

**Florida
Public
Utilities
Company**

99 MAR 10 AM 8:42
TALLHASSEE

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

March 8, 1999

Ms. Blanca Bayo, Director
FLORIDA PUBLIC SERVICE COMMISSION
Division of Records & Reporting
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

990302-GU

Dear Ms. Bayo:

We are enclosing 15 copies of the following schedules in connection with the Florida Public Utilities Company, Natural Gas Divisions, FPSC staff assisted depreciation study for 1999:

1. Projected Retirements for 1999 (Exhibit A) and Aged Retirements for 1995-1998 (Exhibits B, C, D, E)
2. Plant In Service & Reserve Summaries for 1995-1998 (Exhibit F)
3. 1999 Monthly Projections:
 - Plant Balances (Exhibit G)
 - Reserve Balances (Exhibit H)
 - Additions (Exhibit I)
 - Retirements (Exhibit J)
 - Net Salvage including computational schedules (Exhibit K)
 - Depreciation Expense (Exhibit L)
4. Transportation Account Listing (Exhibit M)
5. Aging Schedules
 - Actual Asset Age at 12/31/98 (Exhibit N)
 - Estimated Asset Age at 12/31/99 (Exhibit O)

DOCUMENT NUMBER-DATE

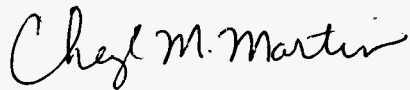
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FPSC-RECORDS/REPORTING

We are requesting an implementation date of January 1, 2000, for the new depreciation rates. Please let us know the remaining factors once the age is applied to the curve tables.

If you have any questions or need additional information, you may contact Jim Mesite at (561) 838-1733.

Sincerely,



Cheryl M. Martin
Manager of Corporate Accounting

Enclosures

cc: George Bachman
Jack English
Don Kitner
Marc Schneidermann
Chuck Stein
Darryl Troy
Patricia Lee – FPSC, Tallahassee (w/enclosures)
Gas Divisions Depreciation Study-1999 SJ54-138 (w/enclosures)

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1999 ESTIMATED RETIREMENTS**

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

AGE	YEAR	3741**	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG	AGE	YEAR
70.5	1929	-	-	-	-	-	-	780.85	53,639.93	-	-	70.5	1929
59.5	1940	-	-	-	-	-	-	6,070.11	381,171.55	-	-	59.5	1940
58.5	1941	-	-	-	-	-	-	-	-	-	-	58.5	1941
57.5	1942	-	-	-	-	-	-	14.98	861.35	-	-	57.5	1942
56.5	1943	-	-	-	-	-	-	-	-	-	-	56.5	1943
55.5	1944	-	-	-	-	-	-	-	-	-	-	55.5	1944
54.5	1945	-	-	-	-	-	-	-	-	-	-	54.5	1945
53.5	1946	-	-	-	-	-	-	371.16	19,857.06	-	-	53.5	1946
52.5	1947	-	-	-	-	-	-	4.36	228.90	-	-	52.5	1947
51.5	1948	-	-	-	-	-	-	237.04	12,207.56	165.79	8,538.19	51.5	1948
50.5	1949	-	-	-	-	-	-	-	-	-	-	50.5	1949
49.5	1950	-	-	-	-	-	-	-	-	-	-	49.5	1950
48.5	1951	-	-	-	-	-	-	-	-	-	-	48.5	1951
47.5	1952	-	-	-	-	-	-	-	-	-	-	47.5	1952
46.5	1953	-	-	-	-	-	-	-	-	-	-	46.5	1953
45.5	1954	-	-	72.45	3,296.48	-	-	48.28	2,196.74	-	-	45.5	1954
44.5	1955	-	-	-	-	-	-	-	-	-	-	44.5	1955
43.5	1956	-	-	-	-	-	-	-	-	-	-	43.5	1956
42.5	1957	-	-	-	-	-	-	-	-	-	-	42.5	1957
41.5	1958	-	-	-	-	-	-	-	-	-	-	41.5	1958
40.5	1959	-	-	-	-	-	-	119.97	4,858.79	-	-	40.5	1959
39.5	1960	-	-	157.11	6,205.85	-	-	-	-	-	-	39.5	1960
38.5	1961	-	-	-	-	-	-	123.16	4,741.66	-	-	38.5	1961
37.5	1962	-	-	56.05	2,101.88	-	-	120.00	4,500.00	-	-	37.5	1962
36.5	1963	-	-	-	-	-	-	-	-	-	-	36.5	1963
35.5	1964	-	-	-	-	-	-	684.60	24,303.30	125.00	4,437.50	35.5	1964
34.5	1965	-	-	-	-	-	-	98.30	3,391.35	-	-	34.5	1965
33.5	1966	-	-	-	-	-	-	-	-	-	-	33.5	1966
32.5	1967	-	-	372.69	12,112.43	-	-	504.59	16,399.18	-	-	32.5	1967
31.5	1968	-	-	-	-	-	-	-	-	-	-	31.5	1968
30.5	1969	-	-	23.00	701.50	-	-	-	-	-	-	30.5	1969
29.5	1970	-	-	-	-	-	-	2,129.64	62,824.38	166.57	4,913.82	29.5	1970
28.5	1971	-	-	-	-	-	-	-	-	-	-	28.5	1971
27.5	1972	-	-	-	-	-	-	118.37	3,255.18	-	-	27.5	1972
26.5	1973	-	-	-	-	-	-	229.61	6,084.67	210.77	5,585.41	26.5	1973
25.5	1974	-	-	-	-	-	-	174.55	4,451.03	161.75	4,124.63	25.5	1974
24.5	1975	-	-	-	-	-	-	19.55	478.98	-	-	24.5	1975
23.5	1976	-	-	46.82	1,100.27	-	-	-	-	145.90	3,428.65	23.5	1976
22.5	1977	-	-	-	-	-	-	89.36	2,010.60	-	-	22.5	1977
21.5	1978	-	-	571.42	12,285.53	-	-	65.02	1,397.93	-	-	21.5	1978
20.5	1979	-	-	-	-	-	-	120.75	2,475.38	-	-	20.5	1979
19.5	1980	-	-	-	-	-	-	-	-	-	-	19.5	1980
18.5	1981	-	-	-	-	-	-	-	-	-	-	18.5	1981
17.5	1982	-	-	-	-	-	-	18.20	318.50	-	-	17.5	1982
16.5	1983	-	-	865.70	14,284.05	-	-	-	-	-	-	16.5	1983
15.5	1984	-	-	-	-	-	-	-	-	312.45	4,842.98	15.5	1984
14.5	1985	-	-	-	-	-	-	3,358.44	48,697.38	-	-	14.5	1985
13.5	1986	-	-	-	-	-	-	-	-	-	-	13.5	1986
12.5	1987	-	-	143.99	1,799.88	-	-	30.78	384.75	183.00	2,287.50	12.5	1987
11.5	1988	-	-	-	-	-	-	-	-	-	-	11.5	1988
10.5	1989	-	-	-	-	1,070.10	11,236.05	-	-	-	-	10.5	1989
9.5	1990	-	-	-	-	1,041.30	9,892.35	-	-	-	-	9.5	1990
8.5	1991	-	-	-	-	296.77	2,522.55	-	-	2,532.37	21,525.15	8.5	1991
7.5	1992	-	-	-	-	-	-	-	-	-	-	7.5	1992
6.5	1993	-	-	-	-	268.58	1,745.77	-	-	-	-	6.5	1993
5.5	1994	-	-	-	-	-	-	5.09	28.00	-	-	5.5	1994
4.5	1995	-	-	-	-	263.07	1,183.82	-	-	-	-	4.5	1995
3.5	1996	-	-	-	-	-	-	146.41	512.44	-	-	3.5	1996
2.5	1997	-	-	-	-	-	-	-	-	-	-	2.5	1997
1.5	1998	-	-	-	-	-	-	-	-	-	-	1.5	1998
0.5	1999	-	-	-	-	-	-	-	-	-	-	0.5	1999
TOTAL ACCOUNT				2,309		2,940		15,663		4,004		TOTAL ACCOUNT	
TOTAL WEIGHTED					53,888		26,581		641,277		58,684	TOTAL WEIGHTED	
AVERAGE AGE		N/A		23.34		9.04		40.94		14.91		AVERAGE AGE	

** Estimated retirements have been omitted.

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1999 ESTIMATED RETIREMENTS**

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

AGE	YEAR	379	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG	382	WT AVG	AGE	YEAR
70.5	1929	-	-	-	-	-	-	-	-	-	-	70.5	1929
59.5	1940	-	-	-	-	10,488.19	624,047.31	-	-	936.79	55,739.01	59.5	1940
58.5	1941	-	-	-	-	5.06	296.01	-	-	3.32	194.22	58.5	1941
57.5	1942	-	-	-	-	26.09	1,500.18	-	-	-	-	57.5	1942
56.5	1943	-	-	-	-	-	-	-	-	-	-	56.5	1943
55.5	1944	-	-	-	-	8.06	447.33	-	-	0.78	43.29	55.5	1944
54.5	1945	-	-	-	-	-	-	-	-	-	-	54.5	1945
53.5	1946	-	-	-	-	16.75	896.13	-	-	2.05	109.68	53.5	1946
52.5	1947	-	-	-	-	25.76	1,352.40	-	-	2.15	112.88	52.5	1947
51.5	1948	-	-	-	-	-	-	76.99	3,964.99	-	-	51.5	1948
50.5	1949	-	-	-	-	808.32	40,820.16	62.49	3,155.75	50.39	2,544.70	50.5	1949
49.5	1950	-	-	-	-	9.27	458.87	-	-	13.95	690.53	49.5	1950
48.5	1951	-	-	-	-	203.18	9,854.23	122.74	5,952.89	35.49	1,721.27	48.5	1951
47.5	1952	-	-	-	-	292.76	13,906.10	-	-	49.75	2,363.13	47.5	1952
46.5	1953	-	-	-	-	320.26	14,862.09	-	-	57.22	2,660.73	46.5	1953
45.5	1954	-	-	-	-	627.84	28,566.72	131.93	6,002.82	162.85	7,409.68	45.5	1954
44.5	1955	-	-	-	-	241.78	10,759.21	-	-	33.80	1,504.10	44.5	1955
43.5	1956	-	-	-	-	840.53	36,563.06	-	-	140.06	6,092.61	43.5	1956
42.5	1957	-	-	-	-	225.02	9,563.35	48.51	2,061.68	39.85	1,693.63	42.5	1957
41.5	1958	-	-	-	-	232.25	9,638.38	63.45	2,633.18	29.50	1,224.25	41.5	1958
40.5	1959	340.00	13,770.00	-	-	471.25	19,065.63	568.11	23,008.46	73.85	2,990.93	40.5	1959
39.5	1960	1,594.19	62,970.51	-	-	2,374.58	93,795.91	252.38	9,969.01	375.07	14,815.27	39.5	1960
38.5	1961	-	-	-	-	1,055.10	40,621.35	95.49	3,676.37	172.52	6,642.02	38.5	1961
37.5	1962	-	-	-	-	849.70	31,863.75	92.38	3,464.25	263.07	9,865.13	37.5	1962
36.5	1963	267.09	9,748.79	-	-	532.61	19,440.27	390.65	14,258.73	108.84	3,972.66	36.5	1963
35.5	1964	-	-	-	-	640.36	22,732.78	718.32	25,500.36	123.60	4,387.80	35.5	1964
34.5	1965	-	-	-	-	856.48	29,548.56	941.27	32,473.82	136.36	4,704.42	34.5	1965
33.5	1966	-	-	-	-	598.28	20,042.38	652.28	21,851.38	91.57	3,067.80	33.5	1966
32.5	1967	375.68	12,209.60	-	-	2,064.57	67,098.53	753.86	24,500.45	340.04	11,051.30	32.5	1967
31.5	1968	-	-	-	-	1,742.35	54,884.03	146.89	4,627.04	143.56	4,522.14	31.5	1968
30.5	1969	-	-	1,710.56	52,172.08	416.94	12,716.67	259.15	7,904.08	184.58	5,629.69	30.5	1969
29.5	1970	-	-	1,475.66	43,531.97	1,555.28	45,880.76	627.87	18,522.17	300.36	8,860.62	29.5	1970
28.5	1971	-	-	790.50	22,529.25	882.29	25,145.27	1,069.62	30,492.72	129.90	3,702.15	28.5	1971
27.5	1972	-	-	572.50	15,743.75	830.12	22,828.30	556.03	15,290.83	73.97	2,034.18	27.5	1972
26.5	1973	175.28	4,644.92	3,944.69	104,534.29	6,349.20	168,253.80	457.39	12,120.84	609.99	16,164.74	26.5	1973
25.5	1974	557.64	14,219.82	3,626.34	92,471.67	6,747.50	172,061.25	1,447.76	36,917.88	638.49	16,281.50	25.5	1974
24.5	1975	-	-	1,879.67	46,051.92	7,400.72	181,317.64	712.39	17,453.56	637.25	15,612.63	24.5	1975
23.5	1976	-	-	6,324.33	148,621.76	423.51	9,962.49	220.59	5,183.87	449.98	10,574.53	23.5	1976
22.5	1977	303.94	6,838.65	1,758.25	39,560.63	557.06	12,533.85	1,543.14	34,720.65	174.08	3,916.80	22.5	1977
21.5	1978	-	-	2,893.04	62,200.36	351.86	7,564.99	948.24	20,387.16	142.20	3,057.30	21.5	1978
20.5	1979	-	-	1,568.27	32,149.54	872.12	17,878.46	235.40	4,825.70	241.72	4,955.26	20.5	1979
19.5	1980	-	-	3,709.12	72,327.84	2,035.65	39,695.18	1,632.04	31,824.78	441.40	8,607.30	19.5	1980
18.5	1981	-	-	2,760.53	51,069.81	87.23	1,613.76	1,665.54	30,812.49	172.80	3,196.80	18.5	1981
17.5	1982	-	-	3,548.78	62,103.65	273.30	4,782.75	1,809.99	31,674.83	228.33	3,995.78	17.5	1982
16.5	1983	-	-	2,352.64	38,818.56	638.72	10,538.88	2,016.25	33,268.13	191.72	3,163.38	16.5	1983
15.5	1984	189.24	2,933.22	3,243.30	50,271.15	745.54	11,555.87	4,688.11	72,665.71	232.65	3,606.08	15.5	1984
14.5	1985	-	-	2,739.24	39,718.98	301.12	4,366.24	576.36	8,357.22	135.63	1,966.64	14.5	1985
13.5	1986	871.78	11,769.03	3,169.02	42,781.77	-	-	769.91	10,393.79	196.48	2,652.48	13.5	1986
12.5	1987	210.45	2,630.63	3,075.77	38,447.13	186.83	2,335.38	484.32	6,054.00	173.87	2,173.38	12.5	1987
11.5	1988	-	-	3,026.97	34,810.16	161.53	1,857.60	671.09	7,717.54	251.24	2,889.26	11.5	1988
10.5	1989	352.15	3,697.58	3,226.95	33,882.98	-	-	546.09	5,733.95	303.54	3,187.17	10.5	1989
9.5	1990	-	-	5,604.72	53,244.84	322.68	3,065.46	96.93	920.84	584.13	5,549.24	9.5	1990
8.5	1991	-	-	1,828.82	15,544.97	-	-	88.64	753.44	112.58	956.93	8.5	1991
7.5	1992	-	-	2,049.42	15,370.65	-	-	178.55	1,339.13	86.66	649.95	7.5	1992
6.5	1993	-	-	1,537.64	9,994.66	-	-	52.57	341.71	79.30	515.45	6.5	1993
5.5	1994	-	-	2,213.64	12,175.02	-	-	34.16	187.88	108.79	598.35	5.5	1994
4.5	1995	-	-	(927.52)	(4,173.84)	(4,224.57)	(19,010.57)	(10.98)	(49.41)	33.99	152.96	4.5	1995
3.5	1996	-	-	429.76	1,504.16	-	-	144.78	506.73	10.68	37.38	3.5	1996
2.5	1997	-	-	1,756.43	4,391.08	-	-	16.56	41.40	-	-	2.5	1997
1.5	1998	-	-	-	-	-	-	12,486.63	18,729.95	-	-	1.5	1998
0.5	1999	-	-	-	-	-	-	-	-	-	-	0.5	1999
TOTAL ACCOUNT		5,237		71,889		52,471		41,143		10,313		TOTAL ACCOUNT	
TOTAL WEIGHTED			145,433		1,231,851		1,939,609		652,195		284,811	TOTAL WEIGHTED	
AVERAGE AGE		27.77		17.14		36.97		15.85		27.62		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1999 ESTIMATED RETIREMENTS**

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

AGE	YEAR	383	WT AVG	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG	AGE	YEAR
70.5	1929	-	-	-	-	-	-	-	-	-	-	70.5	1929
59.5	1940	-	-	30.35	1,805.83	-	-	-	-	-	-	59.5	1940
58.5	1941	-	-	30.91	1,808.24	-	-	-	-	-	-	58.5	1941
57.5	1942	-	-	3.78	217.35	-	-	1,050.00	60,375.00	-	-	57.5	1942
56.5	1943	-	-	-	-	-	-	-	-	-	-	56.5	1943
55.5	1944	-	-	16.10	893.55	-	-	-	-	-	-	55.5	1944
54.5	1945	-	-	42.51	2,316.80	-	-	-	-	-	-	54.5	1945
53.5	1946	-	-	79.56	4,256.46	-	-	-	-	-	-	53.5	1946
52.5	1947	-	-	1.53	80.33	-	-	-	-	-	-	52.5	1947
51.5	1948	-	-	-	-	-	-	-	-	-	-	51.5	1948
50.5	1949	-	-	15.99	807.50	-	-	-	-	-	-	50.5	1949
49.5	1950	-	-	3.60	178.20	-	-	-	-	-	-	49.5	1950
48.5	1951	-	-	12.61	611.59	-	-	-	-	-	-	48.5	1951
47.5	1952	-	-	11.18	531.05	-	-	-	-	-	-	47.5	1952
46.5	1953	-	-	14.13	657.05	-	-	-	-	-	-	46.5	1953
45.5	1954	-	-	22.31	1,015.11	-	-	-	-	-	-	45.5	1954
44.5	1955	-	-	3.78	168.21	-	-	-	-	-	-	44.5	1955
43.5	1956	-	-	12.47	542.45	-	-	-	-	-	-	43.5	1956
42.5	1957	-	-	2.97	128.23	-	-	-	-	-	-	42.5	1957
41.5	1958	-	-	3.22	133.63	-	-	-	-	-	-	41.5	1958
40.5	1959	-	-	12.59	509.90	-	-	-	-	-	-	40.5	1959
39.5	1960	-	-	78.93	3,117.74	-	-	-	-	-	-	39.5	1960
38.5	1961	112.35	4,325.48	30.02	1,155.77	-	-	-	-	-	-	38.5	1961
37.5	1962	-	-	52.69	1,975.88	-	-	-	-	-	-	37.5	1962
36.5	1963	-	-	24.14	881.11	-	-	-	-	-	-	36.5	1963
35.5	1964	-	-	25.62	909.51	-	-	-	-	-	-	35.5	1964
34.5	1965	-	-	27.61	952.55	-	-	-	-	-	-	34.5	1965
33.5	1966	-	-	23.65	792.28	307.50	10,301.25	-	-	-	-	33.5	1966
32.5	1967	-	-	92.07	2,992.28	-	-	-	-	-	-	32.5	1967
31.5	1968	4.00	126.00	48.88	1,539.72	-	-	-	-	-	-	31.5	1968
30.5	1969	19.13	583.47	45.88	1,399.34	-	-	-	-	-	-	30.5	1969
29.5	1970	-	-	69.11	2,038.75	-	-	1,194.03	35,223.89	-	-	29.5	1970
28.5	1971	49.58	1,413.03	27.52	784.32	-	-	26.18	746.13	-	-	28.5	1971
27.5	1972	140.70	3,869.25	17.16	471.90	-	-	-	-	-	-	27.5	1972
26.5	1973	-	-	136.96	3,629.44	-	-	302.31	8,011.22	-	-	26.5	1973
25.5	1974	-	-	151.49	3,863.00	-	-	137.71	3,511.61	134.96	3,441.48	25.5	1974
24.5	1975	-	-	145.49	3,564.51	-	-	-	-	-	-	24.5	1975
23.5	1976	-	-	123.01	2,890.74	-	-	-	-	550.25	12,930.88	23.5	1976
22.5	1977	3.44	77.40	56.54	1,272.15	441.19	9,926.78	-	-	704.66	15,854.85	22.5	1977
21.5	1978	3.39	72.89	44.99	967.29	-	-	-	-	-	-	21.5	1978
20.5	1979	84.81	1,738.61	64.17	1,315.49	-	-	-	-	318.88	6,537.04	20.5	1979
19.5	1980	535.35	10,439.33	252.27	4,919.27	-	-	-	-	-	-	19.5	1980
18.5	1981	1,846.48	34,159.88	127.40	2,356.90	-	-	97.72	1,807.82	-	-	18.5	1981
17.5	1982	737.71	12,909.93	124.21	2,173.68	-	-	130.99	2,292.33	3,685.87	64,502.73	17.5	1982
16.5	1983	515.90	8,512.35	129.71	2,140.22	-	-	-	-	2,394.39	39,507.44	16.5	1983
15.5	1984	227.16	3,520.98	197.13	3,055.52	-	-	44.64	691.92	-	-	15.5	1984
14.5	1985	261.08	3,785.66	109.98	1,594.71	-	-	(19.89)	(288.41)	644.46	9,344.67	14.5	1985
13.5	1986	228.71	3,087.59	175.85	2,373.98	-	-	-	-	103.69	1,399.82	13.5	1986
12.5	1987	446.14	5,576.75	141.37	1,767.13	-	-	5,840.63	73,007.88	-	-	12.5	1987
11.5	1988	246.92	2,839.58	138.73	1,595.40	-	-	-	-	-	-	11.5	1988
10.5	1989	134.66	1,413.93	159.43	1,674.02	-	-	-	-	-	-	10.5	1989
9.5	1990	75.08	713.26	206.25	1,959.38	-	-	-	-	-	-	9.5	1990
8.5	1991	19.99	169.92	59.75	507.88	-	-	-	-	-	-	8.5	1991
7.5	1992	113.08	848.10	55.14	413.55	-	-	-	-	-	-	7.5	1992
6.5	1993	153.96	1,000.74	42.73	277.75	-	-	-	-	499.36	3,245.84	6.5	1993
5.5	1994	57.15	314.33	73.22	402.71	-	-	55.42	304.81	-	-	5.5	1994
4.5	1995	238.60	1,073.70	27.49	123.71	-	-	-	-	-	-	4.5	1995
3.5	1996	-	-	2.88	10.08	3.25	11.38	-	-	-	-	3.5	1996
2.5	1997	7.61	19.03	-	-	3.25	8.13	-	-	-	-	2.5	1997
1.5	1998	-	-	-	-	-	-	-	-	-	-	1.5	1998
0.5	1999	-	-	-	-	-	-	-	-	-	-	0.5	1999
TOTAL ACCOUNT		6,263		3,629		755		8,860		9,037		TOTAL ACCOUNT	
TOTAL WEIGHTED			102,591		80,519		20,248		185,684		156,765	TOTAL WEIGHTED	
AVERAGE AGE		16.38		22.19		26.82		20.96		17.35		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1999 ESTIMATED RETIREMENTS**

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

AGE	YEAR	3911	WT AVG	3912	WT AVG	3913	WT AVG	3921*	WT AVG	3922*	WT AVG	AGE	YEAR
70.5	1929	-	-	-	-	-	-	-	-	-	-	70.5	1929
69.5	1940	-	-	-	-	-	-	-	-	-	-	69.5	1940
58.5	1941	-	-	-	-	-	-	-	-	-	-	58.5	1941
57.5	1942	-	-	-	-	-	-	-	-	-	-	57.5	1942
56.5	1943	-	-	-	-	-	-	-	-	-	-	56.5	1943
55.5	1944	-	-	-	-	-	-	-	-	-	-	55.5	1944
54.5	1945	-	-	-	-	-	-	-	-	-	-	54.5	1945
53.5	1946	-	-	-	-	-	-	-	-	-	-	53.5	1946
52.5	1947	-	-	-	-	-	-	-	-	-	-	52.5	1947
51.5	1948	-	-	-	-	-	-	-	-	-	-	51.5	1948
50.5	1949	-	-	-	-	-	-	-	-	-	-	50.5	1949
49.5	1950	-	-	-	-	-	-	-	-	-	-	49.5	1950
48.5	1951	-	-	-	-	-	-	-	-	-	-	48.5	1951
47.5	1952	-	-	-	-	-	-	-	-	-	-	47.5	1952
46.5	1953	-	-	-	-	-	-	-	-	-	-	46.5	1953
45.5	1954	-	-	-	-	-	-	-	-	-	-	45.5	1954
44.5	1955	-	-	-	-	-	-	-	-	-	-	44.5	1955
43.5	1956	-	-	-	-	-	-	-	-	-	-	43.5	1956
42.5	1957	-	-	-	-	-	-	-	-	-	-	42.5	1957
41.5	1958	-	-	-	-	-	-	-	-	-	-	41.5	1958
40.5	1959	-	-	189.70	7,682.85	-	-	-	-	-	-	40.5	1959
39.5	1960	-	-	-	-	-	-	-	-	-	-	39.5	1960
38.5	1961	-	-	-	-	-	-	-	-	-	-	38.5	1961
37.5	1962	-	-	360.25	13,509.38	-	-	-	-	-	-	37.5	1962
36.5	1963	-	-	-	-	-	-	-	-	-	-	36.5	1963
35.5	1964	-	-	-	-	-	-	-	-	-	-	35.5	1964
34.5	1965	132.97	4,587.47	-	-	-	-	-	-	-	-	34.5	1965
33.5	1966	-	-	-	-	-	-	-	-	-	-	33.5	1966
32.5	1967	-	-	-	-	-	-	-	-	-	-	32.5	1967
31.5	1968	-	-	-	-	-	-	-	-	-	-	31.5	1968
30.5	1969	-	-	-	-	-	-	-	-	-	-	30.5	1969
29.5	1970	-	-	-	-	-	-	-	-	-	-	29.5	1970
28.5	1971	-	-	-	-	-	-	-	-	-	-	28.5	1971
27.5	1972	-	-	-	-	-	-	-	-	-	-	27.5	1972
26.5	1973	354.82	9,402.73	-	-	-	-	-	-	-	-	26.5	1973
25.5	1974	616.87	15,730.19	-	-	-	-	-	-	-	-	25.5	1974
24.5	1975	814.62	19,958.19	482.77	11,827.87	-	-	-	-	-	-	24.5	1975
23.5	1976	339.27	7,972.85	-	-	-	-	-	-	-	-	23.5	1976
22.5	1977	214.04	4,815.90	-	-	-	-	-	-	-	-	22.5	1977
21.5	1978	433.99	9,330.79	-	-	-	-	-	-	-	-	21.5	1978
20.5	1979	103.68	2,125.44	-	-	-	-	-	-	-	-	20.5	1979
19.5	1980	60.19	1,173.71	287.29	5,602.16	-	-	-	-	-	-	19.5	1980
18.5	1981	200.46	3,708.51	-	-	2,057.81	38,069.49	-	-	-	-	18.5	1981
17.5	1982	168.05	2,940.88	258.04	4,515.70	1,309.02	22,907.85	-	-	-	-	17.5	1982
16.5	1983	6,407.20	105,718.80	355.97	5,873.51	-	-	-	-	-	-	16.5	1983
15.5	1984	93.75	1,453.13	523.95	8,121.23	1,909.69	29,600.20	-	-	-	-	15.5	1984
14.5	1985	1,217.99	17,660.86	-	-	1,825.16	26,464.82	-	-	-	-	14.5	1985
13.5	1986	427.59	5,772.47	-	-	1,796.72	24,255.72	-	-	-	-	13.5	1986
12.5	1987	142.74	1,784.25	-	-	2,511.04	31,388.00	-	-	11,959.20	149,490.00	12.5	1987
11.5	1988	-	-	2,447.03	28,140.85	1,992.70	22,916.05	-	-	13,133.93	151,040.20	11.5	1988
10.5	1989	-	-	1,081.77	11,358.59	984.38	10,335.99	-	-	-	-	10.5	1989
9.5	1990	-	-	-	-	27,141.21	257,841.50	-	-	-	-	9.5	1990
8.5	1991	1,092.41	9,285.49	2,747.91	23,357.24	687.94	5,847.49	14,329.92	121,804.32	-	-	8.5	1991
7.5	1992	-	-	938.10	7,035.75	16,745.68	125,592.60	14,417.42	108,130.65	8,221.74	61,663.05	7.5	1992
6.5	1993	53.00	344.50	132.24	859.56	17,753.37	115,396.91	-	-	-	-	6.5	1993
5.5	1994	-	-	-	-	846.20	4,654.10	39,260.98	210,435.39	-	-	5.5	1994
4.5	1995	-	-	11.69	52.61	19,885.37	89,484.17	-	-	-	-	4.5	1995
3.5	1996	-	-	-	-	13.55	47.43	-	-	-	-	3.5	1996
2.5	1997	-	-	-	-	-	-	-	-	-	-	2.5	1997
1.5	1998	-	-	-	-	-	-	-	-	-	-	1.5	1998
0.5	1999	-	-	-	-	-	-	-	-	-	-	0.5	1999
TOTAL ACCOUNT		12,874		9,817		97,460		67,008		33,315		TOTAL ACCOUNT	
TOTAL WEIGHTED			223,766		127,937		804,802		440,370		362,193	TOTAL WEIGHTED	
AVERAGE AGE		17.38		13.03		8.26		6.57		10.87		AVERAGE AGE	

*Adjusted to Actual/Budget

*Adjusted to Actual/Budget

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1999 ESTIMATED RETIREMENTS**

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

AGE	YEAR	3924*	WT AVG	3930	WT AVG	3940	WT AVG	3960	WT AVG	3970	WT AVG	AGE	YEAR
70.5	1929	-	-	-	-	-	-	-	-	-	-	70.5	1929
59.5	1940	-	-	-	-	-	-	-	-	-	-	59.5	1940
58.5	1941	-	-	-	-	-	-	-	-	-	-	58.5	1941
57.5	1942	-	-	-	-	-	-	-	-	-	-	57.5	1942
56.5	1943	-	-	-	-	-	-	-	-	-	-	56.5	1943
55.5	1944	-	-	-	-	-	-	-	-	-	-	55.5	1944
54.5	1945	-	-	-	-	-	-	-	-	-	-	54.5	1945
53.5	1946	-	-	-	-	-	-	-	-	-	-	53.5	1946
52.5	1947	-	-	-	-	-	-	-	-	-	-	52.5	1947
51.5	1948	-	-	-	-	-	-	-	-	-	-	51.5	1948
50.5	1949	-	-	-	-	-	-	-	-	-	-	50.5	1949
49.5	1950	-	-	-	-	-	-	-	-	-	-	49.5	1950
48.5	1951	-	-	-	-	-	-	-	-	-	-	48.5	1951
47.5	1952	-	-	-	-	-	-	-	-	-	-	47.5	1952
46.5	1953	-	-	-	-	-	-	-	-	-	-	46.5	1953
45.5	1954	-	-	-	-	-	-	-	-	-	-	45.5	1954
44.5	1955	-	-	-	-	-	-	-	-	-	-	44.5	1955
43.5	1956	-	-	-	-	-	-	-	-	-	-	43.5	1956
42.5	1957	-	-	-	-	-	-	-	-	-	-	42.5	1957
41.5	1958	-	-	-	-	-	-	-	-	-	-	41.5	1958
40.5	1959	-	-	-	-	-	-	-	-	-	-	40.5	1959
39.5	1960	-	-	-	-	169.23	6,684.59	-	-	-	-	39.5	1960
38.5	1961	-	-	-	-	-	-	-	-	-	-	38.5	1961
37.5	1962	-	-	-	-	-	-	-	-	-	-	37.5	1962
36.5	1963	-	-	-	-	-	-	-	-	-	-	36.5	1963
35.5	1964	-	-	-	-	-	-	-	-	-	-	35.5	1964
34.5	1965	-	-	-	-	-	-	-	-	-	-	34.5	1965
33.5	1966	-	-	-	-	-	-	-	-	-	-	33.5	1966
32.5	1967	-	-	-	-	-	-	-	-	-	-	32.5	1967
31.5	1968	-	-	-	-	-	-	-	-	-	-	31.5	1968
30.5	1969	-	-	-	-	131.98	4,025.39	-	-	-	-	30.5	1969
29.5	1970	-	-	-	-	-	-	452.15	13,338.43	-	-	29.5	1970
28.5	1971	-	-	-	-	-	-	-	-	-	-	28.5	1971
27.5	1972	-	-	-	-	-	-	-	-	-	-	27.5	1972
26.5	1973	-	-	-	-	-	-	-	-	-	-	26.5	1973
25.5	1974	-	-	-	-	-	-	-	-	-	-	25.5	1974
24.5	1975	-	-	-	-	-	-	-	-	-	-	24.5	1975
23.5	1976	-	-	-	-	-	-	-	-	-	-	23.5	1976
22.5	1977	-	-	-	-	-	-	-	-	-	-	22.5	1977
21.5	1978	-	-	29.81	640.92	-	-	-	-	307.99	6,621.79	21.5	1978
20.5	1979	-	-	34.58	708.89	-	-	2,847.00	58,363.50	-	-	20.5	1979
19.5	1980	-	-	-	-	-	-	-	-	374.40	7,300.80	19.5	1980
18.5	1981	-	-	(416.08)	(7,697.48)	(92.25)	(1,706.63)	-	-	1,106.73	20,474.51	18.5	1981
17.5	1982	-	-	-	-	(154.14)	(2,697.45)	-	-	2,001.31	35,022.93	17.5	1982
16.5	1983	-	-	-	-	52.90	872.85	-	-	402.37	6,639.11	16.5	1983
15.5	1984	-	-	-	-	358.82	5,561.71	-	-	2,984.91	46,266.11	15.5	1984
14.5	1985	-	-	-	-	(68.82)	(997.89)	-	-	186.64	2,706.28	14.5	1985
13.5	1986	-	-	-	-	(59.17)	(793.80)	-	-	1,301.90	17,575.65	13.5	1986
12.5	1987	-	-	-	-	3,652.19	45,652.38	-	-	425.51	5,318.88	12.5	1987
11.5	1988	-	-	-	-	3,605.83	41,467.05	-	-	-	-	11.5	1988
10.5	1989	-	-	-	-	317.01	3,329.61	-	-	1,364.42	14,326.41	10.5	1989
9.5	1990	-	-	-	-	-	-	-	-	-	-	9.5	1990
8.5	1991	-	-	-	-	14,195.64	120,662.94	-	-	-	-	8.5	1991
7.5	1992	-	-	-	-	-	-	-	-	-	-	7.5	1992
6.5	1993	-	-	-	-	-	-	-	-	1,129.93	7,344.55	6.5	1993
5.5	1994	-	-	-	-	804.41	4,424.26	-	-	159.00	874.50	5.5	1994
4.5	1995	-	-	-	-	-	-	-	-	-	-	4.5	1995
3.5	1996	-	-	-	-	-	-	-	-	-	-	3.5	1996
2.5	1997	-	-	-	-	-	-	-	-	-	-	2.5	1997
1.5	1998	-	-	-	-	-	-	-	-	-	-	1.5	1998
0.5	1999	-	-	-	-	-	-	-	-	-	-	0.5	1999
TOTAL ACCOUNT		-		(352)		22,914		3,299		11,745		TOTAL ACCOUNT	
TOTAL WEIGHTED		-			(6,348)		226,479		71,702		170,472	TOTAL WEIGHTED	
AVERAGE AGE		N/A		18.03		9.88		21.73		14.51		AVERAGE AGE	

*Adjusted to Actual/Budget

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1999 ESTIMATED RETIREMENTS**

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

AGE	YEAR	398	WT AVG	TOTAL	WT AVG	AGE	YEAR
70.5	1929	-	-	760.85	53,639.93	70.5	1929
59.5	1940	-	-	17,525.44	1,042,763.68	59.5	1940
58.5	1941	-	-	39.29	2,298.47	58.5	1941
57.5	1942	-	-	1,094.85	62,953.88	57.5	1942
56.5	1943	-	-	-	-	56.5	1943
55.5	1944	-	-	24.94	1,384.17	55.5	1944
54.5	1945	-	-	42.51	2,316.80	54.5	1945
53.5	1946	-	-	469.52	25,119.32	53.5	1946
52.5	1947	-	-	33.80	1,774.50	52.5	1947
51.5	1948	-	-	479.82	24,710.73	51.5	1948
50.5	1949	-	-	937.19	47,328.10	50.5	1949
49.5	1950	-	-	26.82	1,327.59	49.5	1950
48.5	1951	151.65	7,355.03	525.67	25,495.00	48.5	1951
47.5	1952	-	-	353.89	16,800.28	47.5	1952
46.5	1953	-	-	391.61	18,209.87	46.5	1953
45.5	1954	-	-	1,065.66	48,487.53	45.5	1954
44.5	1955	-	-	279.36	12,431.52	44.5	1955
43.5	1956	-	-	993.06	43,198.11	43.5	1956
42.5	1957	-	-	316.35	13,444.88	42.5	1957
41.5	1958	-	-	328.42	13,629.43	41.5	1958
40.5	1959	-	-	1,775.47	71,906.54	40.5	1959
39.5	1960	-	-	5,001.49	197,558.86	39.5	1960
38.5	1961	-	-	1,588.64	61,162.64	38.5	1961
37.5	1962	-	-	1,794.14	67,280.25	37.5	1962
36.5	1963	-	-	1,323.33	48,301.55	36.5	1963
35.5	1964	-	-	2,317.50	82,271.25	35.5	1964
34.5	1965	-	-	2,192.99	75,658.16	34.5	1965
33.5	1966	-	-	1,673.28	56,054.88	33.5	1966
32.5	1967	-	-	4,503.50	146,363.75	32.5	1967
31.5	1968	-	-	2,085.68	65,698.92	31.5	1968
30.5	1969	-	-	2,791.22	85,132.21	30.5	1969
29.5	1970	-	-	7,970.67	235,134.77	29.5	1970
28.5	1971	-	-	2,975.89	84,812.87	28.5	1971
27.5	1972	-	-	2,308.85	63,493.38	27.5	1972
26.5	1973	-	-	12,771.02	338,432.03	26.5	1973
25.5	1974	-	-	14,395.06	367,074.03	25.5	1974
24.5	1975	-	-	12,092.46	296,265.27	24.5	1975
23.5	1976	-	-	8,623.66	202,656.01	23.5	1976
22.5	1977	-	-	5,845.70	131,528.25	22.5	1977
21.5	1978	-	-	5,791.95	124,526.93	21.5	1978
20.5	1979	-	-	6,491.38	133,073.29	20.5	1979
19.5	1980	-	-	9,327.71	181,890.35	19.5	1980
18.5	1981	476.19	8,809.52	10,090.56	186,675.36	18.5	1981
17.5	1982	87.55	1,532.13	14,227.21	248,976.18	17.5	1982
16.5	1983	192.52	3,176.58	16,515.99	272,513.84	16.5	1983
15.5	1984	445.99	6,912.85	16,197.33	251,058.62	15.5	1984
14.5	1985	100.01	1,450.15	11,367.40	164,827.30	14.5	1985
13.5	1986	122.88	1,658.88	9,105.36	122,922.36	13.5	1986
12.5	1987	-	-	29,607.83	370,097.88	12.5	1987
11.5	1988	412.50	4,743.75	26,088.47	300,017.41	11.5	1988
10.5	1989	554.38	5,820.99	10,094.88	105,996.24	10.5	1989
9.5	1990	-	-	35,072.30	333,186.85	9.5	1990
8.5	1991	-	-	37,992.74	322,938.29	8.5	1991
7.5	1992	-	-	42,805.79	321,043.43	7.5	1992
6.5	1993	-	-	21,702.68	141,067.42	6.5	1993
5.5	1994	-	-	42,618.06	234,399.33	5.5	1994
4.5	1995	-	-	15,297.14	68,837.13	4.5	1995
3.5	1996	-	-	751.31	2,629.59	3.5	1996
2.5	1997	-	-	1,783.85	4,459.63	2.5	1997
1.5	1998	-	-	12,487.63	18,731.45	1.5	1998
0.5	1999	-	-	-	-	0.5	1999
TOTAL ACCOUNT		2,544		495,137		TOTAL ACCOUNT	
TOTAL WEIGHTED			41,460		8,043,968	TOTAL WEIGHTED	
AVERAGE AGE		16.3		16.25		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1995 RETIREMENTS**

AGE	YEAR	375	WT AVG	3762	WT AVG	3801	WT AVG	3802	WT AVG	3810	WT AVG	AGE	YEAR
55.5	1940	-	-	5,544.04	307,694.22	-	-	22,271.13	1,236,047.72	-	-	55.5	1940
54.5	1941	-	-	-	-	-	-	-	-	-	-	54.5	1941
53.5	1942	-	-	-	-	-	-	-	-	-	-	53.5	1942
52.5	1943	-	-	-	-	-	-	-	-	-	-	52.5	1943
51.5	1944	-	-	-	-	-	-	-	-	-	-	51.5	1944
50.5	1945	-	-	-	-	-	-	-	-	-	-	50.5	1945
49.5	1946	-	-	-	-	-	-	-	-	-	-	49.5	1946
48.5	1947	-	-	17.45	846.33	-	-	-	-	-	-	48.5	1947
47.5	1948	-	-	-	-	-	-	-	-	153.96	7,313.10	47.5	1948
46.5	1949	-	-	-	-	-	-	237.17	11,028.41	124.97	5,811.11	46.5	1949
45.5	1950	-	-	-	-	-	-	37.06	1,686.23	-	-	45.5	1950
44.5	1951	-	-	-	-	-	-	260.16	11,577.12	181.70	8,085.65	44.5	1951
43.5	1952	-	-	-	-	-	-	101.34	4,408.29	-	-	43.5	1952
42.5	1953	-	-	-	-	-	-	317.11	13,477.18	-	-	42.5	1953
41.5	1954	-	-	-	-	-	-	207.27	8,601.71	-	-	41.5	1954
40.5	1955	-	-	-	-	-	-	143.40	5,807.70	-	-	40.5	1955
39.5	1956	-	-	-	-	-	-	844.78	33,368.81	-	-	39.5	1956
38.5	1957	-	-	-	-	-	-	179.46	6,909.21	194.04	7,470.54	38.5	1957
37.5	1958	-	-	-	-	-	-	324.66	12,174.75	253.78	9,516.75	37.5	1958
36.5	1959	-	-	110.70	4,040.55	-	-	368.62	13,454.63	956.10	34,897.65	36.5	1959
35.5	1960	-	-	-	-	-	-	1,218.12	43,243.26	907.36	32,211.28	35.5	1960
34.5	1961	-	-	-	-	-	-	627.05	21,633.23	381.95	13,177.28	34.5	1961
33.5	1962	-	-	-	-	-	-	542.84	18,185.14	369.51	12,378.59	33.5	1962
32.5	1963	-	-	-	-	-	-	167.37	5,439.53	748.46	24,324.95	32.5	1963
31.5	1964	-	-	2,738.40	86,259.60	-	-	460.28	14,498.82	960.81	30,265.52	31.5	1964
30.5	1965	-	-	393.18	11,991.99	-	-	1,115.67	34,027.94	1,115.40	34,019.70	30.5	1965
29.5	1966	-	-	-	-	-	-	763.23	22,515.29	-	-	29.5	1966
28.5	1967	-	-	243.72	6,946.02	-	-	2,991.97	85,271.15	1,589.15	45,575.78	28.5	1967
27.5	1968	-	-	-	-	-	-	661.11	18,180.53	0.37	10.18	27.5	1968
26.5	1969	-	-	-	-	410.67	10,882.76	87.12	2,308.68	338.02	8,957.53	26.5	1969
25.5	1970	-	-	-	-	632.12	16,119.06	2,902.33	74,009.42	1,073.43	27,372.47	25.5	1970
24.5	1971	-	-	-	-	372.50	9,126.25	801.72	19,642.14	1,728.58	42,350.21	24.5	1971
23.5	1972	-	-	-	-	229.00	5,381.50	636.66	14,961.51	144.60	3,398.10	23.5	1972
22.5	1973	-	-	-	-	807.65	18,172.13	4,265.62	95,976.45	369.64	8,316.90	22.5	1973
21.5	1974	-	-	-	-	2,937.76	63,161.84	5,237.97	112,616.36	1,032.37	22,195.96	21.5	1974
20.5	1975	-	-	-	-	471.51	9,665.96	7,797.06	159,839.73	423.74	8,686.67	20.5	1975
19.5	1976	-	-	-	-	2,538.66	49,503.87	181.28	3,534.96	46.64	909.48	19.5	1976
18.5	1977	-	-	357.42	6,612.27	1,702.72	31,500.32	-	-	585.76	10,836.56	18.5	1977
17.5	1978	-	-	-	-	2,587.61	45,283.18	940.00	16,450.00	1,571.27	27,497.23	17.5	1978
16.5	1979	-	-	-	-	764.88	12,620.52	706.49	11,657.09	305.46	5,040.09	16.5	1979
15.5	1980	-	-	-	-	1,627.41	25,224.66	6,850.81	106,187.56	2,776.93	43,042.42	15.5	1980
14.5	1981	-	-	-	-	1,640.36	23,785.22	-	-	1,859.48	26,962.46	14.5	1981
13.5	1982	-	-	-	-	2,406.81	32,491.94	127.60	1,722.60	2,148.10	28,999.35	13.5	1982
12.5	1983	3,462.81	43,285.13	-	-	2,392.19	29,902.38	-	-	3,090.13	38,626.63	12.5	1983
11.5	1984	-	-	-	-	3,458.04	39,767.46	324.24	3,728.76	10,035.40	115,407.10	11.5	1984
10.5	1985	-	-	-	-	1,680.81	17,648.51	787.00	8,263.50	445.66	4,679.43	10.5	1985
9.5	1986	-	-	-	-	-	-	-	-	142.86	1,357.17	9.5	1986
8.5	1987	575.94	4,895.49	-	-	3,594.23	30,550.96	-	-	106.04	901.34	8.5	1987
7.5	1988	-	-	-	-	1,966.54	14,749.05	-	-	669.30	5,019.75	7.5	1988
6.5	1989	-	-	-	-	1,689.62	10,982.53	-	-	134.29	872.89	6.5	1989
5.5	1990	-	-	-	-	6,421.30	35,317.15	1,290.70	7,098.85	105.27	578.99	5.5	1990
4.5	1991	-	-	-	-	963.12	4,334.04	-	-	54.38	244.71	4.5	1991
3.5	1992	-	-	-	-	-	-	-	-	160.88	563.08	3.5	1992
2.5	1993	-	-	-	-	590.19	1,475.48	-	-	56.64	141.60	2.5	1993
1.5	1994	-	-	-	-	1,013.99	1,520.99	-	-	-	-	1.5	1994
0.5	1995	-	-	-	-	-	-	-	-	-	-	0.5	1995
N/A	1996	-	-	-	-	-	-	-	-	-	-	N/A	1996
N/A	1997	-	-	-	-	-	-	-	-	-	-	N/A	1997
N/A	1998	-	-	-	-	-	-	-	-	-	-	N/A	1998
TOTAL ACCOUNT		4,038.75		9,404.91		42,899.69		66,776.40		37,352.43		TOTAL ACCOUNT	
TOTAL WEIGHTED			48,180.62		424,390.98		539,167.96		2,259,534.26		698,016.20		TOTAL WEIGHTED
AVERAGE AGE		11.93		45.12		12.57		33.84		18.69		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1995 RETIREMENTS**

AGE	YEAR	382	WT AVG	383	WT AVG	384	WT AVG	387	WT AVG	3911	WT AVG	AGE	YEAR
55.5	1940	888.92	49,335.06	-	-	121.38	6,736.59	-	-	-	-	55.5	1940
54.5	1941	-	-	-	-	-	-	-	-	-	-	54.5	1941
53.5	1942	-	-	-	-	-	-	4,200.00	224,700.00	-	-	53.5	1942
52.5	1943	-	-	-	-	-	-	-	-	-	-	52.5	1943
51.5	1944	-	-	-	-	-	-	-	-	-	-	51.5	1944
50.5	1945	-	-	-	-	-	-	-	-	-	-	50.5	1945
49.5	1946	-	-	-	-	-	-	-	-	-	-	49.5	1946
48.5	1947	-	-	-	-	-	-	-	-	-	-	48.5	1947
47.5	1948	-	-	-	-	-	-	-	-	-	-	47.5	1948
46.5	1949	35.28	1,640.52	-	-	11.55	537.08	-	-	-	-	46.5	1949
45.5	1950	5.58	253.89	-	-	1.60	72.80	-	-	-	-	45.5	1950
44.5	1951	43.92	1,954.44	-	-	19.10	849.95	-	-	-	-	44.5	1951
43.5	1952	18.09	786.92	-	-	4.47	194.45	-	-	-	-	43.5	1952
42.5	1953	48.40	2,057.00	-	-	11.60	493.00	-	-	-	-	42.5	1953
41.5	1954	18.91	784.77	-	-	3.00	124.50	-	-	-	-	41.5	1954
40.5	1955	20.04	811.62	-	-	2.24	90.72	-	-	-	-	40.5	1955
39.5	1956	80.85	3,193.58	-	-	5.85	231.08	-	-	-	-	39.5	1956
38.5	1957	29.50	1,135.75	-	-	2.20	84.70	-	-	-	-	38.5	1957
37.5	1958	30.78	1,154.25	-	-	3.36	126.00	-	-	-	-	37.5	1958
36.5	1959	61.60	2,248.40	-	-	10.50	383.25	-	-	-	-	36.5	1959
35.5	1960	244.44	8,677.62	-	-	51.48	1,827.54	-	-	-	-	35.5	1960
34.5	1961	121.93	4,206.59	444.05	15,319.73	21.28	734.16	-	-	-	-	34.5	1961
33.5	1962	176.64	5,917.44	-	-	36.00	1,206.00	-	-	-	-	33.5	1962
32.5	1963	42.16	1,370.20	-	-	9.44	306.80	-	-	-	-	32.5	1963
31.5	1964	96.75	3,047.63	-	-	20.97	660.56	-	-	-	-	31.5	1964
30.5	1965	114.45	3,490.73	-	-	17.94	547.17	-	-	-	-	30.5	1965
29.5	1966	118.44	3,493.98	-	-	30.10	887.95	-	-	-	-	29.5	1966
28.5	1967	512.76	14,613.66	-	-	143.36	4,085.76	-	-	-	-	28.5	1967
27.5	1968	49.21	1,353.28	16.00	440.00	16.52	454.30	-	-	-	-	27.5	1968
26.5	1969	44.08	1,168.12	76.52	2,027.76	10.20	270.30	-	-	-	-	26.5	1969
25.5	1970	389.76	9,938.88	-	-	84.16	2,146.08	-	-	-	-	25.5	1970
24.5	1971	101.62	2,489.69	-	-	23.63	578.94	-	-	-	-	24.5	1971
23.5	1972	56.90	1,337.15	402.01	9,447.24	13.20	310.20	-	-	-	-	23.5	1972
22.5	1973	356.50	8,021.25	-	-	77.87	1,752.08	1,209.24	27,207.90	-	-	22.5	1973
21.5	1974	480.84	10,338.06	-	-	118.57	2,549.26	-	-	-	-	21.5	1974
20.5	1975	636.65	13,051.33	-	-	140.25	2,875.13	-	-	-	-	20.5	1975
19.5	1976	170.69	3,328.46	-	-	46.54	907.53	-	-	-	-	19.5	1976
18.5	1977	218.61	4,044.29	-	-	70.15	1,297.78	-	-	-	-	18.5	1977
17.5	1978	164.98	2,887.15	-	-	53.00	927.50	-	-	-	-	17.5	1978
16.5	1979	140.03	2,310.50	-	-	37.18	613.47	-	-	-	-	16.5	1979
15.5	1980	838.70	12,999.85	462.46	7,168.13	471.47	7,307.79	-	-	-	-	15.5	1980
14.5	1981	89.60	1,299.20	2,018.10	29,262.45	65.15	944.68	-	-	-	-	14.5	1981
13.5	1982	181.52	2,450.52	765.57	10,335.20	99.68	1,345.68	-	-	-	-	13.5	1982
12.5	1983	138.05	1,725.63	74.52	931.50	104.09	1,301.13	-	-	140.61	1,757.63	12.5	1983
11.5	1984	283.28	3,257.72	12.48	143.52	226.88	2,609.12	-	-	-	-	11.5	1984
10.5	1985	126.70	1,330.35	449.72	4,722.06	104.66	1,098.93	(576.69)	(6,055.25)	(406.00)	(4,263.00)	10.5	1985
9.5	1986	-	-	54.53	518.04	-	-	-	-	-	-	9.5	1986
8.5	1987	214.12	1,820.02	428.92	3,645.82	185.55	1,577.18	-	-	-	-	8.5	1987
7.5	1988	397.32	2,979.90	40.94	307.05	151.86	1,138.95	-	-	-	-	7.5	1988
6.5	1989	150.25	976.63	287.79	1,870.64	87.72	570.18	-	-	-	-	6.5	1989
5.5	1990	811.04	4,460.72	-	-	262.00	1,441.00	-	-	-	-	5.5	1990
4.5	1991	65.86	296.37	-	-	37.00	166.50	-	-	-	-	4.5	1991
3.5	1992	-	-	-	-	-	-	-	-	-	-	3.5	1992
2.5	1993	29.65	74.13	272.41	681.03	19.00	47.50	-	-	-	-	2.5	1993
1.5	1994	62.09	93.14	17.30	25.95	41.72	62.58	-	-	-	-	1.5	1994
0.5	1995	-	-	-	-	-	-	-	-	-	-	0.5	1995
N/A	1996	-	-	-	-	-	-	-	-	-	-	N/A	1996
N/A	1997	-	-	-	-	-	-	-	-	-	-	N/A	1997
N/A	1998	-	-	-	-	-	-	-	-	-	-	N/A	1998
TOTAL ACCOUNT		8,907.49		5,823.32		3,075.47		4,832.55		(265.39)		TOTAL ACCOUNT	
TOTAL WEIGHTED			204,206.39		86,846.14		54,473.85		245,852.65		(2,505.37)	TOTAL WEIGHTED	
AVERAGE AGE		22.93		14.91		17.71		50.87		9.44		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1995 RETIREMENTS**

AGE	YEAR	3912	WT AVG	3913	WT AVG	3921	WT AVG	3922	WT AVG	3930	WT AVG	AGE	YEAR
55.5	1940	-	-	-	-	-	-	-	-	-	-	55.5	1940
54.5	1941	-	-	-	-	-	-	-	-	-	-	54.5	1941
53.5	1942	-	-	-	-	-	-	-	-	-	-	53.5	1942
52.5	1943	-	-	-	-	-	-	-	-	-	-	52.5	1943
51.5	1944	-	-	-	-	-	-	-	-	-	-	51.5	1944
50.5	1945	-	-	-	-	-	-	-	-	-	-	50.5	1945
49.5	1946	-	-	-	-	-	-	-	-	-	-	49.5	1946
48.5	1947	-	-	-	-	-	-	-	-	-	-	48.5	1947
47.5	1948	-	-	-	-	-	-	-	-	-	-	47.5	1948
46.5	1949	-	-	-	-	-	-	-	-	-	-	46.5	1949
45.5	1950	-	-	-	-	-	-	-	-	-	-	45.5	1950
44.5	1951	-	-	-	-	-	-	-	-	-	-	44.5	1951
43.5	1952	-	-	-	-	-	-	-	-	-	-	43.5	1952
42.5	1953	-	-	-	-	-	-	-	-	-	-	42.5	1953
41.5	1954	-	-	-	-	-	-	-	-	-	-	41.5	1954
40.5	1955	-	-	-	-	-	-	-	-	-	-	40.5	1955
39.5	1956	-	-	-	-	-	-	-	-	-	-	39.5	1956
38.5	1957	-	-	-	-	-	-	-	-	-	-	38.5	1957
37.5	1958	-	-	-	-	-	-	-	-	-	-	37.5	1958
36.5	1959	-	-	-	-	-	-	-	-	-	-	36.5	1959
35.5	1960	-	-	-	-	-	-	-	-	-	-	35.5	1960
34.5	1961	-	-	-	-	-	-	-	-	-	-	34.5	1961
33.5	1962	-	-	-	-	-	-	-	-	-	-	33.5	1962
32.5	1963	-	-	-	-	-	-	-	-	-	-	32.5	1963
31.5	1964	-	-	-	-	-	-	-	-	-	-	31.5	1964
30.5	1965	-	-	-	-	-	-	-	-	-	-	30.5	1965
29.5	1966	-	-	-	-	-	-	-	-	-	-	29.5	1966
28.5	1967	-	-	-	-	-	-	-	-	-	-	28.5	1967
27.5	1968	-	-	-	-	-	-	-	-	-	-	27.5	1968
26.5	1969	-	-	-	-	-	-	-	-	-	-	26.5	1969
25.5	1970	-	-	-	-	-	-	-	-	-	-	25.5	1970
24.5	1971	-	-	-	-	-	-	-	-	-	-	24.5	1971
23.5	1972	-	-	-	-	-	-	-	-	-	-	23.5	1972
22.5	1973	-	-	-	-	-	-	-	-	-	-	22.5	1973
21.5	1974	-	-	-	-	-	-	-	-	-	-	21.5	1974
20.5	1975	-	-	-	-	-	-	-	-	-	-	20.5	1975
19.5	1976	-	-	-	-	-	-	-	-	-	-	19.5	1976
18.5	1977	-	-	-	-	-	-	-	-	-	-	18.5	1977
17.5	1978	-	-	-	-	-	-	6,171.96	108,009.30	-	-	17.5	1978
16.5	1979	-	-	-	-	-	-	-	-	-	-	16.5	1979
15.5	1980	-	-	-	-	-	-	-	-	-	-	15.5	1980
14.5	1981	-	-	8,231.22	119,352.69	-	-	-	-	(2,582.54)	(37,446.83)	14.5	1981
13.5	1982	-	-	3,972.52	53,629.02	-	-	-	-	-	-	13.5	1982
12.5	1983	-	-	-	-	10,941.51	136,768.88	9,443.85	118,048.13	-	-	12.5	1983
11.5	1984	2,095.80	24,101.70	-	-	-	-	-	-	-	-	11.5	1984
10.5	1985	-	-	-	-	-	-	21,682.61	227,667.41	-	-	10.5	1985
9.5	1986	-	-	-	-	23,306.88	221,415.36	32,418.30	307,973.85	-	-	9.5	1986
8.5	1987	-	-	-	-	15,541.52	140,602.92	-	-	-	-	8.5	1987
7.5	1988	-	-	-	-	-	-	-	-	-	-	7.5	1988
6.5	1989	-	-	-	-	32,585.46	211,805.49	-	-	-	-	6.5	1989
5.5	1990	-	-	29,102.28	160,062.54	-	-	-	-	-	-	5.5	1990
4.5	1991	8,452.76	38,037.42	-	-	-	-	-	-	-	-	4.5	1991
3.5	1992	-	-	-	-	-	-	-	-	-	-	3.5	1992
2.5	1993	-	-	-	-	-	-	-	-	-	-	2.5	1993
1.5	1994	-	-	-	-	-	-	-	-	-	-	1.5	1994
0.5	1995	-	-	-	-	-	-	-	-	-	-	0.5	1995
N/A	1996	-	-	-	-	-	-	-	-	-	-	N/A	1996
N/A	1997	-	-	-	-	-	-	-	-	-	-	N/A	1997
N/A	1998	-	-	-	-	-	-	-	-	-	-	N/A	1998
TOTAL ACCOUNT		10,548.56		41,306.02		83,375.37		69,716.72		(2,582.54)		TOTAL ACCOUNT	
TOTAL WEIGHTED			62,139.12		333,044.25		710,592.65		761,698.69		(37,446.83)	TOTAL WEIGHTED	
AVERAGE AGE		5.89		8.06		8.52		10.93		14.50		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1995 RETIREMENTS**

AGE	YEAR	3940	WT AVG	3950	WT AVG	3960	WT AVG	3970	WT AVG	TOTAL	WT AVG	AGE	YEAR
55.5	1940	-	-	-	-	-	-	-	-	28,825.47	1,599,813.59	55.5	1940
54.5	1941	-	-	-	-	-	-	-	-	-	-	54.5	1941
53.5	1942	-	-	-	-	-	-	-	-	4,200.00	224,700.00	53.5	1942
52.5	1943	-	-	-	-	-	-	-	-	-	-	52.5	1943
51.5	1944	-	-	-	-	-	-	-	-	-	-	51.5	1944
50.5	1945	-	-	-	-	-	-	-	-	-	-	50.5	1945
49.5	1946	-	-	-	-	-	-	-	-	-	-	49.5	1946
48.5	1947	-	-	-	-	-	-	-	-	17.45	846.33	48.5	1947
47.5	1948	-	-	-	-	-	-	-	-	153.96	7,313.10	47.5	1948
46.5	1949	-	-	-	-	-	-	-	-	408.97	19,017.11	46.5	1949
45.5	1950	-	-	-	-	-	-	-	-	44.24	2,012.92	45.5	1950
44.5	1951	-	-	-	-	-	-	-	-	504.88	22,467.16	44.5	1951
43.5	1952	-	-	-	-	-	-	-	-	123.90	5,389.65	43.5	1952
42.5	1953	-	-	-	-	-	-	-	-	377.11	16,027.18	42.5	1953
41.5	1954	-	-	-	-	-	-	-	-	229.18	9,510.97	41.5	1954
40.5	1955	-	-	-	-	-	-	-	-	165.68	6,710.04	40.5	1955
39.5	1956	-	-	-	-	-	-	-	-	931.48	36,793.46	39.5	1956
38.5	1957	-	-	-	-	-	-	-	-	405.20	15,600.20	38.5	1957
37.5	1958	-	-	-	-	-	-	-	-	612.58	22,971.75	37.5	1958
36.5	1959	-	-	-	-	-	-	-	-	1,507.52	55,024.48	36.5	1959
35.5	1960	-	-	-	-	-	-	-	-	2,421.40	85,959.70	35.5	1960
34.5	1961	-	-	-	-	-	-	-	-	1,596.26	55,070.97	34.5	1961
33.5	1962	-	-	-	-	-	-	-	-	1,124.99	37,687.17	33.5	1962
32.5	1963	-	-	-	-	-	-	-	-	967.43	31,441.48	32.5	1963
31.5	1964	-	-	-	-	-	-	-	-	4,277.21	134,732.12	31.5	1964
30.5	1965	-	-	-	-	-	-	-	-	2,756.64	84,077.52	30.5	1965
29.5	1966	-	-	-	-	-	-	-	-	911.77	26,897.22	29.5	1966
28.5	1967	-	-	-	-	-	-	-	-	5,490.96	156,492.36	28.5	1967
27.5	1968	-	-	-	-	-	-	-	-	743.21	20,438.28	27.5	1968
26.5	1969	-	-	-	-	-	-	-	-	968.61	25,615.17	26.5	1969
25.5	1970	-	-	-	-	-	-	-	-	5,081.80	129,585.90	25.5	1970
24.5	1971	-	-	-	-	-	-	-	-	3,028.05	74,187.23	24.5	1971
23.5	1972	-	-	-	-	-	-	-	-	1,482.37	34,835.70	23.5	1972
22.5	1973	-	-	-	-	-	-	-	-	7,086.52	159,446.70	22.5	1973
21.5	1974	-	-	-	-	-	-	-	-	9,807.51	210,861.47	21.5	1974
20.5	1975	-	-	-	-	-	-	-	-	9,469.21	194,118.81	20.5	1975
19.5	1976	-	-	-	-	-	-	-	-	2,983.81	58,184.30	19.5	1976
18.5	1977	-	-	-	-	-	-	-	-	2,934.66	54,291.21	18.5	1977
17.5	1978	-	-	-	-	-	-	1,231.95	21,559.13	12,720.77	222,613.48	17.5	1978
16.5	1979	-	-	-	-	-	-	-	-	1,954.04	32,241.66	16.5	1979
15.5	1980	-	-	-	-	-	-	-	-	13,027.78	201,930.59	15.5	1980
14.5	1981	(368.89)	(5,350.36)	(658.91)	(9,554.20)	-	-	-	-	10,293.47	149,255.32	14.5	1981
13.5	1982	(909.23)	(12,274.61)	-	-	-	-	1,391.25	18,781.88	10,183.82	137,481.57	13.5	1982
12.5	1983	(99.30)	(1,241.25)	-	-	(1,515.36)	(18,942.00)	-	-	28,173.10	352,163.75	12.5	1983
11.5	1984	(1,262.65)	(14,520.48)	-	-	-	-	-	-	15,173.47	174,494.91	11.5	1984
10.5	1985	(988.12)	(10,375.26)	-	-	-	-	-	-	23,306.35	244,716.68	10.5	1985
9.5	1986	(236.67)	(2,248.37)	-	-	-	-	-	-	55,685.90	529,016.05	9.5	1986
8.5	1987	(725.46)	(6,166.41)	-	-	-	-	-	-	20,920.86	177,827.31	8.5	1987
7.5	1988	-	-	-	-	-	-	-	-	3,225.96	24,194.70	7.5	1988
6.5	1989	-	-	-	-	-	-	-	-	34,935.13	227,078.35	6.5	1989
5.5	1990	-	-	-	-	-	-	-	-	37,992.59	208,959.25	5.5	1990
4.5	1991	-	-	-	-	-	-	-	-	9,573.12	43,079.04	4.5	1991
3.5	1992	-	-	-	-	-	-	-	-	160.88	563.08	3.5	1992
2.5	1993	-	-	-	-	-	-	(74.68)	(186.70)	893.21	2,233.03	2.5	1993
1.5	1994	-	-	-	-	-	-	-	-	1,135.10	1,702.65	1.5	1994
0.5	1995	-	-	-	-	-	-	-	-	-	-	0.5	1995
N/A	1996	-	-	-	-	-	-	-	-	-	-	N/A	1996
N/A	1997	-	-	-	-	-	-	-	-	-	-	N/A	1997
N/A	1998	-	-	-	-	-	-	-	-	-	-	N/A	1998
TOTAL ACCOUNT		(4,590.42)		(658.91)		(1,515.36)		2,548.52		380,893.58		TOTAL ACCOUNT	
TOTAL WEIGHTED			(52,176.74)		(9,554.20)		(18,942.00)		40,154.31		6,347,872.67	TOTAL WEIGHTED	
AVERAGE AGE		11.37		14.50		12.50		15.76		16.66		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1996 RETIREMENTS**

AGE	YEAR	3761	WT AVG	3762	WT AVG	3801	WT AVG	3802	WT AVG	3810	WT AVG	AGE	YEAR
56.5	1940	-	-	7,266.25	410,543.13	-	-	9,790.64	553,171.16	-	-	56.5	1940
55.5	1941	-	-	-	-	-	-	20.23	1,122.77	-	-	55.5	1941
54.5	1942	-	-	59.90	3,264.55	-	-	104.37	5,688.17	-	-	54.5	1942
53.5	1943	-	-	-	-	-	-	-	-	-	-	53.5	1943
52.5	1944	-	-	-	-	-	-	32.24	1,692.60	-	-	52.5	1944
51.5	1945	-	-	-	-	-	-	-	-	-	-	51.5	1945
50.5	1946	-	-	-	-	-	-	67.00	3,383.50	-	-	50.5	1946
49.5	1947	-	-	-	-	-	-	84.98	4,206.51	-	-	49.5	1947
48.5	1948	-	-	-	-	-	-	-	-	76.98	3,733.53	48.5	1948
47.5	1949	-	-	-	-	-	-	484.71	23,023.73	-	-	47.5	1949
46.5	1950	-	-	-	-	-	-	-	-	-	-	46.5	1950
45.5	1951	-	-	-	-	-	-	195.12	8,877.96	90.85	4,133.68	45.5	1951
44.5	1952	-	-	-	-	-	-	168.90	7,516.05	-	-	44.5	1952
43.5	1953	-	-	-	-	-	-	500.32	21,763.92	-	-	43.5	1953
42.5	1954	-	-	193.11	8,207.18	-	-	676.28	28,741.90	437.80	18,606.50	42.5	1954
41.5	1955	-	-	-	-	-	-	250.95	10,414.43	-	-	41.5	1955
40.5	1956	-	-	-	-	-	-	837.30	33,910.65	-	-	40.5	1956
39.5	1957	-	-	-	-	-	-	454.75	17,962.63	-	-	39.5	1957
38.5	1958	-	-	-	-	-	-	265.30	10,214.05	-	-	38.5	1958
37.5	1959	-	-	369.17	13,843.88	-	-	403.15	15,118.13	318.70	11,951.25	37.5	1959
36.5	1960	-	-	-	-	-	-	1,533.69	55,979.69	102.15	3,728.48	36.5	1960
35.5	1961	-	-	492.62	17,488.01	-	-	1,274.66	45,250.43	-	-	35.5	1961
34.5	1962	-	-	480.00	16,560.00	-	-	1,355.96	46,780.62	-	-	34.5	1962
33.5	1963	-	-	-	-	-	-	693.29	23,225.22	168.53	5,645.76	33.5	1963
32.5	1964	-	-	-	-	-	-	945.92	30,742.40	404.94	13,160.55	32.5	1964
31.5	1965	-	-	-	-	-	-	416.01	13,104.32	751.18	23,662.17	31.5	1965
30.5	1966	-	-	-	-	-	-	586.64	17,892.52	164.79	5,026.10	30.5	1966
29.5	1967	-	-	-	-	-	-	1,748.42	51,578.39	598.96	17,689.32	29.5	1967
28.5	1968	-	-	-	-	-	-	1,341.66	38,237.31	174.20	4,964.70	28.5	1968
27.5	1969	-	-	-	-	3,011.58	82,818.45	426.88	11,739.20	154.38	4,245.45	27.5	1969
26.5	1970	-	-	8,518.57	225,742.11	1,835.52	48,641.28	494.24	13,097.36	592.34	15,697.01	26.5	1970
25.5	1971	-	-	-	-	745.00	18,997.50	1,048.75	26,743.13	710.60	18,120.30	25.5	1971
24.5	1972	-	-	473.47	11,600.02	916.00	22,442.00	349.04	8,551.48	1,426.62	34,952.19	24.5	1972
23.5	1973	-	-	918.42	21,582.87	3,545.02	83,307.97	9,135.84	214,692.24	1,005.00	23,617.50	23.5	1973
22.5	1974	-	-	698.19	15,709.28	10,544.43	237,249.68	10,865.71	244,478.48	1,713.42	38,551.95	22.5	1974
21.5	1975	-	-	-	-	1,100.19	23,654.09	14,475.84	311,230.56	332.99	7,159.29	21.5	1975
20.5	1976	-	-	-	-	3,646.74	74,758.17	411.28	8,431.24	255.19	5,231.40	20.5	1976
19.5	1977	-	-	-	-	1,267.26	24,711.57	1,621.34	31,616.13	125.52	2,447.64	19.5	1977
18.5	1978	-	-	-	-	5,469.40	101,183.90	467.42	8,647.27	273.78	5,064.93	18.5	1978
17.5	1979	-	-	483.00	8,452.50	1,610.32	28,180.60	164.50	2,878.75	160.51	2,808.93	17.5	1979
16.5	1980	-	-	-	-	3,916.95	64,629.68	1,109.61	18,308.57	650.19	10,728.14	16.5	1980
15.5	1981	-	-	-	-	1,927.42	29,875.01	-	-	1,318.80	20,441.40	15.5	1981
14.5	1982	-	-	-	-	1,229.64	17,829.78	705.62	10,231.49	1,247.15	18,083.68	14.5	1982
13.5	1983	-	-	-	-	1,479.28	19,970.28	582.83	7,868.21	935.18	12,624.93	13.5	1983
12.5	1984	-	-	-	-	2,904.66	36,308.25	965.55	12,069.38	3,447.17	43,089.63	12.5	1984
11.5	1985	-	-	13,433.75	154,488.13	1,680.81	19,329.32	-	-	714.98	8,222.27	11.5	1985
10.5	1986	-	-	-	-	2,689.58	28,240.59	-	-	173.33	1,819.97	10.5	1986
9.5	1987	-	-	-	-	1,721.44	16,353.68	747.30	7,099.35	53.02	503.69	9.5	1987
8.5	1988	-	-	-	-	2,727.89	23,187.07	-	-	163.34	1,388.39	8.5	1988
7.5	1989	-	-	-	-	1,187.48	8,906.10	-	-	134.29	1,007.18	7.5	1989
6.5	1990	4,165.18	27,073.67	-	-	6,173.17	40,125.61	-	-	-	-	6.5	1990
5.5	1991	1,187.09	6,529.00	-	-	3,168.60	17,427.30	-	-	56.21	309.16	5.5	1991
4.5	1992	-	-	-	-	1,767.22	7,952.49	-	-	231.42	1,041.39	4.5	1992
3.5	1993	1,074.32	3,760.12	-	-	590.19	2,065.67	-	-	-	-	3.5	1993
2.5	1994	-	-	-	-	4,956.24	12,390.60	-	-	13.16	32.90	2.5	1994
1.5	1995	-	-	-	-	700.20	1,050.30	(11,265.48)	(16,898.22)	(43.91)	(65.87)	1.5	1995
0.5	1996	-	-	-	-	-	-	-	-	-	-	0.5	1996
N/A	1997	-	-	-	-	-	-	-	-	-	-	N/A	1997
N/A	1998	-	-	-	-	-	-	-	-	-	-	N/A	1998
TOTAL ACCOUNT		6,426.59		33,386.45		72,512.23		56,538.76		19,133.76		TOTAL ACCOUNT	
TOTAL WEIGHTED			37,362.79		907,481.66		1,091,586.94		1,990,383.68		389,405.49	TOTAL WEIGHTED	
AVERAGE AGE		5.81		27.18		15.05		35.20		20.35		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1996 RETIREMENTS**

AGE	YEAR	382	WT AVG	383	WT AVG	384	WT AVG	387	WT AVG	3911	WT AVG	AGE	YEAR
56.5	1940	1,611.91	91,072.92	-	-	-	-	-	-	-	-	56.5	1940
55.5	1941	13.26	735.93	-	-	89.29	4,955.60	-	-	-	-	55.5	1941
54.5	1942	-	-	-	-	5.04	274.68	-	-	-	-	54.5	1942
53.5	1943	-	-	-	-	-	-	-	-	-	-	53.5	1943
52.5	1944	3.11	163.28	-	-	1.29	67.73	-	-	-	-	52.5	1944
51.5	1945	-	-	-	-	-	-	-	-	-	-	51.5	1945
50.5	1946	8.20	414.10	-	-	3.32	167.66	-	-	-	-	50.5	1946
49.5	1947	4.30	212.85	-	-	3.06	151.47	-	-	-	-	49.5	1947
48.5	1948	-	-	-	-	-	-	-	-	-	-	48.5	1948
47.5	1949	10.08	478.80	-	-	6.58	312.55	-	-	-	-	47.5	1949
46.5	1950	50.22	2,335.23	-	-	12.80	595.20	-	-	-	-	46.5	1950
45.5	1951	32.94	1,498.77	-	-	9.30	423.15	-	-	-	-	45.5	1951
44.5	1952	30.15	1,341.68	-	-	7.45	331.53	-	-	-	-	44.5	1952
43.5	1953	89.73	3,903.26	-	-	21.77	947.00	-	-	-	-	43.5	1953
42.5	1954	113.28	4,814.40	-	-	17.25	733.13	-	-	-	-	42.5	1954
41.5	1955	35.07	1,455.41	-	-	3.92	162.68	-	-	-	-	41.5	1955
40.5	1956	258.05	10,451.03	-	-	19.08	772.74	-	-	-	-	40.5	1956
39.5	1957	76.70	3,029.65	-	-	5.72	225.94	-	-	-	-	39.5	1957
38.5	1958	41.04	1,580.04	-	-	4.48	172.48	-	-	-	-	38.5	1958
37.5	1959	73.92	2,772.00	-	-	12.60	472.50	-	-	-	-	37.5	1959
36.5	1960	291.97	10,656.91	-	-	61.49	2,244.39	-	-	-	-	36.5	1960
35.5	1961	213.25	7,570.38	5.35	189.93	36.48	1,295.04	-	-	-	-	35.5	1961
34.5	1962	411.61	14,200.55	-	-	83.25	2,872.13	-	-	-	-	34.5	1962
33.5	1963	119.07	3,988.85	-	-	23.60	790.60	-	-	-	-	33.5	1963
32.5	1964	204.25	6,638.13	-	-	44.27	1,438.78	-	-	-	-	32.5	1964
31.5	1965	94.50	2,976.75	-	-	20.27	638.51	-	-	-	-	31.5	1965
30.5	1966	93.06	2,838.33	-	-	21.50	655.75	-	-	-	-	30.5	1966
29.5	1967	315.12	9,296.04	-	-	93.68	2,763.56	-	-	-	-	29.5	1967
28.5	1968	153.10	4,363.35	-	-	35.00	997.50	-	-	-	-	28.5	1968
27.5	1969	275.50	7,576.25	-	-	79.17	2,177.18	-	-	-	-	27.5	1969
26.5	1970	146.64	3,885.96	-	-	36.82	975.73	-	-	-	-	26.5	1970
25.5	1971	101.52	2,588.76	-	-	20.96	534.48	104.70	2,669.85	-	-	25.5	1971
24.5	1972	68.28	1,672.86	-	-	15.84	388.08	-	-	-	-	24.5	1972
23.5	1973	750.85	17,644.98	-	-	168.25	3,953.88	-	-	1,419.28	33,353.08	23.5	1973
22.5	1974	1,262.82	28,413.45	-	-	293.70	6,608.25	191.88	4,317.30	2,467.48	55,518.30	22.5	1974
21.5	1975	893.31	19,206.17	-	-	203.84	4,382.56	-	-	1,585.46	34,087.39	21.5	1975
20.5	1976	276.07	5,659.44	-	-	72.17	1,479.49	-	-	1,357.08	27,820.14	20.5	1976
19.5	1977	125.23	2,441.99	-	-	41.46	808.47	-	-	856.15	16,694.93	19.5	1977
18.5	1978	220.42	4,077.77	13.54	250.49	68.90	1,274.65	-	-	1,735.96	32,115.26	18.5	1978
17.5	1979	178.22	3,118.85	73.20	1,281.00	47.32	828.10	-	-	414.73	7,257.78	17.5	1979
16.5	1980	402.51	6,641.42	1,218.99	20,113.34	233.15	3,846.98	-	-	240.76	3,972.54	16.5	1980
15.5	1981	89.60	1,388.80	3,082.33	47,776.12	65.15	1,009.83	390.86	6,058.33	-	-	15.5	1981
14.5	1982	135.69	1,967.51	617.82	8,958.39	77.22	1,119.69	-	-	252.82	3,665.89	14.5	1982
13.5	1983	157.17	2,121.80	68.59	925.97	103.64	1,399.14	-	-	495.56	6,690.06	13.5	1983
12.5	1984	187.56	2,344.50	389.22	4,865.25	156.98	1,962.25	-	-	-	-	12.5	1984
11.5	1985	76.02	874.23	26.70	307.05	63.00	724.50	-	-	549.58	6,320.17	11.5	1985
10.5	1986	170.40	1,789.20	492.29	5,169.05	164.29	1,725.05	-	-	1,080.34	11,343.57	10.5	1986
9.5	1987	101.56	964.82	294.01	2,793.10	72.60	689.70	-	-	570.94	5,423.93	9.5	1987
8.5	1988	148.40	1,261.40	64.25	546.13	101.16	859.86	-	-	-	-	8.5	1988
7.5	1989	117.52	881.40	144.92	1,086.90	57.68	432.60	-	-	-	-	7.5	1989
6.5	1990	706.95	4,595.18	227.72	1,480.18	243.64	1,583.66	-	-	-	-	6.5	1990
5.5	1991	177.82	978.01	-	-	92.00	506.00	-	-	-	-	5.5	1991
4.5	1992	84.47	380.12	13.80	62.10	50.99	229.46	-	-	-	-	4.5	1992
3.5	1993	63.65	222.78	55.86	195.51	19.01	66.54	-	-	-	-	3.5	1993
2.5	1994	248.72	621.80	211.31	528.28	167.44	418.60	221.69	554.23	-	-	2.5	1994
1.5	1995	-	-	-	-	22.00	33.00	-	-	-	-	1.5	1995
0.5	1996	-	-	-	-	-	-	-	-	-	-	0.5	1996
N/A	1997	-	-	-	-	-	-	-	-	-	-	N/A	1997
N/A	1998	-	-	-	-	-	-	-	-	-	-	N/A	1998
TOTAL ACCOUNT		11,514.79		6,999.90		3,380.87		909.13		13,026.14		TOTAL ACCOUNT	
TOTAL WEIGHTED			312,108.09		96,528.79		64,480.03		13,599.71		244,263.04	TOTAL WEIGHTED	
AVERAGE AGE		27.10		13.79		19.07		14.96		18.75		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1996 RETIREMENTS**

AGE	YEAR	3912	WT AVG	3913	WT AVG	3921	WT AVG	3922	WT AVG	3930	WT AVG	AGE	YEAR
56.5	1940	-	-	-	-	-	-	-	-	-	-	56.5	1940
55.5	1941	-	-	-	-	-	-	-	-	-	-	55.5	1941
54.5	1942	-	-	-	-	-	-	-	-	-	-	54.5	1942
53.5	1943	-	-	-	-	-	-	-	-	-	-	53.5	1943
52.5	1944	-	-	-	-	-	-	-	-	-	-	52.5	1944
51.5	1945	-	-	-	-	-	-	-	-	-	-	51.5	1945
50.5	1946	-	-	-	-	-	-	-	-	-	-	50.5	1946
49.5	1947	-	-	-	-	-	-	-	-	-	-	49.5	1947
48.5	1948	-	-	-	-	-	-	-	-	-	-	48.5	1948
47.5	1949	-	-	-	-	-	-	-	-	-	-	47.5	1949
46.5	1950	-	-	-	-	-	-	-	-	-	-	46.5	1950
45.5	1951	-	-	-	-	-	-	-	-	-	-	45.5	1951
44.5	1952	-	-	-	-	-	-	-	-	-	-	44.5	1952
43.5	1953	-	-	-	-	-	-	-	-	-	-	43.5	1953
42.5	1954	-	-	-	-	-	-	-	-	-	-	42.5	1954
41.5	1955	-	-	-	-	-	-	-	-	-	-	41.5	1955
40.5	1956	-	-	-	-	-	-	-	-	-	-	40.5	1956
39.5	1957	-	-	-	-	-	-	-	-	-	-	39.5	1957
38.5	1958	-	-	-	-	-	-	-	-	-	-	38.5	1958
37.5	1959	758.80	28,455.00	-	-	-	-	-	-	-	-	37.5	1959
36.5	1960	-	-	-	-	-	-	-	-	-	-	36.5	1960
35.5	1961	-	-	-	-	-	-	-	-	-	-	35.5	1961
34.5	1962	-	-	-	-	-	-	-	-	-	-	34.5	1962
33.5	1963	-	-	-	-	-	-	-	-	-	-	33.5	1963
32.5	1964	-	-	-	-	-	-	-	-	-	-	32.5	1964
31.5	1965	-	-	-	-	-	-	-	-	-	-	31.5	1965
30.5	1966	-	-	-	-	-	-	-	-	-	-	30.5	1966
29.5	1967	-	-	-	-	-	-	-	-	-	-	29.5	1967
28.5	1968	-	-	-	-	-	-	-	-	-	-	28.5	1968
27.5	1969	-	-	-	-	-	-	-	-	-	-	27.5	1969
26.5	1970	-	-	-	-	-	-	-	-	-	-	26.5	1970
25.5	1971	-	-	-	-	-	-	-	-	-	-	25.5	1971
24.5	1972	-	-	-	-	-	-	-	-	-	-	24.5	1972
23.5	1973	-	-	-	-	-	-	-	-	-	-	23.5	1973
22.5	1974	-	-	-	-	-	-	-	-	-	-	22.5	1974
21.5	1975	-	-	-	-	-	-	-	-	-	-	21.5	1975
20.5	1976	-	-	-	-	-	-	-	-	-	-	20.5	1976
19.5	1977	-	-	-	-	-	-	-	-	-	-	19.5	1977
18.5	1978	-	-	-	-	-	-	-	-	119.25	2,206.13	18.5	1978
17.5	1979	-	-	-	-	-	-	-	-	138.32	2,420.60	17.5	1979
16.5	1980	197.00	3,250.50	-	-	-	-	-	-	-	-	16.5	1980
15.5	1981	-	-	-	-	-	-	8,561.93	132,709.92	918.24	14,232.72	15.5	1981
14.5	1982	-	-	-	-	-	-	22,886.69	331,857.01	-	-	14.5	1982
13.5	1983	683.63	9,229.01	-	-	-	-	-	-	-	-	13.5	1983
12.5	1984	-	-	7,638.74	95,484.25	-	-	14,547.63	181,845.38	-	-	12.5	1984
11.5	1985	-	-	5,579.70	64,166.55	-	-	12,267.17	141,072.46	-	-	11.5	1985
10.5	1986	-	-	3,763.39	39,515.60	20,378.87	213,978.14	33,066.37	347,196.89	-	-	10.5	1986
9.5	1987	-	-	8,952.25	85,046.38	14,123.30	134,171.35	-	-	-	-	9.5	1987
8.5	1988	-	-	3,270.04	27,795.34	9,919.56	84,316.26	-	-	-	-	8.5	1988
7.5	1989	1,832.00	13,740.00	3,937.53	29,531.48	-	-	-	-	-	-	7.5	1989
6.5	1990	-	-	59,045.60	383,796.40	-	-	-	-	-	-	6.5	1990
5.5	1991	-	-	1,375.87	7,567.29	-	-	-	-	-	-	5.5	1991
4.5	1992	-	-	63,658.87	286,464.92	-	-	-	-	-	-	4.5	1992
3.5	1993	528.94	1,851.29	70,316.10	246,106.35	-	-	-	-	-	-	3.5	1993
2.5	1994	-	-	667.80	1,669.50	9,031.14	22,577.85	-	-	-	-	2.5	1994
1.5	1995	46.75	70.13	-	-	(18,328.77)	(27,493.16)	-	-	-	-	1.5	1995
0.5	1996	-	-	-	-	-	-	-	-	-	-	0.5	1996
N/A	1997	-	-	-	-	-	-	-	-	-	-	N/A	1997
N/A	1998	-	-	-	-	-	-	-	-	-	-	N/A	1998
TOTAL ACCOUNT		4,047.12		228,205.89		35,124.10		91,329.79		1,175.81		TOTAL ACCOUNT	
TOTAL WEIGHTED			56,595.93		1,267,144.06		427,550.44		1,134,681.66		18,859.45	TOTAL WEIGHTED	
AVERAGE AGE		13.98		5.55		12.17		12.42		16.04		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1996 RETIREMENTS**

AGE	YEAR	3940	WT AVG	3950	WT AVG	3960	WT AVG	3970	WT AVG	3980	WT AVG	AGE	YEAR
56.5	1940	-	-	-	-	-	-	-	-	-	-	56.5	1940
55.5	1941	-	-	-	-	-	-	-	-	-	-	55.5	1941
54.5	1942	-	-	-	-	-	-	-	-	-	-	54.5	1942
53.5	1943	-	-	-	-	-	-	-	-	-	-	53.5	1943
52.5	1944	-	-	-	-	-	-	-	-	-	-	52.5	1944
51.5	1945	-	-	-	-	-	-	-	-	-	-	51.5	1945
50.5	1946	-	-	-	-	-	-	-	-	-	-	50.5	1946
49.5	1947	-	-	-	-	-	-	-	-	-	-	49.5	1947
48.5	1948	-	-	-	-	-	-	-	-	-	-	48.5	1948
47.5	1949	-	-	-	-	-	-	-	-	-	-	47.5	1949
46.5	1950	-	-	-	-	-	-	-	-	-	-	46.5	1950
45.5	1951	-	-	-	-	-	-	-	-	-	-	45.5	1951
44.5	1952	-	-	-	-	-	-	-	-	-	-	44.5	1952
43.5	1953	-	-	-	-	-	-	-	-	-	-	43.5	1953
42.5	1954	-	-	-	-	-	-	-	-	-	-	42.5	1954
41.5	1955	-	-	-	-	-	-	-	-	-	-	41.5	1955
40.5	1956	-	-	-	-	-	-	-	-	-	-	40.5	1956
39.5	1957	-	-	-	-	-	-	-	-	-	-	39.5	1957
38.5	1958	-	-	-	-	-	-	-	-	-	-	38.5	1958
37.5	1959	-	-	-	-	-	-	-	-	-	-	37.5	1959
36.5	1960	-	-	-	-	-	-	-	-	-	-	36.5	1960
35.5	1961	-	-	-	-	-	-	-	-	-	-	35.5	1961
34.5	1962	-	-	-	-	-	-	-	-	-	-	34.5	1962
33.5	1963	-	-	-	-	-	-	-	-	-	-	33.5	1963
32.5	1964	-	-	-	-	-	-	-	-	-	-	32.5	1964
31.5	1965	-	-	-	-	-	-	-	-	-	-	31.5	1965
30.5	1966	-	-	-	-	-	-	-	-	-	-	30.5	1966
29.5	1967	-	-	-	-	-	-	-	-	-	-	29.5	1967
28.5	1968	-	-	-	-	-	-	-	-	-	-	28.5	1968
27.5	1969	527.92	14,517.80	-	-	-	-	-	-	-	-	27.5	1969
26.5	1970	-	-	-	-	1,808.60	47,927.90	-	-	-	-	26.5	1970
25.5	1971	-	-	-	-	-	-	-	-	-	-	25.5	1971
24.5	1972	-	-	-	-	-	-	-	-	-	-	24.5	1972
23.5	1973	-	-	-	-	-	-	-	-	-	-	23.5	1973
22.5	1974	-	-	-	-	-	-	-	-	-	-	22.5	1974
21.5	1975	-	-	-	-	-	-	-	-	-	-	21.5	1975
20.5	1976	-	-	-	-	-	-	-	-	-	-	20.5	1976
19.5	1977	-	-	-	-	-	-	-	-	-	-	19.5	1977
18.5	1978	-	-	-	-	-	-	-	-	-	-	18.5	1978
17.5	1979	-	-	-	-	-	-	-	-	-	-	17.5	1979
16.5	1980	-	-	-	-	-	-	-	-	-	-	16.5	1980
15.5	1981	-	-	193.65	3,001.58	-	-	2,995.20	46,425.60	1,904.76	29,523.78	15.5	1981
14.5	1982	292.69	4,244.01	-	-	-	-	4,853.62	70,377.49	350.18	5,077.61	14.5	1982
13.5	1983	310.90	4,197.15	-	-	1,515.36	20,457.36	-	-	770.09	10,396.22	13.5	1983
12.5	1984	1,262.85	15,785.63	-	-	-	-	4,868.35	60,854.38	-	-	12.5	1984
11.5	1985	712.84	8,197.66	-	-	-	-	-	-	400.04	4,600.46	11.5	1985
10.5	1986	-	-	-	-	-	-	859.95	9,029.48	491.50	5,160.75	10.5	1986
9.5	1987	11,285.40	107,211.30	-	-	-	-	746.55	7,092.23	-	-	9.5	1987
8.5	1988	169.28	1,438.88	-	-	-	-	-	-	1,650.00	14,025.00	8.5	1988
7.5	1989	583.13	4,373.48	-	-	-	-	-	-	-	-	7.5	1989
6.5	1990	-	-	-	-	-	-	-	-	-	-	6.5	1990
5.5	1991	-	-	-	-	-	-	-	-	-	-	5.5	1991
4.5	1992	-	-	-	-	-	-	-	-	-	-	4.5	1992
3.5	1993	-	-	-	-	-	-	596.78	2,088.73	-	-	3.5	1993
2.5	1994	3,217.62	8,044.05	-	-	-	-	424.00	1,060.00	-	-	2.5	1994
1.5	1995	-	-	-	-	-	-	-	-	-	-	1.5	1995
0.5	1996	-	-	-	-	-	-	-	-	-	-	0.5	1996
N/A	1997	-	-	-	-	-	-	-	-	-	-	N/A	1997
N/A	1998	-	-	-	-	-	-	-	-	-	-	N/A	1998
TOTAL ACCOUNT		18,362.63		193.65		3,323.96		15,344.45		5,566.57		TOTAL ACCOUNT	
TOTAL WEIGHTED			168,009.96		3,001.58		68,385.26		196,927.91		68,763.82	TOTAL WEIGHTED	
AVERAGE AGE		9.15		15.50		20.57		12.83		12.36		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1996 RETIREMENTS**

AGE	YEAR	TOTAL	WT AVG	AGE	YEAR
56.5	1940	18,668.80	1,054,787.20	56.5	1940
55.5	1941	122.78	6,814.29	55.5	1941
54.5	1942	169.31	9,227.40	54.5	1942
53.5	1943	-	-	53.5	1943
52.5	1944	36.64	1,923.60	52.5	1944
51.5	1945	-	-	51.5	1945
50.5	1946	78.52	3,965.26	50.5	1946
49.5	1947	92.34	4,570.83	49.5	1947
48.5	1948	76.98	3,733.53	48.5	1948
47.5	1949	501.37	23,815.08	47.5	1949
46.5	1950	63.02	2,930.43	46.5	1950
45.5	1951	328.21	14,933.56	45.5	1951
44.5	1952	206.50	9,189.25	44.5	1952
43.5	1953	611.82	26,614.17	43.5	1953
42.5	1954	1,437.72	61,103.10	42.5	1954
41.5	1955	289.94	12,032.51	41.5	1955
40.5	1956	1,114.43	45,134.42	40.5	1956
39.5	1957	537.17	21,218.22	39.5	1957
38.5	1958	310.82	11,966.57	38.5	1958
37.5	1959	1,936.34	72,612.75	37.5	1959
36.5	1960	1,989.30	72,609.45	36.5	1960
35.5	1961	2,022.36	71,793.78	35.5	1961
34.5	1962	2,330.82	80,413.29	34.5	1962
33.5	1963	1,004.49	33,650.42	33.5	1963
32.5	1964	1,599.38	51,979.85	32.5	1964
31.5	1965	1,281.96	40,381.74	31.5	1965
30.5	1966	865.99	26,412.70	30.5	1966
29.5	1967	2,756.18	81,307.31	29.5	1967
28.5	1968	1,703.96	48,562.86	28.5	1968
27.5	1969	4,475.43	123,074.33	27.5	1969
26.5	1970	13,432.73	355,967.35	26.5	1970
25.5	1971	2,731.53	69,654.02	25.5	1971
24.5	1972	3,249.25	79,606.63	24.5	1972
23.5	1973	16,942.66	398,152.51	23.5	1973
22.5	1974	28,037.63	630,846.68	22.5	1974
21.5	1975	18,591.63	399,720.05	21.5	1975
20.5	1976	6,018.53	123,379.87	20.5	1976
19.5	1977	4,036.96	78,720.72	19.5	1977
18.5	1978	8,368.67	154,820.40	18.5	1978
17.5	1979	3,270.12	57,227.10	17.5	1979
16.5	1980	7,969.16	131,491.14	16.5	1980
15.5	1981	21,447.94	332,443.07	15.5	1981
14.5	1982	32,649.14	473,412.53	14.5	1982
13.5	1983	7,102.23	95,880.11	13.5	1983
12.5	1984	36,368.71	454,608.88	12.5	1984
11.5	1985	35,504.59	408,302.79	11.5	1985
10.5	1986	63,330.31	664,968.26	10.5	1986
9.5	1987	38,668.37	367,349.52	9.5	1987
8.5	1988	18,213.92	154,818.32	8.5	1988
7.5	1989	7,994.55	59,959.13	7.5	1989
6.5	1990	70,562.26	458,654.69	6.5	1990
5.5	1991	6,057.59	33,316.75	5.5	1991
4.5	1992	65,806.77	296,130.47	4.5	1992
3.5	1993	73,244.85	256,356.98	3.5	1993
2.5	1994	19,159.12	47,897.80	2.5	1994
1.5	1995	(28,869.21)	(43,303.82)	1.5	1995
0.5	1996	-	-	0.5	1996
N/A	1997	-	-	N/A	1997
N/A	1998	-	-	N/A	1998
TOTAL ACCOUNT		626,502.59		TOTAL ACCOUNT	
TOTAL WEIGHTED			8,557,139.85	TOTAL WEIGHTED	
AVERAGE AGE		13.66		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1997 RETIREMENTS**

AGE	YEAR	3762	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG	382	WT AVG	AGE	YEAR
57.5	1940	4,047.29	232,719.18	-	-	6,022.80	346,311.00	-	-	891.20	51,244.00	57.5	1940
56.5	1941	-	-	-	-	-	-	-	-	-	-	56.5	1941
55.5	1942	-	-	-	-	-	-	-	-	-	-	55.5	1942
54.5	1943	-	-	-	-	-	-	-	-	-	-	54.5	1943
53.5	1944	-	-	-	-	-	-	-	-	-	-	53.5	1944
52.5	1945	-	-	-	-	-	-	-	-	-	-	52.5	1945
51.5	1946	-	-	-	-	-	-	-	-	-	-	51.5	1946
50.5	1947	-	-	-	-	-	-	-	-	-	-	50.5	1947
49.5	1948	-	-	-	-	-	-	77.01	3,812.00	-	-	49.5	1948
48.5	1949	-	-	-	-	2,304.81	111,783.29	124.97	6,061.05	136.08	6,599.88	48.5	1949
47.5	1950	-	-	-	-	-	-	-	-	-	-	47.5	1950
46.5	1951	-	-	-	-	357.42	16,620.03	218.42	10,156.53	65.09	3,026.69	46.5	1951
45.5	1952	-	-	-	-	900.81	40,986.86	-	-	150.75	6,859.13	45.5	1952
44.5	1953	-	-	-	-	430.49	19,156.81	-	-	84.70	3,769.15	44.5	1953
43.5	1954	-	-	-	-	1,474.24	64,129.44	89.91	3,911.09	505.04	21,969.24	43.5	1954
42.5	1955	-	-	-	-	501.09	21,296.33	-	-	70.11	2,979.68	42.5	1955
41.5	1956	-	-	-	-	1,535.03	63,703.75	-	-	205.18	8,514.97	41.5	1956
40.5	1957	-	-	-	-	265.86	10,767.33	-	-	53.19	2,154.20	40.5	1957
39.5	1958	-	-	-	-	270.24	10,674.48	-	-	41.04	1,621.08	39.5	1958
38.5	1959	-	-	-	-	893.86	34,413.61	665.10	25,606.35	129.15	4,972.28	38.5	1959
37.5	1960	-	-	-	-	4,431.48	166,180.50	-	-	733.32	27,499.50	37.5	1960
36.5	1961	-	-	-	-	1,656.18	60,450.57	-	-	320.82	11,709.93	36.5	1961
35.5	1962	-	-	-	-	1,347.89	47,850.10	-	-	430.90	15,296.95	35.5	1962
34.5	1963	-	-	-	-	825.79	28,489.76	168.53	5,814.29	221.49	7,641.41	34.5	1963
33.5	1964	-	-	-	-	495.00	16,582.50	428.58	14,357.43	139.75	4,681.63	33.5	1964
32.5	1965	-	-	-	-	1,283.49	41,713.43	1,209.52	39,309.40	255.15	8,292.38	32.5	1965
31.5	1966	-	-	-	-	729.05	22,965.08	1,998.81	62,962.52	111.26	3,504.69	31.5	1966
30.5	1967	1,774.63	54,126.22	-	-	2,331.43	71,108.62	325.38	9,924.09	393.48	12,001.14	30.5	1967
29.5	1968	-	-	-	-	4,549.70	134,216.15	72.24	2,131.08	343.98	10,147.41	29.5	1968
28.5	1969	-	-	2,051.04	58,454.64	653.50	18,624.75	386.56	11,016.96	253.89	7,235.87	28.5	1969
27.5	1970	-	-	2,932.65	80,647.88	1,500.00	41,250.00	411.15	11,306.63	485.12	13,340.80	27.5	1970
26.5	1971	-	-	1,486.02	39,379.53	1,257.60	33,326.40	1,126.50	29,852.25	248.96	6,597.44	26.5	1971
25.5	1972	-	-	1,145.00	29,197.50	1,679.88	42,836.94	371.98	9,485.49	159.32	4,062.66	25.5	1972
24.5	1973	-	-	8,530.28	208,991.86	8,697.12	213,079.44	427.03	10,462.24	918.95	22,514.28	24.5	1973
23.5	1974	-	-	1,023.15	24,044.03	4,064.33	95,511.76	2,889.07	67,893.15	674.36	15,847.46	23.5	1974
22.5	1975	78.20	1,759.50	3,422.21	76,999.73	5,666.98	127,507.05	1,228.13	27,632.93	764.89	17,210.03	22.5	1975
21.5	1976	-	-	14,662.95	315,253.43	898.69	19,321.84	470.30	10,111.45	1,063.53	22,865.90	21.5	1976
20.5	1977	-	-	2,001.36	41,027.88	283.08	5,803.14	2,144.13	43,954.67	221.83	4,547.52	20.5	1977
19.5	1978	260.09	5,071.76	1,291.26	25,179.57	-	-	193.39	3,771.11	102.01	1,989.20	19.5	1978
18.5	1979	-	-	3,214.03	59,459.56	2,485.82	45,987.67	269.19	4,980.02	534.66	9,891.21	18.5	1979
17.5	1980	-	-	6,026.20	105,458.50	182.16	3,187.80	793.91	13,893.43	367.89	6,438.08	17.5	1980
16.5	1981	-	-	6,554.99	108,157.34	317.18	5,233.47	1,270.11	20,956.82	440.60	7,269.90	16.5	1981
15.5	1982	72.80	1,128.40	5,638.72	87,400.16	259.99	4,029.85	1,337.34	20,728.77	397.44	6,160.32	15.5	1982
14.5	1983	-	-	3,296.18	47,794.61	264.37	3,833.37	1,465.30	21,246.85	297.09	4,307.81	14.5	1983
13.5	1984	-	-	5,757.58	77,727.33	1,692.35	22,846.73	1,576.19	21,278.57	395.96	5,345.46	13.5	1984
12.5	1985	-	-	6,256.31	78,203.88	-	-	300.34	3,754.25	267.62	3,345.25	12.5	1985
11.5	1986	-	-	7,496.56	86,210.44	-	-	466.65	5,366.48	423.06	4,865.19	11.5	1986
10.5	1987	-	-	5,419.44	56,904.12	-	-	424.20	4,454.10	304.68	3,199.14	10.5	1987
9.5	1988	-	-	4,180.08	39,710.76	646.10	6,137.95	54.51	517.85	303.38	2,882.11	9.5	1988
8.5	1989	-	-	8,113.72	68,966.62	-	-	1,700.96	14,458.16	737.67	6,270.20	8.5	1989
7.5	1990	-	-	8,498.74	63,740.55	-	-	-	-	654.17	4,906.28	7.5	1990
6.5	1991	-	-	1,842.45	11,975.93	-	-	54.38	353.47	144.90	941.85	6.5	1991
5.5	1992	-	-	4,200.99	23,105.45	-	-	145.72	801.46	157.56	866.58	5.5	1992
4.5	1993	-	-	3,811.11	17,150.00	-	-	40.22	180.99	164.82	741.69	4.5	1993
3.5	1994	-	-	576.94	2,019.29	-	-	61.74	216.09	31.09	108.82	3.5	1994
2.5	1995	-	-	(5,733.90)	(14,334.75)	(5,632.78)	(14,081.95)	-	-	68.00	170.00	2.5	1995
1.5	1996	585.63	878.45	379.67	569.51	-	-	148.55	222.83	15.75	23.63	1.5	1996
0.5	1997	-	-	7,025.73	3,512.87	-	-	-	-	-	-	0.5	1997
N/A	1998	-	-	-	-	-	-	-	-	-	-	N/A	1998
TOTAL ACCOUNT		6,818.64		121,101.46		57,523.03		25,136.02		15,880.88		TOTAL ACCOUNT	
TOTAL WEIGHTED			295,683.51		1,822,908.22		2,003,835.85		542,942.85		398,430.02	TOTAL WEIGHTED	
AVERAGE AGE		43.36		15.05		34.84		21.60		25.09		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1997 RETIREMENTS**

AGE	YEAR	383	WT AVG	384	WT AVG	387	WT AVG	3911	WT AVG	3912	WT AVG	AGE	YEAR
57.5	1940	-	-	-	-	-	-	-	-	-	-	57.5	1940
56.5	1941	-	-	34.36	1,941.34	-	-	-	-	-	-	56.5	1941
55.5	1942	-	-	10.08	559.44	-	-	-	-	-	-	55.5	1942
54.5	1943	-	-	-	-	-	-	-	-	-	-	54.5	1943
53.5	1944	-	-	63.12	3,376.92	-	-	-	-	-	-	53.5	1944
52.5	1945	-	-	170.02	8,926.05	-	-	-	-	-	-	52.5	1945
51.5	1946	-	-	109.75	5,652.13	-	-	-	-	-	-	51.5	1946
50.5	1947	-	-	-	-	-	-	-	-	-	-	50.5	1947
49.5	1948	-	-	-	-	-	-	-	-	-	-	49.5	1948
48.5	1949	-	-	39.24	1,903.14	-	-	-	-	-	-	48.5	1949
47.5	1950	-	-	-	-	-	-	-	-	-	-	47.5	1950
46.5	1951	-	-	22.05	1,025.33	-	-	-	-	-	-	46.5	1951
45.5	1952	-	-	32.78	1,491.49	-	-	-	-	-	-	45.5	1952
44.5	1953	-	-	21.75	967.88	-	-	-	-	-	-	44.5	1953
43.5	1954	-	-	66.75	2,903.63	-	-	-	-	-	-	43.5	1954
42.5	1955	-	-	7.84	333.20	-	-	-	-	-	-	42.5	1955
41.5	1956	-	-	23.79	987.29	-	-	-	-	-	-	41.5	1956
40.5	1957	-	-	3.96	160.38	-	-	-	-	-	-	40.5	1957
39.5	1958	-	-	4.48	176.96	-	-	-	-	-	-	39.5	1958
38.5	1959	-	-	22.05	848.93	-	-	-	-	-	-	38.5	1959
37.5	1960	-	-	154.44	5,791.50	-	-	-	-	-	-	37.5	1960
36.5	1961	-	-	56.24	2,052.76	-	-	-	-	-	-	36.5	1961
35.5	1962	-	-	84.77	3,009.34	-	-	-	-	-	-	35.5	1962
34.5	1963	-	-	51.75	1,785.38	-	-	-	-	-	-	34.5	1963
33.5	1964	-	-	25.63	858.61	-	-	-	-	-	-	33.5	1964
32.5	1965	-	-	56.46	1,834.95	-	-	-	-	-	-	32.5	1965
31.5	1966	-	-	28.68	903.42	-	-	-	-	-	-	31.5	1966
30.5	1967	-	-	91.79	2,799.60	-	-	-	-	-	-	30.5	1967
29.5	1968	-	-	114.62	3,381.29	-	-	-	-	-	-	29.5	1968
28.5	1969	-	-	56.06	1,597.71	-	-	-	-	-	-	28.5	1969
27.5	1970	-	-	113.52	3,121.80	4,776.10	131,342.75	-	-	-	-	27.5	1970
26.5	1971	198.31	5,255.22	49.92	1,322.88	-	-	-	-	-	-	26.5	1971
25.5	1972	160.79	4,100.15	36.96	942.48	-	-	-	-	-	-	25.5	1972
24.5	1973	-	-	212.51	5,206.50	-	-	-	-	-	-	24.5	1973
23.5	1974	-	-	164.17	3,858.00	-	-	-	-	-	-	23.5	1974
22.5	1975	-	-	182.75	4,111.88	-	-	-	-	-	-	22.5	1975
21.5	1976	-	-	293.56	6,311.54	-	-	-	-	-	-	21.5	1976
20.5	1977	-	-	72.45	1,485.23	-	-	-	-	-	-	20.5	1977
19.5	1978	-	-	31.81	620.30	-	-	-	-	-	-	19.5	1978
18.5	1979	48.85	903.73	141.96	2,626.26	-	-	-	-	-	-	18.5	1979
17.5	1980	227.55	3,982.13	214.26	3,749.55	-	-	-	-	-	-	17.5	1980
16.5	1981	1,297.21	21,403.97	327.39	5,401.94	-	-	-	-	-	-	16.5	1981
15.5	1982	670.85	10,398.18	213.28	3,305.84	-	-	-	-	-	-	15.5	1982
14.5	1983	1,305.14	18,924.53	178.24	2,584.48	-	-	24,098.24	349,424.48	740.25	10,733.63	14.5	1983
13.5	1984	269.49	3,638.12	355.07	4,793.45	178.55	2,410.43	-	-	-	-	13.5	1984
12.5	1985	53.63	670.38	210.00	2,625.00	-	-	-	-	-	-	12.5	1985
11.5	1986	217.90	2,505.85	376.83	4,333.55	-	-	-	-	-	-	11.5	1986
10.5	1987	90.63	951.62	217.80	2,286.90	-	-	-	-	-	-	10.5	1987
9.5	1988	12.86	122.17	177.06	1,682.07	-	-	-	-	6,719.40	63,834.30	9.5	1988
8.5	1989	67.28	571.88	375.93	3,195.41	-	-	-	-	-	-	8.5	1989
7.5	1990	27.84	208.80	257.42	1,930.65	-	-	-	-	-	-	7.5	1990
6.5	1991	46.95	305.18	73.50	477.75	-	-	-	-	-	-	6.5	1991
5.5	1992	13.80	75.90	102.00	561.00	-	-	-	-	-	-	5.5	1992
4.5	1993	15.16	68.22	95.04	427.68	-	-	-	-	-	-	4.5	1993
3.5	1994	-	-	20.93	73.26	-	-	-	-	-	-	3.5	1994
2.5	1995	750.30	1,875.75	43.98	109.95	-	-	-	-	-	-	2.5	1995
1.5	1996	-	-	2.66	3.99	-	-	-	-	-	-	1.5	1996
0.5	1997	-	-	-	-	-	-	-	-	-	-	0.5	1997
N/A	1998	-	-	-	-	-	-	-	-	-	-	N/A	1998
TOTAL ACCOUNT		5,474.54		5,893.46		4,954.65		24,098.24		7,459.65		TOTAL ACCOUNT	
TOTAL WEIGHTED			75,961.78		122,418.01		133,753.18		349,424.48		74,567.93		TOTAL WEIGHTED
AVERAGE AGE		13.88		20.77		27.00		14.50		10.00		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1997 RETIREMENTS**

AGE	YEAR	3913	WT AVG	3921	WT AVG	3922	WT AVG	3924	WT AVG	3940	WT AVG	AGE	YEAR
57.5	1940	-	-	-	-	-	-	-	-	-	-	57.5	1940
56.5	1941	-	-	-	-	-	-	-	-	-	-	56.5	1941
55.5	1942	-	-	-	-	-	-	-	-	-	-	55.5	1942
54.5	1943	-	-	-	-	-	-	-	-	-	-	54.5	1943
53.5	1944	-	-	-	-	-	-	-	-	-	-	53.5	1944
52.5	1945	-	-	-	-	-	-	-	-	-	-	52.5	1945
51.5	1946	-	-	-	-	-	-	-	-	-	-	51.5	1946
50.5	1947	-	-	-	-	-	-	-	-	-	-	50.5	1947
49.5	1948	-	-	-	-	-	-	-	-	-	-	49.5	1948
48.5	1949	-	-	-	-	-	-	-	-	-	-	48.5	1949
47.5	1950	-	-	-	-	-	-	-	-	-	-	47.5	1950
46.5	1951	-	-	-	-	-	-	-	-	-	-	46.5	1951
45.5	1952	-	-	-	-	-	-	-	-	-	-	45.5	1952
44.5	1953	-	-	-	-	-	-	-	-	-	-	44.5	1953
43.5	1954	-	-	-	-	-	-	-	-	-	-	43.5	1954
42.5	1955	-	-	-	-	-	-	-	-	-	-	42.5	1955
41.5	1956	-	-	-	-	-	-	-	-	-	-	41.5	1956
40.5	1957	-	-	-	-	-	-	-	-	-	-	40.5	1957
39.5	1958	-	-	-	-	-	-	-	-	-	-	39.5	1958
38.5	1959	-	-	-	-	-	-	-	-	-	-	38.5	1959
37.5	1960	-	-	-	-	-	-	-	-	-	-	37.5	1960
36.5	1961	-	-	-	-	-	-	-	-	-	-	36.5	1961
35.5	1962	-	-	-	-	-	-	-	-	-	-	35.5	1962
34.5	1963	-	-	-	-	-	-	-	-	-	-	34.5	1963
33.5	1964	-	-	-	-	-	-	-	-	-	-	33.5	1964
32.5	1965	-	-	-	-	-	-	-	-	-	-	32.5	1965
31.5	1966	-	-	-	-	-	-	-	-	-	-	31.5	1966
30.5	1967	-	-	-	-	-	-	-	-	-	-	30.5	1967
29.5	1968	-	-	-	-	-	-	-	-	-	-	29.5	1968
28.5	1969	-	-	-	-	-	-	-	-	-	-	28.5	1969
27.5	1970	-	-	-	-	-	-	910.52	25,039.30	-	-	27.5	1970
26.5	1971	-	-	-	-	-	-	-	-	-	-	26.5	1971
25.5	1972	-	-	-	-	-	-	-	-	-	-	25.5	1972
24.5	1973	-	-	-	-	-	-	-	-	-	-	24.5	1973
23.5	1974	-	-	-	-	-	-	-	-	-	-	23.5	1974
22.5	1975	-	-	-	-	-	-	-	-	-	-	22.5	1975
21.5	1976	-	-	-	-	-	-	-	-	-	-	21.5	1976
20.5	1977	-	-	-	-	-	-	-	-	-	-	20.5	1977
19.5	1978	-	-	-	-	-	-	-	-	-	-	19.5	1978
18.5	1979	-	-	-	-	-	-	1,029.60	19,047.60	-	-	18.5	1979
17.5	1980	-	-	-	-	-	-	-	-	-	-	17.5	1980
16.5	1981	-	-	-	-	-	-	-	-	-	-	16.5	1981
15.5	1982	-	-	-	-	22,831.73	353,891.82	-	-	-	-	15.5	1982
14.5	1983	-	-	-	-	-	-	-	-	-	-	14.5	1983
13.5	1984	-	-	-	-	9,446.21	127,523.84	-	-	-	-	13.5	1984
12.5	1985	1,720.95	21,511.88	-	-	28,315.01	353,937.63	-	-	-	-	12.5	1985
11.5	1986	-	-	-	-	10,885.16	125,179.34	-	-	-	-	11.5	1986
10.5	1987	-	-	21,114.47	221,701.94	22,280.76	233,947.98	-	-	4,048.80	42,512.40	10.5	1987
9.5	1988	-	-	10,412.00	98,914.00	-	-	-	-	7,231.53	68,699.54	9.5	1988
8.5	1989	-	-	39,174.86	332,986.31	-	-	-	-	-	-	8.5	1989
7.5	1990	10,129.36	75,970.20	-	-	-	-	-	-	-	-	7.5	1990
6.5	1991	-	-	-	-	-	-	-	-	-	-	6.5	1991
5.5	1992	-	-	-	-	8,464.48	46,554.64	-	-	-	-	5.5	1992
4.5	1993	697.36	3,138.12	-	-	9,203.61	41,416.25	-	-	-	-	4.5	1993
3.5	1994	624.34	2,185.19	-	-	-	-	-	-	-	-	3.5	1994
2.5	1995	79,541.49	198,853.73	-	-	-	-	-	-	-	-	2.5	1995
1.5	1996	54.21	81.32	14,396.58	21,594.87	-	-	-	-	-	-	1.5	1996
0.5	1997	-	-	-	-	-	-	-	-	-	-	0.5	1997
N/A	1998	-	-	-	-	-	-	-	-	-	-	N/A	1998
TOTAL ACCOUNT		92,767.71		85,097.91		111,426.96		1,940.12		11,280.33		TOTAL ACCOUNT	
TOTAL WEIGHTED			301,740.44		675,197.12		1,282,451.50		44,086.90		111,211.94	TOTAL WEIGHTED	
AVERAGE AGE		3.25		7.93		11.51		22.72		9.86		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1997 RETIREMENTS**

AGE	YEAR	3960	WT AVG	3970	WT AVG	TOTAL	WT AVG	AGE	YEAR
57.5	1940	-	-	-	-	10,961.29	630,274.18	57.5	1940
56.5	1941	-	-	-	-	34.36	1,941.34	56.5	1941
55.5	1942	-	-	-	-	10.08	559.44	55.5	1942
54.5	1943	-	-	-	-	-	-	54.5	1943
53.5	1944	-	-	-	-	63.12	3,376.92	53.5	1944
52.5	1945	-	-	-	-	170.02	8,926.05	52.5	1945
51.5	1946	-	-	-	-	109.75	5,652.13	51.5	1946
50.5	1947	-	-	-	-	-	-	50.5	1947
49.5	1948	-	-	-	-	77.01	3,812.00	49.5	1948
48.5	1949	-	-	-	-	2,605.10	126,347.35	48.5	1949
47.5	1950	-	-	-	-	-	-	47.5	1950
46.5	1951	-	-	-	-	662.98	30,828.57	46.5	1951
45.5	1952	-	-	-	-	1,084.34	49,337.47	45.5	1952
44.5	1953	-	-	-	-	536.94	23,893.83	44.5	1953
43.5	1954	-	-	-	-	2,135.94	92,913.39	43.5	1954
42.5	1955	-	-	-	-	579.04	24,609.20	42.5	1955
41.5	1956	-	-	-	-	1,764.00	73,206.00	41.5	1956
40.5	1957	-	-	-	-	323.01	13,081.91	40.5	1957
39.5	1958	-	-	-	-	315.76	12,472.52	39.5	1958
38.5	1959	-	-	-	-	1,710.16	65,841.16	38.5	1959
37.5	1960	-	-	-	-	5,319.24	199,471.50	37.5	1960
36.5	1961	-	-	-	-	2,033.24	74,213.26	36.5	1961
35.5	1962	-	-	-	-	1,863.56	66,156.38	35.5	1962
34.5	1963	-	-	-	-	1,267.56	43,730.82	34.5	1963
33.5	1964	-	-	-	-	1,088.96	36,480.16	33.5	1964
32.5	1965	-	-	-	-	2,804.62	91,150.15	32.5	1965
31.5	1966	-	-	-	-	2,867.80	90,335.70	31.5	1966
30.5	1967	-	-	-	-	4,916.71	149,959.66	30.5	1967
29.5	1968	-	-	-	-	5,080.54	149,875.93	29.5	1968
28.5	1969	-	-	-	-	3,401.05	96,929.93	28.5	1969
27.5	1970	-	-	-	-	11,129.06	306,049.15	27.5	1970
26.5	1971	-	-	-	-	4,367.31	115,733.72	26.5	1971
25.5	1972	-	-	-	-	3,553.93	90,625.22	25.5	1972
24.5	1973	-	-	-	-	18,785.89	460,254.31	24.5	1973
23.5	1974	-	-	-	-	8,815.08	207,154.38	23.5	1974
22.5	1975	-	-	-	-	11,343.16	255,221.10	22.5	1975
21.5	1976	-	-	-	-	17,389.03	373,864.15	21.5	1976
20.5	1977	-	-	-	-	4,722.85	96,818.43	20.5	1977
19.5	1978	-	-	-	-	1,878.56	36,631.92	19.5	1978
18.5	1979	11,388.00	210,678.00	-	-	19,112.11	353,574.04	18.5	1979
17.5	1980	-	-	1,497.60	26,208.00	9,309.57	162,917.48	17.5	1980
16.5	1981	-	-	1,431.72	23,623.38	11,639.20	192,046.80	16.5	1981
15.5	1982	-	-	-	-	31,422.15	487,043.33	15.5	1982
14.5	1983	-	-	1,609.49	23,337.61	33,254.30	482,187.35	14.5	1983
13.5	1984	-	-	746.55	10,078.43	20,417.95	275,642.33	13.5	1984
12.5	1985	-	-	746.55	9,331.88	37,870.41	473,380.13	12.5	1985
11.5	1986	-	-	1,493.10	17,170.65	21,359.26	245,631.49	11.5	1986
10.5	1987	-	-	-	-	53,900.78	565,958.19	10.5	1987
9.5	1988	-	-	-	-	29,736.92	282,500.74	9.5	1988
8.5	1989	-	-	-	-	50,170.42	426,448.57	8.5	1989
7.5	1990	-	-	-	-	19,567.53	146,756.48	7.5	1990
6.5	1991	-	-	-	-	2,162.18	14,054.17	6.5	1991
5.5	1992	-	-	-	-	13,084.55	71,965.03	5.5	1992
4.5	1993	-	-	-	-	14,027.32	63,122.94	4.5	1993
3.5	1994	-	-	212.00	742.00	1,527.04	5,344.64	3.5	1994
2.5	1995	-	-	-	-	69,037.09	172,592.73	2.5	1995
1.5	1996	-	-	-	-	15,583.05	23,374.58	1.5	1996
0.5	1997	-	-	-	-	7,025.73	3,512.87	0.5	1997
N/A	1998	-	-	-	-	-	-	N/A	1998
TOTAL ACCOUNT		11,388.00		7,737.01		595,978.61		TOTAL ACCOUNT	
TOTAL WEIGHTED			210,678.00		110,491.95		8,555,783.22	TOTAL WEIGHTED	
AVERAGE AGE		18.50		14.28		14.36		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1998 RETIREMENTS**

AGE	YEAR	374.1	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG	AGE	YEAR
69.5	1929	-	-	-	-	-	-	3,043.38	211,514.91	-	-	69.5	1929
58.5	1940	-	-	-	-	-	-	7,422.86	434,237.31	-	-	58.5	1940
57.5	1941	-	-	-	-	-	-	-	-	-	-	57.5	1941
56.5	1942	-	-	-	-	-	-	-	-	-	-	56.5	1942
55.5	1943	-	-	-	-	-	-	-	-	-	-	55.5	1943
54.5	1944	-	-	-	-	-	-	-	-	-	-	54.5	1944
53.5	1945	-	-	-	-	-	-	-	-	-	-	53.5	1945
52.5	1946	-	-	-	-	-	-	1,484.63	77,943.08	-	-	52.5	1946
51.5	1947	-	-	-	-	-	-	-	-	-	-	51.5	1947
50.5	1948	408.45	20,626.73	-	-	-	-	948.17	47,882.59	663.14	33,488.57	50.5	1948
49.5	1949	14.15	700.43	-	-	-	-	-	-	-	-	49.5	1949
48.5	1950	22.75	1,103.38	-	-	-	-	-	-	-	-	48.5	1950
47.5	1951	17.95	852.63	-	-	-	-	-	-	-	-	47.5	1951
46.5	1952	-	-	-	-	-	-	-	-	-	-	46.5	1952
45.5	1953	-	-	-	-	-	-	-	-	-	-	45.5	1953
44.5	1954	-	-	289.78	12,895.21	-	-	-	-	-	-	44.5	1954
43.5	1955	-	-	-	-	-	-	-	-	-	-	43.5	1955
42.5	1956	-	-	-	-	-	-	-	-	-	-	42.5	1956
41.5	1957	-	-	-	-	-	-	-	-	-	-	41.5	1957
40.5	1958	-	-	-	-	-	-	-	-	-	-	40.5	1958
39.5	1959	-	-	-	-	-	-	-	-	-	-	39.5	1959
38.5	1960	-	-	628.43	24,194.56	-	-	-	-	-	-	38.5	1960
37.5	1961	-	-	-	-	-	-	-	-	-	-	37.5	1961
36.5	1962	-	-	224.18	8,182.57	-	-	-	-	-	-	36.5	1962
35.5	1963	-	-	-	-	-	-	-	-	-	-	35.5	1963
34.5	1964	-	-	-	-	-	-	-	-	500.00	17,250.00	34.5	1964
33.5	1965	-	-	-	-	-	-	-	-	-	-	33.5	1965
32.5	1966	-	-	-	-	-	-	-	-	-	-	32.5	1966
31.5	1967	-	-	1,490.77	46,959.26	-	-	-	-	-	-	31.5	1967
30.5	1968	-	-	-	-	-	-	-	-	-	-	30.5	1968
29.5	1969	-	-	92.00	2,714.00	-	-	-	-	-	-	29.5	1969
28.5	1970	-	-	-	-	-	-	-	-	666.29	18,989.27	28.5	1970
27.5	1971	-	-	-	-	-	-	-	-	-	-	27.5	1971
26.5	1972	-	-	-	-	-	-	-	-	-	-	26.5	1972
25.5	1973	-	-	-	-	-	-	-	-	843.07	21,498.29	25.5	1973
24.5	1974	-	-	-	-	-	-	-	-	647.00	15,851.50	24.5	1974
23.5	1975	-	-	-	-	-	-	-	-	-	-	23.5	1975
22.5	1976	-	-	187.28	4,213.80	-	-	-	-	583.58	13,130.55	22.5	1976
21.5	1977	-	-	-	-	-	-	-	-	-	-	21.5	1977
20.5	1978	-	-	2,285.67	46,856.24	-	-	-	-	-	-	20.5	1978
19.5	1979	-	-	-	-	-	-	-	-	-	-	19.5	1979
18.5	1980	-	-	-	-	-	-	-	-	-	-	18.5	1980
17.5	1981	-	-	-	-	-	-	-	-	-	-	17.5	1981
16.5	1982	-	-	-	-	-	-	-	-	-	-	16.5	1982
15.5	1983	-	-	-	-	-	-	-	-	-	-	15.5	1983
14.5	1984	-	-	-	-	-	-	-	-	1,249.79	18,121.96	14.5	1984
13.5	1985	-	-	-	-	-	-	-	-	-	-	13.5	1985
12.5	1986	-	-	-	-	-	-	-	-	-	-	12.5	1986
11.5	1987	-	-	-	-	-	-	123.13	1,416.00	732.00	8,418.00	11.5	1987
10.5	1988	-	-	-	-	-	-	-	-	-	-	10.5	1988
9.5	1989	-	-	-	-	4,280.38	40,663.61	-	-	-	-	9.5	1989
8.5	1990	-	-	-	-	-	-	-	-	-	-	8.5	1990
7.5	1991	-	-	-	-	-	-	-	-	10,129.48	75,971.10	7.5	1991
6.5	1992	-	-	-	-	-	-	-	-	-	-	6.5	1992
5.5	1993	14,318.30	78,750.65	-	-	-	-	-	-	-	-	5.5	1993
4.5	1994	7,450.90	33,529.05	-	-	-	-	20.36	91.62	-	-	4.5	1994
3.5	1995	(7,435.40)	(26,023.90)	-	-	1,052.26	3,682.91	-	-	-	-	3.5	1995
2.5	1996	-	-	-	-	-	-	-	-	-	-	2.5	1996
1.5	1997	-	-	-	-	-	-	-	-	-	-	1.5	1997
0.5	1998	-	-	-	-	-	-	-	-	-	-	0.5	1998
TOTAL ACCOUNT		14,797.10		5,198.11		5,332.64		13,042.53		16,014.35		TOTAL ACCOUNT	
TOTAL WEIGHTED			109,538.97		146,015.64		44,346.52		773,085.51		222,719.24	TOTAL WEIGHTED	
AVERAGE AGE		7.40		28.09		8.32		59.27		13.91		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1998 RETIREMENTS**

AGE	YEAR	379	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG	382	WT AVG	AGE	YEAR
69.5	1929	-	-	-	-	-	-	-	-	-	-	69.5	1929
58.5	1940	-	-	-	-	3,868.20	226,289.70	-	-	355.14	20,775.69	58.5	1940
57.5	1941	-	-	-	-	-	-	-	-	-	-	57.5	1941
56.5	1942	-	-	-	-	-	-	-	-	-	-	56.5	1942
55.5	1943	-	-	-	-	-	-	-	-	-	-	55.5	1943
54.5	1944	-	-	-	-	-	-	-	-	-	-	54.5	1944
53.5	1945	-	-	-	-	-	-	-	-	-	-	53.5	1945
52.5	1946	-	-	-	-	-	-	-	-	-	-	52.5	1946
51.5	1947	-	-	-	-	18.05	929.58	-	-	4.29	220.94	51.5	1947
50.5	1948	-	-	-	-	-	-	-	-	-	-	50.5	1948
49.5	1949	-	-	-	-	206.57	10,225.22	-	-	20.13	996.44	49.5	1949
48.5	1950	-	-	-	-	-	-	-	-	-	-	48.5	1950
47.5	1951	-	-	-	-	-	-	-	-	-	-	47.5	1951
46.5	1952	-	-	-	-	-	-	-	-	-	-	46.5	1952
45.5	1953	-	-	-	-	33.13	1,507.42	-	-	6.04	274.82	45.5	1953
44.5	1954	-	-	-	-	153.57	6,833.87	-	-	14.15	629.68	44.5	1954
43.5	1955	-	-	-	-	71.87	3,117.65	-	-	9.99	434.57	43.5	1955
42.5	1956	-	-	-	-	145.01	6,162.93	-	-	16.17	687.23	42.5	1956
41.5	1957	-	-	-	-	-	-	-	-	-	-	41.5	1957
40.5	1958	-	-	-	-	68.78	2,785.59	-	-	5.12	207.36	40.5	1958
39.5	1959	1,360.00	53,720.00	-	-	219.38	8,665.51	332.53	13,134.94	30.72	1,213.44	39.5	1959
38.5	1960	6,376.74	245,504.49	-	-	2,315.04	89,129.04	-	-	230.54	8,875.79	38.5	1960
37.5	1961	-	-	-	-	662.52	24,844.50	-	-	34.08	1,278.00	37.5	1961
36.5	1962	-	-	-	-	152.09	5,551.29	-	-	33.11	1,208.52	36.5	1962
35.5	1963	1,068.35	37,926.43	-	-	443.99	15,761.65	477.08	16,936.34	52.64	1,868.72	35.5	1963
34.5	1964	-	-	-	-	660.23	22,777.94	1,078.93	37,223.09	53.66	1,851.27	34.5	1964
33.5	1965	-	-	-	-	610.76	20,460.46	688.99	23,081.17	81.34	2,724.89	33.5	1965
32.5	1966	-	-	-	-	314.21	10,211.83	445.53	14,479.73	43.51	1,414.08	32.5	1966
31.5	1967	1,502.72	47,335.68	-	-	1,186.46	37,373.49	491.94	15,496.11	138.80	4,372.20	31.5	1967
30.5	1968	-	-	-	-	416.91	12,715.76	340.74	10,392.57	27.96	852.78	30.5	1968
29.5	1969	-	-	1,368.94	40,383.73	500.24	14,757.08	157.63	4,650.09	164.83	4,862.49	29.5	1969
28.5	1970	-	-	502.36	14,317.26	1,324.53	37,749.11	434.54	12,384.39	179.91	5,127.44	28.5	1970
27.5	1971	-	-	558.46	15,357.65	421.08	11,579.70	713.98	19,634.45	67.51	1,856.53	27.5	1971
26.5	1972	-	-	-	-	654.91	17,355.12	280.90	7,443.85	11.38	301.57	26.5	1972
25.5	1973	701.13	17,878.82	2,895.80	73,842.90	3,298.21	84,104.36	27.90	711.45	413.67	10,548.59	25.5	1973
24.5	1974	2,230.55	54,648.48	-	-	6,822.00	167,139.00	156.19	3,826.66	135.94	3,330.53	24.5	1974
23.5	1975	-	-	2,524.77	59,332.10	1,663.01	39,080.74	864.71	20,320.69	254.14	5,972.29	23.5	1975
22.5	1976	-	-	4,448.98	100,102.05	202.78	4,562.55	110.21	2,479.73	289.62	6,516.45	22.5	1976
21.5	1977	1,215.75	26,138.63	2,061.65	44,325.48	323.83	6,962.35	3,317.15	71,318.73	130.63	2,808.55	21.5	1977
20.5	1978	-	-	2,223.89	45,589.75	-	-	1,754.52	35,967.66	81.39	1,668.50	20.5	1978
19.5	1979	-	-	683.84	13,334.88	131.67	2,567.57	206.43	4,025.39	113.96	2,222.22	19.5	1979
18.5	1980	-	-	3,265.91	60,419.34	-	-	2,307.11	42,681.54	156.49	2,895.07	18.5	1980
17.5	1981	-	-	919.33	16,088.28	31.74	555.45	2,213.76	38,740.80	71.41	1,249.68	17.5	1981
16.5	1982	-	-	4,919.95	81,179.18	-	-	2,507.38	41,371.77	198.68	3,278.22	16.5	1982
15.5	1983	-	-	2,242.92	34,765.26	1,707.68	26,469.04	2,574.39	39,903.05	174.57	2,705.84	15.5	1983
14.5	1984	756.97	10,976.07	852.91	12,367.20	-	-	3,693.67	53,558.22	63.79	924.96	14.5	1984
13.5	1985	-	-	1,339.04	18,077.04	417.49	5,636.12	844.44	11,399.94	72.18	974.43	13.5	1985
12.5	1986	3,487.12	43,589.00	2,489.93	31,124.13	-	-	2,296.81	28,710.13	192.44	2,405.50	12.5	1986
11.5	1987	841.80	9,680.70	1,567.95	18,031.43	-	-	1,354.00	15,571.00	75.10	863.65	11.5	1987
10.5	1988	-	-	3,233.38	33,950.49	-	-	1,797.19	18,870.50	155.85	1,636.43	10.5	1988
9.5	1989	1,408.60	13,381.70	1,916.98	18,211.31	-	-	214.80	2,040.60	208.73	1,982.94	9.5	1989
8.5	1990	-	-	1,325.67	11,268.20	-	-	282.44	2,400.74	164.34	1,396.89	8.5	1990
7.5	1991	-	-	1,341.12	10,058.40	-	-	189.59	1,421.93	61.75	463.13	7.5	1991
6.5	1992	-	-	2,229.48	14,491.62	-	-	176.18	1,145.17	104.61	679.97	6.5	1992
5.5	1993	-	-	1,159.07	6,374.89	-	-	113.43	623.87	59.06	324.83	5.5	1993
4.5	1994	-	-	2,307.37	10,383.17	-	-	61.72	277.74	93.24	419.58	4.5	1994
3.5	1995	-	-	1,323.61	4,632.64	-	-	-	-	67.97	237.90	3.5	1995
2.5	1996	-	-	1,339.35	3,348.38	-	-	430.56	1,076.40	26.95	67.38	2.5	1996
1.5	1997	-	-	-	-	-	-	66.23	99.35	-	-	1.5	1997
0.5	1998	-	-	-	-	-	-	49,946.52	24,973.26	-	-	0.5	1998
TOTAL ACCOUNT		20,949.73		51,042.66		29,045.74		82,950.12		4,947.53		TOTAL ACCOUNT	
TOTAL WEIGHTED			560,780.00		791,356.76		923,861.62		638,373.05		117,607.98	TOTAL WEIGHTED	
AVERAGE AGE		26.77		15.50		31.81		7.70		23.77		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1998 RETIREMENTS**

AGE	YEAR	383	WT AVG	384	WT AVG	385	WT AVG	387	WT AVG	3900	WT AVG	AGE	YEAR
69.5	1929	-	-	-	-	-	-	-	-	-	-	69.5	1929
58.5	1940	-	-	-	-	-	-	-	-	-	-	58.5	1940
57.5	1941	-	-	-	-	-	-	-	-	-	-	57.5	1941
56.5	1942	-	-	-	-	-	-	-	-	-	-	56.5	1942
55.5	1943	-	-	-	-	-	-	-	-	-	-	55.5	1943
54.5	1944	-	-	-	-	-	-	-	-	-	-	54.5	1944
53.5	1945	-	-	-	-	-	-	-	-	-	-	53.5	1945
52.5	1946	-	-	205.17	10,771.43	-	-	-	-	-	-	52.5	1946
51.5	1947	-	-	3.05	157.08	-	-	-	-	-	-	51.5	1947
50.5	1948	-	-	-	-	-	-	-	-	-	-	50.5	1948
49.5	1949	-	-	6.57	325.22	-	-	-	-	-	-	49.5	1949
48.5	1950	-	-	-	-	-	-	-	-	-	-	48.5	1950
47.5	1951	-	-	-	-	-	-	-	-	-	-	47.5	1951
46.5	1952	-	-	-	-	-	-	-	-	-	-	46.5	1952
45.5	1953	-	-	1.41	64.16	-	-	-	-	-	-	45.5	1953
44.5	1954	-	-	2.23	99.24	-	-	-	-	-	-	44.5	1954
43.5	1955	-	-	1.11	48.29	-	-	-	-	-	-	43.5	1955
42.5	1956	-	-	1.17	49.73	-	-	-	-	-	-	42.5	1956
41.5	1957	-	-	-	-	-	-	-	-	-	-	41.5	1957
40.5	1958	-	-	0.55	22.28	-	-	-	-	-	-	40.5	1958
39.5	1959	-	-	5.22	206.19	-	-	-	-	-	-	39.5	1959
38.5	1960	-	-	48.31	1,859.94	-	-	-	-	-	-	38.5	1960
37.5	1961	-	-	6.08	228.00	-	-	-	-	-	-	37.5	1961
36.5	1962	-	-	6.75	246.38	-	-	-	-	-	-	36.5	1962
35.5	1963	-	-	11.75	417.13	-	-	-	-	-	-	35.5	1963
34.5	1964	-	-	11.59	399.86	-	-	-	-	-	-	34.5	1964
33.5	1965	-	-	15.76	527.96	-	-	-	-	-	-	33.5	1965
32.5	1966	-	-	14.31	465.08	1,230.00	39,975.00	-	-	-	-	32.5	1966
31.5	1967	-	-	39.44	1,242.36	-	-	-	-	-	-	31.5	1967
30.5	1968	-	-	29.36	895.48	-	-	-	-	-	-	30.5	1968
29.5	1969	-	-	38.07	1,123.07	-	-	-	-	-	-	29.5	1969
28.5	1970	-	-	41.95	1,195.58	-	-	-	-	-	-	28.5	1970
27.5	1971	-	-	15.57	428.18	-	-	-	-	-	-	27.5	1971
26.5	1972	-	-	2.63	69.70	-	-	-	-	-	-	26.5	1972
25.5	1973	-	-	89.21	2,274.86	-	-	-	-	-	-	25.5	1973
24.5	1974	-	-	29.53	723.49	-	-	358.94	8,794.03	539.83	13,225.84	24.5	1974
23.5	1975	-	-	55.13	1,295.56	-	-	-	-	-	-	23.5	1975
22.5	1976	-	-	79.78	1,795.05	-	-	-	-	2,201.01	49,522.73	22.5	1976
21.5	1977	13.77	296.06	42.10	905.15	1,764.77	37,942.56	-	-	2,818.62	60,600.33	21.5	1977
20.5	1978	-	-	26.24	537.92	-	-	-	-	-	-	20.5	1978
19.5	1979	217.19	4,235.21	30.23	589.49	-	-	-	-	1,275.52	24,872.64	19.5	1979
18.5	1980	232.40	4,299.40	90.18	1,668.33	-	-	-	-	-	-	18.5	1980
17.5	1981	988.29	17,295.08	51.89	908.08	-	-	-	-	-	-	17.5	1981
16.5	1982	896.59	14,793.74	106.65	1,759.73	-	-	523.97	8,645.51	14,743.49	243,267.59	16.5	1982
15.5	1983	615.35	9,537.93	132.87	2,059.49	-	-	-	-	9,577.56	148,452.18	15.5	1983
14.5	1984	237.45	3,443.03	49.59	719.06	-	-	-	-	-	-	14.5	1984
13.5	1985	514.25	6,942.38	62.26	840.51	-	-	497.14	6,711.39	2,577.85	34,800.98	13.5	1985
12.5	1986	150.12	1,876.50	162.27	2,028.38	-	-	-	-	414.75	5,184.38	12.5	1986
11.5	1987	970.99	11,166.39	89.54	1,029.71	-	-	23,362.50	268,668.75	-	-	11.5	1987
10.5	1988	869.61	9,130.91	124.85	1,310.93	-	-	-	-	-	-	10.5	1988
9.5	1989	38.63	366.99	116.39	1,105.71	-	-	-	-	-	-	9.5	1989
8.5	1990	44.77	380.55	61.95	526.58	-	-	-	-	-	-	8.5	1990
7.5	1991	33.01	247.58	36.48	273.60	-	-	-	-	-	-	7.5	1991
6.5	1992	424.72	2,760.68	67.57	439.21	-	-	-	-	-	-	6.5	1992
5.5	1993	272.40	1,498.20	37.85	208.18	-	-	-	-	1,997.45	10,985.98	5.5	1993
4.5	1994	-	-	62.77	282.47	-	-	-	-	-	-	4.5	1994
3.5	1995	204.11	714.39	43.97	153.90	-	-	-	-	-	-	3.5	1995
2.5	1996	-	-	8.85	22.13	13.00	32.50	-	-	-	-	2.5	1996
1.5	1997	30.44	45.66	-	-	13.00	19.50	-	-	-	-	1.5	1997
0.5	1998	-	-	-	-	-	-	-	-	-	-	0.5	1998
TOTAL ACCOUNT		6,754.09		2,166.20		3,020.77		24,742.55		36,146.08		TOTAL ACCOUNT	
TOTAL WEIGHTED			89,030.68		44,299.86		77,969.56		292,819.68		590,912.65	TOTAL WEIGHTED	
AVERAGE AGE		13.18		20.45		25.81		11.83		16.35		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1998 RETIREMENTS**

AGE	YEAR	3911	WT AVG	3912	WT AVG	3913	WT AVG	3921	WT AVG	3922	WT AVG	AGE	YEAR
69.5	1929	-	-	-	-	-	-	-	-	-	-	69.5	1929
58.5	1940	-	-	-	-	-	-	-	-	-	-	58.5	1940
57.5	1941	-	-	-	-	-	-	-	-	-	-	57.5	1941
56.5	1942	-	-	-	-	-	-	-	-	-	-	56.5	1942
55.5	1943	-	-	-	-	-	-	-	-	-	-	55.5	1943
54.5	1944	-	-	-	-	-	-	-	-	-	-	54.5	1944
53.5	1945	-	-	-	-	-	-	-	-	-	-	53.5	1945
52.5	1946	-	-	-	-	-	-	-	-	-	-	52.5	1946
51.5	1947	-	-	-	-	-	-	-	-	-	-	51.5	1947
50.5	1948	-	-	-	-	-	-	-	-	-	-	50.5	1948
49.5	1949	-	-	-	-	-	-	-	-	-	-	49.5	1949
48.5	1950	-	-	-	-	-	-	-	-	-	-	48.5	1950
47.5	1951	-	-	-	-	-	-	-	-	-	-	47.5	1951
46.5	1952	-	-	-	-	-	-	-	-	-	-	46.5	1952
45.5	1953	-	-	-	-	-	-	-	-	-	-	45.5	1953
44.5	1954	-	-	-	-	-	-	-	-	-	-	44.5	1954
43.5	1955	-	-	-	-	-	-	-	-	-	-	43.5	1955
42.5	1956	-	-	-	-	-	-	-	-	-	-	42.5	1956
41.5	1957	-	-	-	-	-	-	-	-	-	-	41.5	1957
40.5	1958	-	-	-	-	-	-	-	-	-	-	40.5	1958
39.5	1959	-	-	-	-	-	-	-	-	-	-	39.5	1959
38.5	1960	-	-	-	-	-	-	-	-	-	-	38.5	1960
37.5	1961	-	-	-	-	-	-	-	-	-	-	37.5	1961
36.5	1962	-	-	1,441.00	52,596.50	-	-	-	-	-	-	36.5	1962
35.5	1963	-	-	-	-	-	-	-	-	-	-	35.5	1963
34.5	1964	-	-	-	-	-	-	-	-	-	-	34.5	1964
33.5	1965	531.88	17,817.98	-	-	-	-	-	-	-	-	33.5	1965
32.5	1966	-	-	-	-	-	-	-	-	-	-	32.5	1966
31.5	1967	-	-	-	-	-	-	-	-	-	-	31.5	1967
30.5	1968	-	-	-	-	-	-	-	-	-	-	30.5	1968
29.5	1969	-	-	-	-	-	-	-	-	-	-	29.5	1969
28.5	1970	-	-	-	-	-	-	-	-	-	-	28.5	1970
27.5	1971	-	-	-	-	-	-	-	-	-	-	27.5	1971
26.5	1972	-	-	-	-	-	-	-	-	-	-	26.5	1972
25.5	1973	-	-	-	-	-	-	-	-	-	-	25.5	1973
24.5	1974	-	-	-	-	-	-	-	-	-	-	24.5	1974
23.5	1975	1,673.00	39,315.50	1,931.08	45,380.38	-	-	-	-	-	-	23.5	1975
22.5	1976	-	-	-	-	-	-	-	-	-	-	22.5	1976
21.5	1977	-	-	-	-	-	-	-	-	-	-	21.5	1977
20.5	1978	-	-	-	-	-	-	-	-	-	-	20.5	1978
19.5	1979	-	-	-	-	-	-	-	-	-	-	19.5	1979
18.5	1980	-	-	952.15	17,614.78	-	-	-	-	-	-	18.5	1980
17.5	1981	801.82	14,031.85	-	-	-	-	-	-	8,561.96	149,834.30	17.5	1981
16.5	1982	419.36	6,919.44	1,032.15	17,030.48	1,263.56	20,848.74	-	-	-	-	16.5	1982
15.5	1983	894.39	13,863.05	-	-	-	-	-	-	-	-	15.5	1983
14.5	1984	375.00	5,437.50	-	-	-	-	-	-	-	-	14.5	1984
13.5	1985	4,728.37	63,833.00	-	-	-	-	-	-	-	-	13.5	1985
12.5	1986	630.00	7,875.00	-	-	3,423.48	42,793.50	-	-	-	-	12.5	1986
11.5	1987	-	-	-	-	1,091.90	12,556.85	-	-	33,016.57	379,690.56	11.5	1987
10.5	1988	-	-	3,068.70	32,221.35	4,700.76	49,357.98	14,350.00	150,675.00	-	-	10.5	1988
9.5	1989	-	-	2,495.07	23,703.17	-	-	-	-	-	-	9.5	1989
8.5	1990	-	-	-	-	10,287.60	87,444.60	19,450.40	165,328.40	-	-	8.5	1990
7.5	1991	4,369.64	32,772.30	2,538.86	19,041.45	1,375.88	10,319.10	-	-	8,718.91	65,391.83	7.5	1991
6.5	1992	-	-	3,752.40	24,390.60	3,323.83	21,604.90	12,043.32	78,281.58	-	-	6.5	1992
5.5	1993	211.98	1,165.89	-	-	-	-	23,948.68	131,717.74	-	-	5.5	1993
4.5	1994	-	-	-	-	2,092.65	9,416.93	-	-	-	-	4.5	1994
3.5	1995	-	-	-	-	-	-	-	-	-	-	3.5	1995
2.5	1996	-	-	-	-	-	-	-	-	-	-	2.5	1996
1.5	1997	-	-	-	-	-	-	-	-	-	-	1.5	1997
0.5	1998	-	-	-	-	-	-	-	-	-	-	0.5	1998
TOTAL ACCOUNT		14,635.44		17,211.41		27,559.66		69,792.40		50,297.44		TOTAL ACCOUNT	
TOTAL WEIGHTED			203,031.51		231,978.71		254,342.60		526,002.72		594,916.69	TOTAL WEIGHTED	
AVERAGE AGE		13.87		13.48		12.17		7.54		11.83		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1998 RETIREMENTS**

AGE	YEAR	3940	WT AVG	3950	WT AVG	3970	WT AVG	3980	WT AVG	TOTAL	WT AVG	AGE	YEAR
69.5	1929	-	-	-	-	-	-	-	-	3,043.38	211,514.91	69.5	1929
58.5	1940	-	-	-	-	-	-	-	-	11,646.20	681,302.70	58.5	1940
57.5	1941	-	-	-	-	-	-	-	-	-	-	57.5	1941
56.5	1942	-	-	-	-	-	-	-	-	-	-	56.5	1942
55.5	1943	-	-	-	-	-	-	-	-	-	-	55.5	1943
54.5	1944	-	-	-	-	-	-	-	-	-	-	54.5	1944
53.5	1945	-	-	-	-	-	-	-	-	-	-	53.5	1945
52.5	1946	-	-	-	-	-	-	-	-	1,689.80	88,714.50	52.5	1946
51.5	1947	-	-	-	-	-	-	-	-	25.39	1,307.59	51.5	1947
50.5	1948	-	-	-	-	-	-	-	-	2,019.76	101,997.88	50.5	1948
49.5	1949	-	-	-	-	-	-	-	-	247.42	12,247.29	49.5	1949
48.5	1950	-	-	-	-	-	-	-	-	22.75	1,103.38	48.5	1950
47.5	1951	-	-	-	-	-	-	606.61	28,813.98	624.56	29,666.60	47.5	1951
46.5	1952	-	-	-	-	-	-	-	-	-	-	46.5	1952
45.5	1953	-	-	-	-	-	-	-	-	40.58	1,846.39	45.5	1953
44.5	1954	-	-	-	-	-	-	-	-	459.73	20,457.99	44.5	1954
43.5	1955	-	-	-	-	-	-	-	-	82.77	3,600.50	43.5	1955
42.5	1956	-	-	-	-	-	-	-	-	162.35	6,898.88	42.5	1956
41.5	1957	-	-	-	-	-	-	-	-	-	-	41.5	1957
40.5	1958	-	-	-	-	-	-	-	-	74.45	3,015.23	40.5	1958
39.5	1959	-	-	-	-	-	-	-	-	1,947.85	76,940.08	39.5	1959
38.5	1960	676.92	26,061.42	-	-	-	-	-	-	10,275.98	395,625.23	38.5	1960
37.5	1961	-	-	-	-	-	-	-	-	702.68	26,350.50	37.5	1961
36.5	1962	-	-	-	-	-	-	-	-	1,857.13	67,785.25	36.5	1962
35.5	1963	-	-	-	-	-	-	-	-	2,053.81	72,910.26	35.5	1963
34.5	1964	-	-	-	-	-	-	-	-	2,304.41	79,502.15	34.5	1964
33.5	1965	-	-	-	-	-	-	-	-	1,928.73	84,612.46	33.5	1965
32.5	1966	-	-	-	-	-	-	-	-	2,047.56	66,545.70	32.5	1966
31.5	1967	-	-	-	-	-	-	-	-	4,850.13	152,779.10	31.5	1967
30.5	1968	-	-	-	-	-	-	-	-	814.97	24,856.59	30.5	1968
29.5	1969	-	-	-	-	-	-	-	-	2,321.71	68,490.45	29.5	1969
28.5	1970	-	-	-	-	-	-	-	-	3,149.58	89,763.03	28.5	1970
27.5	1971	-	-	-	-	-	-	-	-	1,776.60	48,856.50	27.5	1971
26.5	1972	-	-	-	-	-	-	-	-	949.82	25,170.23	26.5	1972
25.5	1973	-	-	-	-	-	-	-	-	8,268.99	210,859.25	25.5	1973
24.5	1974	-	-	-	-	-	-	-	-	10,919.98	267,539.51	24.5	1974
23.5	1975	-	-	-	-	-	-	-	-	8,965.84	210,697.24	23.5	1975
22.5	1976	-	-	-	-	-	-	-	-	8,103.24	182,322.90	22.5	1976
21.5	1977	-	-	-	-	-	-	-	-	11,688.27	251,297.81	21.5	1977
20.5	1978	-	-	-	-	-	-	-	-	6,371.71	130,620.06	20.5	1978
19.5	1979	-	-	-	-	-	-	-	-	2,658.84	51,847.38	19.5	1979
18.5	1980	-	-	-	-	-	-	-	-	7,004.24	129,578.44	18.5	1980
17.5	1981	-	-	465.26	8,142.05	-	-	-	-	14,105.46	246,845.55	17.5	1981
16.5	1982	-	-	-	-	1,760.36	29,045.94	-	-	28,372.14	468,140.31	16.5	1982
15.5	1983	-	-	-	-	-	-	-	-	17,919.73	277,755.82	15.5	1983
14.5	1984	1,435.09	20,808.81	-	-	6,324.73	91,708.59	1,783.95	25,867.28	16,822.94	243,932.63	14.5	1984
13.5	1985	-	-	-	-	-	-	-	-	11,053.02	149,215.77	13.5	1985
12.5	1986	-	-	-	-	2,854.53	35,681.63	-	-	16,101.45	201,268.13	12.5	1986
11.5	1987	-	-	-	-	955.50	10,988.25	-	-	64,180.98	738,081.27	11.5	1987
10.5	1988	7,022.50	73,736.25	-	-	-	-	-	-	35,322.84	370,889.82	10.5	1988
9.5	1989	684.91	6,506.65	-	-	5,457.68	51,847.96	2,217.52	21,066.44	19,039.69	180,877.06	9.5	1989
8.5	1990	-	-	-	-	-	-	-	-	31,617.17	268,745.95	8.5	1990
7.5	1991	56,782.55	425,869.13	-	-	-	-	-	-	85,577.27	641,829.53	7.5	1991
6.5	1992	-	-	-	-	-	-	-	-	22,122.11	143,793.72	6.5	1992
5.5	1993	-	-	-	-	3,997.62	21,986.91	-	-	46,115.84	253,637.12	5.5	1993
4.5	1994	-	-	-	-	-	-	-	-	12,089.01	54,400.55	4.5	1994
3.5	1995	-	-	-	-	-	-	-	-	(4,743.48)	(16,602.18)	3.5	1995
2.5	1996	-	-	-	-	-	-	-	-	1,818.71	4,546.78	2.5	1996
1.5	1997	-	-	-	-	-	-	-	-	109.67	164.51	1.5	1997
0.5	1998	-	-	-	-	-	-	-	-	49,946.52	24,973.26	0.5	1998
TOTAL ACCOUNT		66,601.97		465.26		21,350.42		4,608.08		588,672.28		TOTAL ACCOUNT	
TOTAL WEIGHTED			552,982.26		8,142.05		241,259.28		75,747.70		8,111,120.56		TOTAL WEIGHTED
AVERAGE AGE		8.30		17.50		11.30		16.44		13.78		AVERAGE AGE	

FLORIDA PUBLIC UTILITIES COMPANY

COMBINED - GAS DIVISION

REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)

1995

PLANT IN SERVICE (\$) dr./(cr.)								RESERVE (\$) (dr.)/cr.									
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Adj.	Ending Balance	Plant Acct.	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Adj.	Ending Balance	Plant Acct.
301	-	-	-	-	-	-	301	301	-	-	-	-	-	-	-	-	301
303	-	-	-	-	-	-	303	303	-	-	-	-	-	-	-	-	303
311	-	-	-	-	-	-	311	311	-	-	-	-	-	-	-	-	311
320	-	-	-	-	-	-	320	320	-	-	-	-	-	-	-	-	320
374	85,172	-	-	-	-	85,172	374	374	-	-	887	-	-	-	-	887	374
3741	35,142	(7,435)	-	-	-	27,707	3741	3741	-	-	-	-	-	-	-	-	3741
375	511,623	1,369	-	(4,039)	-	508,953	375	375	190,980	(4,039)	13,754	-	-	-	-	200,695	375
3761	5,432,568	808,262	4,515	-	-	6,245,345	3761	3761	937,023	-	170,385	-	-	2,824	-	1,110,232	3761
3762	16,214,657	736,120	-	(9,405)	-	16,941,372	3762	3762	7,147,213	(9,405)	525,101	600	(24,245)	-	-	7,639,264	3762
378	152,458	5,900	-	-	-	158,358	378	378	10,730	-	5,732	-	-	-	-	16,462	378
379	670,127	13,954	-	-	-	684,081	379	379	122,926	-	23,167	-	-	-	-	146,093	379
3801	6,889,082	782,001	5,010	(42,900)	-	7,633,193	3801	3801	1,188,359	(42,900)	232,377	-	(31,568)	2,982	-	1,349,250	3801
3802	1,727,233	318	-	(66,776)	-	1,660,775	3802	3802	982,173	(66,776)	113,639	-	(168,794)	-	-	860,242	3802
381	2,743,594	120,477	(3,512)	(37,352)	-	2,823,207	381	381	922,121	(37,352)	100,620	-	-	(1,016)	-	984,373	381
382	634,396	27,794	-	(8,907)	-	653,283	382	382	230,771	(8,907)	21,296	-	-	-	-	243,160	382
383	795,596	14,047	(2,746)	(5,823)	-	801,074	383	383	236,619	(5,823)	27,213	-	-	(852)	-	257,157	383
384	315,790	22,791	-	(3,075)	-	335,506	384	384	79,106	(3,075)	9,773	-	-	-	-	85,804	384
385	86,476	(3,019)	-	-	-	83,457	385	385	24,802	-	3,576	-	-	-	-	28,378	385
387	181,660	1,669	5,401	(4,833)	-	183,897	387	387	50,352	(4,833)	6,601	-	-	2,512	-	54,632	387
389	394,882	57	-	-	-	394,939	389	389	-	-	-	-	-	-	-	-	389
390	847,514	13,910	-	-	-	861,424	390	390	338,202	-	22,056	-	-	-	-	360,258	390
3911	100,044	-	-	265	-	100,309	3911	3911	27,504	265	6,421	-	-	-	-	34,190	3911
3912	80,102	26,067	1	(10,549)	-	95,621	3912	3912	24,682	(10,549)	11,125	-	-	-	-	25,258	3912
3913	1,028,426	208,623	-	(41,306)	-	1,195,743	3913	3913	576,009	(41,306)	123,651	-	-	705	-	659,059	3913
3921	429,723	97,252	-	(83,375)	-	443,600	3921	3921	131,292	(83,375)	120,371	3,047	-	-	-	171,335	3921
3922	1,138,028	251,781	-	(69,717)	-	1,320,092	3922	3922	570,612	(69,717)	163,907	9,907	-	-	-	674,709	3922
3924	16,955	-	-	-	-	16,955	3924	3924	8,049	-	3,084	-	-	-	-	11,133	3924
393	11,428	684	(684)	2,583	-	14,011	393	393	3,564	2,583	953	-	-	(8)	-	7,092	393
394	281,646	16,181	(4,718)	4,590	-	297,699	394	394	76,724	4,590	14,638	-	-	(2,503)	-	93,449	394
395	-	-	-	659	-	659	395	395	(2,910)	659	12	-	-	-	-	(2,239)	395
396	133,075	12,436	-	1,515	-	147,026	396	396	69,046	1,515	8,894	-	-	-	-	79,455	396
397	183,944	5,030	-	(2,549)	-	186,425	397	397	88,141	(2,549)	10,915	-	-	-	-	96,507	397
398	14,568	9,309	-	-	-	23,877	398	398	5,839	-	1,703	-	-	-	-	7,542	398
	<u>41,135,909</u>	<u>3,165,578</u>	<u>3,267</u>	<u>(380,994)</u>	<u>-</u>	<u>43,923,760</u>			<u>14,039,929</u>	<u>(380,994)</u>	<u>1,741,851</u>	<u>13,554</u>	<u>(224,607)</u>	<u>4,644</u>	<u>-</u>	<u>15,194,377</u>	

FLORIDA PUBLIC UTILITIES COMPANY
COMBINED - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
1996

PLANT IN SERVICE (\$) dr./(cr.)								RESERVE (\$) (dr.)/cr.									
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Adj.	Ending Balance	Plant Acct.	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Adj.	Ending Balance	Plant Acct.
301	-	-	-	-	-	-	301	301	-	-	-	-	-	-	-	-	301
303	-	-	-	-	-	-	303	303	-	-	-	-	-	-	-	-	303
311	-	-	-	-	-	-	311	311	-	-	-	-	-	-	-	-	311
320	-	-	-	-	-	-	320	320	-	-	-	-	-	-	(12)	(12)	320
374	85,172	15,935	-	-	-	101,107	374	374	887	-	888	-	-	-	-	1,775	374
3741	27,707	-	-	-	-	27,707	3741	3741	-	-	-	-	-	-	-	-	3741
375	508,953	-	-	-	-	508,953	375	375	200,695	-	13,740	-	-	-	-	214,435	375
3761	6,245,345	767,259	-	(6,427)	-	7,006,177	3761	3761	1,110,232	(6,427)	192,883	-	(77)	-	-	1,296,611	3761
3762	16,941,372	978,230	-	(33,386)	-	17,886,216	3762	3762	7,639,264	(33,386)	550,938	-	(19,685)	-	-	8,137,131	3762
378	158,358	9,602	-	-	-	167,960	378	378	16,462	-	5,980	-	-	-	-	22,442	378
379	684,081	3,519	-	-	-	687,600	379	379	146,093	-	23,333	-	-	-	-	169,426	379
3801	7,633,193	846,521	-	(72,512)	-	8,407,202	3801	3801	1,349,250	(72,512)	254,432	10	(45,834)	-	-	1,485,346	3801
3802	1,660,775	2,413	-	(56,539)	-	1,606,649	3802	3802	860,242	(56,539)	109,336	-	(156,416)	39	-	756,662	3802
381	2,823,207	153,632	(8,917)	(19,134)	-	2,948,788	381	381	984,373	(19,134)	104,325	-	-	(3,211)	-	1,066,353	381
382	653,283	103,979	-	(11,515)	-	745,747	382	382	243,160	(11,515)	22,570	-	(570)	-	-	253,645	382
383	801,074	22,906	(705)	(7,000)	-	816,275	383	383	257,157	(7,000)	27,550	-	-	(226)	-	277,481	383
384	335,506	19,173	-	(3,381)	-	351,298	384	384	85,804	(3,381)	10,226	-	(27)	-	-	92,622	384
385	83,457	5,252	-	-	-	88,709	385	385	28,378	-	1,012	-	(20)	-	-	29,370	385
387	183,897	5,988	(1,941)	(909)	-	187,035	387	387	54,632	(909)	6,694	-	-	(766)	-	59,651	387
389	394,939	-	-	-	-	394,939	389	389	-	-	-	-	-	-	-	-	389
390	861,424	-	1,160	-	-	862,584	390	390	360,258	-	22,404	-	-	29	-	382,691	390
3911	100,309	1,671	(790)	(13,026)	-	88,164	3911	3911	34,190	(13,026)	6,428	-	-	207	-	27,799	3911
3912	95,621	614	0	(4,047)	-	92,188	3912	3912	25,258	(4,047)	12,132	-	-	-	-	33,343	3912
3913	1,195,743	36,716	(2,562)	(228,206)	-	1,001,691	3913	3913	659,059	(228,206)	140,158	-	-	(1,668)	-	569,343	3913
3921	443,600	50,498	14,397	(35,124)	-	473,371	3921	3921	171,335	(35,124)	124,061	5,124	-	10,653	-	276,049	3921
3922	1,320,092	99,412	-	(91,330)	-	1,328,174	3922	3922	674,709	(91,330)	169,685	2,572	-	-	-	755,636	3922
3924	16,955	-	5,580	-	-	22,535	3924	3924	11,133	-	3,339	-	-	3,133	-	17,605	3924
393	14,011	524	-	(1,176)	-	13,359	393	393	7,092	(1,176)	1,050	-	-	-	-	6,966	393
394	297,699	7,715	0	(18,363)	-	287,051	394	394	93,449	(18,363)	15,080	-	-	-	-	90,166	394
395	659	-	-	(194)	-	465	395	395	(2,239)	(194)	158	-	-	-	-	(2,275)	395
396	147,026	11,725	(5,580)	(3,324)	-	149,847	396	396	79,455	(3,324)	9,984	-	-	(3,133)	-	82,982	396
397	186,425	20,861	-	(15,344)	-	191,942	397	397	96,507	(15,344)	10,927	-	-	-	-	92,090	397
398	23,877	-	-	(5,567)	-	18,310	398	398	7,542	(5,566)	2,472	-	-	-	-	4,448	398
43,923,760								15,194,377									
3,164,145								(626,503)									
643								1,841,785									
(626,504)								7,706									
-								(222,629)									
-								5,057									
-								(12)									
46,462,044								16,199,781									

FLORIDA PUBLIC UTILITIES COMPANY

COMBINED - GAS DIVISION

REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)

1997

PLANT IN SERVICE (\$) dr./(cr.)								RESERVE (\$) (dr.)/cr.									
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Adj.	Ending Balance	Plant Acct.	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Adj.	Ending Balance	Plant Acct.
301	-	-	-	-	-	-	301	301	-	-	-	-	-	-	-	-	301
303	-	-	-	-	-	-	303	303	-	-	-	-	-	-	-	-	303
311	-	-	-	-	-	-	311	311	-	-	-	-	-	-	-	-	311
320	-	-	-	-	-	-	320	320	(12)	-	-	-	-	-	12	-	320
374	101,107	-	-	-	-	101,107	374	374	1,775	-	888	-	-	-	-	2,663	374
3741	27,707	-	-	-	-	27,707	3741	3741	-	-	-	-	-	-	-	-	3741
375	508,953	-	-	-	-	508,953	375	375	214,435	-	13,740	-	-	-	-	228,175	375
3761	7,006,177	892,879	3,650	-	-	7,902,706	3761	3761	1,296,611	-	218,036	-	(180)	1,443	-	1,515,910	3761
3762	17,886,216	359,443	-	(6,819)	-	18,238,840	3762	3762	8,137,131	(6,819)	574,282	-	(17,500)	-	-	8,687,094	3762
378	167,960	14,533	-	-	-	182,493	378	378	22,442	-	6,231	-	-	-	-	28,673	378
379	687,600	245,080	-	-	-	932,680	379	379	169,426	-	23,388	-	-	-	-	192,814	379
3801	8,407,202	749,407	7,085	(121,101)	-	9,042,593	3801	3801	1,485,346	(121,101)	278,290	-	(80,848)	2,796	-	1,564,483	3801
3802	1,606,649	(3,921)	-	(57,523)	-	1,545,205	3802	3802	756,662	(57,523)	105,492	-	(234,453)	-	-	570,178	3802
381	2,948,788	195,100	(6,144)	(25,136)	-	3,112,608	381	381	1,066,353	(25,136)	108,903	-	(203)	(2,160)	-	1,147,757	381
382	745,747	73,575	-	(15,881)	-	803,441	382	382	253,645	(15,881)	25,387	-	(173)	-	-	262,978	382
383	816,275	40,187	(864)	(5,475)	-	850,123	383	383	277,481	(5,475)	28,432	-	(17)	(293)	-	300,128	383
384	351,298	15,873	-	(5,893)	-	361,278	384	384	92,622	(5,893)	10,671	-	(21)	-	-	97,379	384
385	88,709	18,815	-	-	-	107,524	385	385	29,370	-	3,564	-	-	-	-	32,934	385
387	187,035	5,191	664	(4,955)	-	187,935	387	387	59,651	(4,955)	6,756	-	(120)	206	-	61,538	387
389	394,939	-	-	-	-	394,939	389	389	-	-	-	-	-	-	-	-	389
390	862,584	-	-	-	-	862,584	390	390	382,691	-	22,428	-	-	-	-	405,119	390
3911	88,164	7,591	-	(24,098)	-	71,657	3911	3911	27,799	(24,098)	5,412	-	-	-	-	9,113	3911
3912	92,188	22,150	-	(7,460)	-	106,878	3912	3912	33,343	(7,460)	11,926	53	-	-	-	37,862	3912
3913	1,001,691	97,864	(4,409)	(92,768)	-	1,002,378	3913	3913	569,343	(92,768)	114,056	40	-	(4,010)	-	586,661	3913
3921	473,371	124,753	-	(85,098)	-	513,026	3921	3921	276,049	(85,098)	122,508	3,795	-	1	-	317,255	3921
3922	1,328,174	177,102	1	(111,427)	-	1,393,850	3922	3922	755,636	(111,427)	183,615	12,771	-	-	-	840,595	3922
3924	22,535	-	-	(1,940)	-	20,595	3924	3924	17,605	(1,940)	3,327	253	-	-	-	19,245	3924
393	13,359	-	-	-	-	13,359	393	393	6,966	-	972	-	-	-	-	7,938	393
394	287,051	15,025	925	(11,280)	-	291,721	394	394	90,166	(11,280)	14,383	600	-	695	-	94,564	394
395	465	-	-	-	-	465	395	395	(2,275)	-	24	-	-	-	-	(2,251)	395
396	149,847	1,564	(1,590)	(11,388)	-	138,433	396	396	82,982	(11,388)	9,723	763	-	(901)	-	81,179	396
397	191,942	1,339	-	(7,737)	-	185,544	397	397	92,090	(7,737)	11,021	-	-	(1)	-	95,373	397
398	18,310	-	-	-	-	18,310	398	398	4,448	-	1,896	-	-	-	-	6,344	398
46,462,044								16,199,781									
3,053,550								(595,979)									
(682)								1,905,351									
(595,979)								18,275									
-								(333,515)									
-								(2,224)									
-								12									
48,918,933								17,191,701									

FLORIDA PUBLIC UTILITIES COMPANY
COMBINED - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
1998

PLANT IN SERVICE (\$) dr./(cr.)							RESERVE (\$) (dr.)/cr.										
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Adj.	Ending Balance	Plant Acct.	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Adj.	Ending Balance	Plant Acct.
301							301	301	-	-	-	-	(114)	-	-	(114)	301
303	-	-	213,641	-	-	213,641	303	303	-	-	-	-	-	37,264	-	37,264	303
311	-	-	-	-	-	-	311	311	-	-	-	-	(129)	-	-	(129)	311
320	-	-	-	-	-	-	320	320	-	-	-	-	-	-	-	-	320
374	101,107	-	-	-	-	101,107	374	374	2,663	-	(2,663)	-	-	-	-	-	374
3741	27,707	-	-	(14,797)	-	12,910	3741	3741	-	(14,797)	3,471	-	-	-	-	(11,326)	3741
375	508,953	-	-	(5,198)	-	503,755	375	375	228,175	(5,198)	13,655	-	(2)	-	-	236,630	375
3761	7,902,706	613,535	39,295	(5,333)	-	8,550,203	3761	3761	1,515,910	(5,333)	246,260	-	(249)	18,339	-	1,774,927	3761
3762	18,238,840	6,686	328,120	(13,043)	-	18,560,603	3762	3762	8,687,094	(13,043)	586,819	-	(5,847)	102,142	-	9,357,165	3762
378	182,493	3,382	(1,730)	(16,014)	-	168,130	378	378	28,673	(16,014)	6,695	2,919	(135)	(404)	-	21,734	378
379	932,680	(1,006)	(213,969)	(20,950)	-	696,754	379	379	192,814	(20,950)	30,392	-	-	(37,256)	-	165,000	379
3801	9,042,593	830,489	2,375	(51,043)	-	9,824,414	3801	3801	1,564,483	(51,043)	301,280	-	(40,824)	744	-	1,774,640	3801
3802	1,545,205	561	196,605	(29,046)	-	1,713,326	3802	3802	570,178	(29,046)	108,055	-	(107,567)	61,638	-	603,258	3802
381	3,112,608	248,638	35,632	(82,950)	-	3,313,928	381	381	1,147,757	(82,950)	116,868	-	(51)	11,190	-	1,192,814	381
382	803,441	104,374	26,485	(4,948)	-	929,353	382	382	262,978	(4,948)	28,504	-	(88)	6,352	-	292,798	382
383	850,123	70,524	10,595	(6,754)	-	924,487	383	383	300,128	(6,754)	30,230	-	-	3,419	-	327,023	383
384	361,278	21,108	20,287	(2,166)	-	400,507	384	384	97,379	(2,166)	11,363	-	(249)	4,873	-	111,200	384
385	107,524	-	(13,844)	(3,021)	-	90,659	385	385	32,934	(3,021)	4,293	-	-	(2,628)	-	31,578	385
387	187,935	49,454	2,088	(24,743)	-	214,734	387	387	61,538	(24,743)	7,054	1,378	-	523	-	45,750	387
389	394,939	-	-	-	-	394,939	389	389	-	-	-	-	-	-	-	-	389
390	862,584	1,503,663	-	(36,146)	-	2,330,102	390	390	405,119	(36,146)	44,874	-	-	-	-	413,847	390
3911	71,657	2,431	-	(14,635)	-	59,452	3911	3911	9,113	(14,635)	4,692	-	-	-	-	(830)	3911
3912	106,878	1,908	-	(17,211)	-	91,575	3912	3912	37,862	(17,211)	13,171	-	-	-	-	33,822	3912
3913	1,002,378	58,358	14,002	(27,560)	-	1,047,178	3913	3913	586,661	(27,560)	119,886	-	-	9,598	-	688,585	3913
3921	513,026	36	-	(69,792)	-	443,270	3921	3921	317,255	(69,792)	111,758	4,057	-	-	-	363,278	3921
3922	1,393,850	202,552	-	(50,297)	-	1,546,104	3922	3922	840,595	(50,297)	194,269	2,123	-	1	-	986,691	3922
3924	20,595	-	-	-	-	20,595	3924	3924	19,245	-	696	-	-	-	-	19,941	3924
393	13,359	-	-	-	-	13,359	393	393	7,938	-	971	-	-	-	-	8,909	393
394	291,721	6,807	(1,680)	(66,602)	-	230,246	394	394	94,564	(66,602)	14,443	-	-	(492)	-	41,913	394
395	465	-	-	(465)	-	(0)	395	395	(2,251)	(465)	24	-	-	-	-	(2,692)	395
396	138,433	10,309	-	-	-	148,741	396	396	81,179	-	9,683	-	-	-	-	90,862	396
397	185,544	53,999	-	(21,350)	-	218,192	397	397	95,373	(21,350)	12,251	-	-	-	-	86,274	397
398	18,310	4,753	-	(4,608)	-	18,455	398	398	6,344	(4,608)	1,917	-	-	-	-	3,653	398
48,918,933								17,191,701									
3,792,559								(588,672)									
657,901								2,020,911									
(588,672)								10,477									
52,780,721								(155,255)									
								215,303									
								-									
								18,694,465									

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1999 MONTHLY PLANT BALANCES - PROJECTED
ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT**

ACCT.	DESCRIPTION	BALANCE 12/31/98	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108
3741	Land Rights	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910
375	Structures & Improvements	503,756	503,564	503,372	503,180	502,988	502,796	502,604	502,412	502,219	502,026	501,833	501,640	501,447
3761	Mains - Plastic	8,550,203	8,631,658	8,665,513	8,720,068	8,850,923	8,941,978	9,108,733	9,298,888	9,423,643	9,542,098	9,685,053	9,729,008	9,775,063
3762	Mains - Other	18,560,604	18,621,499	18,700,294	18,809,189	18,944,284	19,023,079	19,141,974	19,292,369	19,366,164	19,441,059	19,527,453	19,588,747	19,626,641
378	Meas. & Reg. Equip - General	168,130	167,996	167,862	167,728	170,594	170,460	170,326	170,192	170,058	169,925	169,792	169,659	169,526
379	Meas. & Reg. Equip - City Gate	696,755	696,319	695,883	695,447	695,011	694,575	694,139	693,703	693,266	692,829	692,392	691,955	691,518
3801	Services - Plastic	9,824,415	9,885,924	9,947,433	10,008,942	10,070,451	10,131,960	10,193,469	10,254,978	10,316,487	10,377,996	10,439,506	10,501,016	10,562,526
3802	Services - Other	1,713,326	1,709,153	1,704,880	1,700,707	1,696,534	1,692,261	1,688,088	1,683,915	1,679,643	1,675,471	1,671,299	1,667,027	1,662,855
381	Meters	3,313,929	3,317,700	3,361,471	3,384,942	3,386,813	3,460,184	3,469,655	3,484,326	3,484,898	3,517,770	3,517,642	3,532,014	3,534,286
382	Meter Installations	929,353	935,294	941,835	947,776	953,717	960,258	966,199	972,140	978,680	984,620	990,560	997,100	1,003,040
383	Regulators	924,485	938,363	946,241	951,119	956,497	977,075	981,553	981,031	986,409	988,387	987,865	995,943	995,422
384	Regulator Installations	400,507	402,305	404,203	406,101	407,999	409,797	411,695	413,493	415,490	417,387	419,384	421,181	423,178
385	Indust. Meas. & Reg. Station Equip.	90,659	90,596	90,533	90,470	90,407	90,344	90,281	90,218	90,155	90,092	90,029	89,966	89,904
387	Other Equipment	214,735	214,497	215,359	232,221	234,683	233,945	235,607	235,569	239,531	238,792	238,853	238,114	237,375
389	Land & Land Rights	394,938	394,938	394,938	394,938	394,938	394,938	394,938	394,938	394,938	394,938	394,938	394,938	394,938
390	Structures & Improvements	2,330,102	2,337,249	2,344,496	2,369,343	2,368,590	2,367,837	2,487,084	2,486,331	2,485,578	2,484,825	2,484,072	2,483,319	2,482,565
3911	Office Furniture	59,452	58,379	57,306	56,233	55,160	54,087	53,014	51,941	50,868	49,795	48,722	47,650	46,578
3912	Office Machines	91,575	90,757	89,939	89,121	88,303	87,485	92,667	91,849	91,031	90,213	89,395	88,577	87,758
3913	Computer Equipment	1,047,179	1,115,057	1,106,935	1,156,313	1,176,191	1,187,069	1,181,347	1,193,225	1,225,103	1,232,382	1,236,361	1,230,740	1,222,619
3921	Transportation - Cars	443,289	455,685	450,101	444,517	438,933	433,349	427,765	422,181	416,597	411,013	405,429	399,845	394,261
3922	Transportation - Light Trucks & Vans	1,546,103	1,592,327	1,673,151	1,670,375	1,667,599	1,664,823	1,662,047	1,659,271	1,656,495	1,653,719	1,650,942	1,648,165	1,645,388
3924	Transportation - Trailers	20,595	20,595	20,595	20,595	20,595	20,595	20,595	20,595	20,595	20,595	20,595	20,595	20,595
393	Stores Equipment	13,359	13,388	13,417	13,446	13,475	13,504	13,533	13,562	13,591	13,621	13,651	13,681	13,711
394	Tools, Shop & Garage Equipment	230,247	250,137	250,127	248,217	247,507	247,197	245,287	243,378	241,469	239,560	237,651	235,742	233,833
395	Laboratory Equipment	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
396	Power Operated Equipment	148,742	148,467	148,192	192,917	192,642	192,367	192,092	191,817	191,542	191,267	190,992	190,717	190,443
397	Communications Equipment	218,192	217,213	223,234	222,255	221,276	220,297	249,318	248,339	247,360	246,381	245,403	244,425	243,447
398	Miscellaneous Equipment	18,455	22,243	22,031	26,819	26,607	26,395	31,183	30,971	30,759	30,547	30,335	30,123	29,911
TOTALS		52,780,724	53,161,962	53,470,000	53,853,638	54,203,376	54,529,314	55,035,852	55,452,291	55,743,228	56,027,967	56,310,806	56,482,546	56,609,487

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1999 MONTHLY RESERVE BALANCES - PROJECTED
ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT**

ACCT.	DESCRIPTION	BALANCE 12/31/98	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
301	Organization (See Note Below)	(114)	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	37,264	37,264	37,264	37,264	37,264	37,264	37,264	37,264	37,264	37,264	37,264	37,264	37,264
311	LPG Equipment (See Note Below)	(129)	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	(11,326)	(11,292)	(11,258)	(11,224)	(11,190)	(11,156)	(11,122)	(11,088)	(11,054)	(11,020)	(10,986)	(10,952)	(10,918)
375	Structures & Improvements	236,630	237,570	238,511	239,452	240,392	241,332	242,271	243,210	244,147	245,084	246,021	246,957	247,893
3761	Mains - Plastic	1,774,927	1,798,047	1,817,370	1,836,778	1,860,322	1,882,193	1,904,292	1,926,808	1,949,800	1,973,104	1,996,704	2,020,662	2,044,730
3762	Mains - Other	9,357,165	9,403,966	9,450,929	9,498,102	9,545,566	9,593,390	9,641,424	9,689,775	9,738,527	9,787,476	9,836,624	9,886,002	9,935,543
378	Meas. & Reg. Equip - General	21,734	21,976	22,218	22,460	22,701	22,951	23,201	23,450	23,699	23,948	24,197	24,446	24,694
379	Meas. & Reg. Equip - City Gate	165,000	166,538	168,075	169,611	171,145	172,678	174,210	175,741	177,269	178,796	180,322	181,847	183,371
3801	Services - Plastic	1,774,640	1,790,700	1,806,924	1,823,312	1,839,865	1,856,582	1,873,463	1,890,508	1,907,717	1,925,090	1,942,628	1,960,329	1,978,194
3802	Services - Other	603,258	594,550	585,819	577,064	568,286	559,484	550,658	541,809	532,938	524,044	515,127	506,186	497,222
381	Meters	1,192,814	1,199,322	1,205,841	1,212,491	1,219,212	1,225,938	1,232,885	1,239,860	1,246,880	1,253,901	1,261,020	1,268,139	1,275,301
382	Meter Installations	292,798	294,478	296,174	297,888	299,618	301,365	303,130	304,911	306,707	308,520	310,350	312,196	314,060
383	Regulators	327,023	329,119	331,255	333,413	335,585	337,773	340,019	342,278	344,536	346,809	349,087	351,364	353,665
384	Regulator Installations	111,200	111,893	112,591	113,294	114,001	114,713	115,429	116,150	116,875	117,605	118,339	119,077	119,820
385	Indust. Meas. & Reg. Station Equip.	31,578	31,824	32,070	32,315	32,560	32,805	33,051	33,296	33,541	33,786	34,031	34,276	34,521
387	Other Equipment	45,750	45,682	45,613	45,547	45,532	45,524	45,514	45,509	45,504	45,510	45,514	45,519	45,521
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	413,847	418,143	422,454	426,781	431,162	435,541	439,918	444,554	449,188	453,820	458,451	463,080	467,707
3911	Office Furniture	(830)	(1,586)	(2,348)	(3,115)	(3,888)	(4,667)	(5,452)	(6,242)	(7,038)	(7,840)	(8,647)	(9,459)	(10,277)
3912	Office Machines	33,822	33,967	34,103	34,230	34,349	34,459	34,561	34,717	34,864	35,003	35,133	35,255	35,368
3913	Computer Equipment	688,585	690,674	693,425	696,097	699,250	702,597	706,050	709,447	712,960	716,785	720,681	724,615	728,494
3921	Transportation - Cars	363,278	368,186	373,379	378,444	383,381	388,190	392,871	397,424	401,849	406,146	410,315	414,355	418,267
3922	Transportation - Light Trucks & Vans	986,691	1,001,621	1,017,063	1,033,401	1,049,708	1,065,985	1,082,231	1,098,446	1,114,630	1,130,783	1,146,906	1,162,998	1,179,059
3924	Transportation - Trailers	19,941	20,258	20,575	20,892	21,209	21,526	21,843	22,160	22,477	22,794	23,112	23,430	23,748
393	Stores Equipment	8,909	9,019	9,129	9,240	9,351	9,462	9,573	9,684	9,796	9,909	10,022	10,135	10,248
394	Tools, Shop & Garage Equipment	41,913	40,975	40,120	39,285	38,402	37,536	36,669	35,794	34,911	34,020	33,121	32,214	31,299
395	Laboratory Equipment	(2,692)	(2,692)	(2,676)	(2,660)	(2,644)	(2,628)	(2,612)	(2,596)	(2,580)	(2,564)	(2,548)	(2,532)	(2,516)
396	Power Operated Equipment	90,862	91,433	92,003	92,571	93,389	94,206	95,021	95,835	96,647	97,457	98,266	99,073	99,879
397	Communications Equipment	86,274	86,368	86,457	86,576	86,690	86,799	86,903	87,150	87,392	87,629	87,862	88,091	88,315
398	Miscellaneous Equipment	3,653	3,601	3,582	3,561	3,581	3,600	3,617	3,675	3,731	3,786	3,839	3,890	3,939
TOTALS		18,694,465	18,809,604	18,926,662	19,045,050	19,164,799	19,285,442	19,406,882	19,529,529	19,653,177	19,777,645	19,902,755	20,028,457	20,154,411

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1999 ADDITIONS - BUDGETED
ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT**

ACCT	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
3761	Mains - Plastic	81,700	34,100	54,800	131,100	91,300	167,000	190,400	125,000	118,700	143,200	44,200	46,300	1,227,800
3762	Mains - Other	62,200	80,100	110,200	136,400	80,100	120,200	151,700	75,100	76,200	87,700	62,600	39,200	1,081,700
378	Meas. & Reg. Equip - General	200	200	200	3,200	200	200	200	200	200	200	200	200	5,400
379	Meas. & Reg. Equip - City Gate	-	-	-	-	-	-	-	-	-	-	-	-	-
3801	Services - Plastic	67,500	67,500	67,500	67,500	67,500	67,500	67,500	67,500	67,500	67,500	67,500	67,500	810,000
3802	Services - Other	200	100	200	200	100	200	200	100	200	200	100	200	2,000
381	Meters	7,200	47,200	26,900	5,300	76,800	12,900	18,100	4,000	36,300	3,300	17,800	5,700	261,500
382	Meter Installations	6,800	7,400	6,800	6,800	7,400	6,800	6,800	7,400	6,800	6,800	7,400	6,800	84,000
383	Regulators	14,400	8,400	5,400	5,900	21,100	5,000	-	5,900	2,500	-	8,600	-	77,200
384	Regulator Installations	2,100	2,200	2,200	2,200	2,100	2,200	2,100	2,300	2,200	2,300	2,100	2,300	26,300
385	Indust. Meas. & Reg. Station Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	500	1,600	17,600	3,200	-	2,400	700	4,700	-	800	-	-	31,500
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	7,900	8,000	25,600	-	-	120,000	-	-	-	-	-	-	161,500
3911	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Office Machines	-	-	-	-	-	6,000	-	-	-	-	-	-	6,000
3913	Computer Equipment	76,000	-	57,500	28,000	19,000	2,400	20,000	40,000	15,400	12,100	2,500	-	272,900
3921	Transportation - Cars	18,000	-	-	-	-	-	-	-	-	-	-	-	18,000
3922	Transportation - Light Trucks & Vans	49,000	83,600	-	-	-	-	-	-	-	-	-	-	132,600
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
394	Tools, Shop & Garage Equipment	21,800	1,900	-	1,200	1,600	-	-	-	-	-	-	-	26,500
395	Laboratory Equipment	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000
396	Power Operated Equipment	-	-	45,000	-	-	-	-	-	-	-	-	-	45,000
397	Communications Equipment	-	7,000	-	-	-	30,000	-	-	-	-	-	-	37,000
398	Miscellaneous Equipment	4,000	-	5,000	-	-	5,000	-	-	-	-	-	-	14,000
TOTALS		422,500	349,300	424,900	391,000	367,200	547,800	457,700	332,200	326,000	324,100	213,000	168,200	4,323,900

4,323,900

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1999 RETIREMENTS - PROJECTED**
ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT

ACCT	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	192	192	192	192	192	192	192	193	193	193	193	193	2,309
3761	Mains - Plastic	245	245	245	245	245	245	245	245	245	245	245	245	2,940
3762	Mains - Other	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,306	1,306	1,306	15,663
378	Meas. & Reg. Equip - General	334	334	334	334	334	334	334	334	333	333	333	333	4,004
379	Meas. & Reg. Equip - City Gate	436	436	436	436	436	436	436	437	437	437	437	437	5,237
3801	Services - Plastic	5,991	5,991	5,991	5,991	5,991	5,991	5,991	5,991	5,991	5,990	5,990	5,990	71,889
3802	Services - Other	4,373	4,373	4,373	4,373	4,373	4,373	4,373	4,372	4,372	4,372	4,372	4,372	52,471
381	Meters	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,428	3,428	3,428	3,428	3,428	41,143
382	Meter Installations	859	859	859	859	859	859	859	860	860	860	860	860	10,313
383	Regulators	522	522	522	522	522	522	522	522	522	522	522	521	6,263
384	Regulator Installations	302	302	302	302	302	302	302	303	303	303	303	303	3,629
385	Indust. Meas. & Reg. Station Equip.	63	63	63	63	63	63	63	63	63	63	63	62	755
387	Other Equipment	738	738	738	738	738	738	738	738	739	739	739	739	8,860
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	753	753	753	753	753	753	753	753	753	753	753	754	9,037
3911	Office Furniture	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,072	1,072	12,874
3912	Office Machines	818	818	818	818	818	818	818	818	818	818	818	819	9,817
3913	Computer Equipment	8,122	8,122	8,122	8,122	8,122	8,122	8,122	8,122	8,121	8,121	8,121	8,121	97,460
3921	Transportation - Cars	5,584	5,584	5,584	5,584	5,584	5,584	5,584	5,584	5,584	5,584	5,584	5,584	67,008
3922	Transportation - Light Trucks & Vans	2,776	2,776	2,776	2,776	2,776	2,776	2,776	2,776	2,776	2,777	2,777	2,777	33,315
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(30)	(30)	(30)	(30)	(352)
394	Tools, Shop & Garage Equipment	1,910	1,910	1,910	1,910	1,910	1,910	1,909	1,909	1,909	1,909	1,909	1,909	22,914
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	275	275	275	275	275	275	275	275	275	275	275	274	3,299
397	Communications Equipment	979	979	979	979	979	979	979	979	979	978	978	978	11,745
398	Miscellaneous Equipment	212	212	212	212	212	212	212	212	212	212	212	212	2,544
TOTALS		41,262	41,262	41,262	41,262	41,262	41,262	41,261	41,263	41,261	41,261	41,260	41,259	495,137
														495,137

FLORIDA PUBLIC UTILITIES COMPANY
GAS DIVISIONS
1999 NET SALVAGE - PROJECTED
ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT
(NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
301	Organization (See Note Below)	(114)	-	-	-	-	-	-	-	-	-	-	-	(114)
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	(129)	-	-	-	-	-	-	-	-	-	-	-	(129)
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	1	-	-	-	-	-	-	-	-	-	-	-	1
3761	Mains - Plastic	11	11	11	11	11	11	11	10	10	10	10	10	127
3762	Mains - Other	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,390	16,669
378	Meas. & Reg. Equip - General	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(696)
379	Meas. & Reg. Equip - City Gate	-	-	-	-	-	-	-	-	-	-	-	-	-
3801	Services - Plastic	4,147	4,147	4,147	4,147	4,147	4,147	4,147	4,147	4,147	4,147	4,148	4,148	49,766
3802	Services - Other	13,901	13,901	13,901	13,901	13,901	13,901	13,901	13,901	13,900	13,900	13,900	13,900	166,808
381	Meters	5	5	5	5	5	5	5	5	6	6	6	6	64
382	Meter Installations	17	17	17	17	17	17	17	17	18	18	18	18	208
383	Regulators	1	1	1	1	-	-	-	-	-	-	-	-	4
384	Regulator Installations	6	6	6	6	6	6	6	6	6	6	7	7	74
385	Indust. Meas. & Reg. Station Equip.	1	1	1	1	1	-	-	-	-	-	-	-	5
387	Other Equipment	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(27)	(27)	(27)	(315)
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
3911	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Office Machines	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(13)
3913	Computer Equipment	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(10)
3921	Transportation - Cars	(334)	(334)	(334)	(334)	(334)	(334)	(334)	(334)	(334)	(334)	(333)	(333)	(4,006)
3922	Transportation - Light Trucks & Vans	(570)	(570)	(570)	(570)	(570)	(570)	(570)	(570)	(570)	(571)	(571)	(571)	(6,843)
3924	Transportation - Trailers	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(6)	(6)	(6)	(63)
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
394	Tools, Shop & Garage Equipment	(13)	(13)	(13)	(13)	(13)	(13)	(12)	(12)	(12)	(12)	(12)	(12)	(150)
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(15)	(191)
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS		18,212	18,454	18,454	18,454	18,453	18,452	18,453	18,452	18,453	18,450	18,454	18,455	221,196

Exhibit K.2/3

FLORIDA PUBLIC UTILITIES COMPANY
COMBINED - GAS DIVISIONS
Computation of Projected 1999 Net Salvage
 (NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	1995	1995	1995	1996	1996	1996	1997	1997	1997	1998	1998	1998	1999	1999	1999
		COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR EST	SALVAGE EST	NET EST
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	114	-	114	(114)	-	(114)
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	129	-	129	(129)	-	(129)
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	-	-	-	-	-	-	-	-	-	2	-	2	1	-	1
3761	Mains - Plastic	-	-	-	77	-	77	180	-	180	249	-	249	127	-	127
3762	Mains - Other	24,245	(600)	23,645	19,685	-	19,685	17,500	-	17,500	5,847	-	5,847	16,819	(150)	16,669
378	Meas. & Reg. Equip - General	-	-	-	-	-	-	-	-	-	135	(2,919)	(2,784)	34	(730)	(696)
379	Meas. & Reg. Equip - City Gate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3801	Services - Plastic	31,568	-	31,568	45,834	(10)	45,824	80,848	-	80,848	40,824	-	40,824	49,769	(3)	49,766
3802	Services - Other	168,794	-	168,794	156,416	-	156,416	234,453	-	234,453	107,567	-	107,567	166,808	-	166,808
381	Meters	-	-	-	-	-	-	203	-	203	51	-	51	64	-	64
382	Meter Installations	-	-	-	570	-	570	173	-	173	88	-	88	208	-	208
383	Regulators	-	-	-	-	-	-	17	-	17	-	-	-	4	-	4
384	Regulator Installations	-	-	-	27	-	27	21	-	21	249	-	249	74	-	74
385	Indust. Meas. & Reg. Station Equip.	-	-	-	20	-	20	-	-	-	-	-	-	5	-	5
387	Other Equipment	-	-	-	-	-	-	120	-	120	-	(1,378)	(1,378)	30	(345)	(315)
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3911	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Office Machines	-	-	-	-	-	-	-	(53)	(53)	-	-	-	-	(13)	(13)
3913	Computer Equipment	-	-	-	-	-	-	-	(40)	(40)	-	-	-	-	(10)	(10)
3921	Transportation - Cars	-	(3,047)	(3,047)	-	(5,124)	(5,124)	-	(3,795)	(3,795)	-	(4,057)	(4,057)	-	(4,006)	(4,006)
3922	Transportation - Light Trucks & Vans	-	(9,907)	(9,907)	-	(2,572)	(2,572)	-	(12,771)	(12,771)	-	(2,123)	(2,123)	-	(6,843)	(6,843)
3924	Transportation - Trailers	-	-	-	-	-	-	-	(253)	(253)	-	-	-	-	(63)	(63)
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	(600)	(600)	-	-	-	-	(150)	(150)
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
396	power Operated Equipment	-	-	-	-	-	-	-	(763)	(763)	-	-	-	-	(191)	(191)
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS		224,607	(13,554)	211,053	222,626	(7,706)	214,923	333,515	(18,275)	315,240	155,255	(10,477)	144,778	233,700	(12,504)	221,196

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

Negative Percentage Indicates Negative Salvage

ACCT.	DESCRIPTION	1995			1996			1997			1998			----- Estimated -----			----- Estimated 5 Year Average -----		
		TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	5 YR TOTAL	5 YR TOTAL	5 YR AVERAGE
		RET.	SAL. -(COR)	%	RET.	SAL. -(COR)	%	RET.	SAL. -(COR)	%	RET.	SAL. -(COR)	%	RET.	SAL. -(COR)	%	RET.	SAL. -(COR)	NET SAL. %
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	(114)	-	-	114	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	(129)	-	-	129	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	4,039	-	-	-	-	-	-	-	-	-	(2)	(0.04%)	2,309	(1)	(0.04%)	11,546	(3)	(0.03%)
3761	Mains - Plastic	-	-	-	6,427	(77)	(1.2%)	-	(180)	-	5,333	(249)	(4.67%)	2,940	(127)	(4.32%)	14,700	(633)	(4.31%)
3762	Mains - Other	9,405	(23,645)	(251.41%)	33,386	(19,685)	(58.96%)	6,819	(17,500)	(256.64%)	13,043	(5,847)	(44.83%)	15,663	(16,669)	(106.42%)	78,316	(83,346)	(106.42%)
378	Meas. & Reg. Equip - Generals	-	-	-	-	-	-	-	-	-	16,014	2,784	17.38%	4,004	696	17.38%	20,018	3,480	17.38%
379	Meas. & Reg. Equip - City Gas	-	-	-	-	-	-	-	-	-	20,950	-	-	5,238	-	-	26,188	-	-
3801	Services - Plastic	42,900	(31,568)	(73.59%)	72,512	(45,824)	(63.2%)	121,101	(80,848)	(66.76%)	51,043	(40,824)	(79.98%)	71,889	(49,766)	(69.23%)	359,445	(248,830)	(69.23%)
3802	Services - Other	66,776	(168,794)	(252.78%)	56,539	(156,416)	(276.65%)	57,523	(234,453)	(407.58%)	29,046	(107,567)	(370.33%)	52,471	(166,808)	(317.91%)	262,355	(834,038)	(317.9%)
381	Meters	37,352	-	-	19,134	-	-	25,136	(203)	(0.81%)	82,950	(51)	(0.06%)	41,143	(64)	(0.16%)	205,715	(318)	(0.15%)
382	Meter Installations	8,907	-	-	11,515	(570)	(4.95%)	15,881	(173)	(1.09%)	4,948	(88)	(1.78%)	10,313	(208)	(2.02%)	51,564	(1,039)	(2.01%)
383	Regulators	5,823	-	-	7,000	-	-	5,475	(17)	(0.31%)	6,754	-	-	6,263	(4)	(0.06%)	31,315	(21)	(0.07%)
384	Regulator Installations	3,075	-	-	3,381	(27)	(0.8%)	5,893	(21)	(0.36%)	2,166	(249)	(11.5%)	3,629	(74)	(2.04%)	18,144	(371)	(2.04%)
385	Indust. Meas. & Reg. Station Equip.	-	-	-	-	(20)	-	-	-	-	3,021	-	-	755	(5)	(0.66%)	3,776	(25)	(0.66%)
387	Other Equipment	4,833	-	-	909	-	-	4,955	(120)	(2.42%)	24,743	1,378	5.57%	8,860	315	3.56%	44,300	1,573	3.55%
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	-	-	-	-	-	-	36,146	-	-	9,037	-	-	45,183	-	-
3911	Office Furniture	(265)	-	-	13,026	-	-	24,098	-	-	14,635	-	-	12,874	-	-	64,368	-	-
3912	Office Machines	10,549	-	-	4,047	-	-	7,460	53	0.71%	17,211	-	-	9,817	13	0.13%	49,084	66	0.13%
3913	Computer Equipment	41,306	-	-	228,206	-	-	92,768	40	0.04%	27,560	-	-	97,460	10	0.01%	487,300	50	0.01%
3921	Transportation - Cars	83,375	3,047	3.65%	35,124	5,124	14.59%	85,098	3,795	4.46%	69,792	4,057	5.81%	68,347	4,006	5.86%	341,736	20,029	5.86%
3922	Transportation - Light Trucks & Vans	69,717	9,907	14.21%	91,330	2,572	2.82%	111,427	12,771	11.46%	50,297	2,123	4.22%	80,693	6,843	8.48%	403,464	34,216	8.48%
3924	Transportation - Trailers	-	-	-	-	-	-	1,940	253	13.04%	-	-	-	485	63	12.99%	2,425	316	13.03%
393	Stores Equipment	(2,583)	-	-	1,176	-	-	-	-	-	-	-	-	(352)	-	-	(1,759)	-	-
394	Tools, Shop & Garage Equipment	(4,590)	-	-	18,363	-	-	11,280	600	5.32%	66,602	-	-	22,914	150	0.65%	114,569	750	0.65%
395	Laboratory Equipment	(659)	-	-	194	-	-	-	-	-	465	-	-	-	-	-	-	-	-
396	power Operated Equipment	(1,515)	-	-	3,324	-	-	11,388	763	6.7%	-	-	-	3,299	191	5.79%	16,496	954	5.78%
397	Communications Equipment	2,549	-	-	15,344	-	-	7,737	-	-	21,350	-	-	11,745	-	-	58,725	-	-
398	Miscellaneous Equipment	-	-	-	5,566	-	-	-	-	-	4,608	-	-	2,544	-	-	12,718	-	-
TOTALS		380,984	(211,053)	(559.92%)	626,803	(214,923)	(388.36%)	696,979	(315,240)	(694.24%)	588,872	(144,778)	(480.21%)	648,039	(221,196)	(448.01%)	2,740,187	(1,107,190)	(447.95%)

Note - The Cost of Removal entries for these accounts were recorded incorrectly on 12/98. Corrections will be made 1/99.

Exhibit L.1/1

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
1999 MONTHLY DEPRECIATION - PROJECTED**

ACCT	DESCRIPTION	RATE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
301	Organization (See Note Below)	n/a	-	-	-	-	-	-	-	-	-	-	-	-	0
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	0
311	LPG Equipment (See Note Below)	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	3.2%	34	34	34	34	34	34	34	34	34	34	34	34	408
375	Structures & Improvements	2.7%	1,133	1,133	1,133	1,132	1,132	1,131	1,131	1,130	1,130	1,130	1,129	1,129	13573
3761	Mains - Plastic	3.0%	21,376	21,579	21,664	21,800	22,127	22,355	22,772	23,247	23,559	23,855	24,213	24,323	272870
3762	Mains - Other	3.2%	49,495	49,657	49,867	50,158	50,518	50,728	51,045	51,446	51,643	51,843	52,073	52,237	610,710
378	Meas. & Reg. Equip - General	3.7%	518	518	518	517	526	526	525	525	524	524	524	523	6268
379	Meas. & Reg. Equip - City Gate	3.4%	1,974	1,973	1,972	1,970	1,969	1,968	1,967	1,965	1,964	1,963	1,962	1,961	23608
3801	Services - Plastic	3.2%	26,198	26,362	26,526	26,691	26,855	27,019	27,183	27,347	27,511	27,675	27,839	28,003	325,209
3802	Services - Other	6.7%	9,566	9,543	9,519	9,496	9,472	9,448	9,425	9,402	9,378	9,355	9,331	9,308	113243
381	Meters	3.6%	9,942	9,953	10,084	10,155	10,160	10,381	10,409	10,453	10,455	10,553	10,553	10,596	123694
382	Meter Installations	3.3%	2,556	2,572	2,590	2,606	2,623	2,641	2,657	2,673	2,691	2,708	2,724	2,742	31,783
383	Regulators	3.4%	2,619	2,659	2,681	2,695	2,710	2,768	2,781	2,780	2,795	2,800	2,799	2,822	32909
384	Regulator Installations	3.0%	1,001	1,006	1,011	1,015	1,020	1,024	1,029	1,034	1,039	1,043	1,048	1,053	12323
385	Indust. Meas. & Reg. Station Equip.	4.1%	310	310	309	309	309	309	308	308	308	308	308	307	3,703
387	Other Equipment	3.6%	644	643	646	697	704	702	707	707	719	716	717	714	8316
389	Land & Land Rights	n/a	-	-	-	-	-	-	-	-	-	-	-	-	0
390	Structures & Improvements	2.6%	5,049	5,064	5,080	5,134	5,132	5,130	5,389	5,387	5,385	5,384	5,382	5,381	62,807
3911	Office Furniture	6.4%	317	311	306	300	294	288	283	277	271	266	260	254	-
3912	Office Machines	12.6%	962	953	944	936	927	919	973	964	956	947	939	930	11350
3913	Computer Equipment	11.7%	10,210	10,872	10,793	11,274	11,468	11,574	11,518	11,634	11,945	12,016	12,055	12,000	137,359
3921	Transportation - Cars	27.5%	10,158	10,443	10,315	10,187	10,059	9,931	9,803	9,675	9,547	9,419	9,291	9,163	117991
3922	Transportation - Light Trucks & Vans	13.3%	17,136	17,648	18,544	18,513	18,483	18,452	18,421	18,390	18,359	18,329	18,298	18,267	218840
3924	Transportation - Trailers	18.2%	312	312	312	312	312	312	312	312	312	312	312	312	3,744
393	Stores Equipment	7.3%	81	81	82	82	82	82	82	83	83	83	83	83	987
394	Tools, Shop & Garage Equipment	5.0%	959	1,042	1,042	1,034	1,031	1,030	1,022	1,014	1,006	998	990	982	12150
395	Laboratory Equipment	6.4%	-	16	16	16	16	16	16	16	16	16	16	16	176
396	Power Operated Equipment	6.7%	830	829	827	1,077	1,076	1,074	1,073	1,071	1,069	1,068	1,066	1,065	12125
397	Communications Equipment	5.9%	1,073	1,068	1,098	1,093	1,088	1,083	1,226	1,221	1,216	1,211	1,207	1,202	13786
398	Miscellaneous Equipment	10.4%	160	193	191	232	231	229	270	268	267	265	263	261	2,830
TOTALS			174,613	176,774	178,104	179,465	180,358	181,154	182,361	183,363	184,182	184,821	185,416	185,668	2,176,279
															2,176,279

FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
Aged Vehicle Listing
December 31, 1998

ACCOUNT	DIV	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3921	1.2.3	89	CHEVY CAVALIER STATION WAGON	1990	9,503.23	8.5	80,777.46
3921	1.2.3	8000	1991 FORD TAURUS	1991	14,329.92	7.5	107,474.40
3921	1.2.3	91	FORD TAURUS	1992	14,417.42	6.5	93,713.23
3921	1.2.6	2129	1992 DODGE SHADOW	1992	10,491.48	6.5	68,194.62
3921	1.2.1	5201	1992 FORD TAURUS	1992	15,587.49	6.5	101,318.69
3921	1.0.0	5202	1993 FORD TAURUS	1993	16,040.70	5.5	88,223.85
3921	1.0.0	5203	CHEVY LUMINA	1993	13,734.76	5.5	75,541.18
3921	1.2.3	1737	FORD TEMPO	1994	10,376.92	4.5	46,696.14
3921	1.2.6	2130	1995 CHEV CAVALIER 4DR	1994	12,536.35	4.5	56,413.58
3921	1.2.1	8004	FORD TAURUS	1994	15,450.96	4.5	69,529.32
3921	1.2.1	8005	CHEVY CAVALIER STATION WAGON	1994	12,593.64	4.5	56,671.38
3921	1.2.1	8006	FORD TEMPO	1994	12,801.00	4.5	57,604.50
3921	1.2.1	8007	FORD TEMPO	1994	12,866.35	4.5	57,898.58
3921	1.0.0	5204	1995 CHEVY CAPRICE	1995	21,670.51	3.5	75,846.79
3921	1.0.0	5205	1995 FORD ESCORT LSX WAGON	1995	12,340.82	3.5	43,192.87
3921	1.0.0	5206	1995 CHEVY CORSICA	1995	13,602.71	3.5	47,609.49
3921	1.0.0	5207	1995 CHEVY CAPRICE	1995	18,999.33	3.5	66,497.66
3921	1.2.1	5569	CHEVY LUMINA 1995 INCL DMV®	1995	14,874.98	3.5	52,062.43
3921	1.2.1	5570	FORD TAURUS 1995 INCL RADIO	1995	15,764.00	3.5	55,174.00
3921	1.2.6	5805	1996 CHEV CORSICA	1996	14,504.85	2.5	36,262.13
3921	1.2.3	5807	1996 CHEV CORSICA SEDAN 4 DOOR	1996	14,504.85	2.5	36,262.13
3921	1.0.0	5810	1996 FORD CROWN VICTORIA	1996	21,488.00	2.5	53,720.00
3921	1.2.1	8995	1996 FORD CONTOUR AUTO	1997	15,236.35	1.5	22,854.53
3921	1.2.1	8996	1997 CHEV MALIBU 4 DOOR SEDAN	1997	15,503.87	1.5	23,255.81
3921	1.2.1	9006	1996 FORD CONTOUR	1997	15,236.35	1.5	22,854.53
3921	1.2.1	9007	1997 CHEVY MALIBU 4 DOOR SEDAN	1997	15,503.87	1.5	23,255.81
3921	1.2.1	9008	1997 FORD TAURUS	1997	17,068.97	1.5	25,603.46
3921	1.2.1	9009	1996 FORD CONTOUR	1997	15,236.35	1.5	22,854.53
3921	1.0.0	9015	1997 CHEV MALIBU 4 DOOR	1997	15,503.87	1.5	23,255.81
3921	1.2.1	9061	1998 CHEV MALIBU 4DR SEDAN	1997	15,463.15	1.5	23,194.73
3921	1.2.1	9061	1998 CHEV MALIBU-TAG ONLY	1998	36.35	0.5	18.18
TOTAL CARS					443,269.40		1,613,831.82
Average Age at 12/31/98						3.6	

FLORIDA PUBLIC UTILITIES COMPANY
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ACCOUNT	DIV	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3922	1.2.3	79	1979 CHEVY C60 1/2 TON PICK-UP	1979	7,812.00	19.5	152,334.00
3922	1.2.6	2135	FORD VAN, E-150	1985	11,707.90	13.5	158,056.65
3922	1.2.1	8022	FORD F350 TRUCK	1986	15,776.81	12.5	197,210.13
3922	1.2.6	9026	1986 FORD VAN, F350	1986	11,628.84	12.5	145,360.50
3922	1.2.3	99	1987 FORD F150 VAN	1987	11,164.62	11.5	128,393.13
3922	1.2.3	100	1987 FORD F150 VAN	1987	11,164.65	11.5	128,393.48
3922	1.2.1	8023	FORD E250 LONG VAN	1987	12,630.40	11.5	145,249.60
3922	1.2.1	8024	FORD F250 PICK-UP	1987	12,551.01	11.5	144,336.62
3922	1.2.1	8025	FORD F350 PICK-UP (WELDER)	1987	11,959.20	11.5	137,530.80
3922	1.2.1	8026	FORD F350 PU	1987	16,139.94	11.5	185,609.31
3922	1.2.1	8032	FORD F700 W/DUMP BODY	1987	23,282.66	11.5	267,750.59
3922	1.2.1	8033	FORD F350, LIFT GATE, CANOPY	1987	18,580.31	11.5	213,673.57
3922	1.2.3	101	1988 CHEVY S-10 PICK-UP	1988	7,296.38	10.5	76,611.99
3922	1.2.3	102	1988 FORD F350	1988	17,324.01	10.5	181,902.11
3922	1.2.3	103	1988 FORD F250	1988	13,133.93	10.5	137,906.27
3922	1.2.3	104	1988 FORD F150 VAN	1988	11,238.68	10.5	118,006.14
3922	1.2.6	2136	FORD, F-350	1988	17,272.93	10.5	181,365.77
3922	1.2.1	8034	FORD E150 VAN	1988	13,158.26	10.5	138,161.73
3922	1.2.1	8035	FORD E150 VAN	1988	10,692.90	10.5	112,275.45
3922	1.2.1	8036	FORD E150 VAN	1988	10,720.51	10.5	112,565.36
3922	1.2.1	8037	FORD F350 TRUCK	1988	19,763.92	10.5	207,521.16
3922	1.2.3	105	1990 FORD F350 TRUCK	1990	17,260.97	8.5	146,718.25
3922	1.2.6	2137	FORD CAB & CHASIS, F-350	1991	13,472.22	7.5	101,041.65
3922	1.2.6	2138	FORD VAN, F-150	1991	24,522.23	7.5	183,916.73
3922	1.2.1	8038	FORD E150 FORD VAN	1991	13,064.15	7.5	97,981.13
3922	1.2.1	8040	FORD F350 CAB & CHASSIS	1991	23,779.75	7.5	178,348.13
3922	1.2.1	8041	FORD F350 CAB & CHASSIS	1991	23,886.80	7.5	179,151.00
3922	1.2.1	8042	CHEVY S-10 PICKUP TRUCK	1991	8,519.17	7.5	63,893.78
3922	1.2.6	2139	ISUZU PICKUP, Q-16	1992	8,221.74	6.5	53,441.31
3922	1.2.6	2141	FORD,VAN F-150	1992	14,984.55	6.5	97,399.58
3922	1.2.6	2142	FORD,VAN F-150	1992	14,984.54	6.5	97,399.51
3922	1.2.3	8044	IZUZU Q16 PICK-UP TRUCK	1992	8,464.48	6.5	55,019.12
3922	1.2.1	8045	FORD E150 VAN	1992	13,814.11	6.5	89,791.72
3922	1.2.1	8046	FORD E150 VAN	1992	13,814.09	6.5	89,791.59
3922	1.2.1	8047	FORD F450 TRUCK	1992	23,443.40	6.5	152,382.10
3922	1.2.1	8048	CHEVROLET S10 PICKUP TRUCK	1992	11,606.12	6.5	75,439.78
3922	1.2.3	9025	FORD VAN, F150	1992	12,847.72	6.5	83,510.18
3922	1.2.1	8049	FORD ECONOLINE E150 VAN	1993	14,574.23	5.5	80,158.27
3922	1.2.1	8050	CHEVY PICKUP	1993	9,203.61	5.5	50,619.86
3922	1.2.1	8052	FORD E150 ECONOLINE VAN	1993	13,990.97	5.5	76,950.34
3922	1.2.1	8053	FORD E150 ECONOLINE VAN	1993	13,990.97	5.5	76,950.34
3922	1.2.1	8054	FORD E150 ECONOLINE VAN	1993	13,990.97	5.5	76,950.34
3922	1.2.1	8055	FORD F-450 SUPER DUTY TRUCK	1993	24,405.55	5.5	134,230.53
3922	1.2.1	8056	FORD F-150	1993	12,736.60	5.5	70,051.30
3922	1.2.3	1655	1994 FORD F450	1994	25,569.62	4.5	115,063.29
3922	1.2.1	8057	CHEVY PU	1994	12,602.65	4.5	56,711.93
3922	1.2.1	8058	CHEVY PU	1994	12,602.65	4.5	56,711.93
3922	1.2.1	8059	FORD F450	1994	23,671.72	4.5	106,522.74
3922	1.2.1	8060	1995 FORD F700 TRCK & ADJ 8.44	1994	33,686.82	4.5	151,590.69

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----- CONTINUED FROM PREVIOUS PAGE -----							
3922	1.2.1	8061	FORD VAN	1994	15,435.77	4.5	69,460.97
3922	1.2.1	8062	FORD VAN	1994	15,435.77	4.5	69,460.97
3922	1.2.1	8063	FORD VAN	1994	15,435.77	4.5	69,460.97
3922	1.2.1	8064	FORD VAN	1994	15,435.77	4.5	69,460.97
3922	1.2.1	8065	FORD RANGER	1994	10,802.35	4.5	48,610.58
3922	1.2.3	1765	1996 CHEV PU TRUCK, S10	1995	12,079.32	3.5	42,277.62
3922	1.2.6	2775	1996 CHEV PICKUP TRUCK, S-10	1995	12,079.32	3.5	42,277.62
3922	1.2.6	2782	1995 CHEV PICKUP TRUCK	1995	17,239.68	3.5	60,338.88
3922	1.2.1	8066	1995 ISUZU PICKUP TRUCK	1995	10,704.32	3.5	37,465.12
3922	1.2.1	8067	1995 ISUZU PICKUP TRUCK	1995	10,704.32	3.5	37,465.12
3922	1.2.1	8068	1995 ISUZU PICKUP TRUCK	1995	10,599.68	3.5	37,098.88
3922	1.2.1	8069	1995 FORD F150 PICKUP TRUCK	1995	13,374.79	3.5	46,811.77
3922	1.2.1	8070	1995 FORD E150 VAN	1995	17,488.38	3.5	61,209.33
3922	1.2.1	8071	1995 FORD E150 VAN	1995	17,488.40	3.5	61,209.40
3922	1.2.1	8072	1995 FORD E150 VAN	1995	17,411.53	3.5	60,940.36
3922	1.2.1	8073	1995 FORD E150 VAN	1995	17,488.38	3.5	61,209.33
3922	1.2.1	8074	1995 FORD E150 VAN	1995	17,488.37	3.5	61,209.30
3922	1.2.1	8075	1995 FORD E250 VAN	1995	19,539.23	3.5	68,387.31
3922	1.2.1	8076	1995 FORD F450	1995	24,586.27	3.5	86,051.95
3922	1.2.1	8077	1995 CHEVY 1500 PICK UP TRUCK	1995	14,102.18	3.5	49,357.63
3922	1.2.1	8078	1996 CHEVY S10 PICKUP TRUCK	1995	11,840.82	3.5	41,442.87
3922	1.2.1	3852	1996 FORD RANGER TRUCK	1996	12,369.74	2.5	30,924.35
3922	1.2.1	3853	1995 ISUZU PICK-UP TRUCK	1996	10,976.65	2.5	27,441.63
3922	1.2.1	3854	1996 FORD E-150 VAN	1996	19,237.59	2.5	48,093.98
3922	1.2.1	3855	1996 FORD E-150 VAN	1996	19,237.59	2.5	48,093.98
3922	1.2.1	3856	1996 FORD E-150 VAN	1996	19,237.59	2.5	48,093.98
3922	1.2.1	3857	1996 FORD F-450 TRUCK	1996	25,917.63	2.5	64,794.08
3922	1.2.3	8980	VAN 1997 FORD E-150	1997	19,810.80	1.5	29,716.20
3922	1.2.6	8981	VAN 1997 FORD E-150 CARGOVAN	1997	19,732.97	1.5	29,599.46
3922	1.2.1	8997	'97 FORD TRK F450 CHASSIS CAB	1997	27,359.73	1.5	41,039.60
3922	1.2.1	8998	'97 FORD TRK F450 CHASSIS CAB	1997	27,359.73	1.5	41,039.60
3922	1.2.1	9010	1997 FORD E150 VAN	1997	19,566.55	1.5	29,349.83
3922	1.2.1	9011	1997 FORD E150 VAN	1997	19,566.55	1.5	29,349.83
3922	1.2.1	9012	1997 FORD E150 VAN	1997	19,566.55	1.5	29,349.83
3922	1.2.1	9017	1997 ISUZU PICK-UP TRUCK	1997	12,273.74	1.5	18,410.61
3922	1.2.1	9040	1997 FORD PICKUP RANGER	1997	11,865.68	1.5	17,798.52
3922	1.2.1	9126	1998 FORD R-14 RANGER P/U	1998	15,425.53	0.5	7,712.77
3922	1.2.1	9162	1998 FORD E-150 SERV. VAN	1998	19,826.49	0.5	9,913.25
3922	1.2.1	9163	1998 FORD E-150 SERV. VAN	1998	19,826.49	0.5	9,913.25
3922	1.2.1	9164	1998 FORD E-150 SERV. VAN	1998	19,826.48	0.5	9,913.24
3922	1.2.1	9165	1998 FORD F-150 P/U WITH CAP	1998	17,498.48	0.5	8,749.24
3922	1.2.1	9166	1998 FORD F-150 P/U WITH CAP	1998	17,498.49	0.5	8,749.25
3922	1.2.3	9168	1998 FORD E-150 VAN	1998	19,802.12	0.5	9,901.06
3922	1.2.3	9169	1998 FORD E-150 VAN	1998	19,802.12	0.5	9,901.06
3922	1.2.3	9170	1998 FORD E-150 VAN	1998	19,802.13	0.5	9,901.07
3922	1.2.1	9180	1998 CHEVROLET TRUCK	1998	33,243.36	0.5	16,621.68
TOTAL LIGHT TRUCKS & VANS					<u>1,546,103.46</u>		<u>7,883,529.78</u>
Average Age at 12/31/98						<u>5.1</u>	

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ACCOUNT	DIV	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3924	1.2.1	5809	BIRMINGHAM EQUIPMENT TRAILER	1979	4,550.00	19.5	88,725.00
3924	1.2.1	8082	WELLS CARGO TOTE WAGON TRAILER	1982	2,797.63	16.5	46,160.90
3924	1.2.1	8083	MOD. TW101 WELLS CARGO 6"X 10"	1987	2,305.31	11.5	26,511.07
3924	1.2.1	8084	BACKHOE TRAILER	1987	7,118.88	11.5	81,867.12
3924	1.2.6	2131	TANDEM AXLE TRAILER	1989	985.32	9.5	9,360.54
3924	1.2.3	1530	PACE "EMERGENCY TRAILER"	1993	2,837.89	5.5	15,608.40
TOTAL TRAILERS					20,595.03		268,233.03
Average Age at 12/31/98						13.0	

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 Prepared from Fbed Asset System Database Information
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ACCOUNT	INSTALL YEAR	BASIS	AGE	WEIGHT	ACCOUNT	INSTALL YEAR	BASIS	AGE	WEIGHT
3030	1986	81,850.85	12.5	1,023,135.63	3762	1929	1,683.21	69.5	116,983.10
3030	1997	131,790.53	1.5	197,685.80	3762	1940	426,773.96	58.5	24,966,276.66
3030 Total		213,641.38	5.7	1,220,821.42	3762	1941	3,088.11	57.5	177,566.33
3740	1929	41,854.98	69.5	2,908,921.11	3762	1942	1,471.65	56.5	83,148.23
3740	1930	5,078.35	68.5	347,866.98	3762	1943	10,525.54	55.5	584,167.47
3740	1940	1,079.60	58.5	63,156.60	3762	1944	394.76	54.5	21,514.42
3740	1941	1,173.33	57.5	67,466.48	3762	1945	878.11	53.5	42,163.89
3740	1975	7,500.00	23.5	176,250.00	3762	1946	10,491.64	52.5	550,811.10
3740	1985	28,486.39	13.5	394,566.27	3762	1947	12,284.17	51.5	632,634.76
3740	1996	15,935.40	2.5	39,838.50	3762	1948	18,028.27	50.5	910,427.64
3740 Total		101,108.05	39.4	3,988,065.93	3762	1949	10,704.46	49.5	529,870.77
3741	1990	909.53	8.5	7,731.01	3762	1950	6,992.83	48.5	339,152.26
3741	1991	12,000.00	7.5	90,000.00	3762	1951	15,149.04	47.5	719,579.40
3741 Total		12,909.53	7.6	97,731.01	3762	1952	6,940.19	46.5	322,718.84
3750	1929	19,293.02	69.5	1,340,864.89	3762	1953	12,169.91	45.5	553,730.91
3750	1930	7,795.93	68.5	534,021.21	3762	1954	8,794.22	44.5	391,342.79
3750	1946	2,489.19	52.5	130,682.48	3762	1955	10,972.84	43.5	477,318.54
3750	1947	999.01	51.5	51,449.02	3762	1956	14,004.64	42.5	595,197.20
3750	1948	300.46	50.5	15,173.23	3762	1957	3,703.45	41.5	153,693.18
3750	1949	233.89	49.5	11,577.56	3762	1958	43,219.26	40.5	1,750,380.03
3750	1950	2,672.20	48.5	129,601.70	3762	1959	358,617.84	39.5	14,165,404.68
3750	1951	12,255.41	47.5	532,131.98	3762	1960	283,124.97	38.5	10,900,311.35
3750	1952	2,276.81	46.5	105,871.67	3762	1961	498,004.02	37.5	18,675,150.75
3750	1953	354.14	45.5	16,113.37	3762	1962	450,170.56	36.5	16,431,225.44
3750	1954	12,280.29	44.5	546,472.91	3762	1963	192,742.07	35.5	6,842,343.49
3750	1956	154.72	42.5	6,575.60	3762	1964	250,992.58	34.5	8,659,244.01
3750	1958	2,405.36	40.5	97,417.08	3762	1965	463,089.99	33.5	15,513,514.67
3750	1960	15,674.51	38.5	603,468.64	3762	1966	133,873.23	32.5	4,350,879.98
3750	1965	1,258.76	33.5	42,168.46	3762	1967	513,624.95	31.5	16,179,185.93
3750	1967	2,524.20	31.5	79,512.30	3762	1968	265,289.18	30.5	8,091,319.99
3750	1968	1,249.01	30.5	38,094.81	3762	1969	224,727.51	29.5	6,629,461.55
3750	1969	711.16	29.5	20,979.22	3762	1970	183,158.97	28.5	5,220,030.65
3750	1973	1,458.04	25.5	37,180.02	3762	1971	182,099.62	27.5	5,007,739.55
3750	1974	1,751.59	24.5	42,913.96	3762	1972	274,691.44	26.5	7,279,323.16
3750	1976	506.44	22.5	11,394.80	3762	1973	275,140.13	25.5	7,016,073.32
3750	1978	43,422.22	20.5	890,155.51	3762	1974	278,608.63	24.5	6,825,911.44
3750	1979	393.06	19.5	7,664.67	3762	1975	632,166.17	23.5	14,855,905.00
3750	1981	17,516.06	17.5	306,531.05	3762	1976	268,239.30	22.5	6,035,384.25
3750	1983	320,237.65	15.5	4,933,683.58	3762	1977	499,359.54	21.5	10,736,230.11
3750	1985	6,370.27	13.5	85,998.65	3762	1978	114,660.97	20.5	2,350,549.89
3750	1986	626.65	12.5	7,833.13	3762	1979	755,518.26	19.5	14,732,606.07
3750	1987	4,451.25	11.5	51,189.38	3762	1980	368,431.69	18.5	6,815,986.27
3750	1988	1,203.52	10.5	12,636.96	3762	1981	532,152.19	17.5	9,312,663.33
3750	1994	19,521.48	4.5	87,846.66	3762	1982	1,058,410.35	16.5	17,463,770.78
3750	1995	1,369.51	3.5	4,793.29	3762	1983	314,170.54	15.5	4,869,643.37
3750 Total		503,755.81	21.6	10,861,997.82	3762	1984	333,735.50	14.5	4,839,164.75
3761	1977	14,601.03	21.5	313,922.15	3762	1985	256,864.82	13.5	3,467,675.07
3761	1978	28,342.49	20.5	581,021.05	3762	1986	767,158.95	12.5	9,589,486.88
3761	1979	83,833.64	19.5	1,634,755.98	3762	1987	619,207.75	11.5	7,120,889.13
3761	1980	74,486.61	18.5	1,378,002.29	3762	1988	590,092.06	10.5	6,195,966.63
3761	1981	154,341.07	17.5	2,700,968.73	3762	1989	637,231.38	9.5	6,053,698.11
3761	1982	94,806.28	16.5	1,534,303.62	3762	1990	424,889.61	8.5	3,611,561.69
3761	1983	129,587.11	15.5	2,008,600.21	3762	1991	408,498.42	7.5	3,063,738.15
3761	1984	160,946.12	14.5	2,333,718.74	3762	1992	1,225,347.01	6.5	7,964,755.57
3761	1985	175,422.18	13.5	2,368,199.43	3762	1993	555,601.91	5.5	3,055,810.51
3761	1986	275,518.69	12.5	3,443,983.63	3762	1994	658,560.48	4.5	2,963,522.16
3761	1987	496,053.02	11.5	5,704,609.73	3762	1995	736,121.44	3.5	2,576,425.04
3761	1988	404,600.58	10.5	4,248,306.09	3762	1996	977,782.41	2.5	2,444,456.03
3761	1989	601,501.86	9.5	5,714,267.67	3762	1997	373,581.09	1.5	560,371.64
3761	1990	295,281.12	8.5	2,509,889.52	3762	1998	6,685.73	0.5	3,342.87
3761	1991	376,129.63	7.5	2,820,972.23	3762 Total		18,560,603.52	18.4	342,389,400.62
3761	1992	626,068.11	6.5	4,059,442.72	3780	1952	142.42	46.5	6,622.53
3761	1993	859,016.40	5.5	4,724,590.20	3780	1961	468.18	37.5	17,556.75
3761	1994	614,019.83	4.5	2,753,089.24	3780	1964	135.22	34.5	4,665.09
3761	1995	811,726.06	3.5	2,841,041.21	3780	1973	843.06	25.5	21,498.03
3761	1996	767,258.58	2.5	1,918,146.45	3780	1981	6,514.29	17.5	114,000.08
3761	1997	893,128.27	1.5	1,339,692.41	3780	1982	37,932.56	16.5	625,887.24
3761	1998	613,534.65	0.5	306,767.33	3780	1985	5,949.34	13.5	80,316.09
3761 Total		8,550,203.33	6.7	57,288,290.58	3780	1991	1,683.60	7.5	12,627.00
					3780	1993	49,540.23	5.5	272,471.27
					3780	1994	31,583.79	4.5	142,127.06
					3780	1995	5,899.44	3.5	20,648.04
					3780	1996	7,193.53	2.5	17,983.83
					3780	1997	14,453.67	1.5	21,680.51
					3780	1998	5,791.11	0.5	2,895.56
					3780 Total		168,130.44	8.1	1,360,979.05

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ACCOUNT	INSTALL YEAR	BASIS	AGE	WEIGHT	ACCOUNT	INSTALL YEAR	BASIS	AGE	WEIGHT
3790	1959	22,657.60	39.5	694,975.20	3802	1940	36,013.13	58.5	2,106,768.11
3790	1960	180.00	38.5	6,930.00	3802	1941	4,980.20	57.5	286,361.50
3790	1963	2,121.06	35.5	75,297.63	3802	1942	1,745.26	56.5	98,607.19
3790	1967	1,246.27	31.5	39,257.51	3802	1943	837.23	55.5	46,466.27
3790	1970	131.05	28.5	3,734.93	3802	1944	1,850.24	54.5	100,838.08
3790	1972	14,463.69	26.5	383,287.79	3802	1945	2,101.90	53.5	112,451.65
3790	1974	838.57	24.5	20,544.97	3802	1946	9,092.55	52.5	477,358.88
3790	1978	1,846.69	20.5	37,857.15	3802	1947	13,641.06	51.5	702,514.59
3790	1982	6,030.09	16.5	99,496.49	3802	1948	13,632.30	50.5	688,431.15
3790	1983	3,281.23	15.5	50,859.07	3802	1949	7,652.02	49.5	378,774.99
3790	1984	16,952.64	14.5	245,813.28	3802	1950	11,730.76	48.5	568,941.86
3790	1986	78,651.09	12.5	983,138.63	3802	1951	10,993.28	47.5	522,180.80
3790	1988	21.88	10.5	229.74	3802	1952	8,587.61	46.5	399,323.67
3790	1989	29,902.45	9.5	284,073.28	3802	1953	9,249.12	45.5	420,834.96
3790	1990	66,670.30	8.5	566,697.55	3802	1954	9,421.64	44.5	419,262.98
3790	1991	942.71	7.5	7,070.33	3802	1955	8,712.39	43.5	378,988.97
3790	1992	3,566.12	6.5	23,179.78	3802	1956	8,298.57	42.5	352,689.23
3790	1993	298,456.63	5.5	1,641,511.47	3802	1957	5,549.23	41.5	230,293.05
3790	1994	18,958.89	4.5	85,315.01	3802	1958	7,115.52	40.5	288,178.56
3790	1995	13,953.92	3.5	48,838.72	3802	1959	39,102.84	39.5	1,544,562.18
3790	1996	1,626.83	2.5	4,067.08	3802	1960	40,958.23	38.5	1,576,891.86
3790	1997	113,369.20	1.5	170,053.80	3802	1961	46,310.33	37.5	1,736,637.38
3790	1998	886.22	0.5	443.11	3802	1962	37,783.58	36.5	1,379,100.67
3790 Total		696,755.13	8.1	5,672,672.46	3802	1963	28,229.51	35.5	1,002,147.61
					3802	1964	36,897.41	34.5	1,272,960.65
3801	1964	1,416.96	34.5	48,885.12	3802	1965	35,361.56	33.5	1,184,612.26
3801	1969	26,558.96	29.5	783,489.32	3802	1966	41,894.35	32.5	1,361,566.38
3801	1970	30,081.04	28.5	857,309.64	3802	1967	81,134.61	31.5	2,555,740.22
3801	1971	32,412.29	27.5	891,337.98	3802	1968	46,554.80	30.5	1,419,921.40
3801	1972	23,587.00	26.5	625,055.50	3802	1969	18,948.56	29.5	558,982.52
3801	1973	4,412.89	25.5	112,528.70	3802	1970	20,702.00	28.5	590,007.00
3801	1975	6,312.43	23.5	148,342.11	3802	1971	36,947.78	27.5	1,016,063.95
3801	1976	44,936.84	22.5	1,011,078.90	3802	1972	47,957.78	26.5	1,270,881.17
3801	1977	89,751.48	21.5	1,929,656.82	3802	1973	65,510.98	25.5	1,670,529.99
3801	1978	93,535.37	20.5	1,917,475.09	3802	1974	76,835.97	24.5	1,882,481.27
3801	1979	80,774.80	19.5	1,575,108.60	3802	1975	93,708.06	23.5	2,202,139.41
3801	1980	155,875.41	18.5	2,883,695.09	3802	1976	50,655.24	22.5	1,139,742.90
3801	1981	189,435.77	17.5	3,315,125.98	3802	1977	45,427.72	21.5	976,695.98
3801	1982	236,357.41	16.5	3,899,897.27	3802	1978	18,103.71	20.5	371,126.06
3801	1983	255,629.61	15.5	3,962,258.96	3802	1979	103,881.06	19.5	2,025,680.67
3801	1984	279,587.67	14.5	4,054,021.22	3802	1980	64,327.79	18.5	1,190,064.12
3801	1985	267,873.43	13.5	3,616,291.31	3802	1981	19,598.24	17.5	342,969.20
3801	1986	342,514.06	12.5	4,281,425.75	3802	1982	55,086.70	16.5	908,930.55
3801	1987	532,945.78	11.5	6,128,876.47	3802	1983	39,494.01	15.5	612,157.16
3801	1988	465,523.74	10.5	4,887,999.27	3802	1984	45,794.35	14.5	664,018.08
3801	1989	567,191.26	9.5	5,388,316.97	3802	1985	38,053.38	13.5	513,720.63
3801	1990	460,789.84	8.5	3,916,713.64	3802	1986	8,063.56	12.5	100,794.50
3801	1991	481,847.11	7.5	3,613,853.33	3802	1987	24,866.29	11.5	285,962.34
3801	1992	601,518.62	6.5	3,909,871.03	3802	1988	7,482.68	10.5	78,568.14
3801	1993	627,341.87	5.5	3,450,380.29	3802	1989	1,668.77	9.5	15,853.32
3801	1994	722,818.69	4.5	3,252,684.11	3802	1990	24,906.22	8.5	211,702.87
3801	1995	785,711.21	3.5	2,749,989.24	3802	1991	410.67	7.5	3,080.03
3801	1996	844,802.36	2.5	2,112,005.90	3802	1992	194,892.91	6.5	1,266,803.92
3801	1997	742,381.43	1.5	1,113,572.15	3802	1993	623.68	5.5	3,430.24
3801	1998	830,489.35	0.5	415,244.68	3802	1994	1,222.21	4.5	5,499.95
3801 Total		9,824,414.68	7.8	76,852,490.36	3802	1995	318.00	3.5	1,113.00
					3802	1996	2,607.17	2.5	6,517.93
					3802	1997	(2,553.87)	1.5	(3,830.81)
					3802	1998	2,352.89	0.5	1,176.45
					3802 Total		1,713,325.74	25.4	43,526,269.72

FLORIDA PUBLIC UTILITIES COMPANY
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ACCOUNT	INSTALL YEAR	BASIS	AGE	WEIGHT	ACCOUNT	INSTALL YEAR	BASIS	AGE	WEIGHT
3810	1957	682.86	41.5	28,338.69	3820	1940	386.45	58.5	22,607.33
3810	1959	4,930.35	39.5	194,748.83	3820	1941	199.51	57.5	11,471.83
3810	1960	5,136.00	38.5	197,736.00	3820	1944	34.20	54.5	1,863.90
3810	1961	1,646.24	37.5	61,734.00	3820	1945	191.90	53.5	10,266.65
3810	1962	2,204.66	36.5	80,470.09	3820	1946	1,167.95	52.5	61,317.38
3810	1963	8,969.44	35.5	314,865.12	3820	1947	2,549.91	51.5	131,320.37
3810	1964	28,739.82	34.5	991,523.79	3820	1948	2,732.87	50.5	138,009.94
3810	1965	25,555.46	33.5	856,107.91	3820	1949	2,216.48	49.5	109,715.76
3810	1966	24,670.27	32.5	801,783.78	3820	1950	2,200.11	48.5	106,705.34
3810	1967	36,418.46	31.5	1,147,181.49	3820	1951	2,588.78	47.5	122,967.05
3810	1968	22,766.14	30.5	694,367.27	3820	1952	1,893.84	46.5	88,063.56
3810	1969	26,397.21	29.5	778,717.70	3820	1953	2,218.58	45.5	100,945.39
3810	1970	35,421.72	28.5	1,009,519.02	3820	1954	1,818.68	44.5	80,931.26
3810	1971	28,163.12	27.5	774,485.80	3820	1955	1,587.20	43.5	69,043.20
3810	1972	22,702.84	26.5	601,625.26	3820	1956	1,052.08	42.5	44,713.40
3810	1973	30,664.76	25.5	781,951.38	3820	1957	1,541.24	41.5	63,961.46
3810	1974	39,731.15	24.5	973,413.18	3820	1958	1,429.97	40.5	57,913.79
3810	1975	24,548.44	23.5	576,888.34	3820	1959	10,038.69	39.5	396,528.26
3810	1976	17,214.99	22.5	387,337.28	3820	1960	9,787.72	38.5	376,827.22
3810	1977	34,195.91	21.5	735,212.07	3820	1961	12,282.09	37.5	460,578.38
3810	1978	10,601.88	20.5	217,338.54	3820	1962	11,919.47	36.5	435,060.66
3810	1979	48,947.45	19.5	954,475.28	3820	1963	6,202.67	35.5	220,194.79
3810	1980	126,564.05	18.5	2,341,434.93	3820	1964	8,609.89	34.5	297,041.21
3810	1981	122,709.76	17.5	2,147,420.80	3820	1965	9,702.13	33.5	325,021.36
3810	1982	128,993.76	16.5	2,128,397.04	3820	1966	6,543.07	32.5	212,649.78
3810	1983	134,728.31	15.5	2,088,288.81	3820	1967	16,407.06	31.5	516,822.39
3810	1984	125,808.20	14.5	1,824,218.90	3820	1968	5,575.09	30.5	170,040.25
3810	1985	114,385.70	13.5	1,544,206.95	3820	1969	6,534.83	29.5	192,777.49
3810	1986	136,380.12	12.5	1,704,751.50	3820	1970	6,391.22	28.5	182,149.77
3810	1987	118,787.07	11.5	1,366,051.31	3820	1971	6,485.07	27.5	178,339.43
3810	1988	198,714.46	10.5	2,086,501.83	3820	1972	10,086.90	26.5	267,302.85
3810	1989	120,877.52	9.5	1,148,336.44	3820	1973	8,164.64	25.5	208,198.32
3810	1990	122,195.23	8.5	1,038,659.46	3820	1974	6,201.69	24.5	151,941.41
3810	1991	144,759.09	7.5	1,085,683.18	3820	1975	7,982.84	23.5	187,596.74
3810	1992	199,863.56	6.5	1,297,813.14	3820	1976	7,854.62	22.5	176,728.95
3810	1993	143,945.69	5.5	781,701.30	3820	1977	7,420.27	21.5	159,535.81
3810	1994	184,545.66	4.5	830,455.47	3820	1978	8,058.84	20.5	165,206.22
3810	1995	119,682.42	3.5	418,888.47	3820	1979	16,432.88	19.5	320,441.16
3810	1996	143,560.94	2.5	358,902.35	3820	1980	15,308.37	18.5	283,204.85
3810	1997	201,939.70	1.5	302,909.55	3820	1981	25,486.38	17.5	446,011.65
3810	1998	245,478.86	0.5	122,739.43	3820	1982	22,518.16	16.5	371,549.64
3810 Total		3,313,929.27	11.4	37,787,191.62	3820	1983	19,046.14	15.5	295,215.17
					3820	1984	24,671.88	14.5	357,742.26
					3820	1985	15,982.32	13.5	215,761.32
					3820	1986	17,226.49	12.5	215,331.13
					3820	1987	25,745.32	11.5	296,071.18
					3820	1988	24,459.39	10.5	256,823.60
					3820	1989	52,397.29	9.5	497,774.26
					3820	1990	36,761.14	8.5	312,469.69
					3820	1991	23,415.46	7.5	175,615.95
					3820	1992	38,105.13	6.5	247,683.35
					3820	1993	30,565.82	5.5	168,112.01
					3820	1994	30,892.08	4.5	139,014.36
					3820	1995	27,625.03	3.5	96,687.61
					3820	1996	105,039.54	2.5	262,598.85
					3820	1997	74,686.59	1.5	112,029.89
					3820	1998	104,928.74	0.5	52,464.37
					3820 Total		929,352.70	12.5	11,624,961.07

FLORIDA PUBLIC UTILITIES COMPANY
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ACCOUNT	INSTALL YEAR	BASIS	AGE	WEIGHT	ACCOUNT	INSTALL YEAR	BASIS	AGE	WEIGHT
3830	1951	98.88	47.5	4,696.80	3840	1946	298.86	52.5	15,690.15
3830	1961	3,805.83	37.5	142,718.63	3840	1947	1,398.05	51.5	71,999.58
3830	1962	3,965.79	36.5	144,751.34	3840	1948	278.93	50.5	14,085.97
3830	1963	4,874.59	35.5	173,047.95	3840	1949	70.88	49.5	3,508.56
3830	1964	8,180.67	34.5	282,233.12	3840	1950	180.06	48.5	8,732.91
3830	1965	1,176.20	33.5	39,402.70	3840	1951	115.64	47.5	5,492.90
3830	1966	3,369.43	32.5	109,506.48	3840	1952	19.28	46.5	896.52
3830	1967	8,653.36	31.5	272,580.84	3840	1953	96.10	45.5	4,372.55
3830	1968	832.07	30.5	25,378.14	3840	1954	80.88	44.5	3,599.16
3830	1969	621.67	29.5	18,339.27	3840	1955	138.61	43.5	6,029.54
3830	1970	5,041.93	28.5	143,695.01	3840	1956	42.66	42.5	1,813.05
3830	1971	5,346.46	27.5	147,027.65	3840	1957	69.72	41.5	2,893.38
3830	1972	1,348.18	26.5	35,726.77	3840	1958	102.37	40.5	4,145.99
3830	1973	8,556.38	25.5	218,187.69	3840	1959	1,636.82	39.5	64,654.39
3830	1974	6,484.22	24.5	158,863.39	3840	1960	1,876.80	38.5	72,256.80
3830	1975	8,791.98	23.5	206,611.53	3840	1961	2,093.16	37.5	78,493.50
3830	1976	2,761.37	22.5	62,130.83	3840	1962	2,325.35	36.5	84,875.28
3830	1977	5,370.51	21.5	115,465.97	3840	1963	1,058.30	35.5	37,589.65
3830	1978	7,930.39	20.5	162,573.00	3840	1964	1,354.43	34.5	46,727.84
3830	1979	9,146.73	19.5	178,361.24	3840	1965	1,961.26	33.5	65,702.21
3830	1980	24,812.09	18.5	459,023.67	3840	1966	1,014.96	32.5	32,986.20
3830	1981	17,551.32	17.5	307,148.10	3840	1967	4,046.18	31.5	127,454.67
3830	1982	35,205.77	16.5	580,895.21	3840	1968	783.46	30.5	23,895.53
3830	1983	88,872.08	15.5	1,377,517.24	3840	1969	915.21	29.5	26,998.70
3830	1984	81,199.88	14.5	1,177,398.26	3840	1970	1,721.95	28.5	49,075.58
3830	1985	63,045.30	13.5	851,111.55	3840	1971	1,106.89	27.5	30,439.48
3830	1986	59,531.27	12.5	744,140.88	3840	1972	1,465.45	26.5	38,834.43
3830	1987	47,754.45	11.5	549,176.18	3840	1973	1,329.26	25.5	33,896.13
3830	1988	40,627.60	10.5	426,589.80	3840	1974	790.31	24.5	19,362.60
3830	1989	53,221.17	9.5	505,601.12	3840	1975	2,664.56	23.5	62,617.16
3830	1990	40,369.09	8.5	343,137.27	3840	1976	2,133.17	22.5	47,996.33
3830	1991	31,887.98	7.5	239,159.85	3840	1977	3,335.06	21.5	71,703.79
3830	1992	54,129.20	6.5	351,839.80	3840	1978	3,537.81	20.5	72,525.11
3830	1993	37,675.39	5.5	207,214.65	3840	1979	5,359.31	19.5	104,506.55
3830	1994	10,815.04	4.5	48,667.68	3840	1980	9,577.94	18.5	177,191.89
3830	1995	13,686.57	3.5	47,903.00	3840	1981	18,335.86	17.5	320,877.55
3830	1996	20,596.11	2.5	51,490.28	3840	1982	11,353.75	16.5	187,336.88
3830	1997	39,441.68	1.5	59,162.52	3840	1983	13,192.76	15.5	204,487.78
3830	1998	67,706.80	0.5	33,853.40	3840	1984	20,001.94	14.5	290,028.13
3830 Total		924,485.43	11.9	11,002,328.71	3840	1985	12,360.41	13.5	166,865.54
					3840	1986	17,348.05	12.5	216,850.63
					3840	1987	26,053.31	11.5	299,613.07
					3840	1988	17,271.71	10.5	181,352.96
					3840	1989	28,055.82	9.5	266,530.29
					3840	1990	14,493.26	8.5	123,192.71
					3840	1991	14,370.17	7.5	107,776.28
					3840	1992	28,255.41	6.5	183,660.17
					3840	1993	19,253.27	5.5	105,892.99
					3840	1994	22,978.89	4.5	103,405.01
					3840	1995	22,661.95	3.5	79,316.83
					3840	1996	20,768.23	2.5	51,920.58
					3840	1997	17,358.93	1.5	26,038.40
					3840	1998	21,413.10	0.5	10,706.55
					3840 Total		400,506.50	11.1	4,438,876.30
					3850	1966	322.22	32.5	10,472.15
					3850	1985	2,253.73	13.5	30,425.36
					3850	1987	24,131.79	11.5	277,515.59
					3850	1989	21,231.36	9.5	201,697.92
					3850	1990	16,087.86	8.5	136,746.81
					3850	1992	(422.84)	6.5	(2,748.46)
					3850	1993	5,350.03	5.5	29,425.17
					3850	1994	729.90	4.5	3,284.55
					3850	1995	15,782.92	3.5	55,240.22
					3850	1996	5,192.35	2.5	12,980.88
					3850 Total		90,659.32	8.3	755,040.17

FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
 Actual Asset Age
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 December 31, 1988

ACCOUNT	INSTALL YEAR	BASIS	AGE	WEIGHT	ACCOUNT	INSTALL YEAR	BASIS	AGE	WEIGHT
3870	1960	4,800.00	38.5	184,800.00	3912	1973	2,058.19	25.5	52,483.85
3870	1973	335.68	25.5	8,559.84	3912	1979	1,586.00	19.5	30,927.00
3870	1974	3,530.44	24.5	86,495.78	3912	1982	1,076.40	16.5	17,760.60
3870	1975	1,769.44	23.5	41,581.84	3912	1983	951.82	15.5	14,753.21
3870	1976	241.76	22.5	5,439.60	3912	1984	2,040.15	14.5	29,582.18
3870	1978	2,084.80	20.5	42,738.40	3912	1985	2,515.48	13.5	33,958.98
3870	1980	2,495.60	18.5	46,168.60	3912	1986	5,685.75	12.5	71,071.88
3870	1981	3,491.16	17.5	61,095.30	3912	1989	4,283.46	9.5	40,692.87
3870	1982	22,132.04	16.5	365,178.66	3912	1990	1,270.94	8.5	10,802.99
3870	1983	4,204.22	15.5	65,165.41	3912	1991	6,769.57	7.5	50,771.78
3870	1984	2,773.21	14.5	40,211.55	3912	1992	550.12	6.5	3,575.78
3870	1985	1,073.83	13.5	14,496.71	3912	1993	22,925.65	5.5	126,091.08
3870	1986	6,065.11	12.5	75,813.88	3912	1994	4,008.92	4.5	18,040.14
3870	1987	4,482.58	11.5	51,549.67	3912	1995	26,019.82	3.5	91,069.37
3870	1988	1,097.13	10.5	11,519.87	3912	1996	613.62	2.5	1,534.05
3870	1989	608.44	9.5	5,780.18	3912	1997	7,310.93	1.5	10,966.40
3870	1990	63,658.64	8.5	541,098.44	3912	1998	1,908.00	0.5	954.00
3870	1991	4,864.43	7.5	36,483.23	3912 Total		91,574.82	6.6	605,036.13
3870	1992	8,804.72	6.5	57,230.68					
3870	1993	3,433.59	5.5	18,884.75	3913	1979	2,671.43	19.5	52,092.89
3870	1994	4,421.02	4.5	19,894.59	3913	1982	17,938.62	16.5	295,987.23
3870	1995	7,069.34	3.5	24,742.69	3913	1984	7,220.23	14.5	104,693.34
3870	1996	6,652.67	2.5	16,631.68	3913	1986	7,298.85	12.5	91,235.63
3870	1997	5,191.24	1.5	7,786.86	3913	1988	6,857.83	10.5	72,007.22
3870	1998	49,453.73	0.5	24,726.87	3913	1989	8,863.66	9.5	84,204.77
3870 Total		214,734.82	8.6	1,854,075.04	3913	1990	206,401.07	8.5	1,754,409.10
					3913	1991	36,803.90	7.5	276,029.25
3890	1959	2,199.48	39.5	86,879.46	3913	1992	45,974.84	6.5	298,836.46
3890	1962	10,316.04	36.5	376,535.46	3913	1993	198,392.43	5.5	1,091,158.37
3890	1963	145,766.51	35.5	5,174,711.11	3913	1994	189,136.31	4.5	851,113.40
3890	1965	8,435.71	33.5	282,596.29	3913	1995	124,050.73	3.5	434,177.56
3890	1982	28,290.00	16.5	466,785.00	3913	1996	39,345.94	2.5	98,364.85
3890	1986	3,771.00	12.5	47,137.50	3913	1997	97,864.36	1.5	146,796.54
3890	1994	196,102.32	4.5	882,460.44	3913	1998	58,358.40	0.5	29,179.20
3890	1995	57.00	3.5	199.50	3913 Total		1,047,178.80	5.4	5,680,285.77
3890 Total		394,938.06	18.5	7,317,304.75					
					3921	1990	9,503.23	8.5	80,777.46
3900	1951	25,373.13	47.5	1,205,223.68	3921	1991	14,329.92	7.5	107,474.40
3900	1956	833.95	42.5	35,442.88	3921	1992	40,496.39	6.5	263,226.54
3900	1961	1,830.67	37.5	88,650.13	3921	1993	29,775.46	5.5	163,765.03
3900	1963	362.00	35.5	12,851.00	3921	1994	76,625.22	4.5	344,813.49
3900	1965	376,437.92	33.5	12,610,670.32	3921	1995	97,252.35	3.5	340,383.23
3900	1966	398.25	32.5	12,943.13	3921	1996	50,497.70	2.5	126,244.25
3900	1967	8,387.28	31.5	284,199.32	3921	1997	124,752.78	1.5	187,129.17
3900	1969	225.00	29.5	6,637.50	3921	1998	36.35	0.5	18.18
3900	1973	498.00	25.5	12,699.00	3921 Total		443,269.40	3.6	1,613,831.73
3900	1974	2,669.95	24.5	65,413.78					
3900	1976	56,676.61	22.5	1,275,223.73	3922	1979	7,812.00	19.5	152,334.00
3900	1977	295.96	21.5	6,363.14	3922	1985	11,707.90	13.5	158,056.65
3900	1978	877.00	20.5	17,978.50	3922	1986	27,405.65	12.5	342,570.63
3900	1982	59,828.79	16.5	937,175.04	3922	1987	117,472.79	11.5	1,350,937.09
3900	1983	17,034.38	15.5	264,032.89	3922	1988	120,601.52	10.5	1,266,315.96
3900	1984	1,315.00	14.5	19,067.50	3922	1990	17,260.97	8.5	146,718.25
3900	1985	175,778.66	13.5	2,373,011.91	3922	1991	107,244.32	7.5	804,332.40
3900	1986	7,554.95	12.5	94,436.88	3922	1992	122,180.75	6.5	794,174.88
3900	1987	4,938.00	11.5	56,787.00	3922	1993	102,892.90	5.5	565,910.95
3900	1990	5,066.80	8.5	43,067.80	3922	1994	180,678.89	4.5	813,055.01
3900	1992	5,510.00	6.5	35,815.00	3922	1995	244,214.99	3.5	854,752.47
3900	1993	46,786.60	5.5	257,326.30	3922	1996	106,976.79	2.5	267,441.98
3900	1994	13,849.32	4.5	62,321.94	3922	1997	177,102.30	1.5	265,653.45
3900	1995	13,910.00	3.5	48,685.00	3922	1998	202,551.69	0.5	101,275.85
3900	1996	1,503,663.44	0.5	751,831.72	3922 Total		1,546,103.46	5.1	7,883,529.53
3900 Total		2,330,101.66	8.8	20,587,855.05					
					3924	1979	4,550.00	19.5	88,725.00
3911	1968	551.46	30.5	16,819.53	3924	1982	2,797.63	16.5	46,160.90
3911	1976	1,383.30	22.5	31,124.25	3924	1987	9,424.19	11.5	108,378.19
3911	1977	118.56	21.5	2,549.04	3924	1989	985.32	9.5	9,360.54
3911	1979	684.66	19.5	13,350.87	3924	1993	2,837.89	5.5	15,608.40
3911	1982	2,026.34	16.5	33,434.61	3924 Total		20,595.03	13.0	268,233.02
3911	1983	18,832.49	15.5	291,903.60					
3911	1984	1,945.39	14.5	28,208.16	3930	1973	7,116.59	25.5	181,473.05
3911	1985	12,309.10	13.5	166,172.85	3930	1981	5,717.57	17.5	100,057.48
3911	1986	2,686.95	12.5	33,586.88	3930	1996	524.39	2.5	1,310.98
3911	1988	1,222.41	10.5	12,835.31	3930 Total		13,358.55	21.2	282,841.50
3911	1989	1,293.92	9.5	12,292.24					
3911	1990	980.50	8.5	8,334.25					
3911	1992	701.72	6.5	4,561.18					
3911	1993	2,073.00	5.5	11,401.50					
3911	1994	579.23	4.5	2,606.54					
3911	1995	370.87	3.5	1,298.05					
3911	1996	1,671.09	2.5	4,177.73					
3911	1997	7,590.66	1.5	11,385.99					
3911	1998	2,430.58	0.5	1,215.29					
3911 Total		59,452.23	11.6	687,257.84					

FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
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 Prepared from Fixed Asset System Database Information
 December 31, 1998

ACCOUNT	INSTALL YEAR	BASIS	AGE	WEIGHT	ACCOUNT	INSTALL YEAR	BASIS	AGE	WEIGHT
3940	1950	672.38	48.5	32,610.43					
3940	1974	3,743.93	24.5	91,726.29					
3940	1975	592.12	23.5	13,914.82					
3940	1977	3,354.48	21.5	72,121.32					
3940	1980	2,118.48	18.5	39,191.88					
3940	1981	5,334.98	17.5	93,362.15					
3940	1982	6,784.35	16.5	111,941.78					
3940	1983	7,150.67	15.5	110,835.39					
3940	1984	6,182.59	14.5	89,647.56					
3940	1985	1,248.02	13.5	16,848.27					
3940	1986	10,137.21	12.5	126,715.13					
3940	1987	36,880.77	11.5	424,128.86					
3940	1988	3,733.15	10.5	39,198.08					
3940	1989	25,954.24	9.5	246,565.28					
3940	1990	4,780.18	8.5	40,631.53					
3940	1991	15,550.73	7.5	116,630.48					
3940	1992	13,689.37	6.5	88,980.91					
3940	1993	16,337.02	5.5	89,853.61					
3940	1994	24,067.30	4.5	108,302.85					
3940	1995	11,462.34	3.5	40,118.19					
3940	1996	8,640.54	2.5	21,601.35					
3940	1997	15,025.43	1.5	22,538.15					
3940	1998	6,806.65	0.5	3,403.33					
3940 Total		230,246.93	8.9	2,040,867.59					
3960	1976	12,896.00	22.5	290,160.00					
3960	1986	13,891.50	12.5	173,643.75					
3960	1987	3,496.50	11.5	40,209.75					
3960	1988	30,000.00	10.5	315,000.00					
3960	1989	23,500.20	9.5	223,251.90					
3960	1991	16,223.02	7.5	121,672.65					
3960	1992	4,006.26	6.5	26,040.69					
3960	1993	5,154.00	5.5	28,347.00					
3960	1994	5,130.20	4.5	23,085.90					
3960	1995	12,436.01	3.5	43,526.04					
3960	1996	10,135.43	2.5	25,338.58					
3960	1997	1,564.56	1.5	2,346.84					
3960	1998	10,308.50	0.5	5,154.25					
3960 Total		148,742.18	8.9	1,317,777.34					
3970	1967	654.51	31.5	20,617.07					
3970	1971	1,332.09	27.5	36,632.48					
3970	1976	818.12	22.5	18,407.70					
3970	1977	1,475.80	21.5	31,729.70					
3970	1978	3,029.16	20.5	62,097.78					
3970	1979	3,279.39	19.5	63,948.11					
3970	1981	8,489.10	17.5	148,559.25					
3970	1982	1,607.10	16.5	26,517.15					
3970	1983	999.00	15.5	15,484.50					
3970	1984	824.68	14.5	11,957.86					
3970	1985	5,694.61	13.5	76,877.24					
3970	1986	1,607.13	12.5	20,089.13					
3970	1987	3,837.17	11.5	44,127.46					
3970	1988	7,038.70	10.5	73,906.35					
3970	1989	6,709.48	9.5	63,740.06					
3970	1990	3,006.20	8.5	25,552.70					
3970	1991	3,182.30	7.5	23,867.25					
3970	1992	24,801.40	6.5	161,209.10					
3970	1993	28,294.11	5.5	155,617.61					
3970	1994	30,283.74	4.5	136,276.83					
3970	1995	24,724.50	3.5	86,535.75					
3970	1996	1,166.00	2.5	2,915.00					
3970	1997	689.00	1.5	1,033.50					
3970	1998	54,648.66	0.5	27,324.33					
3970 Total		218,191.95	6.1	1,335,023.88					
3980	1986	1,058.22	12.5	13,227.75					
3980	1992	1,858.80	6.5	12,082.20					
3980	1993	1,475.70	5.5	8,116.35					
3980	1995	9,309.38	3.5	32,582.83					
3980	1998	4,752.75	0.5	2,376.38					
3980 Total		18,454.85	3.7	68,385.51					
Grand Total		52,780,723.37	12.5	660,409,421.46					

**FLORIDA PUBLIC UTILITIES COMPANY
COMBINED GAS DIVISIONS
Estimated Asset Age**

12/31/98 Balances are based on Actual Database Asset Information - See Exhibit N
December 31, 1999

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
3030	Balance	12/31/98	213,641	5.7	1,217,754	3740	Balance	12/31/98	101,107	39.4	3,983,616
	BALANCE	1/1/99	213,641	6.7	1,431,395		BALANCE	1/1/99	101,107	40.4	4,084,723
	ADDITION	1999	-0-	0.5	-0-		ADDITION	1999	-0-	0.5	-0-
	RETIREMENT	1999	-0-	6.2	-0-		RETIREMENT	1999	-0-	39.9	-0-
	BALANCE	12/31/99	213,641		1,431,395		BALANCE	12/31/99	101,107		4,084,723
			AGE	6.7					AGE	40.4	
3741	Balance	12/31/98	12,910	7.6	98,116	3750	Balance	12/31/98	503,755	21.6	10,881,108
	BALANCE	1/1/99	12,910	8.6	111,026		BALANCE	1/1/99	503,755	22.6	11,384,863
	ADDITION	1999	-0-	0.5	-0-		ADDITION	1999	-0-	0.5	-0-
	RETIREMENT	1999	-0-	8.1	-0-		RETIREMENT	1999	2,309	22.1	51,029
	BALANCE	12/31/99	12,910		111,026		BALANCE	12/31/99	506,064		11,435,892
			AGE	8.6					AGE	22.6	
3761	Balance	12/31/98	8,550,203	6.7	57,286,360	3762	Balance	12/31/98	18,560,603	18.4	341,515,095
	BALANCE	1/1/99	8,550,203	7.7	65,836,563		BALANCE	1/1/99	18,560,603	19.4	360,075,698
	ADDITION	1999	1,227,800	0.5	613,900		ADDITION	1999	1,081,700	0.5	540,850
	RETIREMENT	1999	2,940	7.2	21,168		RETIREMENT	1999	15,663	18.9	296,031
	BALANCE	12/31/99	9,780,943		66,471,631		BALANCE	12/31/99	19,657,966		360,912,579
			AGE	6.8					AGE	18.4	
3780	Balance	12/31/98	168,130	8.1	1,361,853	379	Balance	12/31/98	669,754	8.1	5,425,007
	BALANCE	1/1/99	168,130	9.1	1,529,983		BALANCE	1/1/99	669,754	9.1	6,094,761
	ADDITION	1999	5,400	0.5	2,700		ADDITION	1999	-0-	0.5	-0-
	RETIREMENT	1999	4,004	8.6	34,434		RETIREMENT	1999	5,237	8.6	45,038
	BALANCE	12/31/99	177,534		1,567,117		BALANCE	12/31/99	674,991		6,139,799
			AGE	8.8					AGE	9.1	
3801	Balance	12/31/98	9,824,414	7.8	76,630,429	3802	Balance	12/31/98	1,713,326	25.4	43,518,480
	BALANCE	1/1/99	9,824,414	8.8	86,454,843		BALANCE	1/1/99	1,713,326	26.4	45,231,806
	ADDITION	1999	810,000	0.5	405,000		ADDITION	1999	2,000	0.5	1,000
	RETIREMENT	1999	71,889	8.3	596,679		RETIREMENT	1999	52,471	25.9	1,358,999
	BALANCE	12/31/99	10,706,303		87,456,522		BALANCE	12/31/99	1,767,797		46,591,805
			AGE	8.2					AGE	26.4	

**FLORIDA PUBLIC UTILITIES COMPANY
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ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
3810	Balance	12/31/98	3,313,928	11.4	37,778,779	3820	Balance	12/31/98	929,353	12.5	11,616,913
	BALANCE	1/1/99	3,313,928	12.4	41,092,707		BALANCE	1/1/99	929,353	13.5	12,546,266
	ADDITION	1999	261,500	0.5	130,750		ADDITION	1999	84,000	0.5	42,000
	RETIREMENT	1999	41,143	11.9	489,602		RETIREMENT	1999	10,313	13.0	134,069
	BALANCE	12/31/99	3,616,571		41,713,059		BALANCE	12/31/99	1,023,666		12,722,335
			AGE	11.5					AGE	12.4	
3830	Balance	12/31/98	924,487	11.9	11,001,395	3840	Balance	12/31/98	400,507	11.1	4,445,628
	BALANCE	1/1/99	924,487	12.9	11,925,882		BALANCE	1/1/99	400,507	12.1	4,846,135
	ADDITION	1999	77,200	0.5	38,600		ADDITION	1999	26,300	0.5	13,150
	RETIREMENT	1999	6,263	12.4	77,661		RETIREMENT	1999	3,629	11.6	42,096
	BALANCE	12/31/99	1,007,950		12,042,143		BALANCE	12/31/99	430,436		4,901,381
			AGE	11.9					AGE	11.4	
3850	Balance	12/31/98	90,659	8.3	752,470	3870	Balance	12/31/98	214,734	8.6	1,846,712
	BALANCE	1/1/99	90,659	9.3	843,129		BALANCE	1/1/99	214,734	9.6	2,061,446
	ADDITION	1999	-0-	0.5	-0-		ADDITION	1999	31,500	0.5	15,750
	RETIREMENT	1999	755	8.8	6,644		RETIREMENT	1999	8,860	9.1	80,626
	BALANCE	12/31/99	91,414		849,773		BALANCE	12/31/99	255,094		2,157,822
			AGE	9.3					AGE	8.5	
3890	Balance	12/31/98	394,939	18.5	7,306,372	3900	Balance	12/31/98	2,330,102	8.8	20,504,898
	BALANCE	1/1/99	394,939	19.5	7,701,311		BALANCE	1/1/99	2,330,102	9.8	22,835,000
	ADDITION	1999	-0-	0.5	-0-		ADDITION	1999	161,500	0.5	80,750
	RETIREMENT	1999	-0-	19.0	-0-		RETIREMENT	1999	9,037	9.3	84,044
	BALANCE	12/31/99	394,939		7,701,311		BALANCE	12/31/99	2,500,639		22,999,794
			AGE	19.5					AGE	9.2	
3911	Balance	12/31/98	59,452	11.6	689,643	3912	Balance	12/31/98	91,575	6.6	604,395
	BALANCE	1/1/99	59,452	12.6	749,095		BALANCE	1/1/99	91,575	7.6	695,970
	ADDITION	1999	-0-	0.5	-0-		ADDITION	1999	6,000	0.5	3,000
	RETIREMENT	1999	12,874	12.1	155,775		RETIREMENT	1999	9,817	7.1	69,701
	BALANCE	12/31/99	72,326		904,870		BALANCE	12/31/99	107,392		768,671
			AGE	12.5					AGE	7.2	

**FLORIDA PUBLIC UTILITIES COMPANY
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ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT
3913	Balance 12/31/98	1,047,178	5.4	5,654,761	3921	Balance 12/31/98	443,270	3.6	1,595,772
	BALANCE 1/1/99	1,047,178	6.4	6,701,939		BALANCE 1/1/99	443,270	4.6	2,039,042
	ADDITION 1999	272,900	0.5	136,450		ADDITION 1999	18,000	0.5	9,000
	RETIREMENT 1999	97,460	5.9	575,014		RETIREMENT 1999	67,008	4.1	274,733
	BALANCE 12/31/99	1,417,538		7,413,403		BALANCE 12/31/99	528,278		2,322,775
		AGE	5.2				AGE	4.4	
ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT
3922	Balance 12/31/98	1,546,104	5.1	7,885,130	3924	Balance 12/31/98	20,595	13.0	267,735
	BALANCE 1/1/99	1,546,104	6.1	9,431,234		BALANCE 1/1/99	20,595	14.0	288,330
	ADDITION 1999	132,600	0.5	66,300		ADDITION 1999	-0-	0.5	-0-
	RETIREMENT 1999	33,315	5.6	186,564		RETIREMENT 1999	-0-	13.5	-0-
	BALANCE 12/31/99	1,712,019		9,684,098		BALANCE 12/31/99	20,595		288,330
		AGE	5.7				AGE	14	
ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT
3930	Balance 12/31/98	13,359	21.2	283,211	3940	Balance 12/31/98	230,246	8.9	2,049,189
	BALANCE 1/1/99	13,359	22.2	296,570		BALANCE 1/1/99	230,246	9.9	2,279,435
	ADDITION 1999	-0-	0.5	-0-		ADDITION 1999	26,500	0.5	13,250
	RETIREMENT 1999	(352)	21.7	(7,638)		RETIREMENT 1999	22,914	9.4	215,392
	BALANCE 12/31/99	13,007		288,932		BALANCE 12/31/99	279,660		2,508,077
		AGE	22.2				AGE	9	
ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT
3950	Balance 12/31/98	-0-	0.0	-0-	3960	Balance 12/31/98	148,741	8.9	1,323,795
	BALANCE 1/1/99	-0-	1.0	-0-		BALANCE 1/1/99	148,741	9.9	1,472,536
	ADDITION 1999	3,000	0.5	1,500		ADDITION 1999	45,000	0.5	22,500
	RETIREMENT 1999	-0-	0.5	-0-		RETIREMENT 1999	3,299	9.4	31,011
	BALANCE 12/31/99	3,000		1,500		BALANCE 12/31/99	197,040		1,526,047
		AGE	0.5				AGE	7.7	
ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT
3970	Balance 12/31/98	218,192	6.1	1,330,971	3980	Balance 12/31/98	18,455	3.7	68,284
	BALANCE 1/1/99	218,192	7.1	1,549,163		BALANCE 1/1/99	18,455	4.7	86,739
	ADDITION 1999	37,000	0.5	18,500		ADDITION 1999	14,000	0.5	7,000
	RETIREMENT 1999	11,745	6.6	77,517		RETIREMENT 1999	2,544	4.2	10,685
	BALANCE 12/31/99	266,937		1,645,180		BALANCE 12/31/99	34,999		104,424
		AGE	6.2				AGE	3	