922,532.46	10.5	9,686,590.83
3761	1994	691,074.83	9.5	6,565,210.89
3761	1995	952,265.06	8.5	8,094,253.01
3761	1996	869,618.31	7.5	6,522,137.33
3761	1997	1,049,918.66	6.5	6,824,471.29
3761	1998	646,995.39	5.5	3,558,474.65
3761	1999	866,745.43	4.5	3,900,354.44
3761	2000	1,112,927.99	3.5	3,895,247.97
3761	2001	761,684.97	2.5	1,904,212.43
3761	2002	1,716,127.10	1.5	2,574,190.65
3761	2003	1,978,102.70	0.5	989,051.35
3761 Total		15,801,234.39	7.7	121,638,308.50

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/03

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3762	1929	1,683.21	74.5	125,399.15
3762	1940	381,710.55	63.5	24,238,619.93
3762	1941	3,088.11	62.5	193,006.88
3762	1942	1,471.65	61.5	90,506.48
3762	1943	10,525.54	60.5	636,795.17
3762	1944	394.76	59.5	23,488.22
3762	1945	788.11	58.5	46,104.44
3762	1946	10,491.64	57.5	603,269.30
3762	1947	12,179.43	56.5	688,137.80
3762	1948	18,028.27	55.5	1,000,568.99
3762	1949	10,704.46	54.5	583,393.07
3762	1950	6,992.83	53.5	374,116.41
3762	1951	14,865.35	52.5	780,430.88
3762	1952	6,912.78	51.5	356,008.17
3762	1953	12,169.91	50.5	614,580.46
3762	1954	8,794.22	49.5	435,313.89
3762	1955	10,972.84	48.5	532,182.74
3762	1956	14,004.64	47.5	665,220.40
3762	1957	3,703.45	46.5	172,210.43
3762	1958	43,219.26	45.5	1,966,476.33
3762	1959	346,810.74	44.5	15,433,077.93
3762	1960	283,124.97	43.5	12,315,936.20
3762	1961	498,004.02	42.5	21,165,170.85
3762	1962	450,170.56	41.5	18,682,078.24
3762	1963	192,742.07	40.5	7,806,053.84
3762	1964	250,970.98	39.5	9,913,353.71
3762	1965	863,104.85	38.5	33,229,536.73
3762	1966	133,873.23	37.5	5,020,246.13
3762	1967	503,580.29	36.5	18,380,680.59
3762	1968	269,347.18	35.5	9,561,824.89
3762	1969	240,739.19	34.5	8,305,502.06
3762	1970	175,735.67	33.5	5,887,144.95
3762	1971	192,791.62	32.5	6,265,727.65
3762	1972	284,605.03	31.5	8,965,058.45
3762	1973	297,089.13	30.5	9,061,218.47
3762	1974	371,996.69	29.5	10,973,902.36
3762	1975	633,368.73	28.5	18,051,008.81
3762	1976	281,080.09	27.5	7,729,702.48
3762	1977	546,271.54	26.5	14,476,195.81
3762	1978	113,477.31	25.5	2,893,671.41
3762	1979	790,992.26	24.5	19,379,310.37
3762	1980	386,027.62	23.5	9,071,649.07
3762	1981	552,770.09	22.5	12,437,327.03
3762	1982	1,079,456.19	21.5	23,208,308.09
3762	1983	321,867.54	20.5	6,598,284.57
3762	1984	339,563.54	19.5	6,621,489.03
3762	1985	271,549.29	18.5	5,023,661.87
3762	1986	780,429.95	17.5	13,657,524.13
3762	1987	626,273.75	16.5	10,333,516.88
3762	1988	597,134.06	15.5	9,255,577.93
3762	1989	642,227.38	14.5	9,312,297.01
3762	1990	424,889.61	13.5	5,736,009.74
3762	1991	408,498.42	12.5	5,106,230.25
3762	1992	1,846,103.08	11.5	21,230,185.42
3762	1993	556,631.91	10.5	5,844,635.06
3762	1994	658,560.48	9.5	6,256,324.56
3762	1995	738,404.44	8.5	6,276,437.74
3762	1996	1,121,788.94	7.5	8,413,417.05
3762	1997	547,246.94	6.5	3,557,105.11
3762	1998	268,189.62	5.5	1,475,042.91
3762	1999	274,151.22	4.5	1,233,680.49
3762	2000	170,854.11	3.5	597,989.39
3762	2001	464,179.59	2.5	1,160,448.98
3762	2002	4,649,526.91	1.5	6,974,290.37
3762	2003	(181,015.64)	0.5	(90,507.82)
3762 Total		25,837,886.20	18.5	476,913,155.93
3780	1952	142.42	51.5	7,334.63
3780	1961	468.18	42.5	19,897.65
3780	1964	135.22	39.5	5,341.19
3780	1965	5,829.04	38.5	224,418.04
3780	1973	907.06	30.5	27,665.33
3780	1981	7,752.29	22.5	174,426.53
3780	1982	37,932.56	21.5	815,550.04
3780	1985	6,803.34	18.5	125,861.79
3780	1987	50.00	16.5	825.00
3780	1991	1,683.60	12.5	21,045.00
3780	1993	50,198.23	10.5	527,081.42
3780	1994	31,583.79	9.5	300,046.01
3780	1995	5,899.44	8.5	50,145.24
3780	1996	36,182.53	7.5	271,368.98
3780	1997	15,423.67	6.5	100,253.86
3780	1998	7,008.69	5.5	38,547.80
3780	1999	8,514.68	4.5	38,316.06

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/03

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3780	2000	15,330.35	3.5	53,656.23
3780	2003	17,853.25	0.5	8,926.63
3780 Total		249,698.34	11.3	2,810,707.43
3790	1959	22,657.60	44.5	1,008,263.20
3790	1960	180.00	43.5	7,830.00
3790	1963	2,121.05	40.5	85,902.93
3790	1965	8,643.09	38.5	332,758.97
3790	1967	1,246.27	36.5	45,488.86
3790	1970	131.05	33.5	4,390.18
3790	1972	14,463.69	31.5	455,606.24
3790	1973	786.00	30.5	23,973.00
3790	1974	1,784.57	29.5	52,644.82
3790	1978	1,846.69	25.5	47,090.60
3790	1982	6,030.09	21.5	129,646.94
3790	1983	3,261.23	20.5	67,265.22
3790	1984	16,952.64	19.5	330,576.48
3790	1985	362.00	18.5	6,697.00
3790	1986	76,651.09	17.5	1,376,394.08
3790	1988	21.88	15.5	339.14
3790	1989	29,902.45	14.5	433,585.53
3790	1990	66,670.30	13.5	900,049.05
3790	1991	942.71	12.5	11,763.88
3790	1992	3,566.12	11.5	41,010.38
3790	1993	298,456.63	10.5	3,133,794.62
3790	1994	20,330.89	9.5	193,143.46
3790	1995	13,953.92	8.5	118,608.32
3790	1996	3,868.45	7.5	29,013.38
3790	1997	113,369.20	6.5	736,899.80
3790	1998	886.22	5.5	4,874.21
3790	2000	16,500.76	3.5	57,752.66
3790	2001	840.83	2.5	2,102.08
3790	2002	1,372,239.45	1.5	2,058,359.18
3790	2003	(322,211.70)	0.5	(161,105.85)
3790 Total		1,778,475.18	6.5	11,534,738.36
3801	1969	2,053.56	34.5	70,847.82
3801	1971	27,186.52	32.5	883,886.90
3801	1972	20,381.00	31.5	642,001.50
3801	1976	40,398.80	27.5	1,110,967.00
3801	1977	84,656.48	26.5	2,243,396.72
3801	1978	81,795.25	25.5	2,085,778.88
3801	1979	61,580.73	24.5	1,508,727.89
3801	1980	126,841.52	23.5	2,980,775.72
3801	1981	149,003.14	22.5	3,352,570.65
3801	1982	218,300.49	21.5	4,693,460.54
3801	1983	261,745.82	20.5	5,365,789.31
3801	1984	278,072.46	19.5	5,422,412.97
3801	1985	283,860.64	18.5	5,251,421.84
3801	1986	335,918.71	17.5	5,878,577.43
3801	1987	533,689.02	16.5	8,805,868.83
3801	1988	461,924.30	15.5	7,159,826.65
3801	1989	561,378.62	14.5	8,139,989.99
3801	1990	447,703.47	13.5	6,043,996.85
3801	1991	492,220.16	12.5	6,152,752.00
3801	1992	607,916.62	11.5	6,991,041.13
3801	1993	643,224.10	10.5	6,753,853.05
3801	1994	791,449.33	9.5	7,518,768.64
3801	1995	816,894.76	8.5	6,943,605.46
3801	1996	886,527.82	7.5	6,648,958.65
3801	1997	789,725.74	6.5	5,133,217.31
3801	1998	849,975.22	5.5	4,674,863.71
3801	1999	933,567.02	4.5	4,201,051.59
3801	2000	1,166,032.63	3.5	4,081,114.21
3801	2001	1,035,590.78	2.5	2,588,976.95
3801	2002	1,315,000.16	1.5	1,972,500.24
3801	2003	1,414,698.51	0.5	707,349.26
3801 Total		15,719,323.38	8.7	136,008,349.69
3802	1940	17,051.95	63.5	1,082,798.83
3802	1941	2,532.92	62.5	158,307.50
3802	1942	901.41	61.5	55,436.72
3802	1943	377.43	60.5	22,834.52
3802	1944	903.90	59.5	53,782.05
3802	1945	1,185.66	58.5	69,361.11
3802	1946	9,092.55	57.5	522,821.63
3802	1947	13,641.06	56.5	770,719.89
3802	1948	13,485.56	55.5	747,338.58
3802	1949	7,590.60	54.5	413,687.70
3802	1950	11,730.76	53.5	627,595.66
3802	1951	10,923.28	52.5	573,472.20
3802	1952	8,587.61	51.5	442,261.92
3802	1953	9,249.12	50.5	467,080.56
3802	1954	9,421.64	49.5	466,371.18
3802	1955	8,712.39	48.5	422,550.92

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/03

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3802	1956	8,297.46	47.5	394,129.35
3802	1957	5,513.68	46.5	256,386.12
3802	1958	7,115.52	45.5	323,756.16
3802	1959	39,102.84	44.5	1,740,076.38
3802	1960	34,278.43	43.5	1,491,111.71
3802	1961	45,952.07	42.5	1,952,962.98
3802	1962	34,881.45	41.5	1,447,580.18
3802	1963	27,222.80	40.5	1,102,523.40
3802	1964	36,178.45	39.5	1,429,048.78
3802	1965	142,063.66	38.5	5,469,450.91
3802	1966	40,836.79	37.5	1,531,379.63
3802	1967	73,564.42	36.5	2,685,101.33
3802	1968	44,228.81	35.5	1,570,122.76
3802	1969	21,349.16	34.5	736,546.02
3802	1970	18,830.99	33.5	630,838.17
3802	1971	47,803.44	32.5	1,553,611.80
3802	1972	51,157.04	31.5	1,611,446.76
3802	1973	75,361.65	30.5	2,298,530.33
3802	1974	78,428.94	29.5	2,313,653.73
3802	1975	88,935.06	28.5	2,534,649.21
3802	1976	55,387.90	27.5	1,523,167.25
3802	1977	67,710.05	26.5	1,794,316.33
3802	1978	45,372.78	25.5	1,157,005.89
3802	1979	150,556.98	24.5	3,688,646.01
3802	1980	75,451.60	23.5	1,773,112.60
3802	1981	41,788.42	22.5	940,239.45
3802	1982	60,957.38	21.5	1,310,583.67
3802	1983	41,573.55	20.5	852,257.78
3802	1984	49,167.93	19.5	958,774.64
3802	1985	42,363.56	18.5	763,725.86
3802	1986	24,029.22	17.5	420,511.35
3802	1987	37,894.95	16.5	625,266.68
3802	1988	15,949.96	15.5	247,224.38
3802	1989	2,664.77	14.5	38,639.17
3802	1990	24,945.22	13.5	336,760.47
3802	1991	410.67	12.5	5,133.38
3802	1992	409,908.31	11.5	4,713,945.57
3802	1993	133.31	10.5	1,399.76
3802	1994	1,222.21	9.5	11,611.00
3802	1995	284.00	8.5	2,414.00
3802	1996	6,035.60	7.5	45,267.00
3802	1997	(156.09)	6.5	(1,014.59)
3802	1998	1,823.52	5.5	10,029.36
3802	1999	25,886.87	4.5	116,499.92
3802	2000	33,514.18	3.5	117,299.63
3802	2001	1,139.88	2.5	2,849.70
3802	2002	2,144.60	1.5	3,216.90
3802	2003	18,334.58	0.5	9,167.29
3802 Total		2,282,968.41	26.9	61,457,377.13
3810	1959	2,741.51	44.5	121,997.20
3810	1960	3,870.67	43.5	168,374.15
3810	1961	1,646.24	42.5	69,965.20
3810	1962	1,664.25	41.5	69,066.38
3810	1963	7,072.25	40.5	286,426.13
3810	1964	11,763.93	39.5	464,675.24
3810	1965	51,918.81	38.5	1,998,874.19
3810	1966	13,592.19	37.5	509,707.13
3810	1967	25,170.03	36.5	918,706.10
3810	1968	29,374.50	35.5	1,042,794.75
3810	1969	17,977.63	34.5	620,228.24
3810	1970	24,759.37	33.5	829,438.90
3810	1971	23,626.18	32.5	767,850.85
3810	1972	13,432.99	31.5	423,139.19
3810	1973	25,715.33	30.5	784,317.57
3810	1974	37,234.80	29.5	1,098,426.60
3810	1975	18,744.68	28.5	534,223.38
3810	1976	15,303.65	27.5	420,850.38
3810	1977	29,337.93	26.5	777,455.15
3810	1978	13,966.59	25.5	356,148.05
3810	1979	45,086.96	24.5	1,104,630.52
3810	1980	66,208.65	23.5	1,555,903.28
3810	1981	118,850.69	22.5	2,674,140.53
3810	1982	117,150.13	21.5	2,518,727.80
3810	1983	117,712.97	20.5	2,413,115.89
3810	1984	121,366.20	19.5	2,366,640.90
3810	1985	106,215.09	18.5	1,964,979.17
3810	1986	130,810.83	17.5	2,289,189.53
3810	1987	119,616.94	16.5	1,973,679.51
3810	1988	187,003.96	15.5	2,898,561.38
3810	1989	113,354.73	14.5	1,643,643.59
3810	1990	110,274.58	13.5	1,488,706.83
3810	1991	131,143.96	12.5	1,639,299.50
3810	1992	264,500.03	11.5	3,041,750.35
3810	1993	138,291.63	10.5	1,452,062.12

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/03

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3810	1994	166,775.56	9.5	1,584,367.82
3810	1995	129,415.01	8.5	1,100,027.59
3810	1996	140,487.15	7.5	1,053,728.63
3810	1997	207,520.06	6.5	1,348,880.52
3810	1998	249,710.24	5.5	1,373,406.32
3810	1999	205,238.64	4.5	923,573.88
3810	2000	276,419.52	3.5	967,468.32
3810	2001	180,334.09	2.5	450,835.23
3810	2002	287,312.34	1.5	430,968.51
3810	2003	209,533.43	0.5	104,766.72
3810 Total		4,309,256.94	12.2	52,625,719.22
3820	1948	294.87	55.5	16,365.29
3820	1949	2,216.48	54.5	120,798.16
3820	1950	2,200.11	53.5	117,705.89
3820	1951	2,588.78	52.5	135,910.95
3820	1952	1,893.84	51.5	97,532.76
3820	1953	2,218.58	50.5	112,038.29
3820	1954	1,818.68	49.5	90,024.66
3820	1955	1,587.20	48.5	76,979.20
3820	1956	1,046.69	47.5	49,717.78
3820	1957	1,535.34	46.5	71,393.31
3820	1958	1,429.97	45.5	65,063.64
3820	1959	10,038.69	44.5	446,721.71
3820	1960	9,068.37	43.5	394,474.10
3820	1961	12,222.44	42.5	519,453.70
3820	1962	11,709.63	41.5	485,949.65
3820	1963	6,192.15	40.5	250,782.08
3820	1964	8,599.15	39.5	339,666.43
3820	1965	18,113.71	38.5	697,377.84
3820	1966	6,457.99	37.5	242,174.63
3820	1967	15,691.22	36.5	572,729.53
3820	1968	11,169.77	35.5	396,526.84
3820	1969	7,071.82	34.5	243,977.79
3820	1970	3,025.99	33.5	101,370.67
3820	1971	9,893.24	32.5	321,530.30
3820	1972	11,201.11	31.5	352,834.97
3820	1973	16,388.90	30.5	499,861.45
3820	1974	7,474.47	29.5	220,496.87
3820	1975	6,593.39	28.5	187,911.62
3820	1976	10,462.90	27.5	287,729.75
3820	1977	10,059.71	26.5	266,582.32
3820	1978	8,528.40	25.5	217,474.20
3820	1979	20,905.88	24.5	512,194.06
3820	1980	15,953.26	23.5	374,901.61
3820	1981	30,819.62	22.5	693,441.45
3820	1982	23,964.68	21.5	515,240.62
3820	1983	20,070.66	20.5	411,448.53
3820	1984	24,886.25	19.5	485,281.88
3820	1985	18,253.54	18.5	337,690.49
3820	1986	18,030.55	17.5	315,534.63
3820	1987	29,171.65	16.5	481,332.23
3820	1988	25,860.40	15.5	400,836.20
3820	1989	50,784.35	14.5	736,373.08
3820	1990	36,773.29	13.5	496,439.42
3820	1991	25,050.49	12.5	313,131.13
3820	1992	65,364.50	11.5	751,691.75
3820	1993	34,005.26	10.5	357,055.23
3820	1994	36,394.66	9.5	345,749.27
3820	1995	32,228.85	8.5	273,945.23
3820	1996	112,330.02	7.5	842,475.15
3820	1997	81,511.76	6.5	529,826.44
3820	1998	105,306.89	5.5	579,187.90
3820	1999	212,672.20	4.5	957,024.90
3820	2000	161,251.60	3.5	564,380.60
3820	2001	153,386.31	2.5	383,465.78
3820	2002	172,564.27	1.5	258,846.41
3820	2003	129,740.61	0.5	64,870.31
3820 Total		1,856,075.14	10.8	19,981,520.68
3830	1951	98.88	52.5	5,191.20
3830	1961	2,725.67	42.5	115,840.98
3830	1962	3,965.79	41.5	164,580.29
3830	1963	4,874.59	40.5	197,420.90
3830	1964	8,180.67	39.5	323,136.47
3830	1965	6,143.30	38.5	236,517.05
3830	1966	2,941.68	37.5	110,313.00
3830	1967	7,767.09	36.5	283,490.79
3830	1968	894.07	35.5	31,739.49
3830	1969	644.67	34.5	22,241.12
3830	1970	5,846.35	33.5	195,852.73
3830	1971	6,453.83	32.5	209,749.48
3830	1972	1,413.00	31.5	44,509.50
3830	1973	9,896.37	30.5	301,839.29
3830	1974	8,583.15	29.5	253,202.93

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/03

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3830	1975	8,640 73	28 5	246,260 81
3830	1976	2,752 43	27 5	75,691 83
3830	1977	5,445 23	26 5	144,298 60
3830	1978	8,252 65	25 5	210,442 58
3830	1979	9,258 46	24 5	226,832 27
3830	1980	22,878 98	23 5	537,656 03
3830	1981	16,365 28	22 5	368,218 80
3830	1982	30,552 43	21 5	656,877 25
3830	1983	87,082 24	20 5	1,785,185 92
3830	1984	82,047 63	19 5	1,599,928 79
3830	1985	61,536 36	18 5	1,138,422 66
3830	1986	58,043 58	17 5	1,015,762 65
3830	1987	49,006 30	16 5	808,603 95
3830	1988	43,538 99	15 5	674,854 35
3830	1989	52,605 81	14 5	762,784 25
3830	1990	42,114 19	13 5	568,541 57
3830	1991	35,766.21	12 5	447,077 63
3830	1992	83,962 19	11 5	965,565 19
3830	1993	41,947 24	10 5	440,446 02
3830	1994	17,145 04	9 5	162,877 88
3830	1995	20,699 56	8 5	175,946 26
3830	1996	31,290 42	7 5	234,678 15
3830	1997	45,240 26	6 5	294,061 69
3830	1998	77,952 86	5 5	428,740 73
3830	1999	84,658 70	4 5	380,964 15
3830	2000	62,395 60	3 5	218,384 60
3830	2001	44,592 49	2 5	111,481.23
3830	2002	84,920 68	1 5	127,381 02
3830	2003	55,613 74	0 5	27,806 87
3830 Total		1,336,735 39	13.0	17,331,406.95
3840	1950	180 06	53 5	9,633.21
3840	1953	7 07	50 5	357.04
3840	1954	4 50	49 5	222.75
3840	1956	1 18	47 5	56 05
3840	1957	12.29	46 5	571 49
3840	1958	30 78	45 5	1,400 49
3840	1959	1,636 82	44 5	72,838 49
3840	1960	1,725 81	43 5	75,072 74
3840	1961	2,082 51	42 5	88,506 68
3840	1962	2,282 60	41 5	94,727 90
3840	1963	1,055 95	40 5	42,765 98
3840	1964	1,352 11	39 5	53,408 35
3840	1965	3,743 73	38 5	144,133 61
3840	1966	961 79	37 5	36,067.13
3840	1967	3,751 52	36 5	136,930.48
3840	1968	1,243 78	35 5	44,154 19
3840	1969	527.53	34 5	18,199 79
3840	1970	1,364 60	33 5	45,714 10
3840	1971	1,577 59	32 5	51,271 68
3840	1972	1,586 95	31 5	49,988.83
3840	1973	2,652 72	30 5	80,907.96
3840	1974	889 50	29 5	26,240 25
3840	1975	2,601 80	28 5	74,151 30
3840	1976	2,812 01	27 5	77,330 28
3840	1977	4,571 02	26 5	121,132 03
3840	1978	3,902 32	25 5	99,509 16
3840	1979	6,871 81	24 5	168,359 35
3840	1980	9,963 61	23 5	234,144 84
3840	1981	22,197 42	22 5	499,441 95
3840	1982	12,029 30	21 5	258,629 95
3840	1983	13,900 86	20 5	284,967 63
3840	1984	20,184 88	19 5	393,605 16
3840	1985	14,118 74	18 5	261,196 69
3840	1986	18,539 87	17 5	324,447 73
3840	1987	29,521 51	16 5	487,104 92
3840	1988	18,305 87	15 5	283,740 99
3840	1989	27,910 48	14 5	404,701 96
3840	1990	14,662 76	13 5	197,947 26
3840	1991	15,385 33	12 5	192,316 63
3840	1992	51,756 88	11 5	595,204 12
3840	1993	21,511 35	10 5	225,869 18
3840	1994	27,159 82	9 5	258,018 29
3840	1995	26,514 17	8 5	225,370 45
3840	1996	24,689 88	7 5	185,174 10
3840	1997	21,137 37	6 5	137,392 91
3840	1998	23,436 96	5 5	128,903 28
3840	1999	46,576 35	4 5	209,593 58
3840	2000	50,830 60	3 5	177,907 10
3840	2001	42,030 73	2 5	105,076 83
3840	2002	41,868 76	1 5	62,803 14
3840	2003	51,664 82	0 5	25,832 41
3840 Total		695,328 67	11.2	7,773,042.51
3850	1966	322 22	37 5	12,083 25

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/03

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3850	1968	10,599.38	35.5	376,277.99
3850	1985	2,253.73	18.5	41,694.01
3850	1987	24,131.79	16.5	398,174.54
3850	1989	21,231.36	14.5	307,854.72
3850	1990	16,087.86	13.5	217,186.11
3850	1992	(422.84)	11.5	(4,862.66)
3850	1993	5,350.03	10.5	56,175.32
3850	1994	729.90	9.5	6,934.05
3850	1995	15,782.92	8.5	134,154.82
3850	1996	5,192.35	7.5	38,942.63
3850	1999	16.00	4.5	72.00
3850 Total		101,274.70	15.6	1,584,686.78
3870	1960	4,800.00	43.5	208,800.00
3870	1974	2,803.42	29.5	82,700.89
3870	1975	1,532.76	28.5	43,683.66
3870	1976	241.76	27.5	6,648.40
3870	1978	2,084.80	25.5	53,162.40
3870	1980	2,495.60	23.5	58,646.60
3870	1981	698.88	22.5	15,724.80
3870	1982	15,150.46	21.5	325,734.89
3870	1983	4,089.85	20.5	83,841.93
3870	1984	2,354.10	19.5	45,904.95
3870	1985	497.14	18.5	9,197.09
3870	1986	2,716.13	17.5	47,532.28
3870	1987	4,482.58	16.5	73,962.57
3870	1988	1,097.13	15.5	17,005.52
3870	1989	1,191.56	14.5	17,277.62
3870	1990	63,658.64	13.5	859,391.64
3870	1991	10,086.68	12.5	126,083.50
3870	1992	12,057.96	11.5	138,666.54
3870	1993	4,176.65	10.5	43,854.83
3870	1994	5,550.02	9.5	52,725.19
3870	1995	9,512.25	8.5	80,854.13
3870	1996	6,652.67	7.5	49,895.03
3870	1997	5,153.24	6.5	33,496.06
3870	1998	49,453.73	5.5	271,995.52
3870	1999	39,466.59	4.5	177,599.66
3870	2000	9,849.34	3.5	34,472.69
3870	2001	104,147.21	2.5	260,368.03
3870	2002	11,126.32	1.5	16,689.48
3870	2003	93,419.29	0.5	46,709.65
3870 Total		470,546.76	7.0	3,282,625.55
3890	1959	2,199.48	44.5	97,876.86
3890	1962	10,316.04	41.5	428,115.66
3890	1963	145,766.51	40.5	5,903,543.66
3890	1965	8,435.71	38.5	324,774.84
3890	1994	196,102.32	9.5	1,862,972.04
3890	1995	57.00	8.5	484.50
3890	2002	209,016.58	1.5	313,524.87
3890 Total		571,893.64	15.6	8,931,292.43
3892	2002	40,509.56	1.5	60,764.34
3892 Total		40,509.56	1.5	60,764.34
3900	1951	25,373.13	52.5	1,332,089.33
3900	1956	833.95	47.5	39,612.63
3900	1961	1,830.67	42.5	77,803.48
3900	1963	362.00	40.5	14,661.00
3900	1965	376,437.92	38.5	14,492,859.92
3900	1966	398.25	37.5	14,934.38
3900	1969	225.00	34.5	7,762.80
3900	1973	498.00	30.5	15,189.00
3900	1974	2,669.95	29.5	78,763.53
3900	1976	55,584.93	27.5	1,528,585.58
3900	1977	295.96	26.5	7,842.94
3900	1978	877.00	25.5	22,363.50
3900	1982	25,612.89	21.5	550,677.14
3900	1983	10,382.59	20.5	212,843.10
3900	1984	1,315.00	19.5	25,642.50
3900	1985	7,637.26	18.5	141,289.31
3900	1986	5,282.95	17.5	92,451.63
3900	1990	5,066.80	13.5	68,401.80
3900	1992	5,510.00	11.5	63,365.00
3900	1993	3,433.75	10.5	36,054.38
3900	1994	2,679.83	9.5	25,458.39
3900	1995	12,460.00	8.5	105,910.00
3900	1998	1,503,663.44	5.5	8,270,148.92
3900	1999	87,214.59	4.5	392,465.66
3900	2000	1,197.36	3.5	4,190.76
3900	2001	128,493.59	2.5	321,233.98
3900	2002	1,278,902.37	1.5	1,918,353.56
3900	2003	(1,095.38)	0.5	(547.69)
3900 Total		3,543,143.80	6.4	29,860,406.23

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/03

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3911	1968	551 46	35 5	19,576 83
3911	1976	1,383 30	27 5	38,040 75
3911	1977	118 56	26 5	3,141 84
3911	1978	275 24	25 5	7,018 62
3911	1979	684 66	24 5	16,774 17
3911	1980	616 10	23 5	14,478 35
3911	1981	280 28	22 5	6,306 30
3911	1983	3,052 26	20 5	62,571 33
3911	1984	1,645 39	19 5	32,085 11
3911	1985	9,925 79	18 5	183,627 12
3911	1986	1,655 62	17 5	28,973 35
3911	1987	399 00	16 5	6,583 50
3911	1988	1,592 35	15 5	24,681 43
3911	1989	1,638 42	14 5	23,757 09
3911	1990	980 50	13 5	13,236 75
3911	1991	1,396 40	12 5	17,455 00
3911	1992	1,588 86	11 5	18,271 89
3911	1993	662 50	10 5	6,956 25
3911	1994	579 23	9 5	5,502 69
3911	1995	169 59	8 5	1,441 52
3911	1996	697 13	7 5	5,228 48
3911	1997	7,590 66	6 5	49,339 29
3911	1998	2,351 08	5 5	12,930 94
3911	1999	17,404 95	4 5	78,322 28
3911	2000	2,144 36	3 5	7,505 26
3911	2001	11,091 65	2 5	27,729 13
3911	2002	47,221 15	1 5	70,831 73
3911	2003	2,508 42	0 5	1,254 21
3911 Total		120,204.91	6.5	783,621.21
3912	1973	2,058 19	30 5	62,774 80
3912	1979	826 80	24 5	20,256 60
3912	1980	414 44	23 5	9,739 34
3912	1982	1,076 40	21 5	23,142 60
3912	1983	951 82	20 5	19,512 31
3912	1984	1,047 90	19 5	20,434 05
3912	1985	2,515 48	18 5	46,536 38
3912	1986	5,685 75	17 5	99,500 63
3912	1989	3,648 52	14 5	52,903 54
3912	1990	1,270 94	13 5	17,157 69
3912	1991	6,769 57	12 5	84,619 63
3912	1992	852 05	11 5	9,798 58
3912	1993	17,785 50	10 5	186,747 75
3912	1994	4,902 85	9 5	46,577 08
3912	1995	14,549 56	8 5	123,671 26
3912	1996	613 62	7 5	4,602 15
3912	1997	4,641 74	6 5	30,171 31
3912	1999	12,474 34	4 5	56,134 53
3912	2000	1,660 70	3 5	5,812 45
3912	2001	26,262 68	2 5	65,656 70
3912	2002	9,776 50	1 5	14,664 75
3912	2003	107,834 84	0 5	53,917 42
3912 Total		227,620.19	4.6	1,054,331.55
3913	1979	2,671 43	24 5	65,450 04
3913	1980	1,248 00	23 5	29,328 00
3913	1981	107,990 20	22 5	2,429,779 50
3913	1986	1,568 78	17 5	27,453 65
3913	1988	2,580 04	15 5	39,990 62
3913	1989	587 24	14 5	8,514 98
3913	1990	59,134 01	13 5	798,309 14
3913	1991	13,747 70	12 5	171,846 25
3913	1992	31,055 67	11 5	357,140 21
3913	1993	138,716 85	10 5	1,456,526 93
3913	1994	171,859 06	9 5	1,632,661 07
3913	1995	74,667 04	8 5	634,669 84
3913	1996	140,809 51	7 5	1,056,072 08
3913	1997	57,955 32	6 5	376,709 58
3913	1998	62,842 83	5 5	345,635 57
3913	1999	254,494 95	4 5	1,145,227 28
3913	2000	1,421,854 62	3 5	4,976,491 17
3913	2001	222,681 30	2 5	556,703 25
3913	2002	65,209 46	1 5	97,814 19
3913	2003	432,703 03	0 5	216,351 52
3913 Total		3,264,377.14	5 0	16,422,674.87
3921	1990	9,503 23	13 5	128,293 61
3921	1993	16,040 70	10 5	168,427 35
3921	1994	38,203 70	9 5	362,935 15
3921	1995	48,886 31	8 5	415,533 64
3921	1996	65,618 59	7 5	492,139 43
3921	1997	76,943 59	6 5	500,133 34
3921	1999	17,735 79	4 5	79,811 06
3921	2000	39,941 69	3 5	139,795 92

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/03

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3921	2001	69,719.54	2.5	174,298.85
3921	2002	14,550.64	1.5	21,825.96
3921 Total		397,143.78	6.3	2,483,194.31
3922	1987	35,833.67	16.5	591,255.56
3922	1988	23,878.77	15.5	370,120.94
3922	1991	59,577.77	12.5	744,722.13
3922	1992	47,184.05	11.5	542,616.58
3922	1993	9,203.61	10.5	96,637.91
3922	1994	126,976.56	9.5	1,206,277.32
3922	1995	268,938.56	8.5	2,285,977.76
3922	1996	106,976.79	7.5	802,325.93
3922	1997	177,102.30	6.5	1,151,164.95
3922	1998	261,999.46	5.5	1,440,997.03
3922	1999	117,473.80	4.5	528,632.10
3922	2001	269,032.05	2.5	672,580.13
3922	2002	115,455.76	1.5	173,183.64
3922	2003	455,822.42	0.5	227,911.21
3922 Total		2,075,455.57	5.2	10,834,403.19
3924	1979	4,550.00	24.5	111,475.00
3924	1982	2,797.63	21.5	60,149.05
3924	1987	9,424.19	16.5	155,499.14
3924	1989	985.32	14.5	14,287.14
3924	1993	2,637.89	10.5	29,797.85
3924	1994	10,384.24	9.5	98,650.28
3924	1999	3,949.85	4.5	17,774.33
3924	2000	214.00	3.5	749.00
3924	2001	4,097.00	2.5	10,242.50
3924	2003	1,673.76	0.5	836.88
3924 Total		40,913.88	12.2	499,461.17
3930	1973	7,116.59	30.5	217,056.00
3930	1981	3,435.39	22.5	77,296.28
3930	1996	524.39	7.5	3,932.93
3930	2000	1,921.08	3.5	6,723.78
3930 Total		12,997.45	23.5	305,008.99
3940	1950	672.38	53.5	35,972.33
3940	1974	3,743.93	29.5	110,445.94
3940	1977	3,354.48	26.5	88,893.72
3940	1980	1,976.01	23.5	46,436.24
3940	1981	2,744.36	22.5	61,748.10
3940	1982	2,888.05	21.5	62,093.08
3940	1983	6,031.41	20.5	123,643.91
3940	1984	5,201.63	19.5	101,431.79
3940	1985	1,248.02	18.5	23,088.37
3940	1986	8,518.31	17.5	149,070.43
3940	1987	17,524.02	16.5	289,146.33
3940	1988	3,733.15	15.5	57,863.83
3940	1989	24,881.80	14.5	360,786.10
3940	1990	4,780.18	13.5	64,532.43
3940	1991	9,806.26	12.5	122,578.25
3940	1992	10,436.13	11.5	120,015.50
3940	1993	15,131.37	10.5	158,879.39
3940	1994	21,982.60	9.5	208,834.70
3940	1995	7,683.83	8.5	65,312.56
3940	1996	8,108.64	7.5	60,816.30
3940	1997	15,025.43	6.5	97,665.30
3940	1998	6,806.65	5.5	37,436.58
3940	1999	14,672.82	4.5	66,027.69
3940	2000	13,457.74	3.5	47,102.09
3940	2001	26,496.99	2.5	66,242.48
3940	2002	15,535.62	1.5	23,303.73
3940	2003	28,681.25	0.5	14,340.63
3940 Total		281,123.46	9.5	2,563,707.80
3960	1986	10,395.00	17.5	181,912.50
3960	1988	30,000.00	15.5	465,000.00
3960	1989	23,500.20	14.5	340,752.90
3960	1991	16,223.02	12.5	202,787.75
3960	1992	4,006.26	11.5	46,071.99
3960	1993	5,154.00	10.5	54,117.00
3960	1994	35,996.20	9.5	341,963.90
3960	1995	7,999.72	8.5	67,997.62
3960	1996	10,135.43	7.5	76,015.73
3960	1997	1,564.56	6.5	10,169.64
3960	1998	10,306.50	5.5	56,696.75
3960	1999	64,219.99	4.5	288,989.96
3960	2000	2,428.32	3.5	8,499.12
3960	2001	37,213.62	2.5	93,034.05
3960	2002	56,310.07	1.5	84,465.11
3960	2003	11,599.01	0.5	5,799.51
3960 Total		327,053.90	7.1	2,324,273.53

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/03

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3970	1967	654.51	36.5	23,889.62
3970	1971	1,332.09	32.5	43,292.93
3970	1981	8,327.35	22.5	187,365.38
3970	1982	1,302.60	21.5	28,005.90
3970	1984	824.68	19.5	16,081.26
3970	1985	4,033.33	18.5	74,616.61
3970	1986	746.55	17.5	13,064.63
3970	1987	746.55	16.5	12,318.08
3970	1988	7,038.70	15.5	109,099.85
3970	1989	57,600.37	14.5	835,205.37
3970	1990	3,006.20	13.5	40,583.70
3970	1991	1,957.07	12.5	24,463.38
3970	1992	15,540.71	11.5	178,718.17
3970	1993	9,811.30	10.5	103,018.65
3970	1994	19,666.18	9.5	186,828.71
3970	1995	24,459.50	8.5	207,905.75
3970	1996	1,166.00	7.5	8,745.00
3970	1998	54,648.66	5.5	300,567.63
3970	1999	87,971.46	4.5	395,871.57
3970	2000	9,756.86	3.5	34,149.01
3970	2001	33,967.89	2.5	84,966.73
3970	2002	37,878.61	1.5	56,817.92
3970	2003	131,888.06	0.5	65,944.03
3970 Total		514,345.23	5.9	3,031,522.88
3980	1986	1,058.22	17.5	18,518.85
3980	1992	1,858.80	11.5	21,376.20
3980	1993	1,475.70	10.5	15,494.85
3980	1995	9,309.38	8.5	79,129.73
3980	1998	4,752.75	5.5	26,140.13
3980	1999	1,748.46	4.5	7,868.07
3980	2000	794.98	3.5	2,782.43
3980	2001	3,917.00	2.5	9,792.50
3980	2002	9,854.16	1.5	14,781.24
3980 Total		34,769.45	5.6	195,884.00
3990	2003	6,243.50	0.5	3,121.75
3990 Total		6,243.50	0.5	3,121.75
Grand Total		84,861,671.58		

Exhibit P.1/4

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 Computation of Asset Age
 12/31/04

12/31/2003 Balances are based on Actual Database Asset Information - See Exhibit O

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
303	Balance	12/31/03	215,474	10.6	2,291,778	3762	Balance	12/31/03	25,837,886	18.5	476,913,156
(NET OF NON-DEPRECIABLE \$1,900,000 FROM ATLANTIC ACQUISITION. SEE ACQUISITION ADJUSTMENT REQUEST)	BALANCE	1/1/04	215,474	11.6	2,507,252	BALANCE	1/1/04	25,837,886	19.5	502,751,042	
	ADDITION	2004	-	0.5	-	ADDITION	2004	437,000	0.5	218,500	
	RETIREMENT	2004	-	11.1	-	RETIREMENT	2004	(23,435)	19.0	(444,278)	
	BALANCE	12/31/04	215,474		2,507,252	BALANCE	12/31/04	26,251,451		502,525,264	
			AGE	11.6				AGE	19.1		
3740	Balance	12/31/03	101,108	44.4	4,493,606	3780	Balance	12/31/03	249,698	11.3	2,810,707
	BALANCE	1/1/04	101,108	45.4	4,594,714	BALANCE	1/1/04	249,698	12.3	3,060,405	
	ADDITION	2004	-	0.5	-	ADDITION	2004	288,000	0.5	144,000	
	RETIREMENT	2004	-	44.9	-	RETIREMENT	2004	-	11.8	-	
	BALANCE	12/31/04	101,108		4,594,714	BALANCE	12/31/04	537,698		3,204,405	
			AGE	45.4				AGE	6.0		
3741	Balance	12/31/03	12,923	12.6	162,353	379	Balance	12/31/03	1,778,475	6.5	11,534,738
	BALANCE	1/1/04	12,923	13.6	175,276	BALANCE	1/1/04	1,778,475	7.5	13,313,213	
	ADDITION	2004	-	0.5	-	ADDITION	2004	-	0.5	-	
	RETIREMENT	2004	-	13.1	-	RETIREMENT	2004	-	7.0	-	
	BALANCE	12/31/04	12,923		175,276	BALANCE	12/31/04	1,778,475		13,313,213	
			AGE	13.6				AGE	7.5		
3750	Balance	12/31/03	535,567	25.1	13,464,383	3801	Balance	12/31/03	15,719,323	8.7	136,008,350
	BALANCE	1/1/04	535,567	26.1	13,999,950	BALANCE	1/1/04	15,719,323	9.7	151,727,673	
	ADDITION	2004	-	0.5	-	ADDITION	2004	1,212,000	0.5	606,000	
	RETIREMENT	2004	(1,269)	25.6	(32,538)	RETIREMENT	2004	(71,653)	9.2	(655,790)	
	BALANCE	12/31/04	534,298		13,967,412	BALANCE	12/31/04	16,859,670		151,677,883	
			AGE	26.1				AGE	9.0		
3761	Balance	12/31/03	15,801,234	7.7	121,638,309	3802	Balance	12/31/03	2,282,968	26.9	61,457,377
	BALANCE	1/1/04	15,801,234	8.7	137,439,543	BALANCE	1/1/04	2,282,968	27.9	63,740,345	
	ADDITION	2004	2,630,800	0.5	1,315,400	ADDITION	2004	18,000	0.5	9,000	
	RETIREMENT	2004	(7,349)	8.2	(60,247)	RETIREMENT	2004	(36,848)	27.4	(1,010,370)	
	BALANCE	12/31/04	18,424,685		138,694,696	BALANCE	12/31/04	2,264,120		62,738,975	
			AGE	7.5				AGE	27.7		

Exhibit P.2/4

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 Computation of Asset Age
 12/31/04

12/31/2003 Balances are based on Actual Database Asset Information - See Exhibit O

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
3810	Balance	12/31/03	4,309,257	12.2	52,625,719	3870	Balance	12/31/03	470,547	7.0	3,282,626
	BALANCE	1/1/04	4,309,257	13.2	56,934,976		BALANCE	1/1/04	470,547	8.0	3,753,173
	ADDITION	2004	240,000	0.5	120,000		ADDITION	2004	27,700	0.5	13,850
	RETIREMENT	2004	(92,567)	12.7	(1,176,735)		RETIREMENT	2004	(6,413)	7.5	(47,945)
	BALANCE	12/31/04	4,456,690		55,878,241		BALANCE	12/31/04	491,834		3,719,078
			AGE	12.5					AGE	7.6	
3820	Balance	12/31/03	1,856,075	10.8	19,981,521	389	Balance	12/31/03	612,403	14.7	8,992,057
	BALANCE	1/1/04	1,856,075	11.8	21,837,596		BALANCE	1/1/04	612,403	15.7	9,604,460
	ADDITION	2004	138,000	0.5	69,000		ADDITION	2004	2,500,000	0.5	1,250,000
	RETIREMENT	2004	(11,003)	11.3	(123,954)		RETIREMENT	2004	(6,412)	15.2	(97,355)
	BALANCE	12/31/04	1,983,072		21,782,642		BALANCE	12/31/04	3,105,991		10,757,105
			AGE	11.0					AGE	3.5	
3830	Balance	12/31/03	1,336,735	13.0	17,331,407	3900	Balance	12/31/03	3,543,144	8.4	29,860,406
	BALANCE	1/1/04	1,336,735	14.0	18,668,142		BALANCE	1/1/04	3,543,144	9.4	33,403,550
	ADDITION	2004	60,000	0.5	30,000		ADDITION	2004	15,000	0.5	7,500
	RETIREMENT	2004	(8,115)	13.5	(109,272)		RETIREMENT	2004	(56,831)	8.9	(507,368)
	BALANCE	12/31/04	1,388,620		18,588,870		BALANCE	12/31/04	3,501,313		32,903,682
			AGE	13.4					AGE	9.4	
3840	Balance	12/31/03	695,329	11.2	7,773,043	3911	Balance	12/31/03	120,205	6.5	783,621
	BALANCE	1/1/04	695,329	12.2	8,468,372		BALANCE	1/1/04	120,205	7.5	903,826
	ADDITION	2004	48,000	0.5	24,000		ADDITION	2004	11,400	0.5	5,700
	RETIREMENT	2004	(3,712)	11.7	(43,352)		RETIREMENT	2004	(6,827)	7.0	(47,919)
	BALANCE	12/31/04	739,617		8,449,020		BALANCE	12/31/04	124,778		861,607
			AGE	11.4					AGE	6.9	
3850	Balance	12/31/03	101,275	15.6	1,584,687	3912	Balance	12/31/03	227,620	4.6	1,054,332
	BALANCE	1/1/04	101,275	16.6	1,685,962		BALANCE	1/1/04	227,620	5.6	1,281,952
	ADDITION	2004	-	0.5	-		ADDITION	2004	22,200	0.5	11,100
	RETIREMENT	2004	-	16.1	-		RETIREMENT	2004	(9,739)	5.1	(49,980)
	BALANCE	12/31/04	101,275		1,685,962		BALANCE	12/31/04	240,081		1,243,072
			AGE	16.6					AGE	5.2	

Exhibit P.3/4

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 Computation of Asset Age
 12/31/04

12/31/2003 Balances are based on Actual Database Asset Informaton - See Exhibit O

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
3913	Balance	12/31/03	3,264,377	5.0	16,422,675	3940	Balance	12/31/03	281,124	9.5	2,663,708
	BALANCE	1/1/04	3,264,377	6.0	19,586,262		BALANCE	1/1/04	281,124	10.5	2,944,832
	ADDITION	2004	868,200	0.5	434,100		ADDITION	2004	12,000	0.5	6,000
	RETIREMENT	2004	(111,196)	5.5	(611,578)		RETIREMENT	2004	(8,771)	10.0	(87,493)
	BALANCE	12/31/04	4,021,381		19,408,784		BALANCE	12/31/04	284,353		2,863,339
			AGE	4.8					AGE	10.1	
3921	Balance	12/31/03	397,144	6.3	2,483,194	3950	Balance	12/31/03	-	0.0	-
	BALANCE	1/1/04	397,144	7.3	2,880,338		BALANCE	1/1/04	-	1.0	-
	ADDITION	2004	19,000	0.5	9,500		ADDITION	2004	-	0.5	-
	RETIREMENT	2004	(41,738)	6.8	(281,841)		RETIREMENT	2004	-	0.5	-
	BALANCE	12/31/04	374,406		2,607,997		BALANCE	12/31/04	-		-
			AGE	7.0					AGE	0.0	
3922	Balance	12/31/03	2,075,456	5.2	10,834,403	3960	Balance	12/31/03	327,054	7.0	2,324,274
	BALANCE	1/1/04	2,075,456	6.2	12,909,859		BALANCE	1/1/04	327,054	8.0	2,616,432
	ADDITION	2004	689,500	0.5	344,750		ADDITION	2004	84,900	0.5	42,450
	RETIREMENT	2004	(106,159)	5.7	(607,256)		RETIREMENT	2004	(6,472)	7.5	(48,540)
	BALANCE	12/31/04	2,658,797		12,647,353		BALANCE	12/31/04	405,482		2,610,342
			AGE	4.8					AGE	6.4	
3924	Balance	12/31/03	40,914	12.2	499,461	3970	Balance	12/31/03	514,345	5.9	3,031,523
	BALANCE	1/1/04	40,914	13.2	540,375		BALANCE	1/1/04	514,345	6.9	3,545,868
	ADDITION	2004	-	0.5	-		ADDITION	2004	26,000	0.5	13,000
	RETIREMENT	2004	-	12.7	-		RETIREMENT	2004	(13,006)	6.4	(83,160)
	BALANCE	12/31/04	40,914		540,375		BALANCE	12/31/04	527,339		3,475,708
			AGE	13.2					AGE	6.6	

Exhibit P.4/4

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 Computation of Asset Age
 12/31/04

12/31/2003 Balances are based on Actual Database Asset Information - See Exhibit O

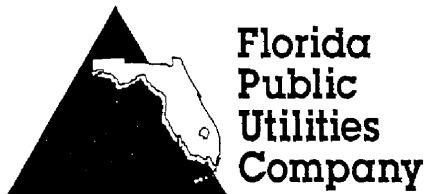
ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
3930	Balance	12/31/03	12,997	23.5	305,009	3980	Balance	12/31/03	34,770	5.6	195,884
	BALANCE	1/1/04	12,997	24.5	318,006		BALANCE	1/1/04	34,770	6.6	230,654
	ADDITION	2004	3,800	0.5	1,900		ADDITION	2004	41,400	0.5	20,700
	RETIREMENT	2004	(456)	24.0	(10,929)		RETIREMENT	2004	(805)	6.1	(4,938)
	BALANCE	12/31/04	16,341		308,977		BALANCE	12/31/04	75,365		246,416
			AGE	18.9					AGE	3.3	
3990	Balance	12/31/03	6,244	0.5	3,122						
	BALANCE	1/1/04	6,244	1.5	9,366						
	ADDITION	2004	10,000	0.5	5,000						
	RETIREMENT	2004	-	1.0	-						
	BALANCE	12/31/04	16,244		14,366						
			AGE	0.9							

REQUEST FOR ACQUISITION ADJUSTMENT

As part of our 2004 Staff Assisted Depreciation Study for Consolidated Natural Gas, we are requesting that various intangible assets including goodwill, resulting from FPUC's purchase of the assets of South Florida Natural Gas, be included in rate base as an acquisition adjustment, with resulting amortization.

We have included the requested amount in projected test year 2005 data of our upcoming Consolidated Natural Gas Rate Case Filing using an estimated amortization rate of 3.022%, the weighted average of our current approved rates for plant.

Attached is documentation containing specific data and the basis for our request.



P.O. Box 3395
West Palm Beach, FL 33402-3395

April 24, 2003

Mr. Timothy Devlin
Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0950

Dear Mr. Devlin:

In conjunction with our 2002 over earnings review for our consolidated natural gas division, we are requesting the Florida Public Service Commission (FPSC) allow goodwill associated with our acquisition of South Florida Natural Gas's (SFNG) assets, in our rate base for the period beginning January 1, 2002 and thereafter. We acquired the assets of SFNG on December 14, 2001 and as of December 14, 2002 we completed one full year of operations. We feel this was a major factor contributing to our company over earning due to the synergies realized from the acquisition.

At the time of acquisition we projected that we would incur savings from the SFNG operations in the areas of corporate overheads, personnel and operations totaling approximately \$138,000 as outlined on *Exhibit 1*. Although it is difficult to quantify the actual savings that resulted from the acquisition, as the accounting records are consolidated, we are able to confirm that the personnel changes were in fact realized thus resulting in cost savings. At the allowable rate of return of 7.68% as of December 31, 2001, these operational cost savings translates into a justifiable rate base increase of \$1.8M. Please see *Exhibit 2*.

Prior to the acquisition, SFNG had an allowable rate of return of 10.28% (June 2001). Based on SFNG's capital structure at December 14, 2001, and applying their cost of capital at June 2001 (latest available), their ROR at the time of acquisition would have been approximately 10.85% as compared to FPU's 8.26%. Applying the rate differential of 2.59% to the SFNG portion of the rate base at FPU's allowable rate of return justifies an increase of approximately \$816,000 to the consolidated rate base. We would like the FPSC to consider the additional rate base that equates to the benefit of the reduced overall cost of capital to the former SFNG customers. *Exhibit 2*

The total goodwill inclusive of intangible assets for the SFNG portion of the acquisition amounted to \$3.3M. Included in the total goodwill is the difference between the fair market and book value (historical cost) of the plant acquired, amounting to \$960,376. Assets usually sell at fair market value and thus it is prudent that the acquiring company be allowed to earn a return based on the fair market value of those assets. Please see *Exhibit 3*.

In determining a fair purchase price for acquiring the assets of SFNG we considered the projected revenues based on SFNG's current regulated rates and our required return calculated on the projected post-acquisition capital structure. The price paid at the existing rates was sufficient

EXHIBIT Q.3/9

since we would be earning a return in our allowable range, and a rate increase would therefore not be necessary as of December 31, 2002 and accordingly the entire amount of goodwill and intangibles should be allowed in rate base. Customers are not detrimentally affected by allowing all of goodwill in our rate base associated with this acquisition. *Exhibit 4*

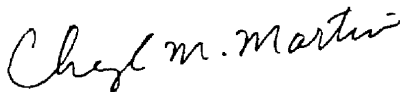
Customers also serve to benefit from lower fuel costs. FPU's fuel cost was almost 11% lower than SFNG's in 2001. *Exhibit 5* The cost savings to the SFNG customers annualized would be approximately \$308,000, which equates to a rate base adjustment of \$4M using FPU's allowable rate of return.

In summary, we request the approval for goodwill of \$3.3M (the amount associated with our recent asset purchase of SFNG) to be included in our rate base, as of January 1, 2002. If goodwill is allowed in rate base the average rate of return for consolidated gas will be 7.26%, mid-way between the low and midpoint allowable rate of returns and our customers would not be affected detrimentally. *Exhibit 6*

This mutually beneficial situation results from operational saving and synergies realized as a result of the acquisition. FPU also offers superior customer service, a strong marketing team, and excellent customer satisfaction; the combination of which results in fast customer growth and as a result greater long-term economies of scale. Some of these benefits are immeasurable but all factor into providing our customers with continued good service at an affordable price and assurance that the customers will not be detrimentally affected. It is our opinion that these intangibles also be included when determining FPU's post-acquisition rate base and the allowance of the goodwill in our rate base.

We respectfully request your approval to allow the \$3.3M goodwill associated with the acquisition of the SFNG's assets in our rate base. If you require any additional information, please feel free to contact me at (561) 838-1725 or email me at cmmartin@fpuc.com.

Sincerely,



Cheryl M. Martin
Controller

cc:

George Bachman
Jack English
Chuck Stein
Office of Public Counsel
SJ 45-69 2002 NG OE

EXHIBIT Q.4/9

EXHIBIT 1

SFNG SYNERGY REALIZATION ANALYSIS

Operations & General

	TOTAL	SFNG
<u>Synergies from Atlantic Corporate Loadings</u>		56% **
Manager and Assistant Manager	\$ (220,000)	\$ (123,200) **
Consolidated Legal and Acct fees	\$ (33,000)	\$ (18,480) **
1/2 Corporate meals and travel	\$ (5,000)	\$ (2,800) **
Additional leases	\$ 10,000	\$ 5,600 **
	<u>\$ (248,000)</u>	<u>\$ (138,880)</u>

Savings from personnel elimination

Saiares (incl overhead) eliminated - 3 FT and 2 PT positions	\$ (148,105)	\$ (72,520)
Full-time positions:		
Admin/Billing Coordinator (Angela Byrd)		
Regional VP (Al Kara - new position as Propane District Manager)		
Service Manager (Ray Thibault - retained to fill vacant position)		
Part-time positions		
Meter Reader (Rose Damron)		
Retiree (Thelma Scrivano)		
	<u>\$ (148,105)</u>	<u>\$ (72,520)</u>

Cost for additional position - FT Meter Reader replaces 2PT Meter Readers

	\$ 25,584	\$ 25,584
	<u>\$ (122,521)</u>	<u>\$ (46,936)</u>

Miscellaneous Corporate Loadings (overhead) :

Additional printing and mailing costs for invoices (30 x 6200 x 12)	\$ 22,300	\$ 12,488 **
Additional travel and expenses (training, personnel, management)	\$ 20,000	\$ 11,200 **
Additional payroll benefits (\$1,000 x 23 employees)	\$ 26,989	\$ 16,556
Additional marketing representative - NSB	\$ 40,000	\$ 40,000
Advertising	\$ 25,000	\$ 14,000 **
Other expenses	\$ 25,000	\$ 14,000 **
	<u>\$ 159,289</u>	<u>\$ 108,244</u>

Operational Savings

Duplicate occupational licenses	\$ (2,000)	\$ (2,000)
Storage building lease elimination	\$ (4,000)	\$ (4,000)
Consolidate radio system - radio tower lease eliminated	\$ (1,800)	\$ (1,800)
Discontinue piping of multiple drops	\$ (10,000)	\$ (10,000)
Vehicle overheads eliminated NSB	\$ (16,500)	\$ (8,250)
	<u>\$ (34,300)</u>	<u>\$ (26,050)</u>

Operational Costs:

Additional SCADA expense - 5 locations converted ⁽¹⁾	\$ 2,400	\$ 2,400
Metering Pressure upgrade from 7" to 12" ⁽²⁾	\$ 5,000	\$ 5,000
	<u>\$ 7,400</u>	<u>\$ 7,400</u>

⁽¹⁾ IR being processed, not yet completed

⁽²⁾ Meters will be upgraded as meters are changed

	<u>\$ (26,900)</u>	<u>\$ (18,650)</u>
--	--------------------	--------------------

Reduction in Expenses due to curtailment of Parkland Contract Services :

Allocated to		\$ (42,154)
Payroll - Customer Account Exp	20%	\$ (8,431)
Employee Benefits	10%	\$ (4,215)
Postage	20%	\$ (8,431)
Communications & Telephone	10%	\$ (4,215)
Office Supplies	10%	\$ (4,215)
Misc Exp	30%	\$ (12,646)
	<u>\$ (42,154)</u>	<u>\$ (42,154)</u>

TOTAL ESTIMATED SYNERGIES REALIZED:

	<u>\$ (280,286)</u>	<u>\$ (138,376)</u>
--	---------------------	---------------------

** Allocation based on ratio of purchase price between NG and Propane

FPU'S ACQUISITION OF SFNG - RATEBASE JUSTIFICATION

A Expense Reduction based on Estimated Synergies Realized Exhibit 1 138,376

Net Estimated Operational Expense Savings	138,376	=	\$	1,801,771
FPU's Allowable Return	7.68%			

B SFNG & FPU ROR Rate Differential Adjustment: Exhibit 3

Pre-Acquisition ROR (High) - Dec 2001				
SFNG	10.65%			
FPU	8.26%			
ROR Differential	2.59%			
FPSC Adjusted SFNG Rate Base	\$ 2,603,613			
SFNG Rate Base x ROR Differential	\$ 67,434	=		816,387
FPU Allowable ROR (High) - Dec 2001	8.26%			

C Fuel Cost Savings Exhibit 5 308,656

308,656			
7.68%			4,018,954

Justifiable Increase to Rate Base	<u>\$ 6,637,112</u>
-----------------------------------	---------------------

Goodwill associated with the asset purchase of SFNG for which we are seeking approval for inclusion in our rate base	<u>\$ 3,300,000</u>
--	---------------------

SFNG ACQUISITION GOODWILL & INTANGIBLE ASSETS

	TANGIBLE GOODWILL	ACQUISITION COSTS	INTANGIBLE ASSETS	TOTAL
SFNG Total Goodwill & Intangibles	\$ 1,368,950	\$ 144,229	\$ 1,800,000	\$ 3,313,179
Portion submitted for Rate Base inclusion	\$ 960,376		\$ 5,676,735	\$ 6,637,112
Difference	\$ 408,574	\$ 144,229	\$ (3,876,735)	\$ (3,323,932)

ANALYSIS OF BOOKED VS. APPRAISAL
December 15, 2001

DESCRIPTION	BOOKED-NATURAL	FMV-NATURAL
APPRAISAL		3,274,335 00
JE5.33 12/2001		
123 1010	4,508,728 44	
123 1080	(2,194,769 75)	
	2,313,958 69	3,274,335 00

Difference between FMV and amount booked 960,376 31

EXHIBIT Q.6/9

FIRM & INTERRUPTIBLE GAS FUEL CHARGE PER THERM			
	FPU	SFNG	PGA
	2001	2001	DIFFERENCE
January	0.84781	0.79208	0.05573
February	0.84781	1.18810	(0.34029)
March	0.84781	0.99980	(0.15199)
April	0.68000	0.95990	(0.27990)
May	0.68000	0.77800	(0.09800)
June	0.58000	0.30200	0.27800
July	0.51000	0.49230	0.01770
August	0.46000	0.62700	(0.16700)
September	0.46000	0.53860	(0.07860)
October	0.36000	0.49000	(0.13000)
November	0.36000	0.55000	(0.19000)
December	0.35000	0.55000	(0.20000)
AVERAGE COST PER THERM	0.58195	0.68898	(0.10703)
TOTAL BILLED GAS (Therms)			
	1/1-12/14	2,757,876	(295,173)
	12/15-12/31	125,970	(13,482)
			<u>(308,656)</u>

EXHIBIT R

REQUEST FOR COMBINING MAINS ACCOUNTS 3761 & 3762 AND COMBINING SERVICES ACCOUNTS 3801 & 3802

As part of our 2004 Staff Assisted Depreciation Study for Consolidated Natural Gas, we are requesting that plastic and steel accounts for Mains, 3761 and 3762, be combined: and that plastic and steel accounts for Services, 3801 and 3802, be combined.

The concurrent consolidation of plastic and steel for these two accounts would result in administrative efficiencies involved with the ongoing maintenance of the accounts, i.e. additions, transfers, retirements. Efficiencies would result when preparing documentation by administrative and field personnel if the distinction between plastic and steel were eliminated. Additionally, the procedures involved with training of new personnel and cross-training of existing personnel would be reduced by the combination.

The two Main Accounts, Plastic Mains (3761) and Other/Steel Mains (3762), are very similar as to current Net Salvage percentages and Remaining Life Rates.

The two Service Accounts, Plastic Services (3801) and Other/Steel Services (3802), on first glance appear to be dissimilar as to Net Salvage percentages and Remaining Life Rates. The dissimilarity of the Net Salvage is the result of the mathematics used, and the ages of the services when calculating the values: actual cost of removal is the same for plastic and steel. If the consolidation were allowed, an initial weighting of Net Salvage would result in a realistic percentage to be applied when computing the remaining life rate. Combining services would not result in a distorted overall life rate since most services prior to the mid-1980s were steel, and since that time only a small quantity of steel services have been installed.