

REQUEST TO ESTABLISH DOCKET
(PLEASE TYPE)

Date 5-6-97

Docket No 970533- EI

- 1. Division Name/Staff Name AFAD / P. Lee
- 2. DPR AFAD
- 3. OCR E.G
- 4. Suggested Docket Title Florida Public Utilities Company, Marketing
Electric Division, 1997 Depreciation Study

5. Suggested Docket Mailing List (attach separate sheet if necessary)

- A. Provide NAMES ONLY for regulated companies or ACRONYMS ONLY regulated industries, as shown in Rule 25-22.104, F.A.C.
- B. Provide COMPLETE name and address for all others. (Match representatives to clients.)

1. Parties and their representatives (if any)

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

2. Interested Persons and their representatives (if any)

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

6. Check one: Documentation is attached.
 Documentation will be provided with the recommendation.

FLORIDA
PUBLIC UTILITIES COMPANY

97 MAY -5 AM 9:36

PO Box 3395

West Palm Beach, FL 33407
MARIANNA ELECTRIC DIVISION
FINANCIAL ANALYSIS DIVISION

Mr. Timothy Devlin, Director
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850

May 2, 1997

Dear Mr. Timothy Devlin:

We are enclosing 15 copies of the following schedules in connection with the Florida Public Utilities Company, Marianna Electric Division, depreciation study for 1997, as required by Rule 25-6 (4) 6 (8) (a)

1. Projected Retirements for 1997 (Exhibit A) and Aged Retirements for 1994-1996 (Exhibit B, C, D)
2. Net Salvage and Cost of Removal for Actual 1994-1996 and Projected 1997 (Exhibit E)
3. Plant in Service and Reserve Summary for 1994-1996 (Exhibit F)
4. Projected 1997 Plant in Service (Exhibit G), Reserve (Exhibit H), Additions (Exhibit I), Retirements (Exhibit J), Net Salvage and Cost of Removal (Exhibit K), and Depreciation Expense (Exhibit L)

We are requesting an implementation date of 1-1-1998 for the new depreciation rates. As discussed with Patricia Lee on April 21, 1997, the remaining information will be submitted after the plant is aged and we have computed the proposed rates.

If you have any questions or need additional information, please let me know.

Sincerely,

Cheryl M. Martin

Cheryl M. Martin
Manager of Corporate Accounting

CC George Bachman
Patricia Lee-FPSC, Tallahassee (3 copies)
Jim Mesite
Darryl Troy
Marianna Depreciation Study -1997 S1

FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 PROJECTED AGED RETIREMENTS FOR 1987

Modified to Reflect Actual and/or Budgeted Transportation Equipment Amounts
 (average of 1984, 1985, and 1986)

AGE	YEAR	362	WT AVG	364	WT AVG	365	WT AVG	378	WT AVG	AGE	YEAR	3671	WT AVG	3672	WT AVG	3681	WT AVG	AGE	YEAR
54.5	1943							4.64	252.70	54.5	1943							54.5	1943
53.5	1944							77.85	1,495.35	53.5	1944							53.5	1944
52.5	1945							86.88	3,511.55	52.5	1945							52.5	1945
51.5	1946							24.17	1,244.78	51.5	1946							51.5	1946
50.5	1947			13.33	673.33			56.11	2,782.80	50.5	1947							50.5	1947
49.5	1948							58.74	2,907.47	49.5	1948							49.5	1948
48.5	1949					5.94	287.83	91.18	4,422.23	48.5	1949					348.00	17,226.00	48.5	1949
47.5	1950					27.20	1,292.00	133.46	6,338.00	47.5	1950							47.5	1950
46.5	1951			179.95	6,042.52			101.42	4,716.03	46.5	1951					174.27	8,173.71	46.5	1951
45.5	1952			142.36	5,477.38	2,179.73	99,177.72	55.41	2,521.31	45.5	1952					297.24	11,704.57	45.5	1952
44.5	1953			125.04	5,564.28	364.72	16,230.04	700.00	8,900.00	44.5	1953					152.02	6,784.74	44.5	1953
43.5	1954			64.89	2,813.87	41.80	1,808.80	147.48	8,415.24	43.5	1954					355.87	15,480.20	43.5	1954
42.5	1955			73.07	3,105.48	30.87	1,316.37	650.37	27,640.58	42.5	1955					556.83	23,885.13	42.5	1955
41.5	1956			588.70	24,848.19	187.29	7,772.54	388.83	18,551.45	41.5	1956					826.70	34,307.81	41.5	1956
40.5	1957			148.57	6,018.85	518.81	20,834.80	178.88	7,187.02	40.5	1957					811.84	32,883.71	40.5	1957
39.5	1958			487.74	19,265.80	247.88	9,783.85	207.87	8,214.85	39.5	1958					182.32	7,257.84	39.5	1958
38.5	1959			780.13	29,265.21	351.00	13,513.45	500.79	19,280.29	38.5	1959					814.80	35,223.78	38.5	1959
37.5	1960	5,714.79	214,304.50	438.77	18,378.75	855.70	32,088.70	884.75	25,878.00	37.5	1960					380.88	14,858.38	37.5	1960
36.5	1961			438.46	15,830.78	414.18	15,116.88	110.87	4,038.58	36.5	1961					298.08	10,888.26	36.5	1961
35.5	1962			1,274.85	45,257.18	83.88	2,271.85	253.75	9,008.24	35.5	1962					43.82	1,558.48	35.5	1962
34.5	1963			1,083.70	38,887.54	280.05	9,881.81	140.54	4,848.83	34.5	1963					211.71	7,304.11	34.5	1963
33.5	1964			382.79	12,823.47	408.88	13,734.33	115.82	3,880.08	33.5	1964					305.04	10,218.85	33.5	1964
32.5	1965			1,179.97	38,348.03	884.81	32,008.88	474.12	15,408.79	32.5	1965					1,264.43	40,444.08	32.5	1965
31.5	1966			388.65	12,484.37	238.82	7,825.88	118.41	3,781.52	31.5	1966					708.82	22,233.44	31.5	1966
30.5	1967			804.82	18,450.08	188.84	5,784.02	83.88	2,548.70	30.5	1967					878.08	28,720.85	30.5	1967
29.5	1968			1,220.67	38,008.67	1,005.08	28,848.27	80.44	1,782.88	29.5	1968					1,317.00	38,954.16	29.5	1968
28.5	1969			2,040.56	58,155.86	1,213.84	34,584.54	232.57	6,628.34	28.5	1969					1,075.88	36,881.82	28.5	1969
27.5	1970			827.80	25,517.34	588.18	18,450.13	844.38	23,220.40	27.5	1970					1,123.78	36,904.04	27.5	1970
26.5	1971			588.64	15,888.05	733.81	18,448.42	228.45	6,053.83	26.5	1971					615.87	18,315.34	26.5	1971
25.5	1972			775.49	19,775.08	738.87	18,841.10	131.43	3,351.56	25.5	1972					778.58	19,878.55	25.5	1972
24.5	1973			803.82	14,708.12	388.45	8,853.81	275.16	6,741.42	24.5	1973					2,188.54	53,815.23	24.5	1973
23.5	1974			847.88	19,825.42	718.22	18,878.17	118.80	2,810.88	23.5	1974					582.49	15,888.52	23.5	1974
22.5	1975			1,472.81	33,133.73	858.23	18,332.88	882.72	14,811.29	22.5	1975					817.77	20,848.80	22.5	1975
21.5	1976			711.79	12,303.41	888.82	19,281.70	188.30	3,575.38	21.5	1976					850.83	20,445.00	21.5	1976
20.5	1977			813.71	12,580.88	877.18	17,862.18	455.29	9,333.45	20.5	1977					888.01	18,204.14	20.5	1977
19.5	1978			1,788.24	34,831.88	588.87	10,818.42	324.88	6,337.24	19.5	1978			88.20	1,718.20	1,384.58	27,232.88	19.5	1978
18.5	1979			1,152.72	21,325.32	1,012.75	18,735.87	138.22	2,957.01	18.5	1979					748.25	13,700.11	18.5	1979
17.5	1980			438.88	7,827.80	511.28	8,847.83	118.20	2,088.00	17.5	1980					1,183.88	20,703.43	17.5	1980
16.5	1981			58.87	838.85	387.28	6,388.85	288.88	4,300.84	16.5	1981					1,348.87	22,223.30	16.5	1981
15.5	1982			888.88	10,884.38	1,021.30	15,830.10	1,521.20	23,578.85	15.5	1982	184.07	2,543.03	185.87	2,880.83	457.83	7,083.32	15.5	1982
14.5	1983			515.88	7,481.88	388.38	5,358.20	605.88	9,508.87	14.5	1983					838.55	8,215.52	14.5	1983
13.5	1984			327.51	4,421.43	422.70	5,708.45	278.20	3,788.70	13.5	1984					915.81	12,383.48	13.5	1984
12.5	1985			837.83	7,872.88	1,315.20	16,440.84	622.38	7,778.33	12.5	1985					4,533.81	38,872.87	12.5	1985
11.5	1986			1,241.77	14,280.38	637.44	7,330.80	208.81	2,413.87	11.5	1986					1,415.73	18,280.88	11.5	1986
10.5	1987			880.07	8,830.70	178.57	1,853.88	44.71	488.48	10.5	1987					138.83	1,457.88	10.5	1987
9.5	1988			883.80	9,347.37	62.57	884.38	285.08	2,708.07	9.5	1988					25.29	340.22	9.5	1988
8.5	1989			1,729.81	14,703.41	1,250.27	10,827.30	383.54	3,348.08	8.5	1989					1,013.44	8,814.24	8.5	1989
7.5	1990			908.37	8,787.78	144.13	1,081.00	220.23	1,851.73	7.5	1990					2,980.37	20,177.78	7.5	1990
6.5	1991			814.83	3,885.12	53.78	348.58	623.53	5,352.85	6.5	1991					1,198.72	7,781.88	6.5	1991
5.5	1992			515.80	2,835.78			283.88	1,451.78	5.5	1992					1,008.10	5,533.55	5.5	1992
4.5	1993			685.17	3,053.28	288.58	1,208.80	188.80	708.07	4.5	1993					271.07	1,218.82	4.5	1993
3.5	1994			341.18	1,184.13	324.42	1,135.46	78.07	273.25	3.5	1994					1,043.08	3,880.83	3.5	1994
2.5	1995			428.82	1,087.08			19.72	48.30	2.5	1995	355.80	888.00			210.18	525.48	2.5	1995
1.5	1996					315.00	472.50			1.5	1996					128.83	184.74	1.5	1996
		5,714.79	214,304.50	31,831.31	710,778.74	24,228.80	804,702.10	14,474.87	350,248.28			818.87	3,432.03	274.07	4,800.83	38,436.21	824,818.28		
AVG AGE (not avg. wt & year) -			37.5		22.3		25.0		24.2				8.8		16.8		20.9		

AVG AGE USING DATA FOR THOSE YEARS WHEN AT LEAST ONE ITEM IS RETIRED 35.1 20.5 22.7 22.4 5.6 14.8 18.9

FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 PROJECTED AGED RETIREMENTS FOR 1997

Modified to Reflect Actual and/or Budgeted Transportation Equipment Amounts
 (average of 1994, 1995, and 1996)

AGE	YEAR	3683	WT AVG	3691	WT AVG	3692	WT AVG	3693	WT AVG	AGE	YEAR	3711	WT AVG	3713	WT AVG	3731	WT AVG	AGE	YEAR
54.5	1943									54.5	1943							54.5	1943
53.5	1944									53.5	1944	23.81	1,263.31					53.5	1944
52.5	1945			10.26	538.65					52.5	1945							52.5	1945
51.5	1946									51.5	1946							51.5	1946
50.5	1947									50.5	1947							50.5	1947
49.5	1948									49.5	1948							49.5	1948
48.5	1949			7.87	361.70					48.5	1949							48.5	1949
47.5	1950									47.5	1950							47.5	1950
46.5	1951									46.5	1951							46.5	1951
45.5	1952									45.5	1952							45.5	1952
44.5	1953									44.5	1953							44.5	1953
43.5	1954									43.5	1954							43.5	1954
42.5	1955									42.5	1955							42.5	1955
41.5	1956			41.04	1,703.16					41.5	1956							41.5	1956
40.5	1957									40.5	1957							40.5	1957
39.5	1958			19.23	758.45					39.5	1958							39.5	1958
38.5	1959			93.22	3,588.84					38.5	1959							38.5	1959
37.5	1960									37.5	1960							37.5	1960
36.5	1961			81.08	2,858.54					36.5	1961							36.5	1961
35.5	1962			35.73	1,288.53					35.5	1962	34.18	1,213.51			288.04	10,228.54	35.5	1962
34.5	1963			19.60	878.20					34.5	1963	73.23	2,528.44			581.70	20,388.40	34.5	1963
33.5	1964			81.19	2,948.87					33.5	1964	119.27	3,985.54			74.86	2,484.41	33.5	1964
32.5	1965			187.98	6,108.25					32.5	1965	20.75	874.38			41.50	1,348.75	32.5	1965
31.5	1966			179.84	4,083.68					31.5	1966	578.84	18,233.48			38.42	1,257.48	31.5	1966
30.5	1967			104.64	5,938.52					30.5	1967	232.80	7,103.55			21.81	688.15	30.5	1967
29.5	1968			418.32	12,348.44					29.5	1968	41.19	1,215.20			127.83	3,785.18	29.5	1968
28.5	1969			888.18	18,888.13					28.5	1969	82.07	2,338.80			211.82	6,038.83	28.5	1969
27.5	1970			401.35	11,037.13					27.5	1970	34.40	948.00			30.88	851.31	27.5	1970
26.5	1971			581.43	15,872.80					26.5	1971	318.78	8,385.02			226.91	6,013.12	26.5	1971
25.5	1972			240.64	6,138.32					25.5	1972	313.24	7,887.82			79.40	2,024.70	25.5	1972
24.5	1973			188.41	4,840.83					24.5	1973	178.37	4,388.88					24.5	1973
23.5	1974			378.90	8,857.07					23.5	1974	282.08	6,883.88			85.17	1,531.42	23.5	1974
22.5	1975	588.22	13,458.88	258.78	5,777.10					22.5	1975	900.52	11,261.70			227.05	5,108.56	22.5	1975
21.5	1976			352.54	7,578.81					21.5	1976	329.08	7,075.15			878.73	14,382.70	21.5	1976
20.5	1977			108.21	2,177.24					20.5	1977	475.55	8,748.78			382.52	7,841.88	20.5	1977
19.5	1978			383.63	7,080.72					19.5	1978	282.82	5,511.09			38.89	738.38	19.5	1978
18.5	1979			738.82	13,822.02					18.5	1979	188.38	3,114.86			125.37	2,318.35	18.5	1979
17.5	1980			348.02	6,055.29					17.5	1980	228.84	3,888.14			138.82	2,388.10	17.5	1980
16.5	1981			42.78	887.82					16.5	1981	508.36	8,391.24			381.01	5,858.87	16.5	1981
15.5	1982			125.38	1,943.38					15.5	1982	1,214.45	16,823.88			568.81	8,881.58	15.5	1982
14.5	1983			183.08	2,854.88					14.5	1983	485.88	7,187.07			307.77	4,482.87	14.5	1983
13.5	1984			42.88	578.23					13.5	1984	588.80	7,850.20			500.33	6,734.48	13.5	1984
12.5	1985			92.81	1,180.08			147.98	1,844.82	12.5	1985	811.16	7,838.46			88.36	1,104.46	12.5	1985
11.5	1986			32.52	804.02					11.5	1986	881.53	10,137.58			183.43	2,108.41	11.5	1986
10.5	1987			102.44	1,075.82					10.5	1987	711.88	7,475.82			100.21	1,052.24	10.5	1987
9.5	1988			150.37	1,428.52					9.5	1988	885.13	6,318.74			484.81	4,700.88	9.5	1988
8.5	1989			242.83	2,084.03					8.5	1989	727.31	6,182.1			324.45	2,757.80	8.5	1989
7.5	1990			128.55	848.15					7.5	1990	1,888.17	12,881.28					7.5	1990
6.5	1991			58.71	381.82			207.85	1,348.73	6.5	1991	218.59	1,427.34			83.25	541.15	6.5	1991
5.5	1992							207.58	1,141.58	5.5	1992	788.82	4,383.48			214.04	1,177.24	5.5	1992
4.5	1993			278.11	1,028.50			438.82	1,978.28	4.5	1993	2,511.39	11,301.24			526.53	2,388.40	4.5	1993
3.5	1994									3.5	1994	832.37	2,212.83			71.80	251.30	3.5	1994
2.5	1995	295.75	739.28			219.81	549.53			2.5	1995					181.15	402.87	2.5	1995
1.5	1996									1.5	1996	88.45	74.18	109.25	183.88			1.5	1996
		883.93	14,199.15	7,388.58	184,488.87	219.81	549.53	1,002.42	8,314.48			16,828.04	219,880.81	109.25	183.88	7,384.44	131,934.84		

AVG AGE (not avg) - not 8.499 - 15.9 22.3 2.5 8.3 13.2 1.5 1.9

AVG AGE USING DATA FOR THOSE YEARS WHEN AT LEAST ONE ITEM IS RETIRED 10.0 20.4 1.5 4.5 11.8 0.5 17.3

FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 PROJECTED AGED RETIREMENTS FOR 1997

Modified to Reflect Actual and/or Budgeted Transportation Equipment Amounts
 (Average of 1994, 1995, and 1996)

AGE	YEAR	3921	WT AVG	3922	WT AVG	3923	WT AVG	3942	WT AVG	AGE	YEAR	TOTAL	WT AVG
54.5	1943									54.5	1943	4.64	252.70
53.5	1944									53.5	1944	51.58	2,758.84
52.5	1945									52.5	1945	77.15	4,007.20
51.5	1946									51.5	1946	24.17	1,244.78
50.5	1947									50.5	1947	88.44	3,456.22
49.5	1948									49.5	1948	408.74	20,133.47
48.5	1949									48.5	1949	104.88	5,091.85
47.5	1950									47.5	1950	180.88	7,831.18
46.5	1951									46.5	1951	405.84	18,882.28
45.5	1952									45.5	1952	2,634.75	118,880.87
44.5	1953									44.5	1953	841.78	37,438.08
43.5	1954									43.5	1954	808.63	28,518.91
42.5	1955									42.5	1955	1,311.24	56,727.58
41.5	1956									41.5	1956	2,052.58	85,181.24
40.5	1957									40.5	1957	1,854.38	87,002.47
39.5	1958									39.5	1958	1,144.85	45,225.47
38.5	1959									38.5	1959	2,820.04	100,871.38
37.5	1960									37.5	1960	8,082.89	303,108.33
36.5	1961									36.5	1961	1,340.47	48,827.18
35.5	1962									35.5	1962	1,884.37	70,800.14
34.5	1963									34.5	1963	2,380.03	82,110.82
33.5	1964									33.5	64	1,488.58	48,188.76
32.5	1965									32.5	1965	4,133.88	134,344.08
31.5	1966									31.5	1966	2,208.20	88,588.81
30.5	1967									30.5	1967	2,203.70	87,212.85
29.5	1968									29.5	1968	4,180.40	123,818.80
28.5	1969									28.5	1969	5,523.00	157,405.41
27.5	1970									27.5	1970	3,880.88	108,826.40
26.5	1971									26.5	1971	3,301.81	87,487.97
25.5	1972									25.5	1972	3,058.88	77,888.82
24.5	1973									24.5	1973	3,808.88	93,318.88
23.5	1974									23.5	1974	3,002.35	70,556.23
22.5	1975									22.5	1975	5,484.88	123,834.88
21.5	1976									21.5	1976	4,088.18	87,852.84
20.5	1977									20.5	1977	3,788.48	77,888.43
19.5	1978									19.5	1978	4,841.08	94,401.28
18.5	1979									18.5	1979	4,088.88	78,274.28
17.5	1980									17.5	1980	2,888.00	51,782.50
16.5	1981									16.5	1981	2,883.88	48,888.48
15.5	1982							255.23	3,858.01	15.5	1982	6,183.88	98,005.30
14.5	1983									14.5	1983	3,183.31	45,987.85
13.5	1984									13.5	1984	3,074.14	41,500.88
12.5	1985									12.5	1985	8,048.11	100,813.88
11.5	1986									11.5	1986	4,822.33	53,188.88
10.5	1987					44,105.54	483,108.17			10.5	1987	48,040.33	483,423.47
9.5	1988			8,000.00	78,000.00					9.5	1988	10,987.15	101,337.83
8.5	1989									8.5	1989	5,881.84	48,293.84
7.5	1990			13,231.74	99,238.05					7.5	1990	18,007.57	142,556.78
6.5	1991									6.5	1991	3,258.87	21,188.13
5.5	1992									5.5	1992	3,008.07	18,533.39
4.5	1993									4.5	1993	5,087.37	22,883.18
3.5	1994									3.5	1994	2,470.83	8,847.89
2.5	1995									2.5	1995	1,888.00	4,222.51
1.5	1996									1.5	1996	803.53	805.30
				21,231.74	175,238.05	44,105.54	483,108.17	255.23	3,858.01			215,880.45	3,882,815.19

AVG AGE (not avg. of 8 ages) - N/A

AVG AGE USING DATA
 FOR THOSE YEARS
 WHEN AT LEAST ONE
 ITEM IS RETIRED

7.0

9.0

8.4

13.1

14.7

FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 RETIREMENTS FOR 1994

AGE	YEAR	362	WT AVG	364	WT AVG	365	WT AVG	376	WT AVG	AGE	YEAR	3671	WT AVG	3672	WT AVG	3681	WT AVG	AGE	YEAR
51.5	1943							13.91	716.37	51.5	1943							51.5	1943
50.5	1944									50.5	1944							50.5	1944
49.5	1945							83.28	4,122.36	49.5	1945							49.5	1945
48.5	1946							26.19	1,270.22	48.5	1946							48.5	1946
47.5	1947			40.30	1,900.00			16.81	798.48	47.5	1947							47.5	1947
46.5	1948							47.37	2,223.63	46.5	1948							46.5	1948
45.5	1949							47.84	2,812.27	45.5	1949							45.5	1949
44.5	1950							54.00	2,403.00	44.5	1950							44.5	1950
43.5	1951			143.41	6,240.95			57.89	2,522.57	43.5	1951							43.5	1951
42.5	1952			71.90	3,055.75	4,498.18	191,087.85	20.78	33.15	42.5	1952					497.74	20,333.64	42.5	1952
41.5	1953			311.09	12,910.24	100.50	4,295.25			41.5	1953							41.5	1953
40.5	1954			135.30	5,478.65	102.18	4,138.29			40.5	1954							40.5	1954
39.5	1955							359.85	4,871.88	39.5	1955					196.90	6,886.80	39.5	1955
38.5	1956			953.07	36,883.20	222.42	8,563.17	1,753.82	19,272.84	38.5	1956					898.40	34,227.80	38.5	1956
37.5	1957			344.58	12,821.75	1,057.64	39,861.50	1,024.89	36,037.84	37.5	1957					672.41	25,887.79	37.5	1957
36.5	1958			893.08	32,587.42	1,733.90	6,347.35	173.48	6,447.75	36.5	1958					1,483.33	55,624.89	36.5	1958
35.5	1959			1,504.13	53,386.82	348.12	12,323.78	531.48	16,490.02	35.5	1959					19.00	683.50	35.5	1959
34.5	1960	8,572.18	295,740.21	273.03	9,419.54	1,708.98	58,859.12	1,137.31	40,744.51	34.5	1960					1,556.71	55,283.21	34.5	1960
33.5	1961			332.55	11,140.43	280.44	6,724.74	1,675.71	57,120.00	33.5	1961					840.18	22,088.21	33.5	1961
32.5	1962			439.74	14,291.55	86.82	2,174.90	91.50	3,655.25	32.5	1962					88.71	2,971.79	32.5	1962
31.5	1963			474.42	14,864.25	943.14	28,484.41	522.50	16,981.25	31.5	1963					105.18	3,411.70	31.5	1963
30.5	1964			489.82	14,842.56	982.47	21,126.44	257.88	6,128.37	30.5	1964					354.34	11,181.71	30.5	1964
29.5	1965			543.64	18,037.38	1,348.30	38,804.35	100.81	3,074.71	29.5	1965					417.82	12,746.96	29.5	1965
28.5	1966			508.72	14,441.52	371.81	10,586.58	816.89	24,100.32	28.5	1966					678.48	25,858.16	28.5	1966
27.5	1967			563.88	15,508.70	183.33	5,318.58	194.13	4,382.71	27.5	1967					733.02	20,891.07	27.5	1967
26.5	1968			829.16	21,872.74	1,153.28	30,561.82	57.58	1,983.45	26.5	1968					736.18	20,244.40	26.5	1968
25.5	1969			508.93	12,828.72	948.42	24,210.21	56.42	1,485.13	25.5	1969					784.08	20,777.58	25.5	1969
24.5	1970			436.56	10,985.72	585.82	13,812.89	151.88	3,867.84	24.5	1970					1,754.88	44,744.34	24.5	1970
23.5	1971			483.30	11,397.55	747.82	17,573.77	153.15	3,732.18	23.5	1971					1,678.03	41,082.74	23.5	1971
22.5	1972			228.83	5,144.18	510.30	11,481.75	98.72	1,343.70	22.5	1972					848.38	19,803.58	22.5	1972
21.5	1973			827.39	13,489.89	812.91	13,177.57	108.74	2,358.41	21.5	1973					290.81	6,543.23	21.5	1973
20.5	1974			1,364.86	28,391.89	1,289.11	28,016.78	238.12	4,881.46	20.5	1974					338.85	7,280.88	20.5	1974
19.5	1975			336.85	8,807.58	389.50	7,585.25	298.13	5,813.54	19.5	1975					688.44	14,113.02	19.5	1975
18.5	1976			143.25	2,850.13	148.79	2,771.12			18.5	1976					1,413.78	27,588.71	18.5	1976
17.5	1977			331.42	5,788.85			58.82	1,025.86	17.5	1977					806.38	16,771.82	17.5	1977
16.5	1978			1,833.24	28,846.46	130.20	2,148.30	274.28	4,525.29	16.5	1978					1,485.35	25,983.63	16.5	1978
15.5	1979			430.10	8,098.58	854.54	10,145.37			15.5	1979					827.80	13,880.35	15.5	1979
14.5	1980			1,072.70	15,554.16	818.32	8,988.54			14.5	1980					178.15	2,730.33	14.5	1980
13.5	1981					951.00	7,438.50			13.5	1981					2,808.87	40,898.72	13.5	1981
12.5	1982			1,529.75	19,121.88	1,473.88	18,420.75	881.08	8,513.50	12.5	1982					848.50	24,854.75	12.5	1982
11.5	1983			416.84	4,814.36	904.40	5,800.80			11.5	1983					247.02	3,087.75	11.5	1983
10.5	1984					1,288.10	13,315.05	828.80	8,700.30	10.5	1984					316.05	3,834.58	10.5	1984
9.5	1985			88.74	653.03	1,278.54	12,146.13	150.34	1,428.23	9.5	1985					208.18	2,188.38	9.5	1985
8.5	1986			963.19	8,204.12	1,482.47	12,801.00			8.5	1986					1,082.43	10,063.09	8.5	1986
7.5	1987			879.95	5,089.63	400.52	3,003.90			7.5	1987					2,170.85	18,452.23	7.5	1987
6.5	1988			486.18	3,030.04	187.70	1,220.06	74.81	488.92	6.5	1988					418.48	3,123.80	6.5	1988
5.5	1989			1,687.63	8,282.08	1,541.37	8,477.54	487.78	2,737.79	5.5	1989					82.78	455.29	5.5	1989
4.5	1990			288.94	1,301.23	85.18	383.31			4.5	1990					1,184.21	5,328.85	4.5	1990
3.5	1991			694.71	2,431.48			781.13	2,733.98	3.5	1991					1,861.48	6,515.22	3.5	1991
2.5	1992			286.44	716.10			56.59	141.48	2.5	1992					1,588.87	3,077.18	2.5	1992
1.5	1993			401.03	601.55	645.73	988.80	174.91	282.37	1.5	1993					784.70	1,147.05	1.5	1993
0.5	1994					973.25	486.83			0.5	1994					2,184.48	1,082.24	0.5	1994
N/A	1995									N/A	1995							N/A	1995
N/A	1996									N/A	1996							N/A	1996
AVG AGE (wt avg) (wt avg)		8,572.18	295,740.21	23,032.21	486,279.12	30,121.44	682,179.38	13,671.88	378,912.85							37,087.97	684,156.58		

FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 RETIREMENTS FOR 1994

AGE	YEAR	3683	WT AVG	3691	WT AVG	3692	WT AVG	3693	WT AVG	AGE	YEAR	3711	WT AVG	3713	WT AVG	3731	WT AVG	AGE	YEAR
51.5	1943									51.5	1943							51.5	1943
50.5	1944									50.5	1944							50.5	1944
49.5	1945									49.5	1945							49.5	1945
48.5	1946									48.5	1946							48.5	1946
47.5	1947									47.5	1947							47.5	1947
46.5	1948									46.5	1948							46.5	1948
45.5	1949			23.61	1,074.26					45.5	1949							45.5	1949
44.5	1950									44.5	1950							44.5	1950
43.5	1951									43.5	1951							43.5	1951
42.5	1952									42.5	1952							42.5	1952
41.5	1953									41.5	1953							41.5	1953
40.5	1954									40.5	1954							40.5	1954
39.5	1955									39.5	1955							39.5	1955
38.5	1956									38.5	1956							38.5	1956
37.5	1957									37.5	1957							37.5	1957
36.5	1958									36.5	1958							36.5	1958
35.5	1959			279.65	9,927.58					35.5	1959							35.5	1959
34.5	1960									34.5	1960							34.5	1960
33.5	1961									33.5	1961							33.5	1961
32.5	1962			107.20	3,484.00					32.5	1962							32.5	1962
31.5	1963			56.80	1,852.20					31.5	1963	73.23	2,308.75			659.03	21,418.48	31.5	1963
30.5	1964			81.19	1,888.30					30.5	1964	212.52	6,481.86			775.92	24,442.43	30.5	1964
29.5	1965			125.32	3,698.94					29.5	1965					148.92	4,542.06	29.5	1965
28.5	1966			324.10	8,236.85					28.5	1966	179.64	5,119.74					28.5	1966
27.5	1967			218.97	6,021.88					27.5	1967	304.24	13,868.80					27.5	1967
26.5	1968			348.80	9,237.90					26.5	1968							26.5	1968
25.5	1969			1,184.32	30,200.16					25.5	1969					227.05	5,788.78	25.5	1969
24.5	1970			180.54	3,933.23					24.5	1970	103.20	2,528.40			46.43	1,137.54	24.5	1970
23.5	1971			1,088.37	25,811.70					23.5	1971	800.24	14,105.64			218.85	5,138.28	23.5	1971
22.5	1972			451.20	10,152.00					22.5	1972	418.42	9,414.45			119.10	2,878.75	22.5	1972
21.5	1973			142.08	3,054.29					21.5	1973	321.08	6,802.79					21.5	1973
20.5	1974			513.95	10,335.98					20.5	1974	292.08	5,887.64			156.40	3,208.20	20.5	1974
19.5	1975	1,794.85	34,995.68							19.5	1975	979.00	19,080.50			308.92	5,884.84	19.5	1975
18.5	1976			178.77	3,261.00					18.5	1976	727.82	4,214.87			443.80	8,208.80	18.5	1976
17.5	1977			159.31	2,787.89					17.5	1977	951.10	16,844.25			71.85	1,257.38	17.5	1977
16.5	1978			487.52	7,714.08					16.5	1978	326.10	3,380.85			77.78	1,283.37	16.5	1978
15.5	1979			1,330.88	20,828.64					15.5	1979	188.28	2,808.58			187.16	2,580.98	15.5	1979
14.5	1980			480.48	6,868.86					14.5	1980	388.52	5,633.54					14.5	1980
13.5	1981			126.84	1,712.34					13.5	1981	508.58	6,885.16					13.5	1981
12.5	1982									12.5	1982	1,848.71	23,083.88					12.5	1982
11.5	1983			137.32	1,579.18					11.5	1983	821.20	7,143.80			214.83	2,488.25	11.5	1983
10.5	1984									10.5	1984	478.87	5,005.04			236.54	2,504.87	10.5	1984
9.5	1985							442.78	4,206.41	9.5	1985	368.34	3,508.73					9.5	1985
8.5	1986			157.57	1,339.35					8.5	1986	1,028.79	8,744.83					8.5	1986
7.5	1987			307.32	2,304.90					7.5	1987	191.82	1,436.40					7.5	1987
6.5	1988			451.11	2,832.22					6.5	1988	408.08	2,858.02					6.5	1988
5.5	1989			384.24	2,003.32					5.5	1989	891.24	4,901.82					5.5	1989
4.5	1990			188.83	884.24					4.5	1990	228.79	1,020.58			177.47	1,761.09	4.5	1990
3.5	1991			178.13	616.46					3.5	1991	219.59	788.57					3.5	1991
2.5	1992									2.5	1992	280.48	851.70					2.5	1992
1.5	1993			185.85	278.78			822.87	1,588.88	1.5	1993	1,287.90	1,831.85			287.20	430.80	1.5	1993
0.5	1994									0.5	1994							0.5	1994
N/A	1995									N/A	1995							N/A	1995
N/A	1996									N/A	1996							N/A	1996
N/A	1998									N/A	1998							N/A	1998
		1,794.85	34,995.68	9,808.55	185,084.41			1,085.45	5,783.09			14,083.79	188,011.10			4,338.88	94,057.58		
			19.5		18.9		N/A		5.4				13.3		N/A		21.7		

FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 RETIREMENTS FOR 1994

AGE	YEAR	3921	WT AVG	3922	WT AVG	3923	WT AVG	3942	WT AVG	AGE	YEAR	TOTAL	WT AVG
51.5	1943									51.5	1943	13.91	716.37
50.5	1944									50.5	1944		
49.5	1945									49.5	1945	83.28	4,122.36
48.5	1946									48.5	1946	26.19	1,270.22
47.5	1947									47.5	1947	36.81	2,698.48
46.5	1948									46.5	1948	47.82	2,223.83
45.5	1949									45.5	1949	71.55	3,255.53
44.5	1950									44.5	1950	54.00	2,403.00
43.5	1951									43.5	1951	698.80	29,067.15
42.5	1952									42.5	1952	4,586.86	196,026.55
41.5	1953									41.5	1953	414.59	17,205.49
40.5	1954									40.5	1954	787.03	31,084.72
39.5	1955									39.5	1955	2,620.32	103,502.64
38.5	1956									38.5	1956	2,672.99	110,594.72
37.5	1957									37.5	1957	3,059.01	114,712.86
36.5	1958									36.5	1958	1,617.46	59,037.29
35.5	1959									35.5	1959	4,828.82	171,365.66
34.5	1960									34.5	1960	12,870.06	444,017.07
33.5	1961									33.5	1961	773.20	25,802.20
32.5	1962									32.5	1962	1,800.55	61,787.88
31.5	1963									31.5	1963	2,634.86	89,298.09
30.5	1964									30.5	1964	2,123.85	64,780.48
29.5	1965									29.5	1965	3,711.70	109,485.15
28.5	1966									28.5	1966	2,289.42	84,878.47
27.5	1967									27.5	1967	2,274.18	82,839.40
26.5	1968									26.5	1968	3,171.52	84,045.28
25.5	1969									25.5	1969	4,774.08	121,739.04
24.5	1970									24.5	1970	3,131.53	78,722.49
23.5	1971									23.5	1971	3,985.54	83,880.48
22.5	1972									22.5	1972	2,078.18	48,759.05
21.5	1973									21.5	1973	2,151.81	48,283.82
20.5	1974									20.5	1974	4,543.06	83,132.73
19.5	1975									19.5	1975	5,520.83	107,656.19
18.5	1976									18.5	1976	2,047.32	37,875.42
17.5	1977									17.5	1977	1,067.86	53,308.88
16.5	1978									16.5	1978	3,737.00	81,880.50
15.5	1979									15.5	1979	2,827.18	45,371.45
14.5	1980									14.5	1980	5,388.89	77,819.81
13.5	1981									13.5	1981	3,034.80	40,971.15
12.5	1982									12.5	1982	5,778.22	72,227.75
11.5	1983									11.5	1983	2,212.24	25,440.76
10.5	1984					87,125.40	914,816.70			10.5	1984	80,148.49	948,538.15
9.5	1985					96,857.57	920,146.82			9.5	1985	100,228.74	962,182.53
8.5	1986									8.5	1986	5,804.86	48,341.31
7.5	1987			30,082.84	225,523.80					7.5	1987	32,086.03	240,485.23
6.5	1988	13,405.55	87,176.08			71,272.78	382,000.18			6.5	1988	14,984.51	87,484.32
5.5	1989									5.5	1989	78,515.29	420,834.10
4.5	1990									4.5	1990	1,852.85	8,788.28
3.5	1991									3.5	1991	3,733.05	13,065.86
2.5	1992									2.5	1992	2,813.05	7,032.63
1.5	1993									1.5	1993	3,747.52	5,827.88
0.5	1994									0.5	1994	3,137.73	1,588.87
N/A	1995									N/A	1995		
N/A	1996									N/A	1996		
		13,405.55	87,136.08	30,082.84	225,523.80	255,255.73	2,228,963.80					443,215.82	5,588,782.40
		6.5		7.5		8.7		N/A				12.6	

FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 RETIREMENTS FOR 1995

AGE	YEAR	362	WT AVG	364	WT AVG	366	WT AVG	378	WT AVG	AGE	YEAR	3671	WT AVG	3672	WT AVG	3681	WT AVG	AGE	YEAR		
52.5	1943									52.5	1943							52.5	1943		
51.5	1944							26.80	1,268.80	51.5	1944							51.5	1944		
50.5	1945							26.80	1,268.87	50.5	1945							50.5	1945		
49.5	1946							17.88	884.07	49.5	1946							49.5	1946		
48.5	1947							83.27	3,088.80	48.5	1947							48.5	1947		
47.5	1948							31.88	1,514.30	47.5	1948							47.5	1948		
46.5	1948					17.81	428.17	83.04	2,831.38	46.5	1948					044.00	49,580.00	46.5	1948		
45.5	1950							94.37	4,283.84	45.5	1950							45.5	1950		
44.5	1951							208.47	9,321.42	44.5	1951							44.5	1951		
43.5	1952			309.52	13,484.12	2,043.01	88,870.94	41.58	1,877.88	43.5	1952							43.5	1952		
42.5	1953							871.94	41,307.45	42.5	1953					227.28	8,886.88	42.5	1953		
41.5	1954			58.76	2,438.54	22.82	830.73			41.5	1954							41.5	1954		
40.5	1955			175.04	7,089.12	41.82	1,687.78	27.84	1,127.52	40.5	1955					188.80	7,036.40	40.5	1955		
39.5	1956			575.31	22,724.74	310.47	12,283.57	124.14	4,803.83	39.5	1956					213.18	8,634.20	39.5	1956		
38.5	1957			171.12	3,883.12	310.50	11,858.18	180.98	7,282.48	38.5	1957					1,385.88	53,882.28	38.5	1957		
37.5	1958			230.77	5,853.88	114.88	4,311.00			37.5	1958					520.43	23,038.58	37.5	1958		
36.5	1958			882.83	24,828.85	384.80	21,710.20	321.88	11,752.84	36.5	1958					208.00	7,837.90	36.5	1958		
35.5	1960			522.18	18,537.38	517.51	18,371.81	287.83	9,500.87	35.5	1960					1,188.00	43,382.00	35.5	1960		
34.5	1961			434.77	14,854.57	201.17	8,838.84	121.77	4,201.07	34.5	1961					384.84	13,854.72	34.5	1961		
33.5	1962			235.48	7,887.81	125.08	4,188.18	71.54	2,388.38	33.5	1962					402.78	13,888.91	33.5	1962		
32.5	1963			550.72	17,888.40			117.44	3,818.80	32.5	1963					28.28	880.72	32.5	1963		
31.5	1964			348.10	10,885.15	288.30	8,388.45	124.18	3,811.88	31.5	1964							287.54	8,057.51	31.5	1964
30.5	1965			2,978.13	87,782.87	445.48	13,588.53	605.38	18,484.40	30.5	1965					2,182.38	88,581.88	30.5	1965		
29.5	1966			208.33	8,175.24	111.30	3,283.25	178.12	5,284.04	29.5	1966					1,082.28	31,828.87	29.5	1966		
28.5	1967			645.54	18,387.88	205.52	5,714.82			28.5	1967					1,758.34	30,141.78	28.5	1967		
27.5	1968			1,781.80	48,444.00	317.25	8,724.38	124.80	3,434.78	27.5	1968					4,478.78	40,883.40	27.5	1968		
26.5	1968			3,428.81	90,884.87	1,143.04	30,280.56	385.55	8,887.08	26.5	1968					827.18	21,820.54	26.5	1968		
25.5	1970			814.04	23,308.02	813.83	23,287.57	2,038.17	51,888.84	25.5	1970					1,987.45	40,734.88	25.5	1970		
24.5	1971			558.80	13,841.80	823.85	22,838.78	185.83	4,787.84	24.5	1971					587.42	14,381.78	24.5	1971		
23.5	1972			882.83	22,821.81	891.15	20,842.03	245.00	5,787.50	23.5	1972					1,361.88	38,788.77	23.5	1972		
22.5	1973			501.18	11,278.78	348.57	7,787.83	330.78	7,441.88	22.5	1973					5,627.88	18,828.55	22.5	1973		
21.5	1974			852.29	14,024.24	818.45	13,288.88	45.88	880.18	21.5	1974					988.27	14,387.81	21.5	1974		
20.5	1975			2,228.85	45,883.48	1,888.24	38,288.82	718.79	14,733.30	20.5	1975					835.25	18,172.83	20.5	1975		
19.5	1976			880.29	17,188.88	1,711.22	33,388.78	188.81	3,118.28	19.5	1976					1,718.81	33,518.80	19.5	1976		
18.5	1977			851.58	17,804.23	2,435.18	45,051.02	1,248.83	23,088.88	18.5	1977					808.78	14,882.43	18.5	1977		
17.5	1978			3,481.74	81,105.45	1,421.52	24,878.80	454.28	7,880.88	17.5	1978			264.80	4,630.50	1,838.08	32,188.08	17.5	1978		
16.5	1979			1,787.41	28,182.27	1,424.28	23,900.82	414.88	8,841.73	16.5	1979					1,227.03	30,248.00	16.5	1979		
15.5	1980					874.34	10,452.27	178.80	2,771.40	15.5	1980					742.88	11,508.80	15.5	1980		
14.5	1981							448.80	8,518.20	14.5	1981					1,508.71	21,878.30	14.5	1981		
13.5	1982			184.04	2,214.54	1,077.87	14,561.25	3,881.14	48,888.38	13.5	1982			567.80	7,527.80	810.88	8,247.88	13.5	1982		
12.5	1983			180.05	2,373.83	582.20	4,777.50	814.88	10,182.00	12.5	1983					584.18	7,302.25	12.5	1983		
11.5	1984			388.78	4,137.47					11.5	1984							11.5	1984		
10.5	1985			1,858.23	17,378.82	885.83	7,188.12	887.38	8,002.80	10.5	1985							8,308.84	87,280.72	10.5	1985
9.5	1986			2,273.88	21,801.87					9.5	1986							1,008.21	8,578.00	9.5	1986
8.5	1987			882.18	7,383.83	128.18	1,088.12			8.5	1987							578.88	4,821.18	8.5	1987
7.5	1988			1,011.82	7,887.15			708.38	5,280.20	7.5	1988							777.01	5,827.58	7.5	1988
6.5	1988			382.55	3,888.88	1,788.84	11,887.88	882.84	4,438.48	6.5	1988							2,874.75	18,888.88	6.5	1988
5.5	1988			1,588.85	8,574.78	135.08	852.94			6.5	1988							2,883.88	14,818.23	5.5	1988
4.5	1981			775.18	3,488.31			83.80	288.20	4.5	1981									4.5	1981
3.5	1982			288.44	1,002.84			785.28	2,573.48	3.5	1982							1,431.43	5,010.01	3.5	1982
2.5	1983			1,387.88	3,418.15	180.00	400.00			2.5	1983							48.51	121.28	2.5	1983
1.5	1984			288.83	430.23			108.18	183.78	1.5	1984							1,758.80	2,838.35	1.5	1984
0.5	1985			738.35	388.18			58.18	28.28	0.5	1985							630.58	315.29	0.5	1985
N/A	1986									N/A	1986									N/A	1986
				38,188.83	744,241.82	25,373.78	587,467.14	17,587.31	338,248.33					822.20	12,158.10	53,487.78	1,000,084.84				

AVG AGE: 19.5 23.2 19.2 N/A 14.8 18.7

FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 RETIREMENTS FOR 1996

AGE	YEAR	3683	WT AVG	3691	WT AVG	3692	WT AVG	3693	WT AVG	AGE	YEAR	3711	WT AVG	3713	WT AVG	3731	WT AVG	AGE	YEAR
52.5	1943									52.5	1943							52.5	1943
51.5	1944									51.5	1944							51.5	1944
50.5	1945									50.5	1945							50.5	1945
49.5	1946									49.5	1946							49.5	1946
48.5	1947									48.5	1947							48.5	1947
47.5	1948									47.5	1948							47.5	1948
46.5	1949									46.5	1949							46.5	1949
45.5	1950									45.5	1950							45.5	1950
44.5	1951									44.5	1951							44.5	1951
43.5	1952									43.5	1952							43.5	1952
42.5	1953									42.5	1953							42.5	1953
41.5	1954									41.5	1954							41.5	1954
40.5	1955									40.5	1955							40.5	1955
39.5	1956			61.56	2,431.62					39.5	1956							39.5	1956
38.5	1957									38.5	1957							38.5	1957
37.5	1958			55.84	1,081.50					37.5	1958							37.5	1958
36.5	1959									36.5	1959							36.5	1959
35.5	1960									35.5	1960							35.5	1960
34.5	1961			87.30	1,356.85					34.5	1961							34.5	1961
33.5	1962									33.5	1962	102.56	3,433.43			205.10	6,870.85	33.5	1962
32.5	1963									32.5	1963	73.23	2,379.88			554.25	18,213.13	32.5	1963
31.5	1964			81.19	1,827.48					31.5	1964	74.46	2,345.48			74.46	2,345.48	31.5	1964
30.5	1965			82.88	1,911.13					30.5	1965	82.25	1,888.83			124.30	3,787.25	30.5	1965
29.5	1966									29.5	1966	888.20	28,488.80			58.88	1,788.48	29.5	1966
28.5	1967			291.88	8,320.88					28.5	1967	184.47	5,542.40					28.5	1967
27.5	1968			867.20	19,173.00					27.5	1968	54.70	1,504.25			362.80	10,528.75	27.5	1968
26.5	1969			516.14	13,730.71					26.5	1969	108.44	2,873.88			227.05	6,016.83	26.5	1969
25.5	1970			561.88	14,328.20					25.5	1970					48.44	1,184.22	25.5	1970
24.5	1971			337.88	8,280.02					24.5	1971	130.38	3,678.47			374.82	3,178.18	24.5	1971
23.5	1972			80.24	2,120.84					23.5	1972							23.5	1972
22.5	1973			355.15	7,880.88					22.5	1973							22.5	1973
21.5	1974			102.78	2,208.88					21.5	1974					38.10	840.88	21.5	1974
20.5	1975			770.28	15,780.74					20.5	1975					213.84	4,383.72	20.5	1975
19.5	1976			529.81	10,311.80					19.5	1976					919.13	17,823.43	19.5	1976
18.5	1977			158.31	2,847.24					18.5	1977					71.85	1,328.23	18.5	1977
17.5	1978			311.88	5,454.40					17.5	1978					38.88	880.88	17.5	1978
16.5	1979			215.47	3,555.28					16.5	1979					83.58	1,378.07	16.5	1979
15.5	1980			317.33	4,918.82					15.5	1980					88.48	1,081.13	15.5	1980
14.5	1981									14.5	1981					453.02	6,388.78	14.5	1981
13.5	1982			125.38	1,882.83					13.5	1982					423.38	3,715.23	13.5	1982
12.5	1983			274.84	3,433.00					12.5	1983					318.58	3,882.00	12.5	1983
11.5	1984			128.05	1,472.55					11.5	1984					757.47	8,710.81	11.5	1984
10.5	1985			138.21	1,481.71					10.5	1985							10.5	1985
9.5	1986									9.5	1986							9.5	1986
8.5	1987									8.5	1987					300.84	2,555.44	8.5	1987
7.5	1988									7.5	1988					188.00	1,383.23	7.5	1988
6.5	1989									6.5	1989					755.28	1,724.38	6.5	1989
5.5	1990									5.5	1990							5.5	1990
4.5	1991									4.5	1991							4.5	1991
3.5	1992							822.85	2,803.28	3.5	1992							3.5	1992
2.5	1993			248.24	823.10					2.5	1993					384.82	1,382.22	2.5	1993
1.5	1994									1.5	1994					574.40	1,338.00	1.5	1994
0.5	1995	887.13	443.57							0.5	1995					215.40	323.10	0.5	1995
N/A	1996									N/A	1996							N/A	1996
		887.13	443.57	6,488.28	138,523.82			822.85	2,803.28			15,148.28	188,878.05			7,373.15	121,083.25		
		0.5		21.4		N/A		4.5				11.2		N/A		18.4			

FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 RETIREMENTS FOR 1995

AGE	YEAR	3921	WT AVG	3922	WT AVG	3923	WT AVG	3942	WT AVG	AGE	YEAR	TOTAL	WT AVG
52.5	1943									52.5	1943		
51.5	1944									51.5	1944	26.93	1,358.97
50.5	1945									50.5	1945	28.93	1,333.04
49.5	1946									49.5	1946	17.88	886.21
48.5	1947									48.5	1947	63.27	3,005.33
47.5	1948									47.5	1948	1,075.88	50,028.42
46.5	1949									46.5	1949	80.85	3,878.88
45.5	1950									45.5	1950	84.57	4,190.47
44.5	1951									44.5	1951	208.47	9,111.95
43.5	1952									43.5	1952	2,621.37	111,408.23
42.5	1953									42.5	1953	1,173.04	48,881.16
41.5	1954									41.5	1954	230.88	10,184.88
40.5	1955									40.5	1955	457.88	18,080.81
39.5	1956									39.5	1956	2,437.38	93,836.38
38.5	1957									38.5	1957	1,118.08	41,862.25
37.5	1958									37.5	1958	583.57	21,300.31
36.5	1959									36.5	1959	2,787.72	98,894.06
35.5	1960									35.5	1960	1,891.98	58,372.62
34.5	1961									34.5	1961	1,247.74	41,788.28
33.5	1962									33.5	1962	785.88	24,884.88
32.5	1963									32.5	1963	1,285.84	40,812.88
31.5	1964									31.5	1964	1,238.24	37,705.32
30.5	1965									30.5	1965	8,380.74	187,841.85
29.5	1966									29.5	1966	2,540.08	72,382.57
28.5	1967									28.5	1967	3,061.85	85,025.88
27.5	1968									27.5	1968	4,818.51	127,885.22
26.5	1969									26.5	1969	6,618.02	185,785.01
25.5	1970									25.5	1970	6.0	148,881.18
24.5	1971									24.5	1971	3,128.84	73,478.04
23.5	1972									23.5	1972	3,888.53	89,888.43
22.5	1973									22.5	1973	7,288.88	158,278.18
21.5	1974									21.5	1974	2,223.85	48,588.85
20.5	1975									20.5	1975	8,988.54	138,432.53
19.5	1976									19.5	1976	8,448.77	119,328.75
18.5	1977									18.5	1977	6,888.58	102,847.30
17.5	1978									17.5	1978	8,018.44	132,271.28
16.5	1979									16.5	1979	5,388.80	81,031.95
15.5	1980									15.5	1980	2,078.55	30,138.88
14.5	1981									14.5	1981	3,004.85	40,582.78
13.5	1982							785.88	10,338.88	13.5	1982	8,302.33	105,278.13
12.5	1983									12.5	1983	3,034.58	34,887.44
11.5	1984									11.5	1984	1,813.08	19,037.34
10.5	1985									10.5	1985	11,817.54	112,286.83
9.5	1986									9.5	1986	4,088.87	34,784.75
8.5	1987									8.5	1987	2,880.57	21,454.28
7.5	1988									7.5	1988	4,088.28	28,430.88
6.5	1989									6.5	1989	7,035.13	38,885.72
5.5	1990									5.5	1990	4,407.98	18,836.88
4.5	1991									4.5	1991	1,881.32	5,884.82
3.5	1992									3.5	1992	3,388.03	8,422.58
2.5	1993									2.5	1993	5,884.41	8,878.62
1.5	1994									1.5	1994	2,884.80	1,332.40
0.5	1995									0.5	1995	2,313.22	
N/A	1996									N/A	1996		
		N/A		N/A		N/A		785.88	10,338.88			188,742.18	2,958,783.38

FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 RETIREMENTS FOR 1998

AGE	YEAR	362	WT AVG	364	WT AVG	368	WT AVG	378	WT AVG	AGE	YEAR	3671	WT AVG	3672	WT AVG	3681	WT AVG	AGE	YEAR
33.5	1943									53.5	1943							53.5	1943
32.5	1944							56.92	2,988.30	52.5	1944							52.5	1944
31.5	1945							80.45	4,858.18	51.5	1945							51.5	1945
30.5	1946							28.46	1,437.23	30.5	1946							30.5	1946
29.5	1947							85.24	4,218.38	48.5	1947							48.5	1947
28.5	1948							98.51	4,880.74	46.5	1948							46.5	1948
27.5	1949							182.58	7,721.80	47.5	1949							47.5	1949
26.5	1950					81.80	3,754.40	252.00	11,718.00	46.5	1950							46.5	1950
25.5	1951			246.37	11,208.84			38.80	1,874.40	45.5	1951					55.38	2,519.78	45.5	1951
24.5	1952			43.88	2,031.87			103.90	4,823.55	44.5	1952					456.05	19,838.18	44.5	1952
23.5	1953			94.00	2,785.31	18.72	814.32	308.90	17,352.15	43.5	1953					728.40	30,857.00	43.5	1953
22.5	1954							82.48	3,505.40	42.5	1954					456.05	19,838.18	42.5	1954
21.5	1955			44.17	1,833.08	51.00	2,116.50	188.34	7,027.81	41.5	1955					580.80	24,521.84	41.5	1955
20.5	1956			267.73	12,843.07	28.88	1,173.88	47.88	1,930.23	40.5	1956					441.80	17,882.80	40.5	1956
19.5	1957							182.54	7,210.17	39.5	1957					432.07	17,882.80	39.5	1957
18.5	1958			326.38	13,085.38	454.22	17,487.32	82.44	3,558.84	38.5	1958					318.88	12,278.88	38.5	1958
17.5	1959			93.33	3,489.88	108.08	4,090.35	43.08	1,814.73	37.5	1959							37.5	1959
16.5	1960	8,572.18	312,884.57	515.09	18,800.78	340.73	12,432.85	110.80	4,047.88	36.5	1960					147.85	5,388.53	36.5	1960
15.5	1961			552.08	19,288.13	780.40	27,723.02	118.75	4,215.83	35.5	1961					402.70	14,288.88	35.5	1961
14.5	1962			3,148.35	108,882.58			167.22	5,788.08	34.5	1962							34.5	1962
13.5	1963			2,185.85	72,588.33			48.20	1,547.70	33.5	1963					280.80	8,408.80	33.5	1963
12.5	1964			310.58	10,888.38	270.87	8,888.53	122.47	3,880.28	32.5	1964					208.87	6,814.28	32.5	1964
11.5	1965			118.14	3,721.41	1,188.88	38,538.37			31.5	1965					874.47	21,248.81	31.5	1965
10.5	1966			473.88	14,483.88	233.88	7,128.33	24.88	782.30	30.5	1966					302.18	8,218.80	30.5	1966
9.5	1967			805.34	17,887.53	173.07	5,184.57	183.21	5,888.70	29.5	1967					132.78	3,818.42	29.5	1967
8.5	1968			1,071.24	30,530.34	1,344.65	44,022.53			28.5	1968					1,887.45	48,882.33	28.5	1968
7.5	1969			2,185.14	80,081.38	1,548.07	42,588.43	180.48	4,883.48	27.5	1969					643.70	17,758.73	27.5	1969
6.5	1970			1,433.11	37,877.43	323.31	8,820.72	344.82	8,137.73	26.5	1970					97.87	2,883.58	26.5	1970
5.5	1971			725.83	18,508.87	528.88	13,513.98	488.52	12,482.78	25.5	1971					412.84	10,522.32	25.5	1971
4.5	1972			1,135.22	27,812.88	815.15	19,871.18	88.58	2,184.71	24.5	1972					485.97	11,808.27	24.5	1972
3.5	1973			883.18	18,054.87	138.88	3,218.88	384.88	8,047.27	23.5	1973					422.88	14,840.27	23.5	1973
2.5	1974			508.42	11,384.45	287.10	6,008.75	75.10	1,888.75	22.5	1974					380.78	8,782.10	22.5	1974
1.5	1975			1,880.03	38,775.85	318.88	8,878.88	971.34	20,883.81	21.5	1975					404.28	8,882.24	21.5	1975
0.5	1976			1,111.82	22,782.31	828.48	17,003.83	338.88	8,888.88	20.5	1976					227.38	4,881.80	20.5	1976
0.5	1977			588.12	10,883.34	188.35	3,828.83	58.82	1,433.88	19.5	1977					388.88	7,218.88	19.5	1977
0.5	1978			233.74	4,324.18	128.18	2,371.52	248.41	4,588.88	18.5	1978					1,523.71	28,188.84	18.5	1978
0.5	1979			280.85	22,081.38	958.42	16,788.85			17.5	1979					818.48	14,323.85	17.5	1979
0.5	1980			234.84	3,878.51	241.02	3,878.53	178.80	2,880.20	16.5	1980							16.5	1980
0.5	1981			170.80	2,848.88	810.78	8,487.25	332.37	5,151.74	15.5	1981							15.5	1981
0.5	1982			378.08	5,453.31	512.38	7,428.22	201.38	2,820.01	14.5	1982	482.20	7,138.80			883.38	10,882.55	14.5	1982
0.5	1983			838.24	12,879.74	221.58	2,881.33	1,183.82	15,883.77	13.5	1983					514.82	7,488.34	13.5	1983
0.5	1984			822.78	7,784.50					12.5	1984					1,028.43	13,588.81	12.5	1984
0.5	1985			188.52	2,178.48	1,881.44	22,788.58	858.31	9,882.07	11.5	1985					2,528.28	31,728.25	11.5	1985
0.5	1986			488.27	5,108.84	428.88	4,513.53	828.73	6,812.17	10.5	1986					4,230.37	48,848.28	10.5	1986
0.5	1987			408.07	3,878.87			134.14	1,274.33	9.5	1987					1,088.12	11,215.28	9.5	1987
0.5	1988			1,474.02	12,528.17			74.81	838.74	8.5	1988					(578.88)	(5,300.12)	8.5	1988
0.5	1989			2,830.24	22,044.30	408.80	3,073.30			7.5	1989					(701.15)	(5,828.78)	7.5	1989
0.5	1990			883.12	5,808.28	182.14	1,248.91	880.88	4,284.48	6.5	1990					82.78	828.83	6.5	1990
0.5	1991			374.01	2,887.08	181.35	887.43	1,825.88	8,842.23	5.5	1991					4,183.04	27,254.78	5.5	1991
0.5	1992			873.81	4,382.80					4.5	1992					1,734.88	8,340.83	4.5	1992
0.5	1993			288.83	1,003.91			288.88	1,038.30	3.5	1993							3.5	1993
0.5	1994			738.71	1,841.78			125.82	312.55	2.5	1994					(854.10)	(2,135.25)	2.5	1994
0.5	1995			544.12	818.18					1.5	1995	1,088.80	1,800.20					1.5	1995
0.5	1996					845.00	472.50			0.5	1996					388.48	184.74	0.5	1996
AVG AGE (end of 1998)		6,572.18	312,884.57	33,388.08	707,280.32	17,184.18	378,153.74	12,154.81	244,212.78			1,588.00	8,737.10			27,712.88	544,238.88		
		36.5		21.2		21.8		20.1				5.8		N/A		19.8			

FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 RETIREMENTS FOR 1996

AGE	YEAR	3683	WT AVG	3681	WT AVG	3682	WT AVG	3683	WT AVG	AGE	YEAR	3711	WT AVG	3713	WT AVG	3731	WT AVG	AGE	YEAR
53.5	1943									53.5	1943							53.5	1943
52.5	1944									52.5	1944	71.84	3,719.10					52.5	1944
51.5	1945			30.78	1,565.17					51.5	1945							51.5	1945
50.5	1946									50.5	1946							50.5	1946
49.5	1947									49.5	1947							49.5	1947
48.5	1948									48.5	1948							48.5	1948
47.5	1949									47.5	1949							47.5	1949
46.5	1950									46.5	1950							46.5	1950
45.5	1951									45.5	1951							45.5	1951
44.5	1952									44.5	1952							44.5	1952
43.5	1953									43.5	1953							43.5	1953
42.5	1954									42.5	1954							42.5	1954
41.5	1955									41.5	1955							41.5	1955
40.5	1956			61.56	2,483.18					40.5	1956							40.5	1956
39.5	1957									39.5	1957							39.5	1957
38.5	1958			26.34	1,110.34					38.5	1958							38.5	1958
37.5	1959									37.5	1959							37.5	1959
36.5	1960									36.5	1960							36.5	1960
35.5	1961			145.95	5,181.23					35.5	1961							35.5	1961
34.5	1962									34.5	1962							34.5	1962
33.5	1963									33.5	1963	73.23	2,453.21			443.40	14,853.90	33.5	1963
32.5	1964			81.19	1,986.88					32.5	1964	70.84	2,302.30					32.5	1964
31.5	1965			375.98	11,842.74					31.5	1965							31.5	1965
30.5	1966			64.82	1,977.01					30.5	1966	858.68	20,086.74					30.5	1966
29.5	1967			72.99	2,153.21					29.5	1967					59.88	1,826.34	29.5	1967
28.5	1968			206.18	5,981.08					28.5	1968					65.72	1,938.74	28.5	1968
27.5	1969			298.08	8,142.20					27.5	1969							27.5	1969
26.5	1970			481.62	12,782.83					26.5	1970	137.78	3,788.40			181.65	4,985.38	26.5	1970
25.5	1971			337.88	8,817.88					25.5	1971							25.5	1971
24.5	1972			180.48	4,421.78					24.5	1972	200.88	5,102.04			87.46	2,230.23	24.5	1972
23.5	1973			71.03	1,889.21					23.5	1973	312.78	7,883.11			119.10	2,817.85	23.5	1973
22.5	1974			513.95	11,563.88					22.5	1974	107.02	2,514.87					22.5	1974
21.5	1975									21.5	1975	486.81	10,863.23					21.5	1975
20.5	1976			352.54	7,227.07					20.5	1976	281.28	5,817.52			180.38	3,448.17	20.5	1976
19.5	1977									19.5	1977	227.83	4,870.52			873.44	13,305.52	19.5	1977
18.5	1978			311.88	5,786.08					18.5	1978	280.33	5,883.94			1,035.88	19,575.27	18.5	1978
17.5	1979			648.41	11,312.18					17.5	1979	328.10	6,032.85					17.5	1979
16.5	1980			240.24	3,983.98					16.5	1980	112.24	1,884.20			125.57	2,183.88	16.5	1980
15.5	1981									15.5	1981	194.26	3,205.28			342.30	5,847.85	15.5	1981
14.5	1982			250.78	3,638.02					14.5	1982	423.80	6,588.90			630.01	9,785.16	14.5	1982
13.5	1983			137.32	1,853.82					13.5	1983	700.33	10,154.79			1,253.08	18,188.86	13.5	1983
12.5	1984									12.5	1984	388.41	5,338.04			380.12	5,288.82	12.5	1984
11.5	1985			139.21	1,800.82					11.5	1985	722.28	8,028.25			504.88	8,312.25	11.5	1985
10.5	1986									10.5	1986	1,282.88	14,886.94			288.07	3,048.31	10.5	1986
9.5	1987									9.5	1987	807.80	8,482.86			590.28	5,777.94	9.5	1987
8.5	1988									8.5	1988	884.37	8,351.52					8.5	1988
7.5	1989			384.24	2,731.80					7.5	1989	200.04	1,700.34			1,288.38	11,036.32	7.5	1989
6.5	1990			189.83	1,233.80					6.5	1990	448.82	3,342.13			530.58	3,878.35	6.5	1990
5.5	1991									5.5	1991	4,837.72	31,448.18					5.5	1991
4.5	1992									4.5	1992	218.88	1,287.75			248.78	1,373.88	4.5	1992
3.5	1993			249.24	872.34			1,318.88	4,818.01	3.5	1993	1,815.01	7,287.56			247.21	1,112.45	3.5	1993
2.5	1994									2.5	1994	2,881.88	9,315.81			718.00	2,513.00	2.5	1994
1.5	1995					858.43	988.15			1.5	1995	1,602.32	4,008.80					1.5	1995
0.5	1996									0.5	1996	148.38	74.18	327.75	183.88	483.44	725.18	0.5	1996
		N/A		5,813.84	121,888.63	858.43	988.15	1,318.88	4,818.01			20,851.04	208,752.80	327.75	183.88	10,383.48	142,513.30		
					20.9		1.5		3.5			10.2		0.5		13.7			

FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 RETIREMENTS FOR 1998

AGE	YEAR	1921	WT AVG	1922	WT AVG	1923	WT AVG	1942	WT AVG	AGE	YEAR	TOTAL	WT AVG
53.5	1943									53.5	1943		
52.5	1944									52.5	1944	127.78	8,707.40
51.5	1945									51.5	1945	121.23	8,243.35
50.5	1946									50.5	1946	28.48	1,437.23
49.5	1947									49.5	1947	85.24	4,219.38
48.5	1948									48.5	1948	88.51	4,680.74
47.5	1949									47.5	1949	182.58	7,721.80
46.5	1950									46.5	1950	333.80	15,512.40
45.5	1951									45.5	1951	338.35	15,404.03
44.5	1952									44.5	1952	984.01	30,883.45
43.5	1953									43.5	1953	937.70	40,788.85
42.5	1954									42.5	1954	810.88	34,482.40
41.5	1955									41.5	1955	855.40	35,488.10
40.5	1956									40.5	1956	847.73	34,333.07
39.5	1957									39.5	1957	788.08	31,129.00
38.5	1958									38.5	1958	1,233.82	47,301.82
37.5	1959									37.5	1959	245.47	8,204.88
36.5	1960									36.5	1960	8,888.85	353,562.58
35.5	1961									35.5	1961	2,000.47	71,018.88
34.5	1962									34.5	1962	3,318.57	114,421.87
33.5	1963									33.5	1963	3,008.58	100,820.83
32.5	1964									32.5	1964	1,045.48	33,878.43
31.5	1965									31.5	1965	2,328.35	73,348.33
30.5	1966									30.5	1966	1,818.10	56,432.08
29.5	1967									29.5	1967	1,245.08	38,730.18
28.5	1968									28.5	1968	4,581.38	130,588.33
27.5	1969									27.5	1969	3,175.89	142,336.88
26.5	1970									26.5	1970	2,882.73	71,082.35
25.5	1971									25.5	1971	2,785.45	70,877.88
24.5	1972									24.5	1972	3,138.28	78,887.88
23.5	1973									23.5	1973	2,008.10	47,143.35
22.5	1974									22.5	1974	2,240.14	50,403.18
21.5	1975									21.5	1975	3,987.27	85,288.31
20.5	1976									20.5	1976	3,781.48	77,108.83
19.5	1977									19.5	1977	2,472.17	48,207.32
18.5	1978									18.5	1978	2,788.83	51,241.88
17.5	1979									17.5	1979	3,822.35	68,844.83
16.5	1980									16.5	1980	1,431.88	23,820.74
15.5	1981									15.5	1981	3,851.28	44,184.33
14.5	1982									14.5	1982	4,301.12	82,388.24
13.5	1983									13.5	1983	4,243.12	57,282.12
12.5	1984									12.5	1984	4,388.28	54,853.25
11.5	1985									11.5	1985	8,957.81	103,012.52
10.5	1986			9,025.29	94,765.55					10.5	1986	12,987.45	136,473.23
9.5	1987	8,388.20	79,782.40			28,881.30	274,372.35			9.5	1987	38,228.12	383,187.14
8.5	1988	12,911.14	108,744.89							8.5	1988	15,257.35	129,887.48
7.5	1989					59,878.52	448,088.80			7.5	1989	84,830.78	484,880.83
6.5	1990	12,188.93	79,098.05							6.5	1990	23,135.47	150,380.56
5.5	1991									5.5	1991	4,385.23	24,008.77
4.5	1992	6,888.00	31,045.50							4.5	1992	9,735.13	43,808.08
3.5	1993									3.5	1993	5,330.38	19,358.37
2.5	1994									2.5	1994	1,808.95	4,024.88
1.5	1995									1.5	1995	2,753.78	4,130.88
0.5	1996									0.5	1996	1,810.89	905.30
		40,378.27	298,680.84	9,025.29	94,765.55	88,758.82	723,461.25					277,805.92	3,781,125.58
			7.4		10.5		8.2						13.6

**FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 COMPUTATION OF PROJECTED 1997 NET SALVAGE
 (NEGATIVE VALUES INDICATE SALVAGE)**

ACCOUNT	DESCRIPTION	1994	1994	1994	1995	1995	1995	1996	1996	1996	1997	1997	1997	1997
		COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR EST	SALVAGE EST	NET EST	MONTHLY NET
	HYDRAULIC PRODUCTION PLANT													
331	STRUCTURES & IMPROVEMENTS	279	(182)	117		(17)	(117)				93	(57)		
332	RESERVOIRS, DAMS AND WATERWAYS	3,513	(2,023)	1,490		(1,490)	(1,490)				1,171	(1,171)		
333	WHEELS, TURBINES AND GENERATORS	5,690	(3,309)	2,381		(2,381)	(2,381)				1,897	(1,897)		
334	ACCESSORY ELECTRIC EQUIPMENT	3,596	(2,091)	1,505		(1,505)	(1,505)				1,199	(1,199)		
335	MISCELLANEOUS POWER PLANT	22	(13)	9		(9)	(9)				7	-		
	DISTRIBUTION PLANT													
360	LAND													
360.1	LAND RIGHTS													
361	STRUCT AND IMPROVE													
362	STATION EQUIPMENT	282		282	1,091		1,091				458		458	38
364	POLES TOWERS & FIXT	60,796	(11,459)	49,337	15,835		15,835	20,415	(4,310)	16,105	32,282	(5,256)	27,026	2,282
365	OVER COND & DEVICES	76,607	(15,525)	61,282	15,748		15,748	12,645	(5,223)	7,422	35,087	(6,916)	28,151	2,348
366	UNDERGROUND CONDUIT													
367	UNDERGROUND COND/DEV					(20,078)	(20,078)	904	388	518	301	(6,821)	(6,519)	(543)
368	LINE TRANSFORMERS	10,293	(3,788)	6,505	16,917		16,917	5,475	(125)	5,350	10,895	(1,304)	9,591	799
369	OVERHEAD/UNDERGROUND SERVICES	5,101	(3,689)	1,412	1,723		1,723	7,027	(1,761)	5,266	4,817	(1,817)	2,800	233
370	METERS	3,453		3,453	2,421		2,421	112		112	1,995		1,995	166
371	INSTALL ON CUST PREM	3,107	(4,365)	(1,258)		(317)	(317)	6,681	(8,502)	(1,821)	3,263	(4,415)	(1,152)	(96)
372	LEASE PROPERTY - CUST PREM													
373	STREET LIGHTING & SIGNAL	1,094	(92)	1,002	1,815		1,815	1,929	(325)	1,604	1,546	(139)	1,407	117
389	LAND AND LAND RIGHTS													
	GENERAL PLANT													
390	STRUCTURES AND IMPROVEMENTS													
391.1	OFFICE FURNITURE & EQUIPMENT													
391.2	OFFICE MACHINES													
391.3	EDP EQUIPMENT													
392.1	TRANSPORTATION EQUIP - CARS		(4,240)	(4,240)								(1,413)	(1,413)	(118)
392.2	TRANSPORTATION EQUIP - VANS		(3,177)	(3,177)					(751)	(751)		(1,309)	(1,309)	(109)
392.3	TRANSPORTATION EQUIP - TRUCKS		(20,140)	(20,140)		(23,850)	(23,850)					(14,663)	(14,663)	(1,222)
392.4	TRANSPORTATION EQUIP - TRAILERS													
393.1	STORES EQUIP - HANDLING EQUIP													
393.2	STORES EQUIP - PORTABLE EQUIP													
394.1	TOOLS, SHOP & GARAGE EQUIP - FIXED													
394.2	TOOLS, SHOP & GARAGE EQUIP - PORT		(25)	(25)										
395.1	LABORATORY EQUIP - FIXED													
395.2	LABORATORY EQUIP - PORT													
396	POWER OPERATED EQUIPMENT													
397	COMMUNICATION EQUIPMENT													
398	MISCELLANEOUS EQUIPMENT													
	TOTALS	174,033	(74,098)	99,935	55,150	(49,745)	5,405	55,188	(21,443)	33,745	94,790	(48,420)	46,370	3,864

**FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA - ELECTRIC DIVISION
 REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
 1994**

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
330	1,837					1,837	330									
331							331	(1,074)		1,074	182	(278)				(117)
332							332	(14,000)		14,000	2,023	(3,513)				1,490
333							333	(38,482)		38,482	3,309	(5,890)				(2,381)
334							334	(39,208)		39,208	2,091	(3,598)				
335							335	(234)		234	13	(22)				
341							341	(1,836)		1,836						
360	7,941					7,941	360									
3601	16,000					16,000	3601	472		341						813
361	8,814					8,814	361	2,257		192						2,449
362	771,308	20,937			(8,572)	783,671	362	275,753	(8,572)	22,478		(282)				289,327
364	3,458,779	272,002		(20,383)	(23,894)	3,686,494	364	1,385,343	(23,894)	122,744	11,459	(60,798)	(30,852)	(418)		1,413,588
365	4,036,805	180,950		20,393	(29,439)	4,208,709	365	1,444,888	(29,439)	154,027	15,524	(78,607)		416		1,508,708
366	93,778	8,432				102,208	366	12,604		1,934						14,538
367	330,188	40,027				370,215	367	51,778		9,815						61,391
368	3,793,293	154,981			(38,893)	3,909,382	368	1,443,515	(38,893)	154,139	3,788	(10,293)				1,554,257
369	1,588,138	130,811			(10,874)	1,708,074	369	478,088	(10,874)	75,316	3,889	(5,101)				538,088
370	856,982	44,254			(13,872)	887,585	370	413,109	(13,872)	35,888		(3,453)				431,853
371	389,896	55,420			(14,084)	411,032	371	73,183	(14,084)	22,189	4,385	(3,107)				82,558
373	188,903	20,038			(4,337)	202,604	373	75,317	(4,337)	5,728		(1,094)				75,704
389	4,788					4,788	389									
390	772,810	56,000				828,810	390	27,788		18,339						44,105
3911	21,269					21,269	3911	15,728		2,820						18,548
3912	15,848	4,878				20,724	3912	13,128		2,482						15,608
3913	25,177	10,952		19,156		55,285	3913	4,495		4,877				11,110		20,482
3921	46,886	18,001			(13,408)	49,481	3921	15,887	(13,408)	13,349	4,240					20,180
3922	125,870	45,324			(30,070)	140,925	3922	45,873	(30,070)	18,409	3,177					35,388
3923	820,395	122,945			(255,258)	688,084	3923	351,849	(255,258)	52,080	20,140					1,138
3924	12,417	9,315				21,732	3924	4,058		438						
3931	62,884					62,884	3931	8,748		3,324						12,072
3932	547					547	3932	493		53						546
3941	13,319					13,319	3941	(539)		504			4,487			4,452
3942	29,334					29,334	3942	19,882		3,911	25					23,828
3951	18,904					18,904	3951	5,782		578						6,358
3952	9,183	3,695				12,888	3952	7,862		1,141						8,803
396	25,820					25,820	396	(23,782)		1,658			26,385			4,239
397	65,855	2,035				67,890	397	44,513		5,850						50,183
398	3,343					3,343	398	2,725		618						3,343
17,590,304							6,115,838							11,110		8,409,818
					19,156	(442,495)	18,385,940						74,100	(174,033)		

**FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA - ELECTRIC DIVISION
 REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
 1995**

PLANT IN SERVICE (\$)							RESERVE (\$)							(CREDIT BALANCES)		
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Scraps	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
330	1 837		1 837				330									
331							331	(117)				117				
332							332	(1 490)				1 490				
333							333	(2 381)				2 381				
334							334	(1 505)				1 505				
335							335	(9)				9				
341							341									
360	7 941					7 941	360									
3601	16 090					16 000	3601	813		372						1 185
361	8 614					8 614	361	2 449		192						2 641
362	783 671	70 022				853 693	362	289 327		22 810		(1 091)				311 046
364	3 686 494	276 485			(38,567)	3 824 412	364	1 413 568	(38,567)	130 785		(15,635)				1 490 171
365	4 206 709	243 463			(24,974)	4 427 198	365	1 506 709	(24,974)	161 655		(15 747)				1 629 642
366	102 206	(2 848)				99 358	366	14 538		2 084						16 602
367	370 216	21 379			(822)	390 773	367	61 391	(822)	10 535	20 076			(20 126)		71 054
368	3 909 361	234 083	(78 689)	67 656	(54 385)	4 078 006	368	1 554 256	(54 385)	160 390		(16 917)				1 643 346
369	1 706 073	124 542			(7 109)	1 823 506	369	539 096	(7 109)	80 778		(1 723)				611 042
370	887 564	41 496			(17,597)	911 463	370	431 653	(17,597)	38 951		(2,421)				448 586
371	411 032	58 207			(15,149)	454 090	371	82 556	(15,149)	24 477	317					92 201
373	202 604	17 540			(7 373)	212 771	373	75 704	(7 373)	6 041		(1,615)				72 757
389	4 766					4 766	389									
390	826 810	3 451				832 261	390	44 105		17 423						61 528
3911	21 269					21 269	3911	18 548		466						19 014
3912	20 724	954				21 678	3912	15 909		1 019						16 927
3913	55 285	12 104				67 389	3913	20 482		8 676						29 158
3921	49 481			6 899		56 380	3921	20 180		18 000			1 595	4 058		41 833
3922	140 925	28 331				169 256	3922	35 369		19 659						55 028
3923	668 084	109 770				797 654	3923	168 623		50 632	23 850					243 105
3924	21 732					21 732	3924	4 485		612						
3931	62 684					62 684	3931	12 072		3 324						15 396
3932	547					547	3932	546								546
3941	13 319					13 319	3941	4 452		505						4 957
3942	29 334				(766)	28 568	3942	23 828	(766)	1 464						24 526
3951	16 904					16 904	3951	6 360		578						6 934
3952	12 866					12 866	3952	8 803		918						9 721
396	25 820	1 716				27 536	396	4 239		1 701						5 940
397	67 690					67 690	397	50 163		5 820						55 983
398	3 343					3 343	398	3 343								3 343
18 365 939	1 240 875	(80,526)	74,555	(166,742)	19,433,901	6,408,816	(166,742)	766,043	49,745	(55,150)	1,595	(16,068)	6,989,239			

**FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA ELECTRIC DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-5.0436(8)
1996**

PLANT IN SERVICE (\$)						
Plant	Beginning	Purchases &			Ending	
Acct	Balance	Additions	Adjustments	Transfers	Retirements	Balance
331						
332						
333						
334						
335						
341						
360	7,941					7,941
3601	16,000					16,000
361	8,614					8,614
362	853,693				8,572	845,121
364	3,824,412	199,125	2,258		33,395	4,092,400
365	4,427,198	138,585	4,533		17,194	4,553,122
366	99,360	15,084				98,266
367	390,773	21,525			1,558	410,739
368	4,078,008	230,108	6,581	(6,266)	27,713	4,280,717
369	1,823,508	131,330			7,792	1,947,044
370	911,482	38,506			12,158	937,813
371	454,090	144,956			20,879	578,087
373	212,771	18,488	52		10,383	220,927
369	4,788					4,788
360	832,261	91,856				924,117
3611	21,289					21,289
3612	21,878	748				22,426
3613	67,386	15,501		1,484		84,373
3621	56,378				40,378	16,001
3622	188,258				9,025	180,231
3623	797,855				88,780	709,085
3624	21,733					21,733
3631	62,694					62,694
3632	547					547
3641	13,319					13,319
3642	28,568					28,568
3651	16,904					16,904
3652	12,668	1,339				14,227
366	27,535					27,535
367	67,690					67,690
368	3,343					3,343
19,433,801	1,030,973	13,424	(4,782)	277,908	20,195,610	

RESERVE (\$)										(CREDIT BALANCES)	
Plant	Beginning	Cost of				Purchases &	Retire-	Ending			
Acct	Balance	Retirements	Accruals	Salvage	Removal	Adjustments	Transfers	Allocations	Balance		
331											
332											
333											
334											
335											
341											
360				372						372	
3601	1,185									1,185	
361	2,841			192						2,833	
362	311,048	(8,572)	24,548							327,020	
364	1,480,171	(33,388)	138,883	4,310	(20,415)	1,951				1,582,584	
365	1,629,642	(17,194)	187,477	5,223	(12,645)	5,902				1,778,404	
366	18,802		2,088							18,888	
367	71,054	(1,558)	11,384	388	(904)					80,341	
368	1,843,348	(27,712)	187,233	125	(5,475)	8,404				1,985,821	
369	811,042	(7,792)	88,354	1,781	(7,027)	850				895,188	
370	448,888	(12,158)	37,918		(112)					474,234	
371	82,201	(20,980)	28,881	8,982	(8,881)					101,783	
373	72,757	(10,383)	8,280	325	(1,828)	52				67,102	
369										0	
360	81,528		17,488							79,015	
3611	19,014		480							19,494	
3612	18,627		842							17,888	
3613	28,188		11,088				1,017			41,274	
3621	41,833	(40,378)	10,521			2,825				14,801	
3622	58,348	(9,025)	21,420	751						69,394	
3623	243,105	(88,758)	50,374							204,720	
3624	5,107		612							5,719	
3631	15,388		3,324							18,720	
3632	547									547	
3641	4,957		504							5,461	
3642	24,528		1,464							25,990	
3651	6,934		578							7,510	
3652	9,721		528							10,249	
366	5,940		1,764							7,704	
367	55,883		5,335							61,318	
368	3,343		485							3,828	
8,989,238	(277,908)	798,238	21,443	(55,188)	19,084	1,017	C	7,497,826			

**FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 PROJECTED 1997 MONTHLY PLANT BALANCES**
 Modified to Reflect Actual and/or Budgeted Transportation Equipment Amounts

ACCOUNT	DESCRIPTION	BALANCE 1996 DEC	BALANCE 1997 JAN	BALANCE 1997 FEB	BALANCE 1997 MAR	BALANCE 1997 APR	BALANCE 1997 MAY	BALANCE 1997 JUN	BALANCE 1997 JUL	BALANCE 1997 AUG	BALANCE 1997 SEP	BALANCE 1997 OCT	BALANCE 1997 NOV	BALANCE 1997 DEC
	HYDRAULIC PRODUCTION PLANT													
331	STRUCTURES & IMPROVEMENTS													
332	RESERVOIRS, DAMS AND WATERWAYS													
333	WHEELS, TURBINES AND GENERATORS													
334	ACCESSORY ELECTRIC EQUIPMENT													
335	MISCELLANEOUS POWER PLANT													
	DISTRIBUTION PLANT													
360	LAND	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941
360 1	LAND RIGHTS	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
361	STRUCT AND IMPROVE	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614
362	STATION EQUIPMENT	845,121	844,845	844,189	843,892	843,218	842,740	842,264	841,787	841,311	840,835	840,358	839,882	839,406
364	POLES TOWERS & FIXT	4,092,400	4,105,747	4,118,095	4,142,442	4,166,790	4,191,137	4,208,484	4,228,832	4,241,179	4,254,027	4,268,874	4,279,721	4,292,069
365	OVER COND & DEVICES	4,553,122	4,561,103	4,570,084	4,586,565	4,608,545	4,629,526	4,643,007	4,657,988	4,688,969	4,674,950	4,683,431	4,691,911	4,700,392
366	UNDERGROUND CONDUIT	98,266	98,266	98,266	98,266	98,266	98,266	98,266	98,266	98,266	98,266	98,266	98,266	98,266
367	UNDERGROUND CONDUDEV	410,739	412,173	413,607	415,541	416,974	418,408	420,342	421,776	423,210	425,144	426,578	428,011	429,945
368	LINE TRANSFORMERS	4,280,717	4,282,856	4,304,995	4,318,634	4,332,774	4,346,913	4,359,552	4,372,691	4,384,830	4,398,469	4,408,909	4,420,748	4,432,387
369	OVERHEAD/UNDERGROUND SERVICES	1,947,044	1,956,828	1,986,112	1,975,896	1,985,680	1,995,464	2,005,248	2,015,032	2,024,816	2,034,600	2,044,384	2,053,868	2,063,452
370	METERS	937,813	939,807	941,901	944,184	945,968	948,292	950,576	952,360	954,863	956,957	958,751	961,045	963,339
371	INSTALL ON CUST PREM	578,067	584,172	589,777	595,883	601,988	607,593	613,698	619,804	625,409	631,514	637,619	643,225	649,330
372	LEASE PROPERTY - CUST PREM													
373	STREET LIGHTING & SIGNAL	220,927	222,313	223,700	224,086	225,472	226,358	227,245	228,631	229,517	230,404	231,790	232,676	233,563
389	LAND AND LAND RIGHTS	4,786	4,786	4,786	4,786	4,786	4,786	4,786	4,786	4,786	4,786	4,786	4,786	4,786
	GENERAL PLANT													
390	STRUCTURES AND IMPROVEMENTS	924,117	924,117	924,117	924,117	924,117	924,117	924,117	924,117	924,117	924,117	924,117	924,117	924,117
391 1	OFFICE FURNITURE & EQUIPMENT	21,289	21,289	21,289	21,289	21,289	21,289	21,289	21,289	21,289	21,289	21,289	21,289	21,289
391 2	OFFICE MACHINES	22,428	22,428	22,428	22,428	22,428	22,428	22,428	22,428	23,028	23,028	23,028	23,028	23,028
391 3	EDP EQUIPMENT	84,373	84,373	84,373	84,373	84,373	84,373	84,373	84,373	84,373	84,373	84,373	84,373	84,373
392 1	TRANSPORTATION EQUIP - CARS	18,001	18,001	18,001	18,001	18,001	18,001	18,001	18,001	18,001	18,001	18,001	18,001	18,001
392 2	TRANSPORTATION EQUIP - VANS	180,231	180,231	180,731	180,731	180,731	180,731	180,731	172,499	172,499	172,499	172,499	172,499	172,499
392 3	TRANSPORTATION EQUIP - TRUCKS	708,085	708,085	708,085	708,085	778,489	778,489	778,489	778,489	778,489	778,489	778,489	778,489	778,489
392 4	TRANSPORTATION EQUIP - TRAILERS	21,733	21,733	21,733	21,733	21,733	21,733	21,733	21,733	21,733	21,733	21,733	21,733	21,733
393 1	STORES EQUIP - HANDLING EQUIP	82,894	82,894	82,894	82,894	82,894	82,894	82,894	82,894	82,894	82,894	82,894	82,894	82,894
393 2	STORES EQUIP - PORTABLE EQUIP	547	547	547	547	547	547	547	547	547	547	547	547	547
394 1	TOOLS, SHOP & GARAGE EQUIP - FIXED	13,319	14,019	14,019	15,319	15,319	16,319	16,319	16,319	16,319	16,319	16,319	16,319	16,319
394 2	TOOLS, SHOP & GARAGE EQUIP - PORT	28,568	28,547	28,525	28,504	28,483	28,462	28,440	28,419	28,398	28,377	28,355	28,334	28,313
395 1	LABORATORY EQUIP - FIXED	18,904	18,904	18,904	18,904	18,904	18,904	18,904	18,904	18,904	18,904	18,904	18,904	18,904
395 2	LABORATORY EQUIP - PORT	14,227	14,227	14,227	14,227	14,227	14,227	14,227	14,227	14,227	14,227	14,227	14,227	14,227
396	POWER OPERATED EQUIPMENT	27,535	27,535	27,535	27,535	27,535	27,535	27,535	27,535	27,535	27,535	27,535	27,535	27,535
397	COMMUNICATION EQUIPMENT	67,890	67,890	67,890	67,890	67,890	67,890	67,890	67,890	67,890	67,890	67,890	67,890	67,890
398	MISCELLANEOUS EQUIPMENT	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343
	TOTAL	20,195,009	20,249,782	20,311,755	20,391,028	20,538,895	20,615,868	20,883,209	20,752,482	20,908,056	20,859,029	20,912,902	20,964,975	21,017,848

**FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA ELECTRIC DIVISION
PROJECTED 1997 MONTHLY RESERVE BALANCES**
Revised to Reflect Actual and/or Budgeted Transportation Equipment Amounts

ACCOUNT	DESCRIPTION	1996 DEC	1997 JAN	1997 FEB	1997 MAR	1997 APR	1997 MAY	1997 JUN	1997 JUL	1997 AUG	1997 SEP	1997 OCT	1997 NOV	1997 DEC
HYDRAULIC PRODUCTION PLANT														
331	STRUCTURES & IMPROVEMENTS		0	0	0	0	0	0	0	0	0	0	0	0
332	RESERVOIRS, DAMS AND WATERWAYS		0	0	0	0	0	0	0	0	0	0	0	0
333	WHEELS, TURBINES AND GENERATORS		0	0	0	0	0	0	0	0	0	0	0	0
334	ACCESSORY ELECTRIC EQUIPMENT		0	0	0	0	0	0	0	0	0	0	0	0
335	MISCELLANEOUS POWER PLANT		0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION PLANT														
360	LAND	(372)	(372)	(372)	(372)	(372)	(372)	(372)	(372)	(372)	(372)	(372)	(372)	(372)
360.1	LAND RIGHTS	(1,185)	(1,215)	(1,246)	(1,277)	(1,307)	(1,338)	(1,369)	(1,399)	(1,430)	(1,461)	(1,491)	(1,522)	(1,553)
361	STRUCT AND IMPROVE	(2,833)	(2,848)	(2,864)	(2,880)	(2,896)	(2,912)	(2,927)	(2,943)	(2,959)	(2,975)	(2,991)	(3,006)	(3,022)
362	STATION EQUIPMENT	(327,020)	(328,548)	(330,074)	(331,600)	(333,125)	(334,648)	(336,170)	(337,691)	(339,211)	(340,730)	(342,248)	(343,764)	(345,280)
364	POLES TOWERS & FIXT	(1,582,584)	(1,589,815)	(1,596,888)	(1,603,792)	(1,610,970)	(1,618,218)	(1,625,537)	(1,632,907)	(1,640,337)	(1,647,802)	(1,655,305)	(1,662,845)	(1,670,423)
365	OVER COND & DEVICES	(1,778,404)	(1,786,560)	(1,794,738)	(1,802,941)	(1,811,197)	(1,819,506)	(1,827,874)	(1,836,278)	(1,844,722)	(1,853,191)	(1,861,682)	(1,870,197)	(1,878,734)
366	UNDERGROUND CONDUIT	(18,868)	(18,832)	(18,998)	(19,159)	(19,323)	(19,487)	(19,651)	(19,814)	(19,978)	(20,142)	(20,306)	(20,470)	(20,633)
367	UNDERGROUND CONDVDEV	(80,341)	(81,777)	(83,215)	(84,654)	(86,104)	(87,554)	(89,008)	(90,460)	(91,927)	(93,392)	(94,861)	(96,333)	(97,809)
368	LINE TRANSFORMERS	(1,785,921)	(1,796,030)	(1,806,179)	(1,816,368)	(1,826,605)	(1,836,887)	(1,847,217)	(1,857,599)	(1,868,004)	(1,878,460)	(1,888,955)	(1,899,490)	(1,910,068)
369	OVERHEAD/UNDERGROUND SERVICES	(685,188)	(691,702)	(698,254)	(704,842)	(711,466)	(718,128)	(724,829)	(731,568)	(738,341)	(745,154)	(752,003)	(758,891)	(765,814)
370	METERS	(474,234)	(478,086)	(477,904)	(479,748)	(481,603)	(483,462)	(485,330)	(487,205)	(489,087)	(490,978)	(492,873)	(494,778)	(496,687)
371	INSTALL ON CUST PREM	(101,783)	(103,210)	(104,668)	(106,189)	(107,720)	(109,261)	(110,808)	(112,465)	(114,130)	(115,802)	(117,503)	(119,233)	(120,969)
372	LEASE PROPERTY - CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0
373	STREET LIGHTING & SIGNAL	(67,102)	(66,905)	(66,711)	(66,520)	(66,330)	(66,144)	(65,960)	(65,779)	(65,600)	(65,424)	(65,250)	(65,079)	(64,910)
369	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
GENERAL PLANT														
390	STRUCTURES AND IMPROVEMENTS	(79,015)	(80,832)	(82,248)	(83,987)	(85,484)	(87,101)	(88,718)	(90,335)	(91,953)	(93,570)	(95,187)	(96,804)	(98,421)
391.1	OFFICE FURNITURE & EQUIPMENT	(19,494)	(19,494)	(19,494)	(19,494)	(19,494)	(19,494)	(19,494)	(19,494)	(19,494)	(19,494)	(19,494)	(19,494)	(19,494)
391.2	OFFICE MACHINES	(17,489)	(17,489)	(17,489)	(17,489)	(17,489)	(17,489)	(17,489)	(17,489)	(17,489)	(17,489)	(17,489)	(17,489)	(17,489)
391.3	EDP EQUIPMENT	(41,274)	(41,274)	(41,274)	(41,274)	(41,274)	(41,274)	(41,274)	(41,274)	(41,274)	(41,274)	(41,274)	(41,274)	(41,274)
392.1	TRANSPORTATION EQUIP - CARS	(14,801)	(15,200)	(15,588)	(15,997)	(16,398)	(16,794)	(17,193)	(17,592)	(17,991)	(18,389)	(18,788)	(19,187)	(19,585)
392.2	TRANSPORTATION EQUIP - VANS	(68,384)	(70,130)	(69,888)	(69,704)	(69,543)	(69,382)	(69,229)	(69,087)	(68,946)	(68,805)	(68,664)	(68,522)	(68,381)
392.3	TRANSPORTATION EQUIP - TRUCKS	(204,720)	(208,797)	(212,875)	(216,952)	(193,923)	(198,388)	(202,853)	(207,318)	(211,782)	(216,247)	(220,712)	(225,177)	(229,642)
392.4	TRANSPORTATION EQUIP - TRAILERS	(5,719)	(5,770)	(5,820)	(5,871)	(5,922)	(5,973)	(6,023)	(6,074)	(6,125)	(6,175)	(6,226)	(6,277)	(6,328)
393.1	STORES EQUIP - HANDLING EQUIP	(18,720)	(18,997)	(19,274)	(19,551)	(19,828)	(20,104)	(20,381)	(20,658)	(20,935)	(21,212)	(21,489)	(21,766)	(22,043)
393.2	STORES EQUIP - PORTABLE EQUIP	(547)	(547)	(547)	(547)	(547)	(547)	(547)	(547)	(547)	(547)	(547)	(547)	(547)
394.1	TOOLS, SHOP & GARAGE EQUIP - FIXED	(5,481)	(5,503)	(5,548)	(5,592)	(5,640)	(5,688)	(5,741)	(5,792)	(5,844)	(5,896)	(5,947)	(5,999)	(6,051)
394.2	TOOLS, SHOP & GARAGE EQUIP - PORT	(25,990)	(26,968)	(25,947)	(25,928)	(25,906)	(25,884)	(25,862)	(25,841)	(25,820)	(25,799)	(25,777)	(25,756)	(25,735)
395.1	LABORATORY EQUIP - FIXED	(7,510)	(7,358)	(7,608)	(7,654)	(7,702)	(7,749)	(7,797)	(7,844)	(7,893)	(7,941)	(7,989)	(8,037)	(8,085)
395.2	LABORATORY EQUIP - PORT	(10,249)	(10,249)	(10,249)	(10,249)	(10,249)	(10,249)	(10,249)	(10,249)	(10,249)	(10,249)	(10,249)	(10,249)	(10,249)
396	POWER OPERATED EQUIPMENT	(7,704)	(7,851)	(7,995)	(8,145)	(8,291)	(8,438)	(8,585)	(8,732)	(8,879)	(9,026)	(9,173)	(9,319)	(9,466)
397	COMMUNICATION EQUIPMENT	(81,318)	(81,803)	(82,288)	(82,773)	(83,258)	(83,744)	(84,229)	(84,714)	(85,199)	(85,684)	(86,169)	(86,654)	(87,139)
398	MISCELLANEOUS EQUIPMENT	(3,828)	(3,828)	(3,828)	(3,828)	(3,828)	(3,828)	(3,828)	(3,828)	(3,828)	(3,828)	(3,828)	(3,828)	(3,828)
TOTAL DEPRECIATION RESERVE		(7,497,828)	(7,544,750)	(7,594,855)	(7,632,238)	(7,652,771)	(7,701,048)	(7,737,345)	(7,789,114)	(7,835,106)	(7,884,274)	(7,933,621)	(7,983,147)	(8,032,840)

**FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 BUDGETED 1997 MONTHLY ADDITIONS**
 Modified to Reflect Actual Under Budgeted Transportation Equipment Amounts

Account	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	1997 TOTAL
331	HYDRAULIC PRODUCTION PLANT STRUCTURES & IMPROVEMENTS													
332	RESERVOIRS DAMS AND WATERWAYS													
333	WHEELS, TURBINES AND GENERATORS													
334	ACCESSORY ELECTRIC EQUIPMENT													
335	MISCELLANEOUS POWER PLANT DISTRIBUTION PLANT													
360	LAND													
360.1	LAND RIGHTS													
361	STRUCT AND IMPROVE													
361.3	STRUCT AND IMPROVE - CONT CORP													
362	STATION EQUIPMENT													
362.3	STATION EQUIPMENT - CONT CORP													
364	POLE'S TOWERS & FXT	16,000	15,000	27,000	27,000	27,000	20,000	23,000	15,000	15,500	15,500	15,500	15,000	231,500
365	OVER COND & DEVICES	10,000	11,000	21,500	22,000	22,000	15,500	17,000	11,000	10,000	10,500	10,500	10,500	171,500
366.1	UNDERGROUND CONDUIT - DUCT													
366.2	UNDERGROUND CONDUIT - BURIED													
367.1	UNDERGROUND CONDUIT - DUCT	1,500	1,500	2,000	1,500	1,500	2,000	1,500	1,500	2,000	1,500	1,500	2,000	20,000
367.2	UNDERGROUND CONDUIT - BURIED													
368.1	LINE TRANSFORMERS - OVERHEAD	13,500	13,500	15,000	15,500	15,500	13,000	14,500	13,500	13,000	13,500	13,500	13,000	167,000
368.2	LINE TRANSFORMERS - DUCT													
367.3	LINE TRANSFORMERS - BURIED	2,000	2,000	2,000	2,000	2,000	3,000	2,000	2,000	2,000	2,000	2,000	2,000	25,000
368.1	OVERHEAD SERVICES	6,000	6,000	6,500	6,000	6,500	6,500	6,000	6,500	6,500	6,000	6,000	6,500	75,000
369.2	UNDERGROUND SERV - DUCT	4,500	4,000	4,000	4,500	4,000	4,000	4,500	4,000	4,000	4,500	4,000	4,000	50,000
369.3	UNDERGROUND SERV - BURIED													
370	METERS	3,000	3,500	3,500	3,000	3,500	3,500	3,000	3,500	3,500	3,000	3,500	3,500	40,300
370.3	METERS - CONT CORP													
371.1	INSTALL ON CUST PREM - ABOVE	6,000	5,500	6,000	6,000	5,500	6,000	6,000	5,500	6,000	6,000	5,500	6,000	70,000
371.3	INSTALL ON CUST PREM - UNDER	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
372	LEASE PROPERTY - CUST PREM													
373.1	STREET LIGHTING & SIGNAL-ABOVE	2,000	1,500	1,500	2,000	1,500	1,500	2,000	1,500	1,500	2,000	1,500	1,500	20,000
373.3	STREET LIGHTING & SIGNAL-UNDER													
389	LAND AND LAND RIGHTS GENERAL PLANT													
390	STRUCTURES AND IMPROVEMENTS													
391.1	OFFICE FURNITURE & EQUIPMENT						600	800						1,400
391.2	OFFICE MACHINES								600					600
391.3	EDP EQUIPMENT													
392.1	TRANSPORTATION EQUIP - CARS													
392.2	TRANSPORTATION EQUIP - PICKUP TRUCKS		17,500				16,000							33,500
392.3	TRANSPORTATION EQUIP - BUCKET TRUCKS				111,500									111,500
392.4	TRANSPORTATION EQUIP - TRAILERS													
393.1	STORES EQUIP - HANDLING EQUIP													
393.2	STORES EQUIP - PORTABLE EQUIP													
394.1	TOOLS, SHOP & GARAGE EQUIP - FIXED	700		1,300		1,000								3,000
394.2	TOOLS, SHOP & GARAGE EQUIP - PORT													
395.1	LABORATORY EQUIP - FIXED													
395.2	LABORATORY EQUIP - PORT													
396	POWER OPERATED EQUIPMENT													
397	COMMUNICATION EQUIPMENT													
398	MISCELLANEOUS EQUIPMENT													
399	OTHER TANGIBLE PROPERTY													
	TOTAL ADDITIONS	68,700	82,500	91,800	202,500	91,500	83,100	81,800	66,100	65,500	66,000	65,000	65,500	1,038,000

FLORIDA PUBLIC UTILITIES COMPANY
 MARLANNIA ELECTRIC DIVISION
 PROJECTED 1987 MONTHLY RETIREMENTS

Modified to Reflect Actual and/or Budgeted Transportation Equipment Amounts

ACCOUNT	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	1987 TOTAL
331	HYDRAULIC PRODUCTION PLANT STRUCTURES & IMPROVEMENTS													
332	RESERVOIRS DAMS AND WATERWAYS													
333	WHEELS TURBINES AND GENERATORS													
334	ACCESSORY ELECTRIC EQUIPMENT													
335	MISCELLANEOUS POWER PLANT DISTRIBUTION PLANT													
380	LAND													
380 1	LAND RIGHTS													
381	STRUCT AND IMPROVE													
381 3	STRUCT AND IMPROVE - CONT CORP													
382	STATION EQUIPMENT	478	478	478	478	478	478	478	478	478	478	478	478	5,715
382 3	STATION EQUIPMENT - CONT CORP													
384	POLE TOWERS & FITT	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	31,831
385	OVER COND & DEVICES	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	24,230
386 1	UNDERGROUND CONDUIT - DUCT													
386 2	UNDERGROUND CONDUIT - BURIED													
387 1	UNDERGROUND CONDUIT - DUCT	43	43	43	43	43	43	43	43	43	43	43	43	520
387 2	UNDERGROUND CONDUIT - BURIED	23	23	23	23	23	23	23	23	23	23	23	23	274
388 1	LINE TRANSFORMERS - OVERHEAD	3,288	3,288	3,288	3,288	3,288	3,288	3,288	3,288	3,288	3,288	3,288	3,288	39,438
388 2	LINE TRANSFORMERS - DUCT													
388 3	LINE TRANSFORMERS - BURIED	74	74	74	74	74	74	74	74	74	74	74	74	884
389 1	OVERHEAD SERVICES	814	814	814	814	814	814	814	814	814	814	814	814	7,370
389 2	UNDERGROUND SERV - DUCT	18	18	18	18	18	18	18	18	18	18	18	18	220
389 3	UNDERGROUND SERV - BURIED	84	84	84	84	84	84	84	84	84	84	84	84	1,002
370	METERS	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	14,475
370 3	METERS - CONT CORP													
371 1	INSTALL ON CUST PREM - ABOVE	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	16,626
371 3	INSTALL ON CUST PREM - UNDER	8	8	8	8	8	8	8	8	8	8	8	8	108
372	LEASE PROPERTY - CUST PREM													
373 1	STREET LIGHTING & SIGNAL-ABOVE	614	614	614	614	614	614	614	614	614	614	614	614	7,364
373 3	STREET LIGHTING & SIGNAL-UNDER													
388	LAND AND LAND RIGHTS													
	GENERAL PLANT													
380	STRUCTURES AND IMPROVEMENTS													
381 1	OFFICE FURNITURE & EQUIPMENT													
381 2	OFFICE MACHINES													
38 3	EDP EQUIPMENT													
382 1	TRANSPORTATION EQUIP - CARS													
382 2	TRANSPORTATION EQUIP - PICKUP TRUCKS		8,000				13,232							21,232
382 3	TRANSPORTATION EQUIP - BUCKET TRUCKS				44,108									44,108
382 4	TRANSPORTATION EQUIP - TRAILERS													
383 1	STORES EQUIP - HANDLING EQUIP													
383 2	STORES EQUIP - PORTABLE EQUIP													
384 1	TOOLS, SHOP & GARAGE EQUIP - FIXED													
384 2	TOOLS, SHOP & GARAGE EQUIP - PORT	21	21	21	21	21	21	21	21	21	21	21	21	256
385 1	LABORATORY EQUIP - FIXED													
385 2	LABORATORY EQUIP - PORT													
386	POWER OPERATED EQUIPMENT													
387	COMMUNICATION EQUIPMENT													
388	MISCELLANEOUS EQUIPMENT													
389	OTHER TANGIBLE PROPERTY													
	TOTAL RETIREMENTS	12,527	12,527	12,527	12,527	12,527	12,527	12,527	12,527	12,527	12,527	12,527	12,527	215,001

**FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 PROJECTED 1997 MONTHLY NET SALVAGE (COR LESS SALVAGE)
 (NEGATIVE VALUES INDICATE SALVAGE)**

Modified to Reflect Actual and/or Budgeted Transportation Equipment Amounts

ACCOUNT	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	1997 TOTAL
	HYDRAULIC PRODUCTION PLANT													
331	STRUCTURES & IMPROVEMENTS													
332	RESERVOIRS, DAMS, AND WATERWAYS													
333	WHEELS, TURBINES AND GENERATORS													
334	ACCESSORY ELECTRIC EQUIPMENT													
335	MISCELLANEOUS POWER PLANT													
	DISTRIBUTION PLANT													
360	LAND													
360.1	LAND RIGHTS													
361	STRUCT AND IMPROVE													
362	STATION EQUIPMENT		38	38	38	38	38	38	38	38	38	38	38	468
364	POLES TOWERS & FIXT	2,252	2,252	2,252	2,252	2,252	2,252	2,252	2,252	2,252	2,252	2,252	2,252	27,028
365	OVER COND & DEVICES	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	28,181
366	UNDERGROUND CONDUIT													
367	UNDERGROUND CONDUIT/DEV	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(6,519)
368	LINE TRANSFORMERS	799	799	799	799	799	799	799	799	799	799	799	799	9,591
369	OVERHEAD/UNDERGROUND SERVICES	233	233	233	233	233	233	233	233	233	233	233	233	2,800
370	METERS	166	166	166	166	166	166	166	166	166	166	166	166	1,998
371	INSTALL ON CUST PREM	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(1,182)
372	LEASE PROPERTY - CUST PREM													
373	STREET LIGHTING & SIGNAL	117	117	117	117	117	117	117	117	117	117	117	117	1,407
389	LAND AND LAND RIGHTS													
	GENERAL PLANT													
390	STRUCTURES AND IMPROVEMENTS													
391.1	OFFICE FURNITURE & EQUIPMENT													
391.2	OFFICE MACHINES													
391.3	EDP EQUIPMENT													
392.1	TRANSPORTATION EQUIP - CARS													
392.2	TRANSPORTATION EQUIP - VANS		(1,000)				(1,000)							(2,000)
392.3	TRANSPORTATION EQUIP - TRUCKS				(17,000)									(17,000)
392.4	TRANSPORTATION EQUIP - TRAILERS													
393.1	STORES EQUIP - HANDLING EQUIP													
393.2	STORES EQUIP - PORTABLE EQUIP													
394.1	TOOLS, SHOP & GARAGE EQUIP - FIXED													
394.2	TOOLS, SHOP & GARAGE EQUIP - PORT													
395.1	LABORATORY EQUIP - FIXED													
395.2	LABORATORY EQUIP - PORT													
396	POWER OPERATED EQUIPMENT													
397	COMMUNICATION EQUIPMENT													
398	MISCELLANEOUS EQUIPMENT													
	TOTALS	5,313	4,313	5,313	(11,687)	5,313	4,313	5,313	5,313	5,313	5,313	5,313	5,313	44,764

**FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA ELECTRIC DIVISION
 PROJECTED 1997 MONTHLY DEPRECIATION EXPENSE**
 Modified to Reflect Actual and/or Budgeted Transportation Equipment Amounts

ACCOUNT	DESCRIPTION	RATE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	1997 TOTAL
	HYDRAULIC PRODUCTION PLANT														
331	STRUCTURES & IMPROVEMENTS														
332	RESERVOIRS DAMS AND WATERWAYS														
333	WHEELS TURBINES AND GENERATORS														
334	ACCESSORY ELECTRIC EQUIPMENT														
335	MISCELLANEOUS POWER PLANT														
	DISTRIBUTION PLANT														
360	LAND	0 00	0	0	0	0	0	0	0	0	0	0	0	0	0
360 1	LAND RIGHTS	2 30	31	31	31	31	31	31	31	31	31	31	31	31	369
361	STRUCT AND IMPROVE	2 20	18	18	18	18	18	18	18	18	18	18	18	18	
362	STATION EQUIPMENT	2 90	2 042	2 041	2 040	2 039	2 038	2 037	2 035	2 034	2 033	2 032	2 031	2 030	24 000
364	POLES TOWERS & FKT	3 30	11 836	11 975	12 011	12 042	12 153	12 224	12 275	12 334	12 370	12 408	12 445	12 483	146 868
365	OVER COND & DEVICES	3 30	12 521	12 543	12 568	12 621	12 676	12 731	12 788	12 809	12 834	12 858	12 879	12 903	152 711
366	UNDERGROUND CONDUIT	2 00	184	184	184	184	184	184	184	184	184	184	184	184	1 985
367	UNDERGROUND CONDUCEV	2 80	956	962	965	970	973	978	981	984	987	992	995	998	11 743
368	LINE TRANSFORMERS	4 00	14 269	14 310	14 350	14 395	14 443	14 490	14 532	14 578	14 618	14 655	14 695	14 738	174 086
369	OVERHEAD/UNDERGROUND SERVICES	4 80	7 484	7 501	7 537	7 574	7 612	7 649	7 687	7 724	7 762	7 799	7 837	7 872	92 019
370	METERS	4 10	3 204	3 210	3 218	3 228	3 232	3 240	3 248	3 254	3 262	3 270	3 278	3 284	38 923
371	INSTALL ON CUST PREM	5 70	2 748	2 775	2 801	2 830	2 859	2 888	2 915	2 944	2 971	3 000	3 029	3 055	34 812
372	LEASE PROPERTY - CUST PREM		0	0	0	0	0	0	0	0	0	0	0	0	0
373	STREET LIGHTING & SIGNAL	2 90	534	537	539	542	545	547	549	553	556	557	560	562	6 580
389	LAND AND LAND RIGHTS	0 00	0	0	0	0	0	0	0	0	0	0	0	0	0
	GENERAL PLANT														
390	STRUCTURES AND IMPROVEMENTS	2 10	1 817	1 817	1 817	1 817	1 817	1 817	1 817	1 817	1 817	1 817	1 817	1 817	19 408
		7 YR													
391 1	OFFICE FURNITURE & EQUIPMENT	AMORT													
		7 YR													
391 2	OFFICE MACHINES	AMORT													
		7 YR													
391 3	EDP EQUIPMENT	AMORT													
392 1	TRANSPORTATION EQUIP - CARS	29 90	399	399	399	399	399	399	399	399	399	399	399	399	4 788
392 2	TRANSPORTATION EQUIP - VANS	13 00	1 738	1 738	1 839	1 839	1 839	1 839	1 899	1 899	1 899	1 899	1 899	1 899	22 500
392 3	TRANSPORTATION EQUIP - TRUCKS	6 90	4 077	4 077	4 077	4 077	4 485	4 465	4 465	4 465	4 465	4 465	4 465	4 465	52 029
392 4	TRANSPORTATION EQUIP - TRAILERS	2 80	51	51	51	51	51	51	51	51	51	51	51	51	609
393 1	STORES EQUIP - HANDLING EQUIP	5 30	277	277	277	277	277	277	277	277	277	277	277	277	3 323
		7 YR													
393 2	STORES EQUIP - PORTABLE EQUIP	AMORT													
394 1	TOOLS, SHOP & GARAGE EQUIP - FIXED	3 80	42	44	44	49	49	52	52	52	52	52	52	52	590
		7 YR													
394 2	TOOLS, SHOP & GARAGE EQUIP - PORT	AMORT													
395 1	LABORATORY EQUIP - FIXED	3 40	46	46	48	48	48	48	48	48	48	48	48	48	575
		7 YR													
395 2	LABORATORY EQUIP - PORT	AMORT													
396	POWER OPERATED EQUIPMENT	6 40	147	147	147	147	147	147	147	147	147	147	147	147	1 762
397	COMMUNICATION EQUIPMENT	8 80	485	485	485	485	485	485	485	485	485	485	485	485	5 821
		7 YR													
398	MISCELLANEOUS EQUIPMENT	AMORT													
	TOTAL PLANT IN SERVICE		64,764	64,845	65,224	65,478	66,117	66,369	66,809	66,831	67,009	67,187	67,369	67,542	795,440