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NUI Corporation (NYSE: NUI)

February 26, 1999

Ms. Blanca Bayo
Florida Public Service Commission
Director, Division of Records and Reporting
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0865

990229-GU

Dear Ms. Bayo,

Enclosed are 15 copies of the Depreciation Study for City Gas Company of Florida, a division of NUI Corporation.

This data satisfies the requirements of Florida Public Service Commission Rule 25-7.045. We respectfully ask for the assistance of the Commission Staff in completing the study with respect to the calculation of depreciation rates.

We look forward to working with the Commission Staff, and providing whatever further information may be needed to assist the Staff.

Sincerely,

Thomas P. Keating
Assistant Controller, NUI Corporation

NUI Companies and Affiliates:

City Gas Company of Florida
Elizabethtown Gas
Elkton Gas
North Carolina Gas

NUI Capital Corp.
NUI Energy
NUI Energy Brokers
NUI Environmental Group

DOCUMENT NUMBER-DATE

02625 MAR-18

PPSC-RECORDS/REPORTING

TIC Enterprises, LLC
Utility Business Services
Valley Cities Gas
Waverly Gas

A DIVISION OF NUI CORPORATION

NARRATIVE OF SERVICE ENVIRONMENT AND FACTORS
LEADING TO PROPOSED DEPRECIATION RATES, AND
EXPLANATION FOR CATEGORIES OF DEPRECIABLE PLANT

Pursuant to Rule 25-7.045, Florida Administrative Code, City Gas Company of Florida, a Division of NUI Corporation (NUI/City Gas or the Company), is filing this depreciation study for approval of a change in its depreciation rates to be implemented as of January 1, 1999. The Company last filed a depreciation study in February, 1994.

NUI/City Gas is a natural gas distribution company engaged in distributing and transporting natural gas to approximately 100,000 consumers in Dade, Broward, Martin, St. Lucie, Indian River, and Brevard counties within the State of Florida.

Much change has occurred within NUI/City Gas since its last depreciation study:

- The Company built a new natural gas distribution system and initiated service in Vero Beach, and surrounding Indian River County, Florida.
- The Company aggressively expanded its distribution system in Port St. Lucie, Florida, with the purchase and conversion to natural gas, of an underground propane system serving over 1,000 customers. This purchase was recorded in December 1998.
- The Company has purchased facilities from Ft. Pierce Utility Authority, Western Energy, and Consolidated Gas, and incorporated them into City Gas Company's natural gas distribution system.
- The Company expanded its Brevard County distribution system and, at the urging of the Florida Public Service Commission Staff, started construction of a Brevard system loop, designed to eliminate low pressure problems in the Brevard system.
- Leased appliances were removed from the regulated assets of the utility per the Florida Public Service Commission's 1995 Order on the Company's request for a rate increase.
- In 1997, the Company sold its Medley warehouse, and now leases warehouse space.

CITY GAS COMPANY OF FLORIDA

- At the direction of Commission Staff, the Company implemented an aggressive cut and cap program for discontinued natural gas services, as well as a galvanized pipe replacement program.
- Since the last depreciation study, NUI/City Gas has gone from local management, to NUI Southern Division management, to NUI Corporate management. In that time, most management responsibilities, including gas supply, billing, legal and regulatory affairs, risk management, most accounting functions, financing, and human resources, have been transferred from local management, to NUI Southern Division, to NUI Corporate management.

Since 1993, gross utility plant in service has increased from \$103 million to \$146 million. The Company has achieved a 6.3 % increase in its average number of customers. The Company expects positive growth to continue into the future.

As noted above, the accounting function for City Gas is now substantially centralized in New Jersey. Over the course of the last two years, there has been an exhaustive effort put forth by NUI staff, both in New Jersey and Florida, to accomplish the following objectives:

- 1) assure a smooth transition of City Gas plant accounting from Florida to New Jersey.
- 2) convert City Gas plant accounting records from a manual to an automated/integrated system.
- 3) age all assets and related units by vintage year so as to provide a means to retire such assets at the average cost for the year placed in service, as opposed to the company's past practice of using average unit costs from ten years prior for retirement of mass assets. The specific methodology employed to arrive at this vintage year information is discussed below for each class affected. Where historical data was readily available, it was used. Where such data was not readily available, certain assumptions and estimates of costs by vintage year were used, in accordance with FPSC Rule 25-7.0461.

Throughout this period, management has made a substantial effort to improve and automate the process for accounting for its assets. Management recognizes that much work remains to improve the level of quality and reliability of this data. Management is committed to the further improvement of its asset accounting.

The Company provides the following narrative explanation for each category of depreciable plant:

Account 375 - Structures and Improvements - The sale of the Medley warehouse took place in 1997. Also, since the last depreciation study, the City Gas Hialeah offices have been moved from City Gas, to NUI Southern Division (from 1995 to 1998), and back to City Gas. With the elimination of NUI's Southern Division in 1998, NUI's operating divisions in Maryland, Pennsylvania, and New York, are now managed out of NUI's Corporate headquarters in New Jersey, and not out of Hialeah.

Account 376 - Mains - Other Than Plastic - The Company's galvanized replacement program resulted in the replacement of galvanized iron with plastic pipe and the retirement of the galvanized iron on the Company's books.

Any retirements of mains within this five-year period (1994-1998) that were calculated using a prior-ten-year average cost basis were reversed and then recorded using the specific average cost of the year the main was placed in service. If the placed-in-service date was not available, the oldest vintage year was used. If there was insufficient footage remaining, cost data for the closest year was used.

Account 376 - Mains - Plastic - The majority of the pipe being installed in the Company's system is plastic. There has also been significant expansion in Vero Beach, Port St. Lucie, and Brevard County.

Also, see discussion above in "Account 376 - Mains Other than Plastic" relating to retirements.

Account 379 - Measuring and Regulating Station Equipment - The Company's two new gate stations at Vero Beach, and one at Cutler Ridge, will impact this account.

Account 380 - Services - Other Than Plastic - Galvanized iron replacement will impact this account, as will retirements resulting from cut and caps.

Also, see discussion above in "Account 376 - Mains Other than Plastic" relating to retirements, as services were handled in a similar manner.

Account 380 - Services - Plastic - The majority of new services being installed are plastic. Cut and caps have resulted in the retirement of some plastic services.

Also, see discussion above in "Account 376 - Mains Other than Plastic" relating to retirements, as services were handled in a similar manner.

Account 381 - Meters - The Company has aged and priced meters using information from its Meter Management System and cost data from the plant ledger. The number of outstanding meters was determined using a current meter management report which provides a count of meters by size and year. Wherever actual information was available from the plant ledger (cost, size, quantity) it was used in calculating the average cost for that year. If the unit cost could not be determined using the plant ledger, an estimate was used based on actual cost information for the closest year available, adjusted slightly for inflationary factors. The estimated total cost was then determined by multiplying the number of meters by the unit cost for each size of meter for each vintage year.

Once the calculations were performed, a total cost for meters was derived and compared to the general ledger total. As anticipated, because of the use of certain estimates and assumptions in the methodology employed, a slight difference existed between the calculated costs and the general ledger total (less than 5%). Accordingly, the calculated costs were adjusted on a pro rata basis to agree to the general ledger. From that point forward (June, 1996), meters were retired by type and average cost for the vintage year purchased

Account 381 - Transponders - The Company has aged and priced transponders using information from the manual plant ledger.

Account 382 - Meter Installations - The Company aged and priced meter installations using information from the plant ledger. The Company used actual average installations costs for current years, and then used these costs to derive prior years' costs using flat inflationary factors. The estimated total installation cost was then determined by multiplying the number of meters in service for each classification by the installation cost per meter for each respective year. Retirements of meter installations followed the methodology described above for Account 381 - Meters.

Account 383 - House Regulators - The Company has aged and priced regulators using information from the Meter Management System and cost data from the plant ledger (See discussion for "Account 381 - Meters", above). The number of outstanding regulators was determined by using the meter management system report, which provides a count of meters by size and year, and matching regulator types with corresponding meter types. The average cost per regulator was determined by taking the latest actual total cost and dividing by the number of regulators purchased. If the unit cost could not be determined, an estimate was used. The estimated total cost was then determined by multiplying the number of regulators by size, by the unit cost per regulator for each respective year.

Once the calculations were performed, a total cost for regulators was derived and compared to the general ledger total. As anticipated, because of the

use of certain estimates and assumptions in the methodology employed, a difference existed between the calculated costs and the general ledger total. Accordingly, the calculated costs were adjusted on a pro rata basis to agree to the general ledger.

Retirements of regulators were handled in a similar fashion to meters, as described in Account 381 above.

Account 384 -House Regulator Installations - The Company has aged and priced house regulator installations using the same methodology as for meter installations, described above in Account 382.

Account 386.5, 386.6, and 386.7 - Leased Water Heaters, Leased Dryers, and Leased Ranges - These accounts have been eliminated since the Company's last depreciation study, since they are no longer regulated assets of the utility per Commission Order.

Account 387 - Other Equipment -. We know of no major changes that have affected this account.

Account 390 - Structures and Improvements - The Company's sale of the Medley warehouse will have an impact on this account.

Account 391.1 - Office Furniture -. We know of no major changes that have affected this account.

Account 391.2 - Office Equipment -. We know of no major changes that have affected this account.

Account 391.3 - Computers - The Company's expenditures on its SCADA engineering and mapping system will impact this account.

Account 392 - Transportation Equipment -. We know of no major changes that have affected this account.

Account 393 - Stores Equipment - We know of no major changes that have affected this account.

Account 394 - Tools, Shop, and Garage Equipment - We know of no major changes that have affected this account.

Account 395- Laboratory Equipment - We know of no major changes that have affected this account.

Account 397 - Communications Equipment - Major upgrades to the telephone system will impact this account.

Account 398 - Miscellaneous Equipment - We know of no major changes that have affected this account.

CITY GAS CO. ANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 375 - STRUCTURES AND IMPROVEMENTS
AS 12/31/98

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		39.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		38.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		37.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		36.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		35.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		34.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	3,654.42	33.5	122,423.07
1966	0.00	0.00	0.00	0.00	0.00		32.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		31.5	0.00
1968	0.00	0.00	0.00	0.00	0.00		30.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	2,128.71	29.5	62,796.95
1970	0.00	0.00	0.00	0.00	0.00	496.35	28.5	14,145.98
1971	0.00	0.00	0.00	0.00	0.00	7,328.52	27.5	201,534.30
1972	0.00	0.00	0.00	0.00	0.00		26.5	0.00
1973	0.00	0.00	0.00	0.00	0.00		25.5	0.00
1974	0.00	0.00		0.00	0.00	12,632.83	24.5	309,504.34
1975	0.00			0.00	0.00	1,901.27	23.5	44,679.85
1976				0.00	0.00		22.5	0.00
1977				0.00	0.00	135,516.15	21.5	2,913,597.23
1978			0.00	0.00	0.00	5,733.70	20.5	117,540.85
1979			0.00	0.00	0.00	655.20	19.5	12,776.40
1980						9,013.08	18.5	166,741.98
1981						0.00	17.5	0.00
1982						0.00	16.5	0.00
1983						0.00	15.5	0.00
1984						0.00	14.5	0.00
1985						9,506.49	13.5	128,337.62
1986						6,197.28	12.5	77,465.75
1987						6,960.96	11.5	80,051.04
1988					0.00	62,800.34	10.5	659,403.57
1989					0.00	13,833.87	9.5	131,421.77
1990					0.00	7,263.62	8.5	61,740.77
1991					0.00	24,249.04	7.5	181,867.80
1992					0.00	7,762.38	6.5	50,455.47
1993					1,429,389.00	129,284.64	5.5	711,065.52
1994	1,429,389.00	7,987.50	0.00	0.00	1,437,376.50	7,987.50	4.5	35,943.75
1995	1,437,376.50	3,984.08	0.00	(290,128.40)	1,151,232.18	3,984.08	3.5	13,944.28
1996	1,151,232.18	2,061.00	0.00	0.00	1,153,293.18	2,061.00	2.5	5,152.50
1997	1,153,293.18	0.00	554,992.77	(137,349.00)	460,951.41	0.00	1.5	0.00
1998	460,951.41	120,315.23	0.00	0.00	581,266.64	120,315.23	0.5	60,157.62
						<u>581,266.64</u>		<u>6,162,748.41</u>
								<u>581,266.64</u>

**City Gas Company of Florida
Structures & Improvements
Account 375**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994			0.00%		0.00%	0	0.00%
1995			0.00%		0.00%	0	0.00%
1996			0.00%		0.00%	0	0.00%
1997	554,993	304,614	54.89%	0	0.00%	304,614	54.89%
1998			0.00%		0.00%	0	0.00%
Total	\$554,993	\$304,614	54.89%	\$0	0.00%	\$304,614	54.89%

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 376 - MAINS OTHER THAN PLASTIC
AS 12/31/98

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		39.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		38.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		37.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		36.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	1,448,870.11	35.5	51,434,888.91
1964	0.00	0.00	0.00	0.00	0.00	386,804.12	34.5	13,344,742.14
1965	0.00	0.00	0.00	0.00	0.00	2,326,045.40	33.5	77,922,520.90
1966	0.00	0.00	0.00	0.00	0.00	902,009.21	32.5	29,315,299.33
1967	0.00	0.00	0.00	0.00	0.00	1,053,674.26	31.5	33,190,739.19
1968	0.00	0.00	0.00	0.00	0.00	620,563.08	30.5	18,927,173.94
1969	0.00	0.00	0.00	0.00	0.00	1,327,077.94	29.5	39,148,799.23
1970	0.00	0.00	0.00	0.00	0.00	1,126,598.16	28.5	32,108,047.56
1971	0.00	0.00	0.00	0.00	0.00	849,273.96	27.5	23,355,033.90
1972	0.00	0.00	0.00	0.00	0.00	1,402,469.52	26.5	37,165,442.28
1973	0.00	0.00	0.00	0.00	0.00	1,198,013.52	25.5	30,549,344.76
1974	0.00	0.00	0.00	0.00	0.00	2,019,382.14	24.5	49,474,862.43
1975	0.00	0.00	0.00	0.00	0.00	1,348,374.38	23.5	31,686,797.93
1976	0.00	0.00	0.00	0.00	0.00	886,449.11	22.5	19,945,104.98
1977	0.00	0.00	0.00	0.00	0.00	1,279,100.08	21.5	27,500,651.72
1978	0.00	0.00	0.00	0.00	0.00	1,187,840.29	20.5	24,350,725.95
1979	0.00	0.00	0.00	0.00	0.00	1,424,751.48	19.5	27,782,653.86
1980	0.00	0.00	0.00	0.00	0.00	1,258,292.62	18.5	23,278,413.47
1981	0.00	0.00	0.00	0.00	0.00	2,218,466.26	17.5	38,823,159.55
1982	0.00	0.00	0.00	0.00	0.00	2,485,467.69	16.5	41,010,216.89
1983	0.00	0.00	0.00	0.00	0.00	2,344,479.30	15.5	36,339,429.15
1984	0.00	0.00	0.00	0.00	0.00	1,510,790.95	14.5	21,906,468.78
1985	0.00	0.00	0.00	0.00	0.00	1,063,783.03	13.5	14,361,070.91
1986	0.00	0.00	0.00	0.00	0.00	1,377,745.52	12.5	17,221,819.00
1987	0.00	0.00	0.00	0.00	0.00	1,479,616.64	11.5	17,015,591.36
1988	0.00	0.00	0.00	0.00	0.00	350,922.21	10.5	3,684,683.21
1989	0.00	0.00	0.00	0.00	0.00	362,177.30	9.5	3,440,684.35
1990	0.00	0.00	0.00	0.00	0.00	395,304.21	8.5	3,360,085.79
1991	0.00	0.00	0.00	0.00	0.00	309,947.52	7.5	2,324,606.40
1992	0.00	0.00	0.00	0.00	0.00	2,051,904.39	6.5	13,337,378.54
1993	0.00	0.00	0.00	0.00	40,649,429.95	1,539,071.35	5.5	8,464,892.43
1994	40,649,429.95	7,479,842.24	94,685.51	0.00	48,034,586.68	7,390,691.06	4.5	33,258,109.77
1995	48,034,586.68	1,358,474.08	184,384.98	(1,206,132.58)	48,002,543.20	2,075,202.98	3.5	7,263,210.43
1996	48,002,543.20	149,523.76	50,089.00	1,795,858.00	49,897,835.96	1,127,413.52	2.5	2,818,533.80
1997	49,897,835.96	990,342.88	0.00	0.00	50,888,178.82	990,342.86	1.5	1,485,514.29
1998	50,888,178.82	1,545,462.08	0.00	0.00	52,433,640.90	1,545,462.08	0.5	772,731.04
						<u>52,664,378.25</u>		<u>857,369,428.17</u>
								<u>52,664,378.25</u>

**City Gas Company of Florida
Mains - Other than Plastic
Account 376**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994	23,451	2,635	11.24%	55,558	236.91%	(52,923)	-225.67%
1995	139,749		0.00%	104,717	74.93%	(104,717)	-74.93%
1996	17,308		0.00%	49,103	283.70%	(49,103)	-283.70%
1997	61,420		0.00%	47,903	77.99%	(47,903)	-77.99%
1998	30,647		0.00%	48,330	157.70%	(48,330)	-157.70%
Total	\$272,575	\$2,635	0.97%	\$305,611	112.12%	(\$302,976)	-111.15%

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 376.1 - MAINS-PLASTIC
AS 12/31/98

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		39.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		38.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		37.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		36.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		35.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		34.5	0.00
1965	0.00	0.00	0.00	0.00	0.00		33.5	0.00
1966	0.00	0.00	0.00	0.00	0.00		32.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		31.5	0.00
1968	0.00	0.00	0.00	0.00	0.00		30.5	0.00
1969	0.00	0.00	0.00	0.00	0.00		29.5	0.00
1970	0.00	0.00	0.00	0.00	0.00		28.5	0.00
1971	0.00	0.00	0.00	0.00	0.00		27.5	0.00
1972	0.00	0.00	0.00	0.00	0.00		26.5	0.00
1973	0.00	0.00	0.00	0.00	0.00		25.5	0.00
1974	0.00	0.00	0.00	0.00	0.00		24.5	0.00
1975	0.00	0.00	0.00	0.00	0.00		23.5	0.00
1976	0.00	0.00	0.00	0.00	0.00		22.5	0.00
1977		0.00	0.00		0.00	75,552.54	21.5	1,624,379.61
1978		0.00	0.00		0.00	268,878.53	20.5	5,512,009.87
1979		0.00	0.00		0.00	0.00	19.5	0.00
1980		0.00	0.00		0.00	567,614.38	18.5	10,500,866.03
1981		0.00	0.00		0.00	611.77	17.5	10,705.98
1982		0.00	0.00		0.00	1,782.28	16.5	29,407.62
1983		0.00	0.00		0.00	11,046.75	15.5	171,224.63
1984		0.00	0.00		0.00	12,302.23	14.5	178,382.34
1985		0.00	0.00		0.00	45,584.75	13.5	615,394.13
1986		0.00	0.00		0.00	2,049,302.56	12.5	25,616,282.00
1987		0.00	0.00		0.00	1,850,785.95	11.5	21,284,038.43
1988		0.00	0.00		0.00	1,807,269.17	10.5	18,976,326.29
1989		0.00	0.00		0.00	2,090,884.38	9.5	19,863,401.61
1990		0.00	0.00		0.00	2,686,013.28	8.5	22,831,112.88
1991		0.00	0.00		0.00	2,404,490.30	7.5	18,033,677.25
1992		0.00	0.00		0.00	2,295,096.14	6.5	14,918,124.91
1993		0.00	0.00		18,849,281.00	3,639,530.06	5.5	20,017,415.33
1994	18,849,281.00	4,689,853.79	1,031.33	0.00	23,538,103.46	3,350,993.99	4.5	15,079,472.96
1995	23,538,103.46	1,793,105.82	3,807.57	(894,016.00)	24,433,385.71	2,914,125.12	3.5	10,199,437.92
1996	24,433,385.71	961,874.70	48.76	1,124,005.97	26,519,217.62	1,000,981.56	2.5	2,502,453.90
1997	26,519,217.62	2,217,709.94	769.10	0.00	28,736,158.46	2,217,709.94	1.5	3,326,564.91
1998	28,736,158.46	3,573,954.50	13,176.94	0.00	32,296,936.02	3,006,380.34	0.5	1,503,190.17
						<u>32,296,936.02</u>		<u>212,793,868.77</u>
								<u>32,296,936.02</u>

**City Gas Company of Florida
Mains - Plastic
Account 376.1**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994	1,031		0.00%	3,619	351.02%	(3,619)	-351.02%
1995	3,808		0.00%	3,434	90.18%	(3,434)	-90.18%
1996	49		0.00%	3,860	7877.55%	(3,860)	-7877.55%
1997	770		0.00%	5,412	702.86%	(5,412)	-702.86%
1998	13,177		0.00%	5,378	40.81%	(5,378)	-40.81%
Total	\$18,835	\$0	0.00%	\$21,703	115.23%	(\$21,703)	-115.23%

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 379 - M & R CITY GATE
AS 12/31/98

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ADJUSTMENT & TRANSFERS</u>	<u>ENDING BALANCE</u>	<u>SURVIVING DOLLARS</u>	<u>AGE YRS</u>	<u>WEIGHTED AVERAGE AGE</u>
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00		0.00	0.00	0.00		44.5	0.00
1955	0.00		0.00	0.00	0.00		43.5	0.00
1956	0.00		0.00	0.00	0.00		42.5	0.00
1957	0.00		0.00	0.00	0.00		41.5	0.00
1958	0.00		0.00	0.00	0.00		40.5	0.00
1959	0.00		0.00	0.00	0.00	22,175.16	39.5	875,918.82
1960	0.00		0.00	0.00	0.00	83.41	38.5	3,211.29
1961	0.00		0.00	0.00	0.00	1,850.76	37.5	69,403.50
1962	0.00		0.00	0.00	0.00	3,719.55	36.5	135,763.58
1963	0.00		0.00	0.00	0.00	461.00	35.5	16,365.50
1964	0.00		0.00		0.00	0.00	34.5	0.00
1965	0.00		0.00		0.00	6,397.77	33.5	214,325.30
1966	0.00		0.00		0.00	6,925.94	32.5	225,093.05
1967	0.00		0.00		0.00	1,554.14	31.5	48,955.41
1968	0.00		0.00		0.00	288.47	30.5	8,798.34
1969	0.00		0.00		0.00	40,329.98	29.5	1,189,734.41
1970	0.00		0.00		0.00	18,338.55	28.5	522,648.68
1971	0.00		0.00		0.00	20,907.23	27.5	574,948.83
1972	0.00		0.00	0.00	0.00	20,513.30	26.5	543,602.45
1973	0.00		0.00	0.00	0.00	10,717.75	25.5	273,302.63
1974	0.00		0.00	0.00	0.00	31,069.98	24.5	761,214.51
1975	0.00		0.00	0.00	0.00	3,587.28	23.5	84,301.08
1976	0.00		0.00	0.00	0.00	124,704.08	22.5	2,805,841.80
1977	0.00		0.00	0.00	0.00	493.86	21.5	10,617.99
1978	0.00		0.00	0.00	0.00	0.00	20.5	0.00
1979	0.00		0.00	0.00	0.00	0.00	19.5	0.00
1980	0.00		0.00	0.00	0.00	1,838.38	18.5	34,010.03
1981	0.00		0.00	0.00	0.00	16,937.05	17.5	296,398.38
1982	0.00		0.00	0.00	0.00	450.45	16.5	7,432.43
1983	0.00	0.00	0.00	0.00	0.00	0.00	15.5	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	14.5	0.00
1985	0.00	0.00	0.00	0.00	0.00	0.00	13.5	0.00
1986	0.00	0.00	0.00	0.00	0.00	0.00	12.5	0.00
1987	0.00	0.00	0.00	0.00	0.00	1,362.88	11.5	15,673.12
1988	0.00	0.00	0.00	(48,082.00)	(48,082.00)	0.00	10.5	0.00
1989	(48,082.00)	0.00	0.00	0.00	(48,082.00)	19.82	9.5	188.29
1990	(48,082.00)	0.00	0.00	0.00	(48,082.00)	156,650.01	8.5	1,331,525.09
1991	(48,082.00)	0.00	0.00	0.00	(48,082.00)	219,364.82	7.5	1,645,236.15
1992	(48,082.00)	0.00	0.00	0.00	(48,082.00)	79,979.37	6.5	519,865.91
1993	(48,082.00)		0.00	0.00	1,365,633.00	429,035.32	5.5	2,359,694.26
1994	1,365,633.00	598,580.57	6,349.03	0.00	1,957,864.54	738,108.23	4.5	3,321,487.04
1995	1,957,864.54	127,693.90	0.00	69,443.31	2,155,001.75	197,137.21	3.5	689,980.24
1996	2,155,001.75	326,373.11	0.00	0.00	2,481,374.86	326,373.11	2.5	815,932.78
1997	2,481,374.86	1,017,298.38	0.00	0.00	3,498,673.24	1,017,298.38	1.5	1,525,947.57
1998	3,498,673.24	610,328.51	0.00	0.00	4,109,001.75	610,328.51	0.5	305,164.26
						<u>4,109,001.75</u>		<u>21,232,582.72</u>
								<u>4,109,001.75</u>

**City Gas Company of Florida
 Meas. & Reg. Sta. Equip
 Account 379**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994	6,349		0.00%	190	2.99%	(190)	-2.99%
1995	0		0.00%		0.00%	0	0.00%
1996	0		0.00%	(2,780)	0.00%	2,780	0.00%
1997	0		0.00%		0.00%	0	0.00%
1998	0		0.00%	3,973	0.00%	(3,973)	0.00%
Total	\$6,349	\$0	0.00%	\$1,383	21.78%	(\$1,383)	-21.78%

CITY GAS COMPANY OF FLORIDA
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING
 ACCOUNT NUMBER 380 - SERVICES OTHER THAN PLASTIC
 AS 12/31/98

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1938	0.00		0.00	0.00	0.00	11,579.79	49.5	573,199.61
1950			0.00	0.00	0.00	0.00	48.5	0.00
1951			0.00	0.00	0.00	0.00	47.5	0.00
1952			0.00	0.00	0.00	0.00	46.5	0.00
1953			0.00	0.00	0.00	0.00	45.5	0.00
1954			0.00	0.00	0.00	0.00	44.5	0.00
1955			0.00	0.00	0.00	0.00	43.5	0.00
1956			0.00	0.00	0.00	0.00	42.5	0.00
1957			0.00	0.00	0.00	0.00	41.5	0.00
1958			0.00	0.00	0.00	0.00	40.5	0.00
1959			0.00	0.00	0.00	0.00	39.5	0.00
1960			0.00	0.00	0.00	0.00	38.5	0.00
1961			0.00	0.00	0.00	0.00	37.5	0.00
1962				0.00	0.00	0.00	36.5	0.00
1963				0.00	0.00	300,091.14	35.5	10,653,235.47
1964				0.00	0.00	7,323.29	34.5	252,653.51
1965				0.00	0.00	134,437.49	33.5	4,503,655.92
1966				0.00	0.00	255,852.52	32.5	8,315,206.90
1967				0.00	0.00	346,690.44	31.5	10,920,748.86
1968				0.00	0.00	247,275.97	30.5	7,541,917.09
1969				0.00	0.00	487,674.29	29.5	14,386,391.56
1970				0.00	0.00	206,567.58	28.5	5,887,176.03
1971				0.00	0.00	429,197.67	27.5	11,802,935.93
1972				0.00	0.00	698,118.58	26.5	18,500,142.37
1973				0.00	0.00	560,894.73	25.5	14,302,815.62
1974					0.00	775,868.21	24.5	19,008,771.15
1975					0.00	718,635.11	23.5	16,887,925.09
1976					0.00	424,261.95	22.5	9,545,893.88
1977					0.00	467,449.54	21.5	10,050,165.11
1978					0.00	501,809.07	20.5	10,287,085.94
1979					0.00	485,076.39	19.5	9,458,989.61
1980					0.00	575,266.32	18.5	10,642,426.92
1981					0.00	716,076.80	17.5	12,531,344.00
1982					0.00	901,059.12	16.5	14,867,475.48
1983					0.00	683,443.80	15.5	10,593,378.90
1984					0.00	652,384.70	14.5	9,459,578.15
1985					0.00	651,785.54	13.5	8,799,104.79
1986					0.00	784,094.08	12.5	9,801,176.00
1987					0.00	79,739.23	11.5	917,001.15
1988	0.00	0.00		0.00	0.00	52,828.85	10.5	554,702.93
1989	0.00	0.00	0.00	0.00	0.00	8,955.32	9.5	85,075.54
1990	0.00	0.00	0.00	0.00	0.00	25,596.52	8.5	217,570.42
1991	0.00	0.00	0.00	0.00	0.00	4,535.97	7.5	34,019.78
1992	0.00	0.00	0.00	0.00	0.00	514,158.28	8.5	3,342,028.82
1993	0.00	0.00	0.00	0.00	13,325,137.00	5,333.77	5.5	29,335.74
1994	13,325,137.00	114,903.92	425,883.11	(830.52)	13,013,327.29	31,324.60	4.5	140,960.70
1995	13,013,327.29	26,793.03	151,088.32		12,889,032.00	33,396.05	3.5	116,886.18
1996	12,889,032.00	24,912.27	78,523.44	94,518.28	12,929,939.11	49,010.21	2.5	122,525.53
1997	12,929,939.11	41,156.68	164,080.55		12,807,015.24	41,156.68	1.5	61,735.02
1998	12,807,015.24	374,173.14	246,720.69		12,934,467.69	65,518.09	0.5	32,759.05
						<u>12,934,467.69</u>		<u>265,227,994.75</u>
								12,934,467.69

20.51

**City Gas Company of Florida
 Services - Other than Plastic
 Account 380**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994	425,883		0.00%	223,729	52.53%	(223,729)	-52.53%
1995	151,088		0.00%	98,237	65.02%	(98,237)	-65.02%
1996	78,523		0.00%	108,492	138.17%	(108,492)	-138.17%
1997	164,081		0.00%	184,104	112.20%	(184,104)	-112.20%
1998	246,721		0.00%	367,787	149.07%	(367,787)	-149.07%
Total	\$1,066,296	\$0	0.00%	\$982,349	92.13%	(\$982,349)	-92.13%

**City Gas Company of Florida
 Services - Plastic
 Account 380**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994	53,524		0.00%	106,233	198.48%	(106,233)	-198.48%
1995	36,026		0.00%	24,919	69.17%	(24,919)	-69.17%
1996	37,456		0.00%	16,508	44.07%	(16,508)	-44.07%
1997	31,162		0.00%	83,391	267.60%	(83,391)	-267.60%
1998	49,284		0.00%	61,073	123.92%	(61,073)	-123.92%
Total	\$207,453	\$0	0.00%	\$292,124	140.81%	(\$292,124)	-140.81%

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 380.1 - SERVICES-PLASTIC
AS 12/31/98

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ADJUSTMENTS & TRANSFERS</u>	<u>ENDING BALANCE</u>	<u>SURVIVING DOLLARS</u>	<u>AGE YRS</u>	<u>WEIGHTED AVERAGE AGE</u>
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		39.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		38.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		37.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		36.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		35.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		34.5	0.00
1965	0.00	0.00	0.00	0.00	0.00		33.5	0.00
1966	0.00	0.00	0.00	0.00	0.00		32.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		31.5	0.00
1968	0.00	0.00	0.00	0.00	0.00		30.5	0.00
1969	0.00	0.00	0.00	0.00	0.00		29.5	0.00
1970	0.00	0.00	0.00	0.00	0.00		28.5	0.00
1971	0.00	0.00	0.00	0.00	0.00		27.5	0.00
1972	0.00	0.00	0.00	0.00	0.00		26.5	0.00
1973	0.00	0.00	0.00	0.00	0.00		25.5	0.00
1974	0.00	0.00	0.00	0.00	0.00		24.5	0.00
1975	0.00	0.00	0.00	0.00	0.00		23.5	0.00
1976	0.00	0.00	0.00	0.00	0.00		22.5	0.00
1977	0.00	0.00	0.00	0.00	0.00	24,408.10	21.5	524,774.15
1978	0.00	0.00	0.00	0.00	0.00	234,985.39	20.5	4,817,200.50
1979	0.00	0.00	0.00	0.00	0.00	21,294.26	19.5	415,238.07
1980	0.00	0.00	0.00	0.00	0.00	33,959.34	18.5	628,247.79
1981	0.00	0.00	0.00	0.00	0.00	1,251.26	17.5	21,897.05
1982	0.00	0.00	0.00	0.00	0.00	0.00	16.5	0.00
1983	0.00	0.00	0.00	0.00	0.00	134,767.42	15.5	2,088,895.01
1984	0.00	0.00	0.00	0.00	0.00	239,975.13	14.5	3,479,639.39
1985	0.00	0.00	0.00	0.00	0.00	191,834.63	13.5	2,589,767.51
1986	0.00	0.00	0.00	0.00	0.00	43,887.98	12.5	548,599.75
1987	0.00	0.00	0.00	0.00	0.00	1,103,107.86	11.5	12,685,740.39
1988	0.00	0.00	0.00	10,389,738.00	10,389,738.00	1,227,139.59	10.5	12,884,965.70
1989	10,389,738.00	0.00	0.00	0.00	10,389,738.00	1,030,345.92	9.5	9,788,286.24
1990	10,389,738.00	0.00	0.00	0.00	10,389,738.00	1,174,205.75	8.5	9,980,748.88
1991	10,389,738.00	0.00	0.00	0.00	10,389,738.00	1,223,292.19	7.5	9,174,691.43
1992	10,389,738.00	0.00	0.00	0.00	10,389,738.00	1,273,200.25	6.5	8,275,801.63
1993	10,389,738.00	0.00	0.00	0.00	10,389,738.00	1,850,040.31	5.5	10,175,221.71
1994	10,389,738.00	2,172,754.85	53,524.02	0.00	12,508,968.83	2,199,323.97	4.5	9,896,957.87
1995	12,508,968.83	1,625,362.88	36,026.38	0.00	14,098,305.33	1,855,414.48	3.5	6,493,950.68
1996	14,098,305.33	1,089,831.60	37,456.45	50,715.96	15,201,396.44	1,292,457.60	2.5	3,231,144.00
1997	15,201,396.44	1,828,826.61	31,162.19	0.00	16,999,060.86	1,828,826.61	1.5	2,743,239.92
1998	16,999,060.86	2,232,667.33	49,283.58	0.00	19,182,444.61	2,198,726.57	0.5	1,099,363.29
						<u>19,182,444.61</u>		<u>111,544,370.96</u>
								19,182,444.61

CITY GAS COMPANY OF FLORIDA
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING
 ACCOUNT NUMBER 381.0 & 381.2 - METERS & TRANSPONDERS
 AS 12/31/98

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENT & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949			0.00	0.00	0.00		49.5	0.00
1950			0.00	0.00	0.00		48.5	0.00
1951			0.00	0.00	0.00		47.5	0.00
1952			0.00	0.00	0.00		46.5	0.00
1953			0.00	0.00	0.00		45.5	0.00
1954			0.00	0.00	0.00		44.5	0.00
1955			0.00	0.00	0.00		43.5	0.00
1956			0.00	0.00	0.00		42.5	0.00
1957			0.00	0.00	0.00		41.5	0.00
1958				0.00	0.00		40.5	0.00
1959				0.00	0.00	139,925.86	39.5	5,527,071.47
1960				0.00	0.00	216.58	38.5	8,338.33
1961				0.00	0.00	165.30	37.5	6,198.75
1962				0.00	0.00	271.33	36.5	9,903.55
1963				0.00	0.00	1,000.70	35.5	35,524.85
1964				0.00	0.00	2,972.12	34.5	102,538.14
1965				0.00	0.00	1,941.89	33.5	65,053.32
1966				0.00	0.00	784.82	32.5	25,506.65
1967				0.00	0.00	7,163.88	31.5	225,662.22
1968				0.00	0.00	2,530.01	30.5	77,165.31
1969				0.00	0.00	10,741.58	29.5	316,876.61
1970				0.00	0.00	7,155.48	28.5	203,931.18
1971				0.00	0.00	4,226.85	27.5	116,238.38
1972				0.00	0.00	11,832.60	26.5	313,563.90
1973				0.00	0.00	7,398.06	25.5	188,650.53
1974					0.00	7,886.68	24.5	193,223.66
1975					0.00	26,407.46	23.5	620,575.31
1976					0.00	26,162.10	22.5	588,647.25
1977					0.00	95,716.97	21.5	2,057,914.86
1978					0.00	26,221.65	20.5	537,543.83
1979					0.00	31,354.75	19.5	611,417.63
1980					0.00	514,161.26	18.5	9,511,983.31
1981					0.00	210,475.17	17.5	3,683,315.48
1982					0.00	424,402.46	16.5	7,002,640.59
1983					0.00	145,234.29	15.5	2,251,131.50
1984					0.00	157,536.66	14.5	2,284,281.57
1985					0.00	353,591.33	13.5	4,773,482.96
1986					0.00	55,057.18	12.5	688,214.75
1987					0.00	102,798.36	11.5	1,182,181.14
1988				(1,657,478.00)	(1,657,478.00)	123,710.01	10.5	1,298,955.11
1989			0.00	0.00	0.00	159,322.09	9.5	1,513,559.86
1990			0.00	0.00	0.00	257,240.58	8.5	2,186,544.93
1991			0.00	0.00	0.00	732,454.83	7.5	5,493,411.23
1992			0.00	0.00	0.00	419,819.62	6.5	2,728,827.53
1993			0.00	0.00	5,133,077.25	374,084.82	5.5	2,057,466.51
1994	5,133,077.25	659,818.96	81,211.99	0.00	5,711,684.22	550,840.77	4.5	2,478,783.47
1995	5,711,684.22	479,834.42	60,683.72	0.00	6,130,834.92	613,556.83	3.5	2,147,448.91
1996	6,130,834.92	391,336.73	86,225.75	31,830.25	6,467,776.15	680,273.48	2.5	1,700,683.70
1997	6,467,776.15	389,440.64	148,741.58	0.00	6,708,475.21	389,394.14	1.5	584,091.21
1998	6,708,475.21	478,267.30	62,509.17	0.00	7,124,233.34	448,202.79	0.5	224,101.40
						<u>7,124,233.34</u>		<u>65,622,650.89</u>
								<u>7,124,233.34</u>

City Gas Company of Florida
Transponders
Account 381.2

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994	12,892		0.00%	0	0.00%	0	0.00%
1995			0.00%	0	0.00%	0	0.00%
1996			0.00%	0	0.00%	0	0.00%
1997			0.00%	0	0.00%	0	0.00%
1998			0.00%	0	0.00%	0	0.00%
Total	\$12,892	\$0	0.00%	\$0	0.00%	\$0	0.00%

**City Gas Company of Florida
Meters
Account 381**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994	68,320		0.00%	0	0.00%	0	0.00%
1995	60,684	2,133	3.51%	0	0.00%	2,133	3.51%
1996	86,226		0.00%	0	0.00%	0	0.00%
1997	148,742		0.00%	0	0.00%	0	0.00%
1998	62,509		0.00%	0	0.00%	0	0.00%
Total	\$426,481	\$2,133	0.50%	\$0	0.00%	\$2,133	0.50%

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 382 - METER INSTALLATIONS
AS 12/31/98

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ADJUSTMENT & TRANSFERS</u>	<u>ENDING BALANCE</u>	<u>SURVIVING DOLLARS</u>	<u>AGE YRS</u>	<u>WEIGHTED AVERAGE AGE</u>
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	63,714.85	39.5	2,516,736.58
1960	0.00	0.00	0.00	0.00	0.00	92.40	38.5	3,557.40
1961	0.00	0.00	0.00	0.00	0.00	86.60	37.5	3,247.50
1962	0.00	0.00	0.00	0.00	0.00	190.96	36.5	6,970.04
1963	0.00	0.00	0.00	0.00	0.00	354.81	35.5	12,595.76
1964	0.00	0.00	0.00	0.00	0.00	1,225.66	34.5	42,285.27
1965	0.00	0.00	0.00	0.00	0.00	1,056.75	33.5	35,401.13
1966	0.00	0.00	0.00	0.00	0.00	310.42	32.5	10,088.65
1967	0.00	0.00	0.00	0.00	0.00	4,181.35	31.5	131,712.53
1968	0.00	0.00	0.00	0.00	0.00	776.76	30.5	23,691.18
1969	0.00	0.00	0.00	0.00	0.00	5,045.99	29.5	148,856.71
1970	0.00	0.00	0.00	0.00	0.00	3,697.22	28.5	105,370.77
1971	0.00	0.00	0.00	0.00	0.00	2,013.34	27.5	55,366.85
1972	0.00	0.00	0.00	0.00	0.00	5,925.96	26.5	157,037.94
1973	0.00	0.00	0.00	0.00	0.00	3,838.22	25.5	97,874.61
1974	0.00	0.00	0.00	0.00	0.00	4,149.34	24.5	101,658.83
1975	0.00	0.00	0.00	0.00	0.00	11,924.81	23.5	280,233.04
1976	0.00	0.00	0.00	0.00	0.00	13,492.13	22.5	303,572.93
1977	0.00	0.00	0.00	0.00	0.00	47,718.17	21.5	1,025,940.66
1978	0.00	0.00	0.00	0.00	0.00	13,624.31	20.5	279,298.36
1979	0.00	0.00	0.00	0.00	0.00	16,560.00	19.5	322,920.00
1980	0.00	0.00	0.00	0.00	0.00	251,649.52	18.5	4,655,516.12
1981	0.00	0.00	0.00	0.00	0.00	98,301.50	17.5	1,720,276.25
1982	0.00	0.00	0.00	0.00	0.00	195,997.07	16.5	3,233,951.66
1983	0.00	0.00	0.00	0.00	0.00	61,873.87	15.5	959,044.99
1984	0.00	0.00	0.00	0.00	0.00	71,827.46	14.5	1,041,498.17
1985	0.00	0.00	0.00	0.00	0.00	156,151.82	13.5	2,108,049.57
1986	0.00	0.00	0.00	0.00	0.00	20,052.86	12.5	250,660.75
1987	0.00	0.00	0.00	0.00	0.00	39,302.68	11.5	451,980.82
1988	0.00	0.00	0.00	1,764,428.00	1,764,428.00	47,623.00	10.5	500,041.50
1989	0.00	0.00	0.00	0.00	0.00	59,777.97	9.5	567,890.72
1990	0.00	0.00	0.00	0.00	0.00	93,655.12	8.5	796,068.52
1991	0.00	0.00	0.00	0.00	0.00	293,330.14	7.5	2,199,976.05
1992	0.00	0.00	0.00	0.00	0.00	109,863.42	6.5	714,112.23
1993	0.00	0.00	0.00	0.00	2,273,934.00	124,499.12	5.5	684,745.16
1994	2,273,934.00	188,792.27	53,203.58	0.00	2,409,522.69	199,520.92	4.5	897,844.14
1995	2,409,522.69	129,955.82	30,243.43	0.00	2,509,235.08	236,573.72	3.5	828,008.02
1996	2,509,235.08	84,611.73	70,904.73	16,033.41	2,538,975.49	198,231.41	2.5	495,578.53
1997	2,538,975.49	49,999.98	49,446.22	0.00	2,539,529.25	47,223.67	1.5	70,835.51
1998	2,539,529.25	101,035.47	44,562.00	0.00	2,596,002.72	90,567.40	0.5	45,283.70
						<u>2,596,002.72</u>		<u>27,885,779.15</u>
								<u>2,596,002.72</u>

**City Gas Company of Florida
 Meter Installation
 Account 382**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994	53,204	0	0.00%	6,244	11.74%	(6,244)	-11.74%
1995	30,243	0	0.00%	7,809	25.82%	(7,809)	-25.82%
1996	70,905	0	0.00%	359	0.51%	(359)	-0.51%
1997	49,446	0	0.00%	12,126	24.52%	(12,126)	-24.52%
1998	44,562	0	0.00%	10,489	23.54%	(10,489)	-23.54%
Total	\$248,360	\$0	0.00%	\$37,027	14.91%	(\$37,027)	-14.91%

CITY GAS COMPANY OF FLORIDA
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING
 ACCOUNT NUMBER 383 - REGULATORS
 AS 12/31/98

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	46,392.20	39.5	1,832,491.90
1960	0.00	0.00	0.00	0.00	0.00	71.43	38.5	2,750.06
1961	0.00	0.00	0.00	0.00	0.00	58.10	37.5	2,178.75
1962	0.00	0.00	0.00	0.00	0.00	133.53	36.5	4,873.85
1963	0.00	0.00	0.00	0.00	0.00	283.94	35.5	10,079.87
1964	0.00	0.00	0.00	0.00	0.00	665.42	34.5	22,956.99
1965	0.00	0.00	0.00	0.00	0.00	522.80	33.5	17,513.80
1966	0.00	0.00	0.00	0.00	0.00	250.54	32.5	8,142.55
1967	0.00	0.00	0.00	0.00	0.00	2,823.45	31.5	88,938.68
1968	0.00	0.00	0.00	0.00	0.00	643.82	30.5	19,636.51
1969	0.00	0.00	0.00	0.00	0.00	4,180.40	29.5	123,321.80
1970	0.00	0.00	0.00	0.00	0.00	1,578.85	28.5	44,997.23
1971	0.00	0.00	0.00	0.00	0.00	1,185.19	27.5	32,592.73
1972	0.00	0.00	0.00	0.00	0.00	5,899.46	26.5	156,335.69
1973	0.00	0.00	0.00	0.00	0.00	2,240.69	25.5	57,137.60
1974	0.00	0.00	0.00	0.00	0.00	2,438.96	24.5	59,754.52
1975	0.00	0.00	0.00	0.00	0.00	8,391.07	23.5	197,190.15
1976	0.00	0.00	0.00	0.00	0.00	7,107.81	22.5	159,925.73
1977	0.00	0.00	0.00	0.00	0.00	32,630.71	21.5	701,560.27
1978	0.00	0.00	0.00	0.00	0.00	8,749.67	20.5	179,368.24
1979	0.00	0.00	0.00	0.00	0.00	10,840.77	19.5	207,495.02
1980	0.00	0.00	0.00	0.00	0.00	166,809.68	18.5	3,085,979.08
1981	0.00	0.00	0.00	0.00	0.00	67,077.95	17.5	1,173,864.13
1982	0.00	0.00	0.00	0.00	0.00	129,573.47	16.5	2,137,962.26
1983	0.00	0.00	0.00	0.00	0.00	48,883.55	15.5	757,695.03
1984	0.00	0.00	0.00	0.00	0.00	54,449.40	14.5	789,516.30
1985	0.00	0.00	0.00	0.00	0.00	110,638.49	13.5	1,493,619.62
1986	0.00	0.00	0.00	0.00	0.00	21,629.67	12.5	270,370.88
1987	0.00	0.00	0.00	0.00	0.00	38,769.96	11.5	445,854.54
1988	0.00	0.00	0.00	0.00	0.00	36,989.90	10.5	388,393.95
1989	0.00	0.00	0.00	0.00	0.00	50,255.71	9.5	477,429.25
1990	0.00	0.00	0.00	0.00	0.00	78,022.21	8.5	663,188.79
1991	0.00	0.00	0.00	0.00	0.00	224,249.02	7.5	1,681,867.65
1992	0.00	0.00	0.00	0.00	0.00	108,164.82	6.5	703,071.33
1993	0.00	156,238.00	0.00	0.00	1,693,997.38	119,374.63	5.5	656,560.47
1994	1,693,997.38	159,288.91	5,125.32	0.00	1,848,140.97	191,173.33	4.5	860,279.99
1995	1,848,140.97	136,639.64	1,187.34	0.00	1,983,593.27	198,694.95	3.5	695,432.33
1996	1,983,593.27	103,555.12	35,776.00	12,288.26	2,063,660.65	208,952.83	2.5	522,382.08
1997	2,063,660.65	64,531.02	54,769.20	0.00	2,073,422.47	84,518.57	1.5	96,777.86
1998	2,073,422.47	107,599.62	26,086.78	0.00	2,154,935.31	99,818.36	0.5	49,908.18
						<u>2,154,935.31</u>		<u>20,879,396.66</u>
								<u>2,154,935.31</u>

**City Gas Company of Florida
House Regulators
Account 383**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994	5,125	200	3.90%	0	0.00%	200	3.90%
1995	1,187		0.00%	0	0.00%	0	0.00%
1996	35,776		0.00%	0	0.00%	0	0.00%
1997	49,987		0.00%	0	0.00%	0	0.00%
1998	26,087		0.00%	0	0.00%	0	0.00%
Total	\$118,162	\$200	0.17%	\$0	0.00%	200	0.17%

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 384 - REGULATOR INSTALLATIONS
AS 12/31/98

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ADJUSTMENT & TRANSFERS</u>	<u>ENDING BALANCE</u>	<u>SURVIVING DOLLARS</u>	<u>AGE YRS</u>	<u>WEIGHTED AVERAGE AGE</u>
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	26,319.59	39.5	1,039,623.81
1960	0.00	0.00	0.00	0.00	0.00	39.93	38.5	1,537.31
1961	0.00	0.00	0.00	0.00	0.00	37.40	37.5	1,402.50
1962	0.00	0.00	0.00	0.00	0.00	78.22	36.5	2,855.03
1963	0.00	0.00	0.00	0.00	0.00	135.54	35.5	4,811.67
1964	0.00	0.00	0.00	0.00	0.00	456.40	34.5	15,745.80
1965	0.00	0.00	0.00	0.00	0.00	261.89	33.5	8,773.32
1966	0.00	0.00	0.00	0.00	0.00	124.40	32.5	4,043.00
1967	0.00	0.00	0.00	0.00	0.00	3,764.32	31.5	118,576.08
1968	0.00	0.00	0.00	0.00	0.00	289.20	30.5	8,820.60
1969	0.00	0.00	0.00	0.00	0.00	3,960.17	29.5	116,825.02
1970	0.00	0.00	0.00	0.00	0.00	1,404.51	28.5	40,028.54
1971	0.00	0.00	0.00	0.00	0.00	790.87	27.5	21,748.93
1972	0.00	0.00	0.00	0.00	0.00	3,833.42	26.5	101,585.63
1973	0.00	0.00	0.00	0.00	0.00	1,570.30	25.5	40,042.65
1974	0.00	0.00	0.00	0.00	0.00	1,573.05	24.5	38,539.73
1975	0.00	0.00	0.00	0.00	0.00	4,861.68	23.5	114,249.48
1976	0.00	0.00	0.00	0.00	0.00	5,226.15	22.5	117,588.38
1977	0.00	0.00	0.00	0.00	0.00	18,376.01	21.5	395,084.22
1978	0.00	0.00	0.00	0.00	0.00	6,445.19	20.5	132,126.40
1979	0.00	0.00	0.00	0.00	0.00	6,709.14	19.5	130,828.23
1980	0.00	0.00	0.00	0.00	0.00	103,370.16	18.5	1,912,347.96
1981	0.00	0.00	0.00	0.00	0.00	39,355.67	17.5	688,724.23
1982	0.00	0.00	0.00	0.00	0.00	84,943.72	16.5	1,401,571.38
1983	0.00	0.00	0.00	0.00	0.00	25,989.81	15.5	402,842.06
1984	0.00	0.00	0.00	0.00	0.00	30,619.59	14.5	443,984.06
1985	0.00	0.00	0.00	0.00	0.00	66,352.83	13.5	895,763.21
1986	0.00	0.00	0.00	0.00	0.00	9,304.90	12.5	116,311.25
1987	0.00	0.00	0.00	0.00	0.00	14,485.37	11.5	166,581.76
1988	0.00	0.00	0.00	596,090.00	596,090.00	20,606.74	10.5	216,370.77
1989	596,090.00	0.00	0.00	0.00	596,090.00	25,039.23	9.5	237,872.69
1990	596,090.00	0.00	0.00	0.00	596,090.00	38,365.76	8.5	326,108.96
1991	596,090.00	0.00	0.00	0.00	596,090.00	124,306.26	7.5	932,296.95
1992	0.00	0.00	0.00	0.00	0.00	44,731.41	6.5	290,754.17
1993	0.00	0.00	0.00	0.00	887,284.00	50,006.56	5.5	275,036.08
1994	887,284.00	107,208.92	26,601.42	0.00	967,891.50	81,838.48	4.5	368,273.16
1995	967,891.50	75,606.13	15,121.57	0.00	1,028,376.06	100,383.66	3.5	351,342.81
1996	1,028,376.06	50,890.86	32,230.42	16,033.41	1,063,069.91	83,690.92	2.5	209,227.30
1997	1,063,069.91	24,626.86	20,414.56	0.00	1,067,282.21	23,233.71	1.5	34,850.57
1998	1,067,282.21	55,075.88	24,868.10	0.00	1,097,489.99	44,607.83	0.5	22,303.92
						<u>1,097,489.99</u>		<u>11,747,399.62</u>
								<u>1,097,489.99</u>

**City Gas Company of Florida
Regulator Installations
Account 384**

Year	Retirements	Salvage From Retirements	Percent Salvage	Cost of Removal	Percent COR	Net Salvage	Percent Net Salvage
1994	26,601	0	0.00%	9,141	34.36%	(9,141)	-34.36%
1995	15,122	0	0.00%	1,832	12.11%	(1,832)	-12.11%
1996	32,231	0	0.00%	10,135	31.44%	(10,135)	-31.44%
1997	20,415	0	0.00%	7,386	36.18%	(7,386)	-36.18%
1998	24,868	0	0.00%	9,134	36.73%	(9,134)	-36.73%
Total	\$119,237	\$0	0.00%	\$37,628	31.56%	(\$37,628)	-31.56%

**City Gas Company of Florida
 Ind Meas & Reg Station Equipment
 Account 385**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994	7,461		0.00%		0.00%	0	0.00%
1995	22,433	4,725	21.06%	597	2.66%	4,128	18.40%
1996	15,925	2,780	17.46%	9,040	56.77%	(6,260)	-39.31%
1997			0.00%	4,162	0.00%	(4,162)	0.00%
1998			0.00%	16,854	0.00%	(16,854)	0.00%
Total	\$45,819	\$7,505	16.38%	\$30,653	66.90%	(\$23,148)	-50.52%

CITY GAS CO. ANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 387 - OTHER EQUIPMENT
AS 12/31/98

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ADJUSTMENT & TRANSFERS</u>	<u>ENDING BALANCE</u>	<u>SURVIVING DOLLARS</u>	<u>AGE YRS</u>	<u>WEIGHTED AVERAGE AGE</u>
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		39.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		38.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		37.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	2,134.70	36.5	77,916.55
1963	0.00	0.00	0.00	0.00	0.00		35.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		34.5	0.00
1965	0.00	0.00	0.00	0.00	0.00		33.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	3,364.34	32.5	109,341.05
1967				0.00	0.00	4,766.35	31.5	150,140.03
1968				0.00	0.00	9,540.90	30.5	290,997.45
1969				0.00	0.00	7,208.80	29.5	212,659.60
1970				0.00	0.00	1,756.94	28.5	50,072.79
1971				0.00	0.00	4,043.91	27.5	111,207.53
1972				0.00	0.00	1,852.96	26.5	49,103.44
1973				0.00	0.00	2,008.29	25.5	51,211.40
1974				0.00	0.00	541.21	24.5	13,259.65
1975				0.00	0.00	1,050.17	23.5	24,679.00
1976				0.00	0.00	5,218.04	22.5	117,405.90
1977				0.00	0.00	3,160.02	21.5	67,940.43
1978				0.00	0.00	51,117.38	20.5	1,047,906.29
1979				0.00	0.00	4,908.96	19.5	95,724.72
1980				0.00	0.00	1,962.56	18.5	36,307.36
1981				0.00	0.00	4,324.78	17.5	75,683.65
1982				0.00	0.00	11,641.73	16.5	192,088.55
1983				0.00	0.00	0.00	15.5	0.00
1984				0.00	0.00	24,986.90	14.5	362,310.05
1985				0.00	0.00	666.41	13.5	8,996.54
1986				0.00	0.00	0.00	12.5	0.00
1987				0.00	0.00	0.00	11.5	0.00
1988				0.00	0.00	0.00	10.5	0.00
1989				0.00	0.00	3,330.14	9.5	31,636.33
1990				0.00	0.00	3,208.13	8.5	27,269.11
1991				0.00	0.00	3,382.38	7.5	25,367.85
1992				0.00	0.00	0.00	6.5	0.00
1993				0.00	156,176.00	0.00	5.5	0.00
1994	156,176.00	1,493.77	0.00	0.00	157,669.77	2,132.76	4.5	9,597.42
1995	157,669.77	638.99	0.00	0.00	158,308.76	0.00	3.5	0.00
1996	158,308.76	0.00	0.00	0.00	158,308.76	0.00	2.5	0.00
1997	158,308.76	0.00	0.00	0.00	158,308.76	0.00	1.5	0.00
1998	158,308.76	0.00	0.00	0.00	158,308.76	0.00	0.5	0.00
						<u>158,308.76</u>		<u>3,238,822.69</u>
								158,308.76

**City Gas Company of Florida
 Other Equipment
 Account 387**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994			0.00%		0.00%	0	0.00%
1995			0.00%		0.00%	0	0.00%
1996			0.00%		0.00%	0	0.00%
1997			0.00%		0.00%	0	0.00%
1998			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	0	0.00%

CITY GAS CO. ANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 390 - STRUCTURES AND IMPROVEMENTS
AS 12/31/98

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ADJUSTMENT & TRANSFERS</u>	<u>ENDING BALANCE</u>	<u>SURVIVING DOLLARS</u>	<u>AGE YRS</u>	<u>WEIGHTED AVERAGE AGE</u>
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		39.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		38.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		37.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		36.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		35.5	0.00
1964				0.00	0.00	49,548.80	34.5	1,709,433.60
1965				0.00	0.00	64,453.91	33.5	2,159,205.99
1966				0.00	0.00	5,648.58	32.5	183,578.85
1967				0.00	0.00	0.00	31.5	0.00
1968				0.00	0.00	399.37	30.5	12,180.79
1969				0.00	0.00	6,647.00	29.5	196,086.50
1970				0.00	0.00	1,092.14	28.5	31,125.99
1971				0.00	0.00	4,411.26	27.5	121,309.65
1972				0.00	0.00	36.77	26.5	974.41
1973				0.00	0.00	1,267.64	25.5	32,324.82
1974				0.00	0.00	1,087.50	24.5	26,643.75
1975				0.00	0.00	0.00	23.5	0.00
1976				0.00	0.00	542.52	22.5	12,206.70
1977				0.00	0.00	0.00	21.5	0.00
1978				0.00	0.00	427.42	20.5	8,762.11
1979				0.00	0.00	0.00	19.5	0.00
1980				0.00	0.00	11,551.31	18.5	213,699.24
1981				0.00	0.00	411.65	17.5	7,203.88
1982				0.00	0.00	272.52	16.5	4,496.58
1983				0.00	0.00	0.00	15.5	0.00
1984				0.00	0.00	1,662.57	14.5	24,107.27
1985				0.00	0.00	6,336.45	13.5	85,542.08
1986				0.00	0.00	0.00	12.5	0.00
1987				0.00	0.00	1,747.11	11.5	20,091.77
1988				0.00	0.00	598.50	10.5	6,284.25
1989				0.00	0.00	546,574.87	9.5	5,192,461.27
1990				0.00	0.00	21,068.18	8.5	179,079.53
1991				0.00	0.00	16,661.76	7.5	124,963.20
1992				0.00	0.00	94,367.36	6.5	613,387.84
1993				0.00	1,517,191.00	670,460.99	5.5	3,687,535.45
1994	1,517,191.00	72,095.27	0.00	0.00	1,589,286.27	72,095.27	4.5	324,428.72
1995	1,589,286.27	277,325.49	600.00	(1,084,489.88)	781,521.88	207,282.18	3.5	725,487.63
1996	781,521.88	30,593.51	0.00	0.00	812,115.39	30,593.51	2.5	76,483.78
1997	812,115.39	164,472.34	9,914.82	0.00	966,672.91	164,472.34	1.5	246,708.51
1998	966,672.91	366,665.78	0.00	1,015,046.57	2,348,385.26	366,665.78	0.5	183,332.89
						<u>2,348,385.26</u>		<u>16,209,127.05</u>
								<u>2,348,385.26</u>

**City Gas Company of Florida
Structures & Improvements
Account 390**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994			0.00%		0.00%	0	0.00%
1995	600		0.00%	375	62.50%	(375)	-62.50%
1996	0		0.00%	2,750	0.00%	(2,750)	0.00%
1997	9,915		0.00%	19	0.19%	(19)	-0.19%
1998			0.00%		0.00%	0	0.00%
Total	\$10,515	\$0	0.00%	\$3,144	29.90%	(\$3,144)	-29.90%

CITY GAS CO. ANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 391.1 - OFFICE FURNITURE
AS 12/31/98

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENT & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		39.5	0.00
1960				0.00	0.00		38.5	0.00
1961				0.00	0.00		37.5	0.00
1962				0.00	0.00		36.5	0.00
1963				0.00	0.00		35.5	0.00
1964				0.00	0.00		34.5	0.00
1965				0.00	0.00		33.5	0.00
1966				0.00	0.00		32.5	0.00
1967				0.00	0.00		31.5	0.00
1968				0.00	0.00	28,744.69	30.5	876,713.05
1969				0.00	0.00	0.00	29.5	0.00
1970				0.00	0.00	0.00	28.5	0.00
1971				0.00	0.00	0.00	27.5	0.00
1972				0.00	0.00	0.00	26.5	0.00
1973				0.00	0.00	22,379.00	25.5	570,664.50
1974				0.00	0.00	16,492.00	24.5	404,054.00
1975				0.00	0.00	2,914.00	23.5	68,479.00
1976				0.00	0.00	46,364.00	22.5	1,043,190.00
1977				0.00	0.00	2,493.00	21.5	53,599.50
1978				0.00	0.00	3,964.85	20.5	81,279.43
1979				0.00	0.00	990.00	19.5	19,305.00
1980				0.00	0.00	9,569.32	18.5	177,032.42
1981				0.00	0.00	10,191.52	17.5	178,351.60
1982				0.00	0.00	5,495.42	16.5	90,674.43
1983				0.00	0.00	1,183.92	15.5	18,350.76
1984				0.00	0.00	8,812.00	14.5	127,774.00
1985				0.00	0.00	220.00	13.5	2,970.00
1986				0.00	0.00	0.00	12.5	0.00
1987				0.00	0.00	0.00	11.5	0.00
1988						0.00	10.5	0.00
1989						111,071.40	9.5	1,055,178.30
1990						214,865.65	8.5	1,826,358.03
1991				0.00	0.00	573.46	7.5	4,300.95
1992				0.00	0.00	44,712.00	6.5	290,628.00
1993				0.00	544,318.32	14,671.00	5.5	80,690.50
1994	544,318.32	40,945.85	0.00	(0.32)	585,263.85	40,946.00	4.5	184,257.00
1995	585,263.85	54,006.72	0.00	(179,483.00)	459,787.57	52,617.00	3.5	184,159.50
1996	459,787.57	62,767.18	0.00	0.00	522,554.75	64,499.03	2.5	161,247.58
1997	522,554.75	93,767.55	0.00	0.00	616,322.30	93,767.55	1.5	140,651.33
1998	616,322.30	9,027.80	0.00	192,065.53	817,415.63	19,878.82	0.5	9,939.41
						<u>817,415.63</u>		<u>7,649,848.29</u>
								817,415.63

City Gas Company of Florida
Office Furniture
Account 391.1

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994			0.00%		0.00%	0	0.00%
1995			0.00%		0.00%	0	0.00%
1996			0.00%		0.00%	0	0.00%
1997			0.00%		0.00%	0	0.00%
1998			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

City Gas Company of Florida
Office Machine
Account 391.2

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994			0.00%		0.00%	0	0.00%
1995	9,778		0.00%		0.00%	0	0.00%
1996			0.00%		0.00%	0	0.00%
1997			0.00%		0.00%	0	0.00%
1998			0.00%		0.00%	0	0.00%
Total	\$9,778	\$0	0.00%	\$0	0.00%	0	0.00%

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 391.3 - COMPUTERS
AS 12/31/98

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ADJUSTMENT & TRANSFERS</u>	<u>ENDING BALANCE</u>	<u>SURVIVING DOLLARS</u>	<u>AGE YRS</u>	<u>WEIGHTED AVERAGE AGE</u>
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		39.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		38.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		37.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		36.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		35.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		34.5	0.00
1965	0.00	0.00	0.00	0.00	0.00		33.5	0.00
1966	0.00	0.00	0.00	0.00	0.00		32.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		31.5	0.00
1968	0.00	0.00	0.00	0.00	0.00		30.5	0.00
1969	0.00	0.00	0.00	0.00	0.00		29.5	0.00
1970	0.00	0.00	0.00	0.00	0.00		28.5	0.00
1971	0.00	0.00	0.00	0.00	0.00		27.5	0.00
1972	0.00	0.00	0.00	0.00	0.00		26.5	0.00
1973	0.00	0.00	0.00	0.00	0.00		25.5	0.00
1974	0.00	0.00	0.00	0.00	0.00		24.5	0.00
1975	0.00	0.00	0.00	0.00	0.00		23.5	0.00
1976	0.00	0.00	0.00	0.00	0.00		22.5	0.00
1977	0.00	0.00	0.00	0.00	0.00		21.5	0.00
1978	0.00	0.00	0.00	0.00	0.00		20.5	0.00
1979	0.00	0.00	0.00	0.00	0.00		19.5	0.00
1980	0.00	0.00	0.00	0.00	0.00		18.5	0.00
1981	0.00	0.00	0.00	0.00	0.00		17.5	0.00
1982	0.00	0.00	0.00	0.00	0.00		16.5	0.00
1983	0.00	0.00	0.00	0.00	0.00		15.5	0.00
1984	0.00	0.00	0.00	0.00	0.00		14.5	0.00
1985	0.00	0.00	0.00	0.00	0.00		13.5	0.00
1986	0.00	0.00	0.00	0.00	0.00	15,005.71	12.5	187,571.38
1987	0.00	0.00	0.00	0.00	0.00	0.00	11.5	0.00
1988	0.00	0.00	0.00	0.00	0.00	0.00	10.5	0.00
1989	0.00	0.00	0.00	0.00	0.00	0.00	9.5	0.00
1990	0.00	4,227.00	0.00	0.00	4,227.00	1,164.75	8.5	9,900.38
1991	4,227.00	27,716.00	0.00	0.00	31,943.00	0.00	7.5	0.00
1992	31,943.00	155,217.00	0.00	0.00	187,160.00	223,882.88	6.5	1,455,238.72
1993	187,160.00	133,807.00	0.00	0.00	419,399.35	105,790.83	5.5	581,849.57
1994	419,399.35	273,861.98	9,740.30	(105,300.35)	578,220.68	237,054.08	4.5	1,066,743.36
1995	578,220.68	101,660.64	0.00	(74,000.00)	605,881.32	56,886.44	3.5	199,102.54
1996	605,881.32	381,622.51	0.00	0.00	987,503.83	450,401.91	2.5	1,126,004.78
1997	987,503.83	71,944.42	0.00	0.00	1,059,448.25	71,944.12	1.5	107,916.18
1998	1,059,448.25	151,410.60	0.00	114,430.81	1,325,289.66	163,158.94	0.5	81,579.47
						<u>1,325,289.66</u>		<u>4,815,906.38</u>
								1,325,289.66

City Gas Company of Florida
Computers
Account 391.3

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994	9,740		0.00%		0.00%	0	0.00%
1995			0.00%		0.00%	0	0.00%
1996			0.00%		0.00%	0	0.00%
1997			0.00%		0.00%	0	0.00%
1998			0.00%		0.00%	0	0.00%
Total	\$9,740	\$0	0.00%	\$0	0.00%	\$0	0.00%

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 392 - TRANSPORTATION
AS 12/31/98

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ADJUSTMENT & TRANSFERS</u>	<u>ENDING BALANCE</u>	<u>SURVIVING DOLLARS</u>	<u>AGE YRS</u>	<u>WEIGHTED AVERAGE AGE</u>
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		39.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		38.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		37.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		36.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		35.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		34.5	0.00
1965	0.00	0.00	0.00	0.00	0.00		33.5	0.00
1966	0.00	0.00	0.00	0.00	0.00		32.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		31.5	0.00
1968	0.00	0.00	0.00	0.00	0.00		30.5	0.00
1969	0.00	0.00	0.00	0.00	0.00		29.5	0.00
1970	0.00	0.00	0.00	0.00	0.00		28.5	0.00
1971	0.00	0.00	0.00	0.00	0.00		27.5	0.00
1972	0.00	0.00	0.00	0.00	0.00		26.5	0.00
1973	0.00	0.00	0.00	0.00	0.00		25.5	0.00
1974	0.00	0.00	0.00	0.00	0.00	7,089.70	24.5	173,697.65
1975	0.00	0.00	0.00	0.00	0.00	511.68	23.5	12,024.48
1976	0.00	0.00	0.00	0.00	0.00	0.00	22.5	0.00
1977	0.00	1,714.00	0.00	0.00	1,714.00	0.00	21.5	0.00
1978	1,714.00	527.00	0.00	0.00	2,241.00	0.00	20.5	0.00
1979	2,241.00	2,997.00	0.00	0.00	5,238.00	0.00	19.5	0.00
1980	5,238.00	4,399.00	0.00	0.00	9,637.00	0.00	18.5	0.00
1981	9,637.00	102,101.00	35,504.97	0.00	76,233.03	11,720.70	17.5	205,112.25
1982	76,233.03	109,383.00	0.00	0.00	185,616.03	81,889.66	16.5	1,351,179.39
1983	185,616.03	18,519.00	10,804.59	0.00	193,330.44	1,374.78	15.5	21,309.09
1984	193,330.44	217,101.00	123,360.30	0.00	287,071.14	25,131.57	14.5	364,407.77
1985	287,071.14	131,596.00	40,324.50	0.00	378,342.64	61,023.26	13.5	823,814.01
1986	378,342.64	42,839.00	393.75	0.00	420,787.89	93,051.45	12.5	1,163,143.13
1987	420,787.89	16,073.00	349.61	0.00	436,511.28	44,483.19	11.5	511,326.69
1988	436,511.28	5,372.00	0.00	4,072.72	445,956.00	37,382.74	10.5	392,518.77
1989	445,956.00	0.00	0.00	0.00	0.00	84,660.28	9.5	804,272.66
1990	0.00	0.00	0.00	0.00	0.00	16,209.05	8.5	137,776.93
1991	0.00	0.00	0.00	0.00	0.00	45,109.20	7.5	338,319.00
1992	0.00	0.00	0.00	0.00	0.00	48,418.79	6.5	314,722.14
1993	0.00	0.00	0.00	0.00	700,751.00	61,900.54	5.5	340,452.97
1994	700,751.00	91,029.56	13,197.28	0.00	778,583.28	98,362.21	4.5	442,629.95
1995	778,583.28	28,042.63	59,324.53	0.00	747,301.38	18,442.80	3.5	64,549.80
1996	747,301.38	64,332.66	0.00	0.00	811,634.04	74,892.44	2.5	187,231.10
1997	811,634.04	23,795.92	0.00	0.00	835,429.96	23,795.92	1.5	35,693.88
1998	835,429.96	16,347.76	0.00	0.00	851,777.72	16,347.76	0.5	8,173.88
						<u>851,777.72</u>		<u>7,692,355.54</u>
								851,777.72

**City Gas Company of Florida
 Transportation
 Account 392**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994	13,197	5,400	40.92%	3,304	25.04%	2,096	15.88%
1995	59,325	11,500	19.38%	927	1.56%	10,573	17.82%
1996		703	0.00%		0.00%	703	0.00%
1997			0.00%		0.00%	0	0.00%
1998			0.00%		0.00%	0	0.00%
Total	\$72,522	\$17,603	24.27%	\$4,231	5.83%	\$13,372	18.44%

**City Gas Company of Florida
Stores Equipment
Account 393**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994		1,950	0.00%		0.00%	1,950	0.00%
1995			0.00%		0.00%	0	0.00%
1996			0.00%		0.00%	0	0.00%
1997			0.00%		0.00%	0	0.00%
1998			0.00%		0.00%	0	0.00%
Total	\$0	\$1,950	0.00%	\$0	0.00%	\$1,950	0.00%

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 394 - SMALL TOOLS
AS 12/31/98

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ADJUSTMENT & TRANSFERS</u>	<u>ENDING BALANCE</u>	<u>SURVIVING DOLLARS</u>	<u>AGE YRS</u>	<u>WEIGHTED AVERAGE AGE</u>
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		39.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		38.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		37.5	0.00
1962	0.00				0.00		36.5	0.00
1963	0.00				0.00		35.5	0.00
1964	0.00				0.00		34.5	0.00
1965	0.00				0.00		33.5	0.00
1966	0.00				0.00		32.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		31.5	0.00
1968	0.00				0.00		30.5	0.00
1969	0.00				0.00		29.5	0.00
1970	0.00				0.00		28.5	0.00
1971	0.00				0.00		27.5	0.00
1972	0.00				0.00		26.5	0.00
1973	0.00				0.00		25.5	0.00
1974	0.00				0.00	3,091.65	24.5	75,745.43
1975	0.00				0.00		23.5	0.00
1976	0.00				0.00		22.5	0.00
1977	0.00				0.00		21.5	0.00
1978	0.00				0.00		20.5	0.00
1979	0.00				0.00		19.5	0.00
1980	0.00				0.00		18.5	0.00
1981	0.00				0.00	3,135.60	17.5	54,873.00
1982	0.00				0.00	264,454.53	16.5	4,363,499.75
1983	0.00				0.00	1,447.32	15.5	22,433.46
1984	0.00				0.00	4,911.85	14.5	71,221.83
1985	0.00				0.00	0.00	13.5	0.00
1986	0.00				0.00	2,264.59	12.5	28,307.38
1987	0.00				0.00	20,651.36	11.5	237,490.64
1988	0.00				0.00	41,856.77	10.5	439,496.09
1989	0.00				0.00	2,148.05	9.5	20,406.48
1990	0.00				0.00	11,892.83	8.5	101,089.06
1991	0.00				0.00	8,968.23	7.5	67,261.73
1992	0.00				0.00	44,128.35	6.5	286,834.28
1993	0.00				613,789.00	31,336.84	5.5	172,352.62
1994	613,789.00	149,736.68	3,800.00	0.00	759,725.68	147,560.48	4.5	664,022.16
1995	759,725.68	23,340.66	0.00	0.00	783,066.34	21,114.14	3.5	73,899.49
1996	783,066.34	38,305.03	0.00	0.00	821,371.37	19,398.97	2.5	48,497.43
1997	821,371.37	11,340.32	0.00	0.00	832,711.69	11,340.32	1.5	17,010.48
1998	832,711.69	148,098.35	193,009.81	0.00	787,800.23	<u>148,098.35</u>	0.5	<u>74,049.18</u>
						<u>787,800.23</u>		<u>6,818,490.49</u>
								787,800.23

**CITY GAS COMPANY OF FLORIDA
PLANT BALANCES
CONSOLIDATED:**

ACCOUNT	DESCRIPTION	9712	Additions	Retirements	Transfers	Adjustments	9812
DISTRIBUTION PLANT:							
302.0	FRANCHISES & CONSENTS	124,397.81	0.00	0.00	0.00	0.00	124,397.81
303.0	MISCELLANEOUS INTANGIBLE	205,770.28	182,622.13	0.00	0.00	0.00	388,392.41
374.0	LAND & LANDRIGHTS	72,257.06	0.00	0.00	0.00	0.00	72,257.06
375.0	STRUCTURES & IMPS.	460,951.41	120,315.23	0.00	0.00	0.00	581,266.64
376.0	MAINS-PLASTIC	28,736,158.46	3,573,954.50	13,176.94	0.00	0.00	32,296,936.02
376.0	MAINS-OTHER	50,648,182.32	2,046,842.65	30,646.72	0.00	0.00	52,664,378.25
379.0	M & R - CITY GATE	3,498,673.24	610,328.51	0.00	0.00	0.00	4,109,001.75
380.0	SERVICES-PLASTIC	16,999,060.86	2,232,667.33	49,283.58	0.00	0.00	19,182,444.61
380.0	SERVICES-OTHER	12,807,015.24	374,173.14	246,720.69	0.00	0.00	12,934,467.69
381.0	METERS	6,514,526.86	478,267.30	62,509.17	0.00	0.00	6,930,284.99
381.2	TRANSPONDERS	193,948.35	0.00	0.00	0.00	0.00	193,948.35
382.0	METER INSTALLATIONS	2,539,529.25	101,035.47	44,562.00	0.00	0.00	2,596,002.72
383.0	REGULATORS	2,073,422.47	107,599.62	26,086.78	0.00	0.00	2,154,935.31
384.0	REGULATOR INSTALL.	1,067,282.21	55,075.88	24,868.10	0.00	0.00	1,097,489.99
385.0	IND. M & R STATION EQT.	1,727,476.16	474,395.62	0.00	0.00	0.00	2,201,871.78
387.0	OTHER DISTRIBUTION EQT.	158,308.76	0.00	0.00	0.00	0.00	158,308.76
	TOTAL DISTRIBUTION PLANT	127,826,960.74	10,357,277.38	497,853.98	0.00	0.00	137,686,384.14
GENERAL PLANT:							
389.0	LAND & LANDRIGHTS	167,111.00	0.00	0.00	166,000.00	0.00	333,111.00
390.0	STRUCTURES & IMPS.	966,672.91	366,665.78	0.00	1,015,046.57	0.00	2,348,385.26
391.1	OFFICE FURNITURE	616,322.30	9,027.80	0.00	192,065.53	0.00	817,415.63
391.2	OFFICE EQUIPMENT	431,734.93	0.00	0.00	45,929.07	0.00	477,664.00
391.3	COMPUTERS	1,059,448.25	151,410.60	0.00	114,430.81	0.00	1,325,289.66
391.4	COMPUTERS-CAPITAL LEASE	0.00					0.00
392.1	CARS	75,901.27	16,347.76	0.00	0.00	0.00	92,249.03
392.2	LIGHT TRUCKS	747,998.19	0.00	0.00	0.00	0.00	747,998.19
392.3	HEAVY TRUCKS	11,530.50	0.00	0.00	0.00	0.00	11,530.50
393.0	STORES EQUIPMENT	30,521.68	0.00	0.00	0.00	0.00	30,521.68
394.0	TOOLS, SHOP, GARAGE EQT.	832,711.69	148,098.35	193,009.81	0.00	0.00	787,800.23
395.0	LABORATORY EQUIPMENT	82,941.00	0.00	0.00	0.00	0.00	82,941.00
397.0	COMMUNICATION EQT.	447,897.20	407,962.95	0.00	4,500.00	0.00	860,360.15
398.0	MISCELLANEOUS EQT.	41,124.68	0.00	0.00	51,818.14	0.00	92,942.82
399.0	MISC. TANGIBLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL GENERAL PLANT	5,511,915.60	1,099,513.24	193,009.81	1,589,790.12	0.00	8,008,209.15
	TOTAL UTILITY PLANT	133,338,876.34	11,456,790.62	690,863.79	1,589,790.12	0.00	145,694,593.29
386.5	WATER HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
386.6	DRYERS	0.00	0.00	0.00	0.00	0.00	0.00
386.7	RANGES	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL PLANT	133,338,876.34	11,456,790.62	690,863.79	1,589,790.12	0.00	145,694,593.29

**CITY GAS COMPANY OF FLORIDA
DEPRECIATION RESERVE BALANCE
CONSOLIDATED:**

ACCOUNT	DESCRIPTION	9712	Expense	OC	COR	Salvage	Adjustments	9812	
DISTRIBUTION PLANT:									
302.0	FRANCHISES & CONSENTS	72,762.07	1,464.00	0.00	0.00	-	-	74,226.07	
303.0	MISCELLANEOUS INTANGIBLE	11,088.00	1,008.00	0.00	0.00	-	-	12,096.00	
374.0	LAND & LANDRIGHTS	-	0.00	0.00	0.00	-	-	0.00	
375.0	STRUCTURES & IMPS.	168,242.27	9,782.68	0.00	0.00	-	-	178,024.95	
376.0	MAINS-PLASTIC	5,059,931.54	852,266.30	13,176.94	5,377.75	-	-	5,893,643.15	
376.0	MAINS-OTHER	25,006,919.20	1,481,248.16	30,646.72	48,330.69	-	809,222.97	27,218,412.92	GDU
379.0	M & R - CITY GATE	598,370.87	128,943.77	0.00	3,973.12	-	-	723,341.52	
380.0	SERVICES-PLASTIC	3,506,137.06	659,480.01	49,283.58	61,073.47	-	20,675.58	4,075,935.60	GDU
380.0	SERVICES-OTHER	9,087,946.42	574,368.61	246,720.69	367,787.26	-	308,655.05	9,356,462.13	GDU
381.0	METERS	2,827,320.22	299,274.95	62,509.17	0.00	-	25,901.37	3,089,987.37	GDU
381.2	TRANSPONDERS	(6,434.76)	2,206.44	0.00	0.00	-	-	(4,228.32)	
382.0	METER INSTALLATIONS	1,039,954.75	76,921.97	44,562.00	10,488.50	-	9,952.72	1,071,778.94	GDU
383.0	REGULATORS	884,659.43	78,105.72	26,086.78	0.00	-	7,412.20	944,090.57	GDU
384.0	REGULATOR INSTALL.	333,388.88	36,645.11	24,868.10	9,133.73	-	9,971.11	346,003.27	GDU
385.0	IND. M & R STATION EQT.	468,411.95	70,737.27	0.00	16,854.32	-	-	522,294.90	
387.0	OTHER DISTRIBUTION EQT.	139,758.42	6,491.28	0.00	0.00	-	-	146,249.70	
	TOTAL DISTRIBUTION PLANT	49,198,456.32	4,278,944.27	497,853.98	523,018.84	-	1,191,791.00	53,648,318.77	
GENERAL PLANT:									
389.0	LAND & LANDRIGHTS	-	0.00	0.00	0.00	-	-	0.00	
390.0	STRUCTURES & IMPS.	188,824.94	19,873.17	0.00	0.00	-	425,246.39	633,944.50	NUI South
391.1	OFFICE FURNITURE	207,001.96	33,934.04	0.00	0.00	-	86,459.68	327,395.68	NUI South
391.2	OFFICE EQUIPMENT	369,987.91	35,835.72	0.00	0.00	-	10,983.60	416,807.23	NUI South
391.3	COMPUTERS	556,064.14	173,093.75	0.00	0.00	-	84,036.71	813,194.60	NUI South
391.4	COMPUTERS-CAPITAL LEASE	-	0.00	0.00	0.00	-	-	0.00	
392.1	CARS	4,407.42	3,566.34	0.00	0.00	-	-	7,973.76	
392.2	LIGHT TRUCKS	581,991.05	33,659.88	0.00	0.00	-	-	615,650.93	
392.3	HEAVY TRUCKS	28,455.53	518.88	0.00	0.00	-	-	28,974.41	
393.0	STORES EQUIPMENT	19,489.77	1,434.60	0.00	0.00	-	-	20,924.37	
394.0	TOOLS, SHOP, GARAGE EQT.	547,477.71	53,054.57	193,009.81	0.00	-	-	407,522.47	
395.0	LABORATORY EQUIPMENT	57,280.87	3,814.92	0.00	0.00	-	-	61,095.79	
397.0	COMMUNICATION EQT.	213,253.06	31,070.74	0.00	0.00	-	1,188.00	245,511.80	NUI South
398.0	MISCELLANEOUS EQT.	18,714.75	2,867.40	0.00	0.00	-	4,655.92	26,238.07	NUI South
399.0	MISC. TANGIBLE PROPERTY	(3,000.00)	0.00	0.00	0.00	-	382.16	(2,617.84)	NUI South
	TOTAL GENERAL PLANT	2,789,949.11	392,724.01	193,009.81	-	-	612,952.46	3,602,615.77	
	Prospective Deficit	-	0.00	-	0.00	-	-	0.00	
	TOTAL UTILITY PLANT	51,988,405.43	4,671,668.28	690,863.79	523,018.84	-	1,804,743.46	57,250,934.54	
386.5	WATER HEATERS	3,484,661.62	0.00	0.00	0.00	-	-	3,484,661.62	
386.6	DRYERS	4,662,130.20	0.00	0.00	0.00	-	-	4,662,130.20	
386.7	RANGES	218,800.07	0.00	0.00	0.00	-	-	218,800.07	
	TOTAL PLANT	60,353,997.32	4,671,668.28	690,863.79	523,018.84	-	1,804,743.46	65,616,526.43	

**CITY GAS COMPANY OF FLORIDA
PLANT BALANCES
CONSOLIDATED:**

ACCOUNT DESCRIPTION	9612	Additions	Retirements	Transfers	Adjustments	9712
DISTRIBUTION PLANT:						
302.0 FRANCHISES & CONSENTS	113,897.81	10,500.00	0.00	0.00	0.00	124,397.81
303.0 MISCELLANEOUS INTANGIBLE	25,275.00	180,495.28	0.00	0.00	0.00	205,770.28
374.0 LAND & LANDRIGHTS	771,545.06	0.00	153,843.00	(545,445.00)	0.00	72,257.06
375.0 STRUCTURES & IMPS.	1,153,293.18	0.00	554,992.77	(137,349.00)	0.00	460,951.41
376.0 MAINS-PLASTIC	26,519,217.62	2,217,709.94	769.10	0.00	0.00	28,736,158.46
376.0 MAINS-OTHER	49,719,259.85	990,342.86	61,420.39	0.00	0.00	50,648,182.32
379.0 M & R - CITY GATE	2,481,374.86	1,017,298.38	0.00	0.00	0.00	3,498,673.24
380.0 SERVICES-PLASTIC	15,201,396.44	1,828,826.61	31,162.19	0.00	0.00	16,999,060.86
380.0 SERVICES-OTHER	12,929,939.11	41,156.68	164,080.55	0.00	0.00	12,807,015.24
381.0 METERS	6,277,865.49	385,402.95	148,741.58	0.00	0.00	6,514,526.86
381.2 TRANSPONDERS	189,910.66	4,037.69	0.00	0.00	0.00	193,948.35
382.0 METER INSTALLATIONS	2,538,975.49	49,999.98	49,446.22	0.00	0.00	2,539,529.25
383.0 REGULATORS	2,063,660.65	64,531.02	54,769.20	0.00	0.00	2,073,422.47
384.0 REGULATOR INSTALL.	1,063,069.91	24,626.86	20,414.56	0.00	0.00	1,067,282.21
385.0 IND. M & R STATION EQT.	1,592,045.90	135,430.26	0.00	0.00	0.00	1,727,476.16
387.0 OTHER DISTRIBUTION EQT.	158,308.76	0.00	0.00	0.00	0.00	158,308.76
TOTAL DISTRIBUTION PLANT	122,799,035.79	6,950,358.51	1,239,639.56	(682,794.00)	0.00	127,826,960.74
GENERAL PLANT:						
389.0 LAND & LANDRIGHTS	167,111.00	0.00	0.00	0.00	0.00	167,111.00
390.0 STRUCTURES & IMPS.	812,115.39	164,472.34	9,914.82	0.00	0.00	966,672.91
391.1 OFFICE FURNITURE	522,554.75	93,767.55	0.00	0.00	0.00	616,322.30
391.2 OFFICE EQUIPMENT	431,734.93	0.00	0.00	0.00	0.00	431,734.93
391.3 COMPUTERS	987,503.83	71,944.42	0.00	0.00	0.00	1,059,448.25
391.4 COMPUTERS-CAPITAL LEASE	0.00					0.00
392.1 CARS	52,105.35	23,795.92	0.00	0.00	0.00	75,901.27
392.2 LIGHT TRUCKS	747,998.19	0.00	0.00	0.00	0.00	747,998.19
392.3 HEAVY TRUCKS	11,530.50	0.00	0.00	0.00	0.00	11,530.50
393.0 STORES EQUIPMENT	30,521.68	0.00	0.00	0.00	0.00	30,521.68
394.0 TOOLS, SHOP, GARAGE EQT.	821,371.37	11,340.32	0.00	0.00	0.00	832,711.69
395.0 LABORATORY EQUIPMENT	82,941.00	0.00	0.00	0.00	0.00	82,941.00
397.0 COMMUNICATION EQT.	415,863.20	32,034.00	0.00	0.00	0.00	447,897.20
398.0 MISCELLANEOUS EQT.	40,503.46	621.22	0.00	0.00	0.00	41,124.68
399.0 MISC. TANGIBLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	5,123,854.65	397,975.77	9,914.82	0.00	0.00	5,511,915.60
TOTAL UTILITY PLANT	127,922,890.44	7,348,334.28	1,249,554.38	(682,794.00)	0.00	133,338,876.34
386.5 WATER HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
386.6 DRYERS	0.00	0.00	0.00	0.00	0.00	0.00
386.7 RANGES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PLANT	127,922,890.44	7,348,334.28	1,249,554.38	(682,794.00)	0.00	133,338,876.34

**CITY GAS COMPANY OF FLORIDA
DEPRECIATION RESERVE BALANCE
CONSOLIDATED:**

ACCOUNT	DESCRIPTION	9612	Expense	OC	COR	Salvage	Adjustments	9712
DISTRIBUTION PLANT:								
302.0	FRANCHISES & CONSENTS	71,298.07	1,464.00	0.00	0.00	-	-	72,762.07
303.0	MISCELLANEOUS INTANGIBLE	10,080.00	1,008.00	0.00	0.00	-	-	11,088.00
374.0	LAND & LANDRIGHTS	-	0.00	0.00	0.00	-	-	0.00
375.0	STRUCTURES & IMPS.	424,432.22	23,607.92	554,992.77	0.00	304,614.00	(29,419.10)	168,242.27
376.0	MAINS-PLASTIC	4,290,787.49	775,325.09	769.10	5,411.94	-	-	5,059,931.54
376.0	MAINS-OTHER	23,677,431.39	1,438,810.76	61,420.39	47,902.56	-	-	25,006,919.20
379.0	M & R - CITY GATE	508,002.77	90,368.10	0.00	0.00	-	-	598,370.87
380.0	SERVICES-PLASTIC	3,029,157.68	591,532.39	31,162.19	83,390.82	-	-	3,506,137.06
380.0	SERVICES-OTHER	8,856,063.17	580,067.82	164,080.55	184,104.02	-	-	9,087,946.42
381.0	METERS	2,690,537.18	285,524.62	148,741.58	0.00	-	-	2,827,320.22
381.2	TRANSPONDERS	(8,597.89)	2,163.13	0.00	0.00	-	-	(6,434.76)
382.0	METER INSTALLATIONS	1,024,993.36	76,535.13	49,446.22	12,127.52	-	-	1,039,954.75
383.0	REGULATORS	857,904.85	76,741.01	49,986.43	0.00	-	-	884,659.43
384.0	REGULATOR INSTALL.	324,911.49	36,279.04	20,414.56	7,387.09	-	-	333,388.88
385.0	IND. M & R STATION EQT.	409,140.48	63,433.66	0.00	4,162.19	-	-	468,411.95
387.0	OTHER DISTRIBUTION EQT.	133,267.14	6,491.28	0.00	0.00	-	-	139,758.42
	TOTAL DISTRIBUTION PLANT	46,299,409.40	4,049,351.95	1,081,013.79	344,486.14	304,614.00	(29,419.10)	49,198,456.32
GENERAL PLANT:								
389.0	LAND & LANDRIGHTS	-	0.00	0.00	0.00	-	-	0.00
390.0	STRUCTURES & IMPS.	182,611.98	16,146.74	9,914.82	18.96	-	-	188,824.94
391.1	OFFICE FURNITURE	175,477.25	31,524.71	0.00	0.00	-	-	207,001.96
391.2	OFFICE EQUIPMENT	334,152.19	35,835.72	0.00	0.00	-	-	369,987.91
391.3	COMPUTERS	400,267.68	155,796.46	0.00	0.00	-	-	556,064.14
391.4	COMPUTERS-CAPITAL LEASE	-	0.00	0.00	0.00	-	-	0.00
392.1	CARS	1,695.09	2,712.33	0.00	0.00	-	-	4,407.42
392.2	LIGHT TRUCKS	548,331.17	33,659.88	0.00	0.00	-	-	581,991.05
392.3	HEAVY TRUCKS	27,936.65	518.88	0.00	0.00	-	-	28,455.53
393.0	STORES EQUIPMENT	18,055.17	1,434.60	0.00	0.00	-	-	19,489.77
394.0	TOOLS, SHOP, GARAGE EQT.	495,943.75	51,533.96	0.00	0.00	-	-	547,477.71
395.0	LABORATORY EQUIPMENT	53,465.95	3,814.92	0.00	0.00	-	-	57,280.87
397.0	COMMUNICATION EQT.	184,823.70	28,429.36	0.00	0.00	-	-	213,253.06
398.0	MISCELLANEOUS EQT.	15,907.41	2,807.34	0.00	0.00	-	-	18,714.75
399.0	MISC. TANGIBLE PROPERTY	(3,000.00)	0.00	0.00	0.00	-	-	(3,000.00)
	TOTAL GENERAL PLANT	2,435,667.99	364,214.90	9,914.82	18.96	-	-	2,789,949.11
	Prospective Deficit	-	0.00	-	0.00	-	-	0.00
	TOTAL UTILITY PLANT	48,735,077.39	4,413,566.85	1,090,928.61	344,505.10	304,614.00	(29,419.10)	51,988,405.43
386.5	WATER HEATERS	3,484,661.62	0.00	0.00	0.00	-	-	3,484,661.62
386.6	DRYERS	4,662,130.20	0.00	0.00	0.00	-	-	4,662,130.20
386.7	RANGES	218,800.07	0.00	0.00	0.00	-	-	218,800.07
	TOTAL PLANT	57,100,669.28	4,413,566.85	1,090,928.61	344,505.10	304,614.00	(29,419.10)	60,353,997.32

**CITY GAS COMPANY OF FLORIDA
PLANT BALANCES
CONSOLIDATED:**

ACCOUNT	DESCRIPTION	9512	Additions	Retirements	Transfers	Adjustments	9612
DISTRIBUTION PLANT:							
302.0	FRANCHISES & CONSENTS	113,897.81	0.00	0.00	0.00	0.00	113,897.81
303.0	MISCELLANEOUS INTANGIBLE	25,275.00	0.00	0.00	0.00	0.00	25,275.00
374.0	LAND & LANDRIGHTS	771,545.06	0.00	0.00	0.00	0.00	771,545.06
375.0	STRUCTURES & IMPS.	1,151,232.18	2,061.00	0.00	0.00	0.00	1,153,293.18
376.0	MAINS-PLASTIC	24,433,385.71	961,874.70	48.76	894,016.00	229,989.97	26,519,217.62
376.0	MAINS-OTHER	48,119,241.79	149,956.89	17,307.71	1,218,791.88	248,577.00	49,719,259.85
379.0	M & R - CITY GATE	2,155,001.75	326,373.11	0.00	0.00	0.00	2,481,374.86
380.0	SERVICES-PLASTIC	14,098,305.33	1,089,831.60	37,456.45	0.00	50,715.96	15,201,396.44
380.0	SERVICES-OTHER	12,889,032.00	24,912.27	78,523.44	0.00	94,518.28	12,929,939.11
381.0	METERS	5,944,379.32	387,881.67	86,225.75	0.00	31,830.25	6,277,865.49
381.2	TRANSPONDERS	186,455.54	3,455.12	0.00	0.00	0.00	189,910.66
382.0	METER INSTALLATIONS	2,509,235.08	84,611.73	70,904.73	0.00	16,033.41	2,538,975.49
383.0	REGULATORS	1,983,593.89	103,555.12	35,776.00	0.00	12,287.64	2,063,660.65
384.0	REGULATOR INSTALL.	1,028,376.06	50,890.86	32,230.42	0.00	16,033.41	1,063,069.91
385.0	IND. M & R STATION EQT.	1,546,905.65	61,065.25	15,925.00	0.00	0.00	1,592,045.90
387.0	OTHER DISTRIBUTION EQT.	158,308.76	0.00	0.00	0.00	0.00	158,308.76
	TOTAL DISTRIBUTION PLANT	117,114,170.93	3,246,469.32	374,398.26	2,112,807.88	699,985.92	122,799,035.79
GENERAL PLANT:							
389.0	LAND & LANDRIGHTS	167,111.00	0.00	0.00	0.00	0.00	167,111.00
390.0	STRUCTURES & IMPS.	781,521.88	30,593.51	0.00	0.00	0.00	812,115.39
391.1	OFFICE FURNITURE	459,787.57	62,767.18	0.00	0.00	0.00	522,554.75
391.2	OFFICE EQUIPMENT	426,052.44	5,682.49	0.00	0.00	0.00	431,734.93
391.3	COMPUTERS	605,881.32	381,822.51	0.00	0.00	0.00	987,503.83
391.4	COMPUTERS-CAPITAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00
392.1	CARS	12,154.00	39,951.35	0.00	0.00	0.00	52,105.35
392.2	LIGHT TRUCKS	728,826.38	19,171.81	0.00	0.00	0.00	747,998.19
392.3	HEAVY TRUCKS	6,321.00	5,209.50	0.00	0.00	0.00	11,530.50
393.0	STORES EQUIPMENT	30,521.68	0.00	0.00	0.00	0.00	30,521.68
394.0	TOOLS, SHOP, GARAGE EQT.	783,066.34	38,305.03	0.00	0.00	0.00	821,371.37
395.0	LABORATORY EQUIPMENT	82,941.00	0.00	0.00	0.00	0.00	82,941.00
397.0	COMMUNICATION EQT.	357,590.62	58,272.58	0.00	0.00	0.00	415,863.20
398.0	MISCELLANEOUS EQT.	31,136.25	9,367.21	0.00	0.00	0.00	40,503.46
399.0	MISC. TANGIBLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL GENERAL PLANT	4,472,911.48	650,943.17	0.00	0.00	0.00	5,123,854.65
	TOTAL UTILITY PLANT	121,587,082.41	3,897,412.50	374,398.26	2,112,807.88	699,985.92	127,922,890.44
386.5	WATER HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
386.6	DRYERS	0.00	0.00	0.00	0.00	0.00	0.00
386.7	RANGES	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL PLANT	121,587,082.41	3,897,412.50	374,398.26	2,112,807.88	699,985.92	127,922,890.44

**CITY GAS COMPANY OF FLORIDA
DEPRECIATION RESERVE BALANCE
CONSOLIDATED:**

ACCOUNT	DESCRIPTION	9512	Expense	OC	COR	Salvage	Adjustments	9612	
DISTRIBUTION PLANT:									
302.0	FRANCHISES & CONSENTS	69,834.07	1,464.00	0.00	0.00	0.00	0.00	71,298.07	
303.0	MISCELLANEOUS INTANGIBLE	9,072.00	1,008.00	0.00	0.00	0.00	0.00	10,080.00	
374.0	LAND & LANDRIGHTS	-	0.00	0.00	0.00	0.00	0.00	0.00	
375.0	STRUCTURES & IMPS.	400,256.30	24,175.92	0.00	0.00	0.00	0.00	424,432.22	
376.0	MAINS-PLASTIC	3,427,308.66	723,610.42	48.76	3,860.48	0.00	143,777.65	4,290,787.49	Gas Plt Future Use & Acq Adj
376.0	MAINS-OTHER	21,685,076.51	1,397,191.15	17,307.71	49,103.02	0.00	661,574.46	23,677,431.39	Gas Plt Future Use & Acq Adj
379.0	M & R - CITY GATE	425,652.65	79,570.47	0.00	(2,779.65)	0.00	0.00	508,002.77	
380.0	SERVICES-PLASTIC	2,461,021.41	553,717.25	37,456.45	16,508.48	0.00	68,383.95	3,029,157.68	Acq. Adjs
380.0	SERVICES-OTHER	8,138,106.30	578,890.28	78,523.44	108,492.06	0.00	326,082.09	8,856,063.17	Acq. Adjs
381.0	METERS	2,482,472.64	271,917.28	86,225.75	0.00	0.00	22,373.01	2,690,537.18	Acq. Adjs
381.2	TRANSPONDERS	(10,559.35)	1,961.46	0.00	0.00	0.00	0.00	(8,597.89)	
382.0	METER INSTALLATIONS	1,009,194.53	75,096.79	70,904.73	359.38	0.00	11,966.15	1,024,993.36	Acq. Adjs
383.0	REGULATORS	810,232.38	74,570.75	35,776.00	0.00	0.00	8,877.72	857,904.85	Acq. Adjs
384.0	REGULATOR INSTALL.	320,264.43	35,027.48	32,230.62	10,135.25	0.00	11,985.45	324,911.49	Acq. Adjs
385.0	IND. M & R STATION EQT.	371,204.29	60,121.40	15,925.00	9,039.86	2,779.65	0.00	409,140.48	
387.0	OTHER DISTRIBUTION EQT.	126,775.86	6,491.28	0.00	0.00	0.00	0.00	133,267.14	
	TOTAL DISTRIBUTION PLANT	41,725,912.68	3,884,813.93	374,398.46	194,718.88	2,779.65	1,255,020.48	46,299,409.40	
GENERAL PLANT:									
389.0	LAND & LANDRIGHTS	-	0.00	0.00	0.00	0.00	0.00	0.00	
390.0	STRUCTURES & IMPS.	170,373.07	14,988.91	0.00	2,750.00	0.00	0.00	182,611.98	
391.1	OFFICE FURNITURE	148,084.76	27,392.49	0.00	0.00	0.00	0.00	175,477.25	
391.2	OFFICE EQUIPMENT	298,812.65	35,339.54	0.00	0.00	0.00	0.00	334,152.19	
391.3	COMPUTERS	286,364.52	113,903.16	0.00	0.00	0.00	0.00	400,267.68	
391.4	COMPUTERS-CAPITAL LEASE	-	0.00	0.00	0.00	0.00	0.00	0.00	
392.1	CARS	1,093.92	601.17	0.00	0.00	0.00	0.00	1,695.09	
392.2	LIGHT TRUCKS	514,429.90	33,198.62	0.00	0.00	702.65	0.00	548,331.17	
392.3	HEAVY TRUCKS	27,564.32	372.33	0.00	0.00	0.00	0.00	27,936.65	
393.0	STORES EQUIPMENT	16,620.57	1,434.60	0.00	0.00	0.00	0.00	18,055.17	
394.0	TOOLS, SHOP, GARAGE EQT.	445,618.49	50,325.26	0.00	0.00	0.00	0.00	495,943.75	
395.0	LABORATORY EQUIPMENT	49,651.03	3,814.92	0.00	0.00	0.00	0.00	53,465.95	
397.0	COMMUNICATION EQT.	163,798.34	26,272.58	0.00	5,247.22	0.00	0.00	184,823.70	
398.0	MISCELLANEOUS EQT.	13,415.91	2,179.99	0.00	0.00	311.51	0.00	15,907.41	
399.0	MISC. TANGIBLE PROPERTY	(3,000.00)	0.00	0.00	0.00	0.00	0.00	(3,000.00)	
	TOTAL GENERAL PLANT	2,132,827.48	309,823.57	-	7,997.22	1,014.16	-	2,435,667.99	
	Prospective Deficit	-	0.00			0	0	0.00	
	TOTAL UTILITY PLANT	43,858,740.16	4,194,637.50	374,398.46	202,716.10	3,793.81	1,255,020.48	48,735,077.39	
386.5	WATER HEATERS	3,484,661.62	0.00	0.00	0.00	0	0	3,484,661.62	
386.6	DRYERS	4,662,130.20	0.00	0.00	0.00	0	0	4,662,130.20	
386.7	RANGES	218,800.07	0.00	0.00	0.00	0	0	218,800.07	
	TOTAL PLANT	52,224,332.05	4,194,637.50	374,398.46	202,716.10	3,793.81	1,255,020.48	57,100,669.28	

**CITY GAS COMPANY OF FLORIDA
PLANT BALANCES
CONSOLIDATED:**

ACCOUN DESCRIPTION	9412	Additions	Retirements	Transfers	Adjustments	9512
DISTRIBUTION PLANT:						
302.0 FRANCHISES & CONSENTS	113,897.81	0.00	0.00	0.00	0.00	113,897.81
303.0 MISCELLANEOUS INTANGIBLE	25,275.00	0.00	0.00	0.00	0.00	25,275.00
374.0 LAND & LANDRIGHTS	771,545.06	0.00	0.00	0.00	0.00	771,545.06
375.0 STRUCTURES & IMPS.	1,437,376.50	3,984.08	0.00	(290,128.40)	0.00	1,151,232.18
376.0 MAINS-PLASTIC	23,538,103.46	1,793,105.82	3,807.57	(894,016.00)	0.00	24,433,385.71
376.0 MAINS-OTHER	48,106,649.31	1,358,474.08	139,749.02	(1,206,132.58)	0.00	48,119,241.79
379.0 M & R - CITY GATE	1,957,864.54	127,693.90	0.00	69,443.31	0.00	2,155,001.75
380.0 SERVICES-PLASTIC	12,508,968.83	1,625,362.88	36,026.38	0.00	0.00	14,098,305.33
380.0 SERVICES-OTHER	13,013,327.29	26,793.03	151,088.32	0.00	0.00	12,889,032.00
381.0 METERS	5,527,547.71	477,515.33	60,683.72	0.00	0.00	5,944,379.32
381.2 TRANSPONDERS	184,136.45	2,319.09	0.00	0.00	0.00	186,455.54
382.0 METER INSTALLATIONS	2,409,522.69	129,955.82	30,243.43	0.00	0.00	2,509,235.08
383.0 REGULATORS	1,848,141.59	136,639.64	1,187.34	0.00	0.00	1,983,593.89
384.0 REGULATOR INSTALL.	967,891.50	75,606.13	15,121.57	0.00	0.00	1,028,376.06
385.0 IND. M & R STATION EQT.	1,471,199.99	98,138.68	22,433.02	0.00	0.00	1,546,905.65
387.0 OTHER DISTRIBUTION EQT.	157,669.77	638.99	0.00	0.00	0.00	158,308.76
TOTAL DISTRIBUTION PLANT	114,039,117.50	5,856,227.47	460,340.37	(2,320,833.67)	0.00	117,114,170.93
GENERAL PLANT:						
389.0 LAND & LANDRIGHTS	333,111.00	0.00	0.00	(166,000.00)	0.00	167,111.00
390.0 STRUCTURES & IMPS.	1,589,286.27	277,325.49	600.00	(1,084,489.88)	0.00	781,521.88
391.1 OFFICE FURNITURE	585,263.85	54,006.72	0.00	(179,483.00)	0.00	459,787.57
391.2 OFFICE EQUIPMENT	447,396.26	11,683.92	9,777.56	(23,250.18)	0.00	426,052.44
391.3 COMPUTERS	578,220.68	101,660.64	0.00	(74,000.00)	0.00	605,881.32
391.4 COMPUTERS-CAPITAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00
392.1 CARS	12,154.00	0.00	0.00	0.00	0.00	12,154.00
392.2 LIGHT TRUCKS	760,108.28	28,042.63	59,324.53	0.00	0.00	728,826.38
392.3 HEAVY TRUCKS	6,321.00	0.00	0.00	0.00	0.00	6,321.00
393.0 STORES EQUIPMENT	30,521.68	0.00	0.00	0.00	0.00	30,521.68
394.0 TOOLS, SHOP, GARAGE EQT.	759,725.68	23,340.66	0.00	0.00	0.00	783,066.34
395.0 LABORATORY EQUIPMENT	82,941.00	0.00	0.00	0.00	0.00	82,941.00
397.0 COMMUNICATION EQT.	318,248.73	45,841.89	2,000.00	(4,500.00)	0.00	357,590.62
398.0 MISCELLANEOUS EQT.	23,255.89	10,949.50	0.00	(3,069.14)	0.00	31,136.25
399.0 MISC. TANGIBLE PROPERTY	38,828.00	0.00	3,000.00	(35,828.00)	0.00	0.00
TOTAL GENERAL PLANT	5,565,382.32	552,851.45	74,702.09	(1,570,620.20)	0.00	4,472,911.48
TOTAL UTILITY PLANT	119,604,499.82	6,409,078.92	535,042.46	(3,891,453.87)	0.00	121,587,082.41
386.5 WATER HEATERS	8,873,393.91	640,200.03	298,195.00	(9,215,398.94)	0.00	0.00
386.6 DRYERS	11,637,575.67	580,042.53	249,857.00	(11,967,761.20)	0.00	0.00
386.7 RANGES	2,198,094.53	166,123.93	74,633.00	(2,289,585.46)	0.00	0.00
TOTAL PLANT	142,313,563.93	7,795,445.41	1,157,727.46	(27,364,199.47)	0.00	121,587,082.41

**CITY GAS COMPANY OF FLORIDA
DEPRECIATION RESERVE BALANCE
CONSOLIDATED:**

ACCOUNT DESCRIPTION	8412	Expense	OC	COR	Salvage	Adjustments	9512	
DISTRIBUTION PLANT:								
302.0 FRANCHISES & CONSENTS	68,370.07	1,464.00	0.00	0.00	-	-	69,834.07	
303.0 MISCELLANEOUS INTANGIBLE	8,064.00	1,008.00	0.00	0.00	-	-	9,072.00	
374.0 LAND & LANDRIGHTS	-	0.00	0.00	0.00	-	-	0.00	
375.0 STRUCTURES & IMPS.	412,590.86	29,471.44	0.00	0.00	-	(41,806.00)	400,256.30	Non Utility
376.0 MAINS-PLASTIC	2,774,112.29	689,376.76	3,807.57	3,433.68	-	(28,939.14)	3,427,308.66	Gas Plant Held for Future Use
376.0 MAINS-OTHER	20,577,588.96	1,378,607.03	139,749.02	104,717.35	-	(26,653.11)	21,685,076.51	Gas Plant Held for Future Use
379.0 M & R - CITY GATE	351,419.02	74,233.63	0.00	0.00	-	-	425,652.65	
380.0 SERVICES-PLASTIC	2,016,403.97	505,563.17	36,026.38	24,919.35	-	-	2,461,021.41	
380.0 SERVICES-OTHER	7,804,500.92	582,931.04	151,088.32	98,579.34	342.00	-	8,138,106.30	
381.0 METERS	2,286,411.87	254,611.49	60,683.72	0.00	2,133.00	-	2,482,472.64	
381.2 TRANSPONDERS	(12,587.33)	2,027.98	0.00	0.00	-	-	(10,559.35)	
382.0 METER INSTALLATIONS	973,381.16	73,864.89	30,243.43	7,808.09	-	-	1,009,194.53	
383.0 REGULATORS	740,791.29	70,628.43	1,187.34	0.00	-	-	810,232.38	
384.0 REGULATOR INSTALL.	303,289.50	33,928.86	15,121.57	1,832.36	-	-	320,264.43	
385.0 IND. M & R STATION EQT.	331,523.54	57,985.55	22,433.02	596.78	4,725.00	-	371,204.29	
387.0 OTHER DISTRIBUTION EQT.	120,303.11	6,472.75	0.00	0.00	-	-	126,775.86	
TOTAL DISTRIBUTION PLANT	38,766,163.23	3,762,175.02	460,340.37	241,886.95	7,200.00	(97,398.25)	41,725,912.68	
GENERAL PLANT:								
389.0 LAND & LANDRIGHTS	-	0.00	0.00	0.00	-	-	0.00	NUI South
390.0 STRUCTURES & IMPS.	491,911.37	29,075.52	600.00	375.00	-	(349,638.82)	170,373.07	
391.1 OFFICE FURNITURE	171,189.91	31,790.85	0.00	0.00	-	(54,896.00)	148,084.76	NUI South
391.2 OFFICE EQUIPMENT	273,295.20	36,901.01	9,777.56	0.00	-	(1,606.00)	298,812.65	NUI South
391.3 COMPUTERS	233,696.54	90,826.98	0.00	0.00	-	(38,159.00)	286,364.52	NUI South
391.4 COMPUTERS-CAPITAL LEASE	-	0.00	0.00	0.00	-	-	0.00	
392.1 CARS	546.96	546.96	0.00	0.00	-	-	1,093.92	
392.2 LIGHT TRUCKS	529,874.11	33,307.21	59,324.53	926.89	11,500.00	-	514,429.90	
392.3 HEAVY TRUCKS	27,279.92	284.40	0.00	0.00	-	-	27,564.32	
393.0 STORES EQUIPMENT	15,185.97	1,434.60	0.00	0.00	-	-	16,620.57	
394.0 TOOLS, SHOP, GARAGE EQT.	397,318.62	48,299.87	0.00	0.00	-	-	445,618.49	
395.0 LABORATORY EQUIPMENT	45,836.11	3,814.92	0.00	0.00	-	-	49,651.03	
397.0 COMMUNICATION EQT.	143,747.49	22,269.85	2,000.00	0.00	-	(219.00)	163,798.34	NUI South
398.0 MISCELLANEOUS EQT.	12,955.94	2,020.97	0.00	0.00	-	(1,561.00)	13,415.91	NUI South
399.0 MISC. TANGIBLE PROPERTY	-	0.00	3,000.00	0.00	-	-	(3,000.00)	
TOTAL GENERAL PLANT	2,342,838.14	300,573.14	74,702.09	1,301.89	11,500.00	(446,079.82)	2,132,827.48	
Prospective Deficit	(76,104.00)	76,104.00	-	0.00	-	-	0.00	
TOTAL UTILITY PLANT	41,022,897.37	4,138,852.16	535,042.46	243,188.84	18,700.00	(543,478.07)	43,858,740.16	
386.5 WATER HEATERS	3,152,656.00	608,180.35	298,195.00	12,380.13	34,400.40	-	3,484,661.62	
386.6 DRYERS	4,088,437.95	812,960.60	249,857.00	12,104.11	22,692.76	-	4,662,130.20	
386.7 RANGES	116,860.78	167,172.30	74,633.00	6,810.87	16,210.86	-	218,800.07	
TOTAL PLANT	48,380,852.10	5,727,165.41	1,157,727.46	274,483.95	92,004.02	(543,478.07)	52,224,332.05	

City Gas Company of Florida
Small Tools
Account 394

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994			0.00%		0.00%	0	0.00%
1995			0.00%		0.00%	0	0.00%
1996			0.00%		0.00%	0	0.00%
1997			0.00%		0.00%	0	0.00%
1998	193,010		0.00%		0.00%	0	0.00%
Total	\$193,010	\$0	0.00%	\$0	0.00%	\$0	0.00%

CITY GAS COMPANY OF FLORIDA
 ANALYSIS OF HISTORICAL PLANT ACCOUNTING
 ACCOUNT NUMBER 395 - LABORATORY EQUIPMENT
 AS 12/31/98

<u>YEAR</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ADJUSTMENT & TRANSFERS</u>	<u>ENDING BALANCE</u>	<u>SURVIVING DOLLARS</u>	<u>AGE YRS</u>	<u>WEIGHTED AVERAGE AGE</u>
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		39.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		38.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		37.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	2,693.96	36.5	98,329.54
1963	0.00	0.00	0.00	0.00	0.00		35.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		34.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	246.62	33.5	8,261.77
1966	0.00				0.00	1,455.59	32.5	47,306.68
1967	0.00				0.00		31.5	0.00
1968	0.00				0.00	283.77	30.5	8,654.99
1969	0.00				0.00		29.5	0.00
1970	0.00				0.00		28.5	0.00
1971	0.00				0.00		27.5	0.00
1972	0.00	0.00	0.00	0.00	0.00		26.5	0.00
1973	0.00	0.00	0.00	0.00	0.00		25.5	0.00
1974	0.00	0.00	0.00	0.00	0.00		24.5	0.00
1975	0.00				0.00	516.34	23.5	12,133.99
1976	0.00				0.00		22.5	0.00
1977	0.00				0.00		21.5	0.00
1978	0.00				0.00	281.39	20.5	5,768.50
1979	0.00				0.00	39.52	19.5	770.64
1980	0.00				0.00		18.5	0.00
1981	0.00	0.00	0.00	0.00	0.00	341.22	17.5	5,971.35
1982	0.00				0.00	18,824.80	16.5	310,609.20
1983	0.00				0.00	157.50	15.5	2,441.25
1984	0.00				0.00	0.00	14.5	0.00
1985	0.00				0.00	44,164.04	13.5	596,214.54
1986	0.00				0.00	11,561.75	12.5	144,521.88
1987	0.00				0.00	0.00	11.5	0.00
1988	0.00				0.00	0.00	10.5	0.00
1989	0.00				0.00	0.00	9.5	0.00
1990	0.00				0.00	2,374.50	8.5	20,183.25
1991	0.00				0.00	0.00	7.5	0.00
1992	0.00				0.00	0.00	6.5	0.00
1993	0.00				82,940.91	0.00	5.5	0.00
1994	82,940.91	0.00	0.00	0.09	82,941.00	0.00	4.5	0.00
1995	82,941.00	0.00	0.00	0.00	82,941.00	0.00	3.5	0.00
1996	82,941.00	0.00	0.00	0.00	82,941.00	0.00	2.5	0.00
1997	82,941.00	0.00	0.00	0.00	82,941.00	0.00	1.5	0.00
1998	82,941.00	0.00	0.00	0.00	82,941.00	0.00	0.5	0.00
						<u>82,941.00</u>		<u>1,261,167.58</u>
								<u>82,941.00</u>

**City Gas Company of Florida
 Laboratory Equipment
 Account 395**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994			0.00%		0.00%	0	0.00%
1995			0.00%		0.00%	0	0.00%
1996			0.00%		0.00%	0	0.00%
1997			0.00%		0.00%	0	0.00%
1998			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 397 - COMMUNICATION EQUIPMENT
AS 12/31/98

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		49.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		48.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		47.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		46.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		45.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		44.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		43.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		42.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		41.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		40.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		39.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		38.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		37.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		36.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		35.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		34.5	0.00
1965	0.00	0.00	0.00	0.00	0.00		33.5	0.00
1966	0.00	0.00	0.00	0.00	0.00		32.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		31.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	870.23	30.5	26,542.02
1969	0.00	0.00	0.00	0.00	0.00	22,284.41	29.5	657,390.10
1970	0.00	0.00	0.00	0.00	0.00	80.24	28.5	2,286.84
1971	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00
1973	0.00	0.00	0.00	0.00	0.00	589.42	25.5	15,030.21
1974	0.00	0.00	0.00	0.00	0.00	165.36	24.5	4,051.32
1975	0.00	0.00	0.00	0.00	0.00	0.00	23.5	0.00
1976	0.00	0.00	0.00	0.00	0.00	1,698.10	22.5	38,207.25
1977	0.00	0.00	0.00	0.00	0.00	1,231.88	21.5	26,485.42
1978	0.00	0.00	0.00	0.00	0.00	0.00	20.5	0.00
1979	0.00	0.00	0.00	0.00	0.00	1,916.75	19.5	37,376.63
1980	0.00	0.00	0.00	0.00	0.00	0.00	18.5	0.00
1981	0.00	0.00	0.00	0.00	0.00	4,374.48	17.5	76,553.40
1982	0.00	0.00	0.00	0.00	0.00	8,267.41	16.5	136,412.27
1983	0.00	0.00	0.00	0.00	0.00	2,282.85	15.5	35,384.18
1984	0.00	0.00	0.00	0.00	0.00	15,698.06	14.5	227,621.87
1985	0.00	0.00	0.00	0.00	0.00	0.00	13.5	0.00
1986	0.00	0.00	0.00	0.00	0.00	311.85	12.5	3,898.13
1987	0.00	0.00	0.00	0.00	0.00	5,502.00	11.5	63,273.00
1988	0.00	0.00	0.00	0.00	0.00	67,660.53	10.5	710,435.57
1989	0.00	0.00	0.00	0.00	0.00	26,380.81	9.5	250,617.70
1990	0.00	0.00	0.00	0.00	0.00	7,422.28	8.5	63,089.38
1991	0.00	0.00	0.00	0.00	0.00	22,415.61	7.5	168,117.08
1992	0.00	0.00	0.00	0.00	0.00	24,625.57	6.5	160,066.21
1993	0.00	0.00	0.00	0.00	249,268.00	65,364.62	5.5	359,505.41
1994	249,268.00	72,686.59	3,705.86	0.00	318,248.73	32,057.79	4.5	144,260.06
1995	318,248.73	45,841.89	2,000.00	(4,500.00)	357,590.62	50,890.37	3.5	178,116.30
1996	357,590.62	58,272.58	0.00	0.00	415,863.20	58,272.58	2.5	145,681.45
1997	415,863.20	32,034.00	0.00	0.00	447,897.20	32,034.00	1.5	48,051.00
1998	447,897.20	407,962.95	0.00	4,500.00	860,360.15	407,962.95	0.5	203,981.48
						<u>860,360.15</u>		<u>3,782,434.28</u>
								<u>860,360.15</u>

**City Gas Company of Florida
 Communication Equipment
 Account 397**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994	3,706		0.00%		0.00%	0	0.00%
1995	2,000		0.00%		0.00%	0	0.00%
1996			0.00%	5,247	0.00%	(5,247)	0.00%
1997			0.00%		0.00%	0	0.00%
1998			0.00%		0.00%	0	0.00%
Total	\$5,706	\$0	0.00%	\$5,247	91.96%	(\$5,247)	-91.96%

**City Gas Company of Florida
Miscellaneous Equipment
Account 398**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1994	1,759	1,060	60.26%		0.00%	1,060	60.26%
1995			0.00%		0.00%	0	0.00%
1996		312	0.00%		0.00%	312	0.00%
1997			0.00%		0.00%	0	0.00%
1998			0.00%		0.00%	0	0.00%
Total	\$1,759	\$1,372	78.00%	\$0	0.00%	\$1,372	78.00%

**CITY GAS COMPANY OF FLORIDA
PLANT BALANCES
CONSOLIDATED:**

ACCOUNT	DESCRIPTION	9312	Additions	Retirements	Transfers	Adjustments	9412
DISTRIBUTION PLANT:							
302.0	FRANCHISES & CONSENTS	89,042.00	24,855.81	0.00	0.00	0.00	113,897.81
303.0	MISCELLANEOUS INTANGIBLE	25,275.00	0.00	0.00	0.00	0.00	25,275.00
374.0	LAND & LANDRIGHTS	778,030.00	(6,484.94)	0.00	0.00	0.00	771,545.06
375.0	STRUCTURES & IMPS.	1,429,389.00	7,987.50	0.00	0.00	0.00	1,437,376.50
376.0	MAINS-PLASTIC	18,849,281.00	4,689,853.79	1,031.33	0.00	0.00	23,538,103.46
376.0	MAINS-OTHER	40,649,428.00	7,479,842.24	23,451.45	830.52	0.00	48,106,649.31
379.0	M & R - CITY GATE	1,365,633.00	598,580.57	6,349.03	0.00	0.00	1,957,864.54
380.0	SERVICES-PLASTIC	10,389,738.00	2,172,754.85	53,524.02	0.00	0.00	12,508,968.83
380.0	SERVICES-OTHER	13,325,137.00	114,903.92	425,883.11	(830.52)	0.00	13,013,327.29
381.0	METERS	4,993,055.34	602,812.36	68,319.99	0.00	0.00	5,527,547.71
381.2	TRANSPONDERS	140,021.85	57,006.60	12,892.00	0.00	0.00	184,136.45
382.0	METER INSTALLATIONS	2,273,934.00	188,792.27	53,203.58	0.00	0.00	2,409,522.69
383.0	REGULATORS	1,693,998.00	159,268.91	5,125.32	0.00	0.00	1,848,141.59
384.0	REGULATOR INSTALL.	887,284.00	107,208.92	26,601.42	0.00	0.00	967,891.50
385.0	IND. M & R STATION EQT.	1,236,172.00	242,489.19	7,461.20	0.00	0.00	1,471,199.99
387.0	OTHER DISTRIBUTION EQT.	156,176.00	1,493.77	0.00	0.00	0.00	157,669.77
	TOTAL DISTRIBUTION PLANT	98,281,594.19	16,441,365.76	683,842.45	0.00	0.00	114,039,117.50
GENERAL PLANT:							
389.0	LAND & LANDRIGHTS	333,111.00	0.00	0.00	0.00	0.00	333,111.00
390.0	STRUCTURES & IMPS.	1,517,191.00	72,095.27	0.00	0.00	0.00	1,589,286.27
391.1	OFFICE FURNITURE	544,318.00	40,945.85	0.00	0.00	0.00	585,263.85
391.2	OFFICE EQUIPMENT	428,631.00	18,765.26	0.00	0.00	0.00	447,396.26
391.3	COMPUTERS	419,399.00	273,861.98	9,740.30	0.00	(105,300.00)	578,220.68
391.4	COMPUTERS-CAPITAL LEASE	0.00	167,710.00	0.00	(129,010.00)	(38,700.00)	0.00
392.1	CARS	12,154.00	0.00	0.00	0.00	0.00	12,154.00
392.2	LIGHT TRUCKS	682,276.00	91,029.56	13,197.28	0.00	0.00	760,108.28
392.3	HEAVY TRUCKS	6,321.00	0.00	0.00	0.00	0.00	6,321.00
393.0	STORES EQUIPMENT	23,252.00	7,269.68	0.00	0.00	0.00	30,521.68
394.0	TOOLS, SHOP, GARAGE EQT.	613,789.00	149,736.68	3,800.00	0.00	0.00	759,725.68
395.0	LABORATORY EQUIPMENT	82,941.00	0.00	0.00	0.00	0.00	82,941.00
397.0	COMMUNICATION EQT.	249,268.00	72,686.59	3,705.86	0.00	0.00	318,248.73
398.0	MISCELLANEOUS EQT.	19,495.00	5,519.94	1,759.05	0.00	0.00	23,255.89
399.0	MISC. TANGIBLE PROPERTY	38,828.00	0.00	0.00	0.00	0.00	38,828.00
	TOTAL GENERAL PLANT	4,970,974.00	899,620.81	32,202.49	(129,010.00)	(144,000.00)	5,565,382.32
	TOTAL UTILITY PLANT	103,252,568.19	17,340,986.57	716,044.94	(129,010.00)	(144,000.00)	119,604,499.82
386.5	WATER HEATERS	7,741,224.00	1,612,513.91	480,344.00	0.00	0.00	8,873,393.91
386.6	DRYERS	10,371,767.00	1,613,872.67	348,064.00	0.00	0.00	11,637,575.67
386.7	RANGES	1,301,988.00	949,050.53	52,944.00	0.00	0.00	2,198,094.53
	TOTAL PLANT	122,667,547.19	21,516,423.68	1,597,396.94	(129,010.00)	(144,000.00)	142,313,563.93

**CITY GAS COMPANY OF FLORIDA
DEPRECIATION RESERVE BALANCE
CONSOLIDATED:**

ACCOUNT	DESCRIPTION	9312	Expense	OC	COR	Salvage	Adjustments	9412
DISTRIBUTION PLANT:								
302.0	FRANCHISES & CONSENTS	66,906.07	1,484.00	0.00	0.00	-	0.00	68,370.07
303.0	MISCELLANEOUS INTANGIBLE	7,056.00	1,008.00	0.00	0.00	-	0.00	8,064.00
374.0	LAND & LANDRIGHTS	-	0.00	0.00	0.00	-	0.00	0.00
375.0	STRUCTURES & IMPS.	382,468.85	30,122.01	0.00	0.00	-	0.00	412,590.86
376.0	MAINS-PLASTIC	2,164,811.00	613,951.11	1,031.31	3,618.51	-	0.00	2,774,112.29
376.0	MAINS-OTHER	19,386,356.00	1,270,242.46	23,451.45	55,558.05	-	0.00	20,577,588.96
379.0	M & R - CITY GATE	298,027.00	57,296.45	6,349.03	190.00	2,634.60	0.00	351,419.02
380.0	SERVICES-PLASTIC	1,737,940.00	438,220.91	53,524.02	106,160.30	(72.62)	0.00	2,016,403.97
380.0	SERVICES-OTHER	7,864,697.00	589,416.41	425,883.11	223,662.96	(66.42)	0.00	7,804,500.92
381.0	METERS	2,117,979.00	236,752.86	68,319.99	0.00	-	0.00	2,286,411.87
381.2	TRANSPONDERS	-	304.67	12,892.00	0.00	-	0.00	(12,587.33)
382.0	METER INSTALLATIONS	962,781.00	70,047.56	53,203.58	6,243.82	-	0.00	973,381.16
383.0	REGULATORS	680,086.00	65,630.61	5,125.32	0.00	200.00	0.00	740,791.29
384.0	REGULATOR INSTALL.	307,273.00	31,758.41	26,601.42	9,140.49	-	0.00	303,289.50
385.0	IND. M & R STATION EQT.	286,278.00	52,706.74	7,461.20	0.00	-	0.00	331,523.54
387.0	OTHER DISTRIBUTION EQT.	113,881.42	6,421.69	0.00	0.00	-	0.00	120,303.11
	TOTAL DISTRIBUTION PLANT	36,376,540.34	3,465,343.89	683,842.43	404,574.13	2,695.56	-	38,756,163.23
GENERAL PLANT:								
389.0	LAND & LANDRIGHTS	-	0.00	0.00	0.00	-	0.00	0.00
390.0	STRUCTURES & IMPS.	462,451.66	29,459.71	0.00	0.00	-	0.00	491,911.37
391.1	OFFICE FURNITURE	139,840.00	31,349.91	0.00	0.00	-	0.00	171,189.91
391.2	OFFICE EQUIPMENT	236,847.00	36,448.20	0.00	0.00	-	0.00	273,295.20
391.3	COMPUTERS	157,652.00	85,784.84	9,740.30	0.00	-	0.00	233,696.54
391.4	COMPUTERS-CAPITAL LEASE	-	0.00	0.00	0.00	-	0.00	0.00
392.1	CARS	-	546.96	0.00	0.00	-	0.00	546.96
392.2	LIGHT TRUCKS	509,109.00	32,365.89	13,197.28	3,303.50	4,900.00	0.00	529,874.11
392.3	HEAVY TRUCKS	26,495.52	284.40	0.00	0.00	500.00	0.00	27,279.92
393.0	STORES EQUIPMENT	11,872.54	1,363.43	0.00	0.00	1,950.00	0.00	15,185.97
394.0	TOOLS, SHOP, GARAGE EQT.	356,354.00	44,764.62	3,800.00	0.00	-	0.00	397,318.62
395.0	LABORATORY EQUIPMENT	42,021.19	3,814.92	0.00	0.00	-	0.00	45,836.11
397.0	COMMUNICATION EQT.	127,232.31	20,221.04	3,705.86	0.00	-	0.00	143,747.49
398.0	MISCELLANEOUS EQT.	12,153.17	1,501.82	1,759.05	0.00	1,060.00	0.00	12,955.94
399.0	MISC. TANGIBLE PROPERTY	-	0.00	0.00	0.00	-	0.00	0.00
	TOTAL GENERAL PLANT	2,082,028.39	287,905.74	32,202.49	3,303.50	8,410.00	-	2,342,838.14
	Prospective Deficit	(152,208.00)	76,104.00	-	0.00	-	-	(76,104.00)
	TOTAL UTILITY PLANT	38,306,360.73	3,829,353.63	716,044.92	407,877.63	11,105.56	-	41,022,897.37
386.5	WATER HEATERS	2,953,077.00	668,529.69	480,344.00	16,601.15	27,994.46	0.00	3,152,656.00
386.6	DRYERS	3,541,143.00	907,399.00	348,064.00	17,008.37	4,968.32	0.00	4,088,437.95
386.7	RANGES	13,763.00	155,175.73	52,944.00	2,258.79	3,124.84	0.00	116,860.78
	TOTAL PLANT	44,814,343.73	5,560,458.05	1,597,396.92	443,745.94	47,193.18	-	48,380,852.10