



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

May 2, 2001

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

010669-EI

Dear Ms. Bayo:

Enclosed are 15 copies of Florida Public Utilities Company, Marianna Electric Division's, Depreciation Study for 2001. We are requesting an implementation date of January 1, 2002, for the new depreciation rates. If you have any questions or need additional information, you may contact Jim Mesite at (561) 838-1733.

Sincerely,

A handwritten signature in blue ink that reads "Cheryl Martin".

Cheryl Martin  
Manager of Corporate Accounting

Cc: George Bachman  
Mark Cutshaw  
Jack English  
Chuck Stein  
Patricia Lee – FPSC, Tallahassee (w/enclosures)  
Depreciation Study – Marianna 2001

0117-3-1110  
MAY 3 2001  
FPSC

DOCUMENT NUMBER-DATE

05626 MAY-30

FPSC-RECORDS/REPORTING

MARIANNA ELECTRIC DIVISION  
DECEMBER 31, 2000  
2000

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DOCUMENT NUMBER-DATE

05626 MAY-30

ORDS/REPORTING

**FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA ELECTRIC DIVISION  
2001 ESTIMATED RETIREMENTS**

\*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	360*	WT AVG	361*	WT AVG	362*	WT AVG	364	WT AVG	365	WT AVG	AGE	YEAR
79.5	1922	-	-	-	-	-	-	-	-	-	-	79.5	1922
72.5	1929	-	-	-	-	-	-	-	-	-	-	72.5	1929
71.5	1930	-	-	-	-	-	-	-	-	-	-	71.5	1930
64.5	1937	-	-	-	-	-	-	-	-	-	-	64.5	1937
62.5	1939	-	-	-	-	-	-	-	-	-	-	62.5	1939
61.5	1940	-	-	-	-	-	-	-	-	-	-	61.5	1940
60.5	1941	-	-	-	-	-	-	-	-	-	-	60.5	1941
59.5	1942	-	-	-	-	-	-	-	-	-	-	59.5	1942
58.5	1943	-	-	-	-	-	-	-	-	-	-	58.5	1943
57.5	1944	-	-	-	-	-	-	-	-	-	-	57.5	1944
56.5	1945	-	-	-	-	-	-	-	-	-	-	56.5	1945
55.5	1946	-	-	-	-	-	-	-	-	-	-	55.5	1946
54.5	1947	-	-	-	-	-	-	-	-	-	-	54.5	1947
53.5	1948	-	-	-	-	-	-	-	-	-	-	53.5	1948
52.5	1949	-	-	-	-	-	-	34.22	1,796.55	71.20	3,738.00	52.5	1949
51.5	1950	-	-	-	-	-	-	-	-	13.60	700.40	51.5	1950
50.5	1951	-	-	-	-	-	-	264.86	13,375.43	-	-	50.5	1951
49.5	1952	-	-	-	-	-	-	40.63	2,011.19	5.00	247.50	49.5	1952
48.5	1953	-	-	-	-	-	-	67.28	3,263.08	74.81	3,628.29	48.5	1953
47.5	1954	-	-	-	-	-	-	151.92	7,216.20	81.92	2,941.20	47.5	1954
46.5	1955	-	-	-	-	674.73	31,374.95	171.28	7,964.52	590.95	27,479.18	46.5	1955
45.5	1956	-	-	-	-	-	-	860.06	39,132.73	629.49	28,641.80	45.5	1956
44.5	1957	-	-	-	-	-	-	266.75	11,870.38	58.81	2,617.05	44.5	1957
43.5	1958	-	-	-	-	-	-	546.45	23,770.58	77.42	3,367.77	43.5	1958
42.5	1959	-	-	-	-	-	-	416.07	17,682.98	65.56	2,786.30	42.5	1959
41.5	1960	-	-	-	-	-	-	410.76	17,046.54	489.08	20,296.82	41.5	1960
40.5	1961	-	-	-	-	-	-	296.81	12,020.81	210.26	8,515.53	40.5	1961
39.5	1962	-	-	-	-	-	-	251.23	9,923.59	345.83	13,660.29	39.5	1962
38.5	1963	-	-	-	-	-	-	215.15	8,283.28	341.12	13,133.12	38.5	1963
37.5	1964	-	-	-	-	-	-	734.91	27,559.13	139.40	5,227.50	37.5	1964
36.5	1965	-	-	-	-	-	-	2,864.30	104,546.95	916.42	33,449.33	36.5	1965
35.5	1966	-	-	-	-	-	-	146.53	5,201.82	137.87	4,894.39	35.5	1966
34.5	1967	-	-	-	-	-	-	280.27	9,669.32	633.95	21,871.28	34.5	1967
33.5	1968	-	-	-	-	-	-	720.75	24,145.13	526.54	17,639.09	33.5	1968
32.5	1969	-	-	-	-	-	-	878.97	28,566.53	488.94	15,890.55	32.5	1969
31.5	1970	-	-	-	-	191.89	6,044.54	612.41	19,290.92	308.95	9,731.93	31.5	1970
30.5	1971	-	-	-	-	-	-	497.64	15,178.02	533.28	16,265.04	30.5	1971
29.5	1972	-	-	-	-	-	-	739.04	21,801.68	264.96	7,816.32	29.5	1972
28.5	1973	-	-	-	-	-	-	915.20	26,083.20	43.31	1,234.34	28.5	1973
27.5	1974	-	-	-	-	-	-	570.80	15,697.00	359.43	9,884.33	27.5	1974
26.5	1975	-	-	-	-	-	-	2,820.63	74,746.70	2,324.87	61,609.06	26.5	1975
25.5	1976	-	-	-	-	-	-	1,557.65	39,720.08	847.65	21,615.08	25.5	1976
24.5	1977	-	-	-	-	-	-	525.45	12,873.53	1,328.80	32,555.60	24.5	1977
23.5	1978	-	-	-	-	-	-	949.03	22,302.21	838.98	19,716.03	23.5	1978
22.5	1979	-	-	-	-	-	-	499.06	11,228.85	522.09	11,747.03	22.5	1979
21.5	1980	-	-	-	-	-	-	867.50	18,651.25	357.01	7,675.72	21.5	1980
20.5	1981	-	-	-	-	-	-	106.04	2,173.82	56.36	1,155.38	20.5	1981
19.5	1982	-	-	-	-	-	-	629.77	12,280.52	43.10	840.45	19.5	1982
18.5	1983	-	-	-	-	-	-	156.29	2,891.37	99.36	1,838.16	18.5	1983
17.5	1984	-	-	-	-	-	-	445.76	7,800.80	315.71	5,524.93	17.5	1984
16.5	1985	-	-	-	-	-	-	668.29	11,026.79	1,920.92	31,695.18	16.5	1985
15.5	1986	-	-	-	-	-	-	1,081.09	16,756.90	378.83	5,871.87	15.5	1986
14.5	1987	-	-	-	-	-	-	281.84	4,086.68	914.34	13,257.93	14.5	1987
13.5	1988	-	-	-	-	-	-	135.43	1,828.31	503.28	6,794.28	13.5	1988
12.5	1989	-	-	-	-	-	-	750.89	9,386.13	593.90	7,423.76	12.5	1989
11.5	1990	-	-	-	-	-	-	427.23	4,913.15	498.73	5,735.40	11.5	1990
10.5	1991	-	-	-	-	-	-	134.76	1,414.98	68.28	716.94	10.5	1991
9.5	1992	-	-	-	-	-	-	423.90	4,027.05	59.46	564.87	9.5	1992
8.5	1993	-	-	-	-	-	-	221.47	1,882.50	203.26	1,727.71	8.5	1993
7.5	1994	-	-	-	-	-	-	485.48	3,641.10	-	-	7.5	1994
6.5	1995	-	-	-	-	-	-	910.15	5,915.98	126.22	820.43	6.5	1995
5.5	1996	-	-	-	-	-	-	280.93	1,545.45	196.78	1,082.29	5.5	1996
4.5	1997	-	-	-	-	-	-	377.04	1,896.68	60.98	274.41	4.5	1997
3.5	1998	-	-	-	-	-	-	-	-	120.52	421.82	3.5	1998
2.5	1999	-	-	-	-	-	-	116.42	291.05	-	-	2.5	1999
1.5	2000	-	-	-	-	-	-	-	-	-	-	1.5	2000
<b>TOTAL ACCOUNT</b>						<b>668.02</b>		<b>27,806.45</b>		<b>10,767.53</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>								<b>37,418.48</b>		<b>746,176.31</b>		<b>TOTAL WEIGHTED</b>	
<b>AVERAGE AGE</b>		<b>#DIV/0!</b>		<b>#DIV/0!</b>		<b>43.18</b>		<b>26.83</b>		<b>26.12</b>		<b>AVERAGE AGE</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA ELECTRIC DIVISION  
2001 ESTIMATED RETIREMENTS**

\*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	366	WT AVG	3671	WT AVG	3681	WT AVG	3683	WT AVG	3691	WT AVG	AGE	YEAR
79.5	1922	-	-	-	-	-	-	-	-	-	-	79.5	1922
72.5	1929	-	-	-	-	-	-	-	-	-	-	72.5	1929
71.5	1930	-	-	-	-	-	-	-	-	-	-	71.5	1930
64.5	1937	-	-	-	-	-	-	-	-	-	-	64.5	1937
62.5	1939	-	-	-	-	-	-	-	-	-	-	62.5	1939
61.5	1940	-	-	-	-	-	-	-	-	-	-	61.5	1940
60.5	1941	-	-	-	-	5.63	340.62	-	-	9.47	572.94	60.5	1941
59.5	1942	-	-	-	-	-	-	-	-	-	-	59.5	1942
58.5	1943	-	-	-	-	-	-	-	-	-	-	58.5	1943
57.5	1944	-	-	-	-	-	-	-	-	-	-	57.5	1944
56.5	1945	-	-	-	-	-	-	-	-	-	-	56.5	1945
55.5	1946	-	-	-	-	21.59	1,198.25	-	-	-	-	55.5	1946
54.5	1947	-	-	-	-	-	-	-	-	-	-	54.5	1947
53.5	1948	-	-	-	-	-	-	-	-	-	-	53.5	1948
52.5	1949	-	-	-	-	-	-	-	-	5.90	309.75	52.5	1949
51.5	1950	-	-	-	-	315.48	16,247.22	-	-	-	-	51.5	1950
50.5	1951	-	-	-	-	16.31	823.66	-	-	13.03	658.02	50.5	1951
49.5	1952	-	-	-	-	250.66	12,407.67	-	-	-	-	49.5	1952
48.5	1953	-	-	-	-	128.84	6,248.74	-	-	-	-	48.5	1953
47.5	1954	-	-	-	-	298.16	14,162.60	-	-	7.29	346.28	47.5	1954
46.5	1955	-	-	-	-	412.50	19,181.25	-	-	-	-	46.5	1955
45.5	1956	-	-	-	-	524.24	23,852.92	-	-	15.39	700.25	45.5	1956
44.5	1957	-	-	-	-	615.62	27,395.09	-	-	-	-	44.5	1957
43.5	1958	-	-	-	-	354.36	15,414.66	-	-	28.79	1,252.37	43.5	1958
42.5	1959	-	-	-	-	799.60	33,983.00	-	-	59.93	2,547.03	42.5	1959
41.5	1960	-	-	-	-	688.96	28,591.84	-	-	-	-	41.5	1960
40.5	1961	-	-	-	-	242.34	9,814.77	-	-	158.11	6,403.46	40.5	1961
39.5	1962	-	-	-	-	83.34	3,291.93	-	-	40.20	1,587.90	39.5	1962
38.5	1963	-	-	-	-	892.99	34,380.12	-	-	87.87	3,383.00	38.5	1963
37.5	1964	-	-	-	-	148.95	5,585.63	-	-	15.29	573.38	37.5	1964
36.5	1965	-	-	-	-	682.02	24,893.73	-	-	-	-	36.5	1965
35.5	1966	-	-	-	-	583.25	20,705.38	-	-	80.85	2,870.18	35.5	1966
34.5	1967	-	-	-	-	628.37	21,678.77	-	-	124.36	4,290.42	34.5	1967
33.5	1968	-	-	-	-	595.40	19,945.90	-	-	383.35	12,842.23	33.5	1968
32.5	1969	-	-	-	-	690.13	22,429.23	-	-	240.57	7,818.53	32.5	1969
31.5	1970	-	-	-	-	843.79	28,579.39	-	-	80.30	2,529.45	31.5	1970
30.5	1971	-	-	-	-	532.85	16,251.93	-	-	376.79	11,492.10	30.5	1971
29.5	1972	-	-	-	-	448.85	13,241.08	-	-	224.44	6,520.98	29.5	1972
28.5	1973	-	-	-	-	425.39	12,123.62	-	-	35.47	1,010.90	28.5	1973
27.5	1974	-	-	-	-	888.97	23,896.68	-	-	128.18	3,524.95	27.5	1974
26.5	1975	-	-	-	-	560.31	14,848.22	-	-	192.16	5,092.24	26.5	1975
25.5	1976	-	-	-	-	953.14	24,305.07	-	-	615.36	15,891.68	25.5	1976
24.5	1977	-	-	-	-	502.65	12,314.93	-	-	119.07	2,917.22	24.5	1977
23.5	1978	-	-	-	-	558.68	13,128.98	-	-	272.74	6,409.39	23.5	1978
22.5	1979	-	-	-	-	543.79	12,235.28	-	-	323.19	7,271.78	22.5	1979
21.5	1980	-	-	-	-	440.81	9,477.42	-	-	390.09	8,386.94	21.5	1980
20.5	1981	-	-	-	-	416.83	8,545.02	-	-	95.13	1,950.17	20.5	1981
19.5	1982	-	-	-	-	855.82	16,688.49	-	-	31.35	811.33	19.5	1982
18.5	1983	-	-	-	-	544.59	10,074.92	-	-	-	-	18.5	1983
17.5	1984	-	-	142.31	2,490.43	467.83	8,187.03	-	-	96.04	1,580.70	17.5	1984
16.5	1985	-	-	-	-	349.09	5,759.99	-	-	69.61	1,148.57	16.5	1985
15.5	1986	-	-	-	-	593.53	9,199.72	-	-	196.87	3,051.49	15.5	1986
14.5	1987	-	-	-	-	605.96	8,786.42	-	-	192.08	2,785.16	14.5	1987
13.5	1988	-	-	-	-	342.78	4,627.53	-	-	-	-	13.5	1988
12.5	1989	-	-	-	-	400.43	5,005.38	-	-	182.09	2,276.13	12.5	1989
11.5	1990	-	-	-	-	281.23	3,234.15	508.01	5,842.12	47.48	546.02	11.5	1990
10.5	1991	-	-	-	-	221.78	2,328.69	-	-	44.03	462.32	10.5	1991
9.5	1992	-	-	-	-	156.73	1,488.94	-	-	46.46	441.37	9.5	1992
8.5	1993	-	-	-	-	1,113.57	9,465.35	-	-	62.31	529.64	8.5	1993
7.5	1994	-	-	-	-	177.19	1,328.93	-	-	-	-	7.5	1994
6.5	1995	-	-	-	-	464.55	3,019.58	-	-	-	-	6.5	1995
5.5	1996	-	-	183.47	1,009.09	493.98	2,716.89	-	-	-	-	5.5	1996
4.5	1997	-	-	-	-	-	-	-	-	130.24	586.08	4.5	1997
3.5	1998	-	-	-	-	170.91	598.19	-	-	142.58	499.03	3.5	1998
2.5	1999	-	-	-	-	-	-	-	-	-	-	2.5	1999
1.5	2000	50.06	75.09	-	-	-	-	-	-	-	-	1.5	2000
TOTAL ACCOUNT		60.06		325.78		23,314.77		608.01		5,364.46		TOTAL ACCOUNT	
TOTAL WEIGHTED			75.09		3,490.51		642,030.66		5,842.12		133,671.28		TOTAL WEIGHTED
AVERAGE AGE		1.50		10.74		27.54		11.50		24.92		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA ELECTRIC DIVISION  
2001 ESTIMATED RETIREMENTS**

\*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	3692	WT AVG	370	WT AVG	3711	WT AVG	3713	WT AVG	3731	WT AVG	AGE	YEAR
79.5	1922	-	-	14.15	1,124.93	-	-	-	-	-	-	79.5	1922
72.5	1929	-	-	-	-	-	-	-	-	-	-	72.5	1929
71.5	1930	-	-	-	-	-	-	-	-	-	-	71.5	1930
64.5	1937	-	-	-	-	-	-	-	-	-	-	64.5	1937
62.5	1939	-	-	-	-	-	-	-	-	-	-	62.5	1939
61.5	1940	-	-	-	-	-	-	-	-	-	-	61.5	1940
60.5	1941	-	-	-	-	-	-	-	-	-	-	60.5	1941
59.5	1942	-	-	37.26	2,216.97	-	-	-	-	-	-	59.5	1942
58.5	1943	-	-	33.64	1,967.94	-	-	-	-	-	-	58.5	1943
57.5	1944	-	-	28.60	1,644.50	-	-	-	-	-	-	57.5	1944
56.5	1945	-	-	63.91	3,610.92	-	-	-	-	-	-	56.5	1945
55.5	1946	-	-	6.82	378.51	-	-	-	-	-	-	55.5	1946
54.5	1947	-	-	105.69	5,760.11	-	-	-	-	-	-	54.5	1947
53.5	1948	-	-	129.10	6,906.85	-	-	-	-	-	-	53.5	1948
52.5	1949	-	-	119.85	6,292.13	-	-	-	-	-	-	52.5	1949
51.5	1950	-	-	284.60	14,656.90	-	-	-	-	-	-	51.5	1950
50.5	1951	-	-	181.70	9,175.85	-	-	-	-	-	-	50.5	1951
49.5	1952	-	-	180.78	8,948.61	-	-	-	-	-	-	49.5	1952
48.5	1953	-	-	446.12	21,636.82	-	-	-	-	31.50	1,527.75	48.5	1953
47.5	1954	-	-	1,971.17	93,630.58	-	-	-	-	-	-	47.5	1954
46.5	1955	-	-	34.38	1,598.67	-	-	-	-	37.30	1,734.45	46.5	1955
45.5	1956	-	-	222.57	10,126.94	-	-	-	-	-	-	45.5	1956
44.5	1957	-	-	283.40	12,611.30	-	-	-	-	-	-	44.5	1957
43.5	1958	-	-	129.30	5,624.55	-	-	-	-	22.03	958.31	43.5	1958
42.5	1959	-	-	246.81	10,489.43	-	-	-	-	23.50	998.75	42.5	1959
41.5	1960	-	-	132.49	5,498.34	-	-	-	-	-	-	41.5	1960
40.5	1961	-	-	14.72	598.16	-	-	-	-	-	-	40.5	1961
39.5	1962	-	-	110.79	4,376.21	-	-	-	-	-	-	39.5	1962
38.5	1963	-	-	48.80	1,878.80	56.00	2,156.00	-	-	194.01	7,469.39	38.5	1963
37.5	1964	-	-	14.98	561.75	374.10	14,028.75	-	-	74.46	2,792.25	37.5	1964
36.5	1965	-	-	192.31	7,019.32	-	-	-	-	-	-	36.5	1965
35.5	1966	-	-	59.43	2,109.77	74.83	2,656.47	-	-	-	-	35.5	1966
34.5	1967	-	-	108.38	3,739.11	-	-	-	-	16.30	562.35	34.5	1967
33.5	1968	-	-	52.29	1,751.72	-	-	-	-	40.59	1,359.77	33.5	1968
32.5	1969	-	-	108.33	3,520.73	-	-	-	-	102.17	3,320.53	32.5	1969
31.5	1970	-	-	47.52	1,496.88	-	-	-	-	-	-	31.5	1970
30.5	1971	-	-	69.21	2,110.91	173.56	5,293.58	-	-	98.15	2,993.58	30.5	1971
29.5	1972	-	-	187.14	5,520.63	247.59	7,303.91	-	-	29.45	868.78	29.5	1972
28.5	1973	-	-	119.65	3,410.03	146.25	4,168.13	-	-	69.60	1,983.60	28.5	1973
27.5	1974	-	-	397.92	10,942.80	109.49	3,010.98	-	-	60.41	1,661.28	27.5	1974
26.5	1975	-	-	84.34	2,235.01	187.43	4,966.90	-	-	64.78	1,716.67	26.5	1975
25.5	1976	-	-	239.87	6,116.69	56.96	1,452.48	-	-	75.74	1,931.37	25.5	1976
24.5	1977	-	-	50.71	1,242.40	229.66	5,626.67	-	-	262.96	6,442.52	24.5	1977
23.5	1978	-	-	83.88	1,971.18	154.23	3,624.41	-	-	88.46	2,078.81	23.5	1978
22.5	1979	-	-	66.05	1,486.13	281.77	5,339.83	-	-	177.61	3,996.23	22.5	1979
21.5	1980	-	-	173.98	3,740.57	328.53	7,063.40	-	-	64.83	1,393.85	21.5	1980
20.5	1981	-	-	98.58	2,020.89	293.13	6,009.17	-	-	30.86	632.63	20.5	1981
19.5	1982	-	-	32.39	631.61	1,091.79	21,289.91	-	-	212.87	4,150.97	19.5	1982
18.5	1983	-	-	436.18	8,069.33	397.84	7,360.04	-	-	206.88	3,827.28	18.5	1983
17.5	1984	-	-	32.50	568.75	495.47	8,670.73	-	-	141.74	2,480.45	17.5	1984
16.5	1985	-	-	183.39	3,025.94	733.33	12,099.95	-	-	141.69	2,337.89	16.5	1985
15.5	1986	-	-	225.72	3,498.66	1,023.65	15,865.03	-	-	259.39	4,005.05	15.5	1986
14.5	1987	-	-	249.12	3,612.24	598.77	8,682.17	-	-	52.80	765.60	14.5	1987
13.5	1988	-	-	232.25	3,135.38	456.09	6,157.22	-	-	119.32	1,610.82	13.5	1988
12.5	1989	-	-	209.25	2,615.63	997.43	12,467.88	-	-	198.97	2,487.13	12.5	1989
11.5	1990	-	-	-	-	695.35	7,996.53	-	-	50.12	576.38	11.5	1990
10.5	1991	-	-	190.72	2,002.56	1,080.96	11,350.08	-	-	153.84	1,613.22	10.5	1991
9.5	1992	-	-	90.06	855.57	1,637.12	15,552.64	-	-	61.80	587.10	9.5	1992
8.5	1993	-	-	288.63	2,453.36	2,824.68	24,009.78	-	-	698.96	5,941.16	8.5	1993
7.5	1994	-	-	5.77	43.28	2,173.87	16,304.03	148.32	1,112.40	401.34	3,010.05	7.5	1994
6.5	1995	-	-	134.31	873.02	2,512.29	16,329.89	63.53	412.95	339.60	2,207.40	6.5	1995
5.5	1996	255.91	1,407.51	100.94	555.17	2,884.25	15,863.38	432.14	2,376.77	55.75	306.63	5.5	1996
4.5	1997	-	-	245.94	1,106.73	2,111.94	9,503.73	-	-	260.33	1,171.49	4.5	1997
3.5	1998	-	-	37.26	130.41	1,994.82	6,981.87	-	-	281.33	984.66	3.5	1998
2.5	1999	-	-	76.77	191.93	281.98	704.95	-	-	33.53	83.83	2.5	1999
1.5	2000	-	-	-	-	1,351.35	2,027.03	-	-	112.25	168.38	1.5	2000
<b>TOTAL ACCOUNT</b>		<b>255.91</b>		<b>9,752.42</b>		<b>28,054.41</b>		<b>643.99</b>		<b>5,346.02</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>1,407.51</b>		<b>323,993.06</b>		<b>292,917.42</b>		<b>3,902.12</b>		<b>64,738.27</b>	<b>TOTAL WEIGHTED</b>	
<b>AVERAGE AGE</b>		<b>5.50</b>		<b>33.22</b>		<b>10.44</b>		<b>6.06</b>		<b>15.85</b>		<b>AVERAGE AGE</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
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\*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	390	WT AVG	3911*	WT AVG	3912*	WT AVG	3913	WT AVG	3921*	WT AVG	AGE	YEAR
79.5	1922											79.5	1922
72.5	1929	1,080.65	78,347.13									72.5	1929
71.5	1930											71.5	1930
64.5	1937											64.5	1937
62.5	1939											62.5	1939
61.5	1940											61.5	1940
60.5	1941											60.5	1941
59.5	1942											59.5	1942
58.5	1943											58.5	1943
57.5	1944											57.5	1944
56.5	1945											56.5	1945
55.5	1946	1,879.87	104,332.79									55.5	1946
54.5	1947											54.5	1947
53.5	1948											53.5	1948
52.5	1949											52.5	1949
51.5	1950											51.5	1950
50.5	1951											50.5	1951
49.5	1952											49.5	1952
48.5	1953											48.5	1953
47.5	1954											47.5	1954
46.5	1955											46.5	1955
45.5	1956	117.54	5,348.07									45.5	1956
44.5	1957											44.5	1957
43.5	1958											43.5	1958
42.5	1959											42.5	1959
41.5	1960	1,605.32	66,662.28									41.5	1960
40.5	1961											40.5	1961
39.5	1962											39.5	1962
38.5	1963											38.5	1963
37.5	1964											37.5	1964
36.5	1965											36.5	1965
35.5	1966											35.5	1966
34.5	1967											34.5	1967
33.5	1968											33.5	1968
32.5	1969	1,003.00	32,597.50									32.5	1969
31.5	1970											31.5	1970
30.5	1971											30.5	1971
29.5	1972											29.5	1972
28.5	1973											28.5	1973
27.5	1974											27.5	1974
26.5	1975											26.5	1975
25.5	1976											25.5	1976
24.5	1977											24.5	1977
23.5	1978											23.5	1978
22.5	1979											22.5	1979
21.5	1980											21.5	1980
20.5	1981											20.5	1981
19.5	1982											19.5	1982
18.5	1983											18.5	1983
17.5	1984											17.5	1984
16.5	1985	484.05	7,986.83									16.5	1985
15.5	1986							420.43	6,516.67			15.5	1986
14.5	1987							221.61	3,216.25			14.5	1987
13.5	1988											13.5	1988
12.5	1989							198.49	2,481.13			12.5	1989
11.5	1990											11.5	1990
10.5	1991							2,995.68	31,454.64			10.5	1991
9.5	1992							436.49	4,146.66			9.5	1992
8.5	1993							3,683.98	31,313.83			8.5	1993
7.5	1994							340.53	2,553.98			7.5	1994
6.5	1995							368.18	2,393.17			6.5	1995
5.5	1996							170.35	936.93			5.5	1996
4.5	1997											4.5	1997
3.5	1998							272.29	953.02			3.5	1998
2.5	1999											2.5	1999
1.5	2000											1.5	2000
<b>TOTAL ACCOUNT</b>		<b>6,171.43</b>						<b>9,108.23</b>				<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>218,927.46</b>						<b>85,888.25</b>			<b>TOTAL WEIGHTED</b>	
<b>AVERAGE AGE</b>		<b>35.15</b>		<b>#DIV/0!</b>		<b>#DIV/0!</b>		<b>9.44</b>		<b>#DIV/0!</b>		<b>AVERAGE AGE</b>	

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\*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	3922*	WT AVG	3923*	WT AVG	3924*	WT AVG	3931	WT AVG	3932	WT AVG	AGE	YEAR
79.5	1922	-	-	-	-	-	-	-	-	-	-	79.5	1922
72.5	1929	-	-	-	-	-	-	-	-	-	-	72.5	1929
71.5	1930	-	-	-	-	-	-	-	-	-	-	71.5	1930
64.5	1937	-	-	-	-	-	-	-	-	-	-	64.5	1937
62.5	1939	-	-	-	-	-	-	-	-	-	-	62.5	1939
61.5	1940	-	-	-	-	-	-	-	-	-	-	61.5	1940
60.5	1941	-	-	-	-	-	-	-	-	-	-	60.5	1941
59.5	1942	-	-	-	-	-	-	-	-	-	-	59.5	1942
58.5	1943	-	-	-	-	-	-	-	-	-	-	58.5	1943
57.5	1944	-	-	-	-	-	-	-	-	-	-	57.5	1944
56.5	1945	-	-	-	-	-	-	-	-	-	-	56.5	1945
55.5	1946	-	-	-	-	-	-	-	-	-	-	55.5	1946
54.5	1947	-	-	-	-	-	-	-	-	-	-	54.5	1947
53.5	1948	-	-	-	-	-	-	-	-	-	-	53.5	1948
52.5	1949	-	-	-	-	-	-	-	-	-	-	52.5	1949
51.5	1950	-	-	-	-	-	-	-	-	-	-	51.5	1950
50.5	1951	-	-	-	-	-	-	-	-	-	-	50.5	1951
49.5	1952	-	-	-	-	-	-	-	-	-	-	49.5	1952
48.5	1953	-	-	-	-	-	-	-	-	-	-	48.5	1953
47.5	1954	-	-	-	-	-	-	-	-	-	-	47.5	1954
46.5	1955	-	-	-	-	-	-	-	-	-	-	46.5	1955
45.5	1956	-	-	-	-	-	-	-	-	-	-	45.5	1956
44.5	1957	-	-	-	-	-	-	-	-	-	-	44.5	1957
43.5	1958	-	-	-	-	-	-	-	-	-	-	43.5	1958
42.5	1959	-	-	-	-	-	-	-	-	-	-	42.5	1959
41.5	1960	-	-	-	-	-	-	-	-	-	-	41.5	1960
40.5	1961	-	-	-	-	-	-	-	-	-	-	40.5	1961
39.5	1962	-	-	-	-	-	-	-	-	-	-	39.5	1962
38.5	1963	-	-	-	-	-	-	-	-	-	-	38.5	1963
37.5	1964	-	-	-	-	-	-	-	100.00	3,750.00	-	37.5	1964
36.5	1965	-	-	-	-	-	-	-	-	-	-	36.5	1965
35.5	1966	-	-	-	-	-	-	-	-	-	-	35.5	1966
34.5	1967	-	-	-	-	-	-	-	-	-	-	34.5	1967
33.5	1968	-	-	-	-	-	-	-	-	-	-	33.5	1968
32.5	1969	-	-	-	-	-	-	-	-	-	-	32.5	1969
31.5	1970	-	-	-	-	-	-	-	-	-	-	31.5	1970
30.5	1971	-	-	-	-	-	-	-	-	-	-	30.5	1971
29.5	1972	-	-	-	-	-	-	-	-	-	-	29.5	1972
28.5	1973	-	-	-	-	-	-	-	-	-	-	28.5	1973
27.5	1974	-	-	-	-	-	-	-	-	-	-	27.5	1974
26.5	1975	-	-	-	-	-	-	-	-	-	-	26.5	1975
25.5	1976	-	-	-	-	-	-	-	-	-	-	25.5	1976
24.5	1977	-	-	-	-	-	-	-	-	-	-	24.5	1977
23.5	1978	-	-	-	-	-	-	-	-	-	-	23.5	1978
22.5	1979	-	-	-	-	-	-	-	-	-	-	22.5	1979
21.5	1980	-	-	-	-	-	-	67.98	1,461.57	-	-	21.5	1980
20.5	1981	-	-	-	-	-	-	-	-	-	-	20.5	1981
19.5	1982	-	-	-	-	-	-	-	-	-	-	19.5	1982
18.5	1983	-	-	-	-	-	-	-	-	-	-	18.5	1983
17.5	1984	-	-	-	-	-	-	-	-	-	-	17.5	1984
16.5	1985	-	-	-	-	-	-	-	-	-	-	16.5	1985
15.5	1986	-	-	-	-	-	-	-	-	-	-	15.5	1986
14.5	1987	-	-	-	-	-	-	-	-	-	-	14.5	1987
13.5	1988	-	-	-	-	-	-	-	-	-	-	13.5	1988
12.5	1989	-	-	-	-	-	-	-	-	-	-	12.5	1989
11.5	1990	26,439.48	304,054.02	-	-	-	-	-	-	-	-	11.5	1990
10.5	1991	-	-	-	-	-	-	-	-	-	-	10.5	1991
9.5	1992	-	-	-	-	-	-	-	-	-	-	9.5	1992
8.5	1993	-	-	-	-	-	-	-	-	-	-	8.5	1993
7.5	1994	-	-	-	-	-	-	-	-	-	-	7.5	1994
6.5	1995	-	-	-	-	-	-	-	-	-	-	6.5	1995
5.5	1996	-	-	-	-	-	-	-	-	-	-	5.5	1996
4.5	1997	-	-	-	-	-	-	-	-	-	-	4.5	1997
3.5	1998	-	-	-	-	-	-	-	-	-	-	3.5	1998
2.5	1999	-	-	-	-	-	-	-	-	-	-	2.5	1999
1.5	2000	-	-	-	-	-	-	-	-	-	-	1.5	2000
<b>TOTAL ACCOUNT</b>		26,439.48						87.98		100.00		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			304,054.02						1,461.57		3,750.00	<b>TOTAL WEIGHTED</b>	
<b>AVERAGE AGE</b>		<b>11.50</b>		<b>#DIV/0!</b>		<b>#DIV/0!</b>		<b>21.50</b>		<b>37.50</b>		<b>AVERAGE AGE</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
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\*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	3941	WT AVG	3942	WT AVG	3951	WT AVG	3952	WT AVG	396	WT AVG	AGE	YEAR
79.5	1922	-	-	-	-	-	-	-	-	-	-	79.5	1922
72.5	1929	-	-	-	-	-	-	-	-	-	-	72.5	1929
71.5	1930	-	-	-	-	-	-	-	-	-	-	71.5	1930
64.5	1937	-	-	44.13	2,846.39	-	-	-	-	-	-	64.5	1937
62.5	1939	-	-	-	-	-	-	-	-	-	-	62.5	1939
61.5	1940	-	-	-	-	-	-	-	-	-	-	61.5	1940
60.5	1941	-	-	-	-	-	-	-	-	-	-	60.5	1941
59.5	1942	-	-	-	-	-	-	-	-	-	-	59.5	1942
58.5	1943	-	-	-	-	-	-	-	-	-	-	58.5	1943
57.5	1944	-	-	-	-	-	-	-	-	-	-	57.5	1944
56.5	1945	-	-	-	-	-	-	-	-	-	-	56.5	1945
55.5	1946	-	-	-	-	-	-	-	-	-	-	55.5	1946
54.5	1947	-	-	-	-	-	-	-	-	-	-	54.5	1947
53.5	1948	-	-	-	-	-	-	-	-	-	-	53.5	1948
52.5	1949	-	-	-	-	-	-	-	-	-	-	52.5	1949
51.5	1950	-	-	29.04	1,495.56	-	-	-	-	-	-	51.5	1950
50.5	1951	-	-	-	-	58.70	2,964.35	43.62	2,202.81	-	-	50.5	1951
49.5	1952	-	-	12.89	638.06	4.26	210.87	62.10	3,073.95	-	-	49.5	1952
48.5	1953	-	-	-	-	-	-	18.05	875.43	-	-	48.5	1953
47.5	1954	-	-	-	-	-	-	-	-	-	-	47.5	1954
46.5	1955	-	-	88.15	4,098.98	-	-	-	-	-	-	46.5	1955
45.5	1956	-	-	-	-	-	-	37.98	1,728.09	-	-	45.5	1956
44.5	1957	-	-	-	-	464.65	20,676.93	-	-	-	-	44.5	1957
43.5	1958	-	-	-	-	-	-	27.58	1,199.73	-	-	43.5	1958
42.5	1959	-	-	9.43	400.78	-	-	-	-	-	-	42.5	1959
41.5	1960	-	-	-	-	-	-	-	-	-	-	41.5	1960
40.5	1961	-	-	90.85	3,679.43	-	-	-	-	-	-	40.5	1961
39.5	1962	-	-	68.88	2,720.76	-	-	-	-	-	-	39.5	1962
38.5	1963	-	-	-	-	106.61	4,104.49	-	-	-	-	38.5	1963
37.5	1964	161.85	6,069.38	22.14	830.25	-	-	-	-	-	-	37.5	1964
36.5	1965	-	-	137.53	5,019.85	-	-	-	-	-	-	36.5	1965
35.5	1966	-	-	-	-	-	-	26.48	940.04	-	-	35.5	1966
34.5	1967	-	-	14.08	485.76	-	-	-	-	-	-	34.5	1967
33.5	1968	-	-	-	-	284.83	9,541.81	28.47	953.75	69.19	2,317.87	33.5	1968
32.5	1969	-	-	-	-	-	-	-	-	-	-	32.5	1969
31.5	1970	-	-	19.50	614.25	-	-	-	-	-	-	31.5	1970
30.5	1971	-	-	-	-	-	-	-	-	-	-	30.5	1971
29.5	1972	-	-	43.04	1,269.68	-	-	-	-	-	-	29.5	1972
28.5	1973	-	-	65.86	1,877.01	-	-	40.88	1,159.38	-	-	28.5	1973
27.5	1974	-	-	96.34	2,649.35	-	-	-	-	-	-	27.5	1974
26.5	1975	-	-	-	-	-	-	-	-	-	-	26.5	1975
25.5	1976	-	-	190.06	4,846.53	76.40	1,948.20	199.53	5,088.02	-	-	25.5	1976
24.5	1977	-	-	290.04	7,105.98	147.97	3,625.27	-	-	-	-	24.5	1977
23.5	1978	-	-	104.00	2,444.00	-	-	-	-	-	-	23.5	1978
22.5	1979	-	-	79.04	1,778.40	-	-	-	-	-	-	22.5	1979
21.5	1980	-	-	-	-	-	-	-	-	-	-	21.5	1980
20.5	1981	-	-	145.01	2,972.71	-	-	398.76	8,174.58	546.35	11,200.18	20.5	1981
19.5	1982	-	-	506.46	9,875.97	-	-	-	-	-	-	19.5	1982
18.5	1983	-	-	625.87	11,578.60	-	-	-	-	-	-	18.5	1983
17.5	1984	-	-	151.73	2,655.28	-	-	68.93	1,206.28	-	-	17.5	1984
16.5	1985	-	-	108.38	1,788.27	-	-	55.09	908.99	94.77	1,563.71	16.5	1985
15.5	1986	-	-	122.88	1,904.64	-	-	-	-	-	-	15.5	1986
14.5	1987	-	-	208.69	3,026.01	695.72	10,087.94	-	-	-	-	14.5	1987
13.5	1988	1,170.29	15,798.92	187.25	2,527.88	-	-	-	-	-	-	13.5	1988
12.5	1989	-	-	-	-	-	-	-	-	-	-	12.5	1989
11.5	1990	-	-	420.11	4,831.27	-	-	-	-	-	-	11.5	1990
10.5	1991	-	-	-	-	-	-	-	-	-	-	10.5	1991
9.5	1992	-	-	-	-	-	-	-	-	-	-	9.5	1992
8.5	1993	-	-	-	-	-	-	-	-	-	-	8.5	1993
7.5	1994	-	-	-	-	-	-	-	-	-	-	7.5	1994
6.5	1995	-	-	-	-	-	-	-	-	-	-	6.5	1995
5.5	1996	-	-	-	-	-	-	-	-	-	-	5.5	1996
4.5	1997	-	-	-	-	-	-	-	-	-	-	4.5	1997
3.5	1998	-	-	-	-	-	-	-	-	-	-	3.5	1998
2.5	1999	-	-	-	-	-	-	-	-	-	-	2.5	1999
1.5	2000	-	-	-	-	-	-	-	-	-	-	1.5	2000
<b>TOTAL ACCOUNT</b>		<b>1,332.14</b>		<b>3,881.38</b>		<b>1,838.14</b>		<b>1,007.27</b>		<b>710.31</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>21,888.28</b>		<b>83,115.21</b>		<b>83,169.84</b>		<b>27,511.03</b>		<b>15,081.76</b>	<b>TOTAL WEIGHTED</b>	
<b>AVERAGE AGE</b>		<b>16.42</b>		<b>21.41</b>		<b>28.90</b>		<b>27.31</b>		<b>21.23</b>		<b>AVERAGE AGE</b>	



**FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA ELECTRIC DIVISION  
2001 ESTIMATED RETIREMENTS**

\*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	3970	WT AVG	3971	WT AVG	3972	WT AVG	398	WT AVG	TOTAL	WT AVG	AGE	YEAR
79.5	1922	-	-	-	-	-	-	-	-	14.15	1,124.93	79.5	1922
72.5	1929	-	-	-	-	-	-	-	-	1,080.65	78,347.13	72.5	1929
71.5	1930	-	-	-	-	-	-	-	-	-	-	71.5	1930
64.5	1937	-	-	-	-	-	-	-	-	44.13	2,846.39	64.5	1937
62.5	1939	-	-	-	-	-	-	-	-	-	-	62.5	1939
61.5	1940	-	-	-	-	-	-	-	-	-	-	61.5	1940
60.5	1941	-	-	-	-	-	-	-	-	15.10	913.55	60.5	1941
59.5	1942	-	-	-	-	-	-	-	-	37.26	2,216.97	59.5	1942
58.5	1943	-	-	-	-	-	-	-	-	33.64	1,967.94	58.5	1943
57.5	1944	-	-	-	-	-	-	-	-	28.60	1,644.50	57.5	1944
56.5	1945	-	-	-	-	-	-	-	-	63.91	3,610.92	56.5	1945
55.5	1946	-	-	-	-	-	-	-	-	1,908.28	105,909.54	55.5	1946
54.5	1947	-	-	-	-	-	-	-	-	105.69	5,760.11	54.5	1947
53.5	1948	-	-	-	-	-	-	-	-	129.10	6,906.85	53.5	1948
52.5	1949	-	-	-	-	-	-	48.98	2,571.45	280.15	14,707.88	52.5	1949
51.5	1950	-	-	-	-	-	-	-	-	642.72	33,100.08	51.5	1950
50.5	1951	-	-	-	-	-	-	-	-	578.22	29,200.11	50.5	1951
49.5	1952	-	-	-	-	-	-	14.57	721.22	570.89	28,259.06	49.5	1952
48.5	1953	-	-	-	-	-	-	-	-	766.60	37,180.10	48.5	1953
47.5	1954	-	-	-	-	-	-	-	-	2,490.46	118,296.85	47.5	1954
46.5	1955	-	-	-	-	-	-	-	-	2,009.29	93,431.99	46.5	1955
45.5	1956	152.41	6,934.66	-	-	-	-	-	-	2,559.68	116,465.44	45.5	1956
44.5	1957	-	-	-	-	-	-	-	-	1,689.23	75,170.74	44.5	1957
43.5	1958	-	-	-	-	-	-	-	-	1,185.93	51,587.96	43.5	1958
42.5	1959	-	-	-	-	-	-	-	-	1,620.90	68,888.25	42.5	1959
41.5	1960	-	-	-	-	-	-	-	-	3,327.61	138,095.82	41.5	1960
40.5	1961	-	-	-	-	-	-	-	-	1,013.09	41,030.15	40.5	1961
39.5	1962	-	-	-	-	-	-	-	-	900.27	35,560.67	39.5	1962
38.5	1963	-	-	-	-	-	-	-	-	1,942.55	74,788.18	38.5	1963
37.5	1964	-	-	-	-	-	-	-	-	1,786.08	66,978.00	37.5	1964
36.5	1965	-	-	-	-	-	-	-	-	4,792.58	174,929.17	36.5	1965
35.5	1966	-	-	-	-	-	-	-	-	1,109.24	39,378.02	35.5	1966
34.5	1967	-	-	-	-	-	-	-	-	1,805.71	62,297.00	34.5	1967
33.5	1968	-	-	-	-	-	-	-	-	2,701.41	90,497.24	33.5	1968
32.5	1969	-	-	-	-	-	-	16.25	528.13	3,528.36	114,671.70	32.5	1969
31.5	1970	-	-	-	-	-	-	21.00	661.50	2,125.36	66,948.84	31.5	1970
30.5	1971	-	-	-	-	-	-	-	-	2,281.48	69,585.14	30.5	1971
29.5	1972	-	-	-	-	-	-	-	-	2,184.51	64,443.05	29.5	1972
28.5	1973	439.12	12,514.92	-	-	-	-	-	-	2,300.53	65,565.11	28.5	1973
27.5	1974	-	-	-	-	-	-	65.32	1,796.30	2,656.86	73,063.65	27.5	1974
26.5	1975	-	-	-	-	-	-	-	-	6,234.52	165,214.78	26.5	1975
25.5	1976	706.49	18,015.50	353.25	9,007.88	-	-	-	-	5,872.10	149,738.55	25.5	1976
24.5	1977	-	-	-	-	-	-	-	-	3,457.31	84,704.10	24.5	1977
23.5	1978	-	-	-	-	-	-	-	-	3,050.00	71,675.00	23.5	1978
22.5	1979	236.60	5,323.50	-	-	-	-	-	-	2,729.20	61,407.00	22.5	1979
21.5	1980	-	-	-	-	-	-	-	-	2,690.73	57,850.70	21.5	1980
20.5	1981	247.00	5,063.50	-	-	-	-	-	-	2,434.05	49,898.03	20.5	1981
19.5	1982	-	-	-	-	-	-	-	-	3,403.55	66,369.23	19.5	1982
18.5	1983	-	-	-	-	-	-	-	-	2,467.01	45,639.69	18.5	1983
17.5	1984	-	-	-	-	-	-	-	-	2,358.02	41,265.35	17.5	1984
16.5	1985	-	-	-	-	-	-	-	-	4,808.61	79,342.07	16.5	1985
15.5	1986	-	-	-	-	-	-	-	-	4,301.29	66,670.00	15.5	1986
14.5	1987	-	-	-	-	-	-	-	-	4,021.13	58,306.39	14.5	1987
13.5	1988	-	-	-	-	-	-	-	-	3,146.69	42,480.32	13.5	1988
12.5	1989	-	-	-	-	-	-	-	-	3,531.45	44,143.13	12.5	1989
11.5	1990	-	-	-	-	-	-	-	-	29,367.74	337,729.01	11.5	1990
10.5	1991	-	-	-	-	699.37	7,343.39	-	-	5,589.22	58,686.81	10.5	1991
9.5	1992	-	-	-	-	-	-	-	-	2,912.02	27,664.19	9.5	1992
8.5	1993	-	-	-	-	-	-	-	-	9,096.86	77,323.31	8.5	1993
7.5	1994	-	-	-	-	-	-	-	-	3,732.50	27,993.75	7.5	1994
6.5	1995	-	-	-	-	-	-	-	-	4,918.83	31,972.40	6.5	1995
5.5	1996	-	-	-	-	-	-	-	-	5,054.55	27,800.08	5.5	1996
4.5	1997	-	-	-	-	-	-	-	-	3,186.47	14,339.12	4.5	1997
3.5	1998	-	-	-	-	-	-	-	-	3,019.71	10,568.99	3.5	1998
2.5	1999	-	-	-	-	-	-	-	-	508.70	1,271.75	2.5	1999
1.5	2000	-	-	-	-	-	-	-	-	1,513.66	2,270.49	1.5	2000
<b>TOTAL ACCOUNT</b>		<b>1,781.82</b>		<b>353.25</b>		<b>699.37</b>		<b>188.12</b>		<b>176,716.16</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>47,852.07</b>		<b>8,007.88</b>		<b>7,343.39</b>		<b>8,278.59</b>		<b>3,675,374.68</b>	<b>TOTAL WEIGHTED</b>	
<b>AVERAGE AGE</b>		<b>26.86</b>		<b>25.50</b>		<b>10.50</b>		<b>37.80</b>		<b>20.92</b>		<b>AVERAGE AGE</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
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1997 RETIREMENTS**

AGE	YEAR	362	WT AVG	364	WT AVG	365	WT AVG	3671	WT AVG	3681	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	-	-	-	-	73.80	3,579.30	-	-	-	-	48.5	1949
47.5	1950	-	-	-	-	-	-	-	-	-	-	47.5	1950
46.5	1951	-	-	102.45	4,763.93	-	-	-	-	-	-	46.5	1951
45.5	1952	-	-	-	-	-	-	-	-	373.28	16,984.24	45.5	1952
44.5	1953	-	-	-	-	-	-	-	-	257.69	11,487.21	44.5	1953
43.5	1954	-	-	503.22	21,890.07	142.76	6,210.08	-	-	-	-	43.5	1954
42.5	1955	-	-	-	-	256.65	10,907.63	-	-	1,053.42	44,770.35	42.5	1955
41.5	1956	-	-	165.58	7,701.57	199.28	8,270.12	-	-	462.10	19,177.15	41.5	1956
40.5	1957	-	-	242.32	9,813.96	18.38	744.39	-	-	538.59	21,812.90	40.5	1957
39.5	1958	-	-	410.78	16,225.81	161.41	6,375.70	-	-	38.14	1,506.53	39.5	1958
38.5	1959	-	-	136.36	5,249.86	-	-	-	-	1,656.84	63,788.34	38.5	1959
37.5	1960	(8,572.18)	(321,456.75)	607.02	22,763.25	627.75	23,540.63	-	-	-	-	37.5	1960
36.5	1961	-	-	269.29	9,829.09	263.15	9,604.98	-	-	240.45	8,776.43	36.5	1961
35.5	1962	-	-	523.12	18,570.76	-	-	-	-	-	-	35.5	1962
34.5	1963	-	-	291.77	10,068.07	-	-	-	-	2,278.07	78,593.42	34.5	1963
33.5	1964	-	-	-	-	353.52	11,842.92	-	-	-	-	33.5	1964
32.5	1965	-	-	10,463.38	340,059.85	3,532.07	114,792.28	-	-	1,071.17	34,813.03	32.5	1965
31.5	1966	-	-	-	-	74.28	2,339.82	-	-	121.80	3,836.70	31.5	1966
30.5	1967	-	-	359.49	10,964.45	614.18	18,732.49	-	-	868.76	26,497.18	30.5	1967
29.5	1968	-	-	748.78	22,089.01	680.80	20,083.60	-	-	971.19	28,650.11	29.5	1968
28.5	1969	-	-	1,285.73	36,643.31	448.22	12,774.27	-	-	854.35	24,348.98	28.5	1969
27.5	1970	-	-	862.22	23,711.05	433.09	11,909.98	-	-	1,103.76	30,353.40	27.5	1970
26.5	1971	-	-	278.40	7,377.60	694.07	18,392.88	-	-	481.39	12,756.84	26.5	1971
25.5	1972	-	-	430.86	10,986.93	238.51	6,082.01	-	-	267.45	6,819.98	25.5	1972
24.5	1973	-	-	619.15	15,169.18	131.42	3,219.79	-	-	898.98	22,025.01	24.5	1973
23.5	1974	-	-	71.26	1,674.61	395.20	9,287.20	-	-	634.31	14,906.29	23.5	1974
22.5	1975	-	-	3,634.49	81,776.03	2,191.64	49,311.90	-	-	368.05	8,281.13	22.5	1975
21.5	1976	-	-	906.90	19,498.35	1,455.81	31,299.92	-	-	1,186.99	25,520.29	21.5	1976
20.5	1977	-	-	692.02	14,186.41	3,664.12	75,114.46	-	-	647.49	13,273.55	20.5	1977
19.5	1978	-	-	893.87	17,430.47	1,160.30	22,625.85	-	-	822.45	16,037.78	19.5	1978
18.5	1979	-	-	538.37	9,959.85	462.70	8,559.95	-	-	489.85	9,062.23	18.5	1979
17.5	1980	-	-	1,891.51	33,101.43	757.75	13,260.63	-	-	-	-	17.5	1980
16.5	1981	-	-	-	-	134.75	2,223.38	-	-	-	-	16.5	1981
15.5	1982	-	-	807.76	12,520.28	76.07	1,179.09	-	-	373.76	5,793.28	15.5	1982
14.5	1983	-	-	-	-	-	-	-	-	-	-	14.5	1983
13.5	1984	-	-	1,233.57	16,653.20	843.15	11,382.53	-	-	-	-	13.5	1984
12.5	1985	-	-	-	-	107.60	1,345.00	-	-	145.90	1,823.75	12.5	1985
11.5	1986	-	-	2,629.57	30,240.06	1,317.97	15,156.66	-	-	941.47	10,826.91	11.5	1986
10.5	1987	-	-	829.45	8,709.23	-	-	-	-	172.24	1,808.52	10.5	1987
9.5	1988	-	-	233.08	2,214.26	-	-	-	-	-	-	9.5	1988
8.5	1989	-	-	1,021.91	8,686.24	84.94	721.99	-	-	940.67	7,995.70	8.5	1989
7.5	1990	-	-	-	-	333.33	2,499.98	-	-	-	-	7.5	1990
6.5	1991	-	-	269.51	1,751.82	162.80	1,058.20	-	-	-	-	6.5	1991
5.5	1992	-	-	286.45	1,575.48	-	-	-	-	-	-	5.5	1992
4.5	1993	-	-	-	-	-	-	-	-	1,147.30	5,162.85	4.5	1993
3.5	1994	-	-	1,035.51	3,624.29	-	-	-	-	-	-	3.5	1994
2.5	1995	-	-	1,050.64	2,626.60	504.87	1,262.18	-	-	-	-	2.5	1995
1.5	1996	-	-	597.11	895.67	550.60	625.90	733.86	1,100.79	1,321.88	1,982.82	1.5	1996
0.5	1997	-	-	-	-	-	-	-	-	-	-	0.5	1997
-0.5	1998	-	-	-	-	-	-	-	-	-	-	-0.5	1998
-1.5	1999	-	-	-	-	-	-	-	-	-	-	-1.5	1999
-2.5	2000	-	-	-	-	-	-	-	-	-	-	-2.5	2000
<b>TOTAL ACCOUNT</b>		<b>(8,572.18)</b>		<b>38,942.90</b>		<b>23,146.94</b>		<b>733.86</b>		<b>22,729.79</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>(321,456.75)</b>		<b>860,999.94</b>		<b>536,517.57</b>		<b>1,100.79</b>		<b>579,452.82</b>	<b>TOTAL WEIGHTED</b>	
<b>AVERAGE AGE</b>		<b>37.50</b>		<b>23.31</b>		<b>23.18</b>		<b>1.50</b>		<b>25.49</b>		<b>AVERAGE AGE</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA ELECTRIC DIVISION  
1997 RETIREMENTS**

AGE	YEAR	3691	WT AVG	370	WT AVG	3711	WT AVG	3713	WT AVG	3731	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	-	-	89.70	4,888.65	-	-	-	-	-	-	54.5	1943
53.5	1944	-	-	14.23	761.31	-	-	-	-	-	-	53.5	1944
52.5	1945	-	-	16.81	882.53	-	-	-	-	-	-	52.5	1945
51.5	1946	-	-	-	-	-	-	-	-	-	-	51.5	1946
50.5	1947	-	-	67.24	3,395.82	-	-	-	-	-	-	50.5	1947
49.5	1948	-	-	207.28	10,260.36	-	-	-	-	-	-	49.5	1948
48.5	1949	-	-	159.80	7,750.30	-	-	-	-	-	-	48.5	1949
47.5	1950	-	-	342.15	18,252.13	-	-	-	-	-	-	47.5	1950
46.5	1951	-	-	208.64	9,701.76	-	-	-	-	-	-	46.5	1951
45.5	1952	-	-	351.61	15,998.26	-	-	-	-	-	-	45.5	1952
44.5	1953	-	-	224.01	9,968.45	-	-	-	-	-	-	44.5	1953
43.5	1954	29.14	1,267.59	210.38	9,151.53	-	-	-	-	-	-	43.5	1954
42.5	1955	-	-	27.84	1,183.20	-	-	-	-	-	-	42.5	1955
41.5	1956	-	-	23.83	988.95	-	-	-	-	-	-	41.5	1956
40.5	1957	-	-	74.37	3,011.99	-	-	-	-	-	-	40.5	1957
39.5	1958	28.83	1,138.79	92.44	3,651.38	-	-	-	-	-	-	39.5	1958
38.5	1959	-	-	199.53	7,681.91	-	-	-	-	-	-	38.5	1959
37.5	1960	-	-	64.94	2,435.25	-	-	-	-	-	-	37.5	1960
36.5	1961	389.20	14,205.80	18.30	667.95	-	-	-	-	-	-	36.5	1961
35.5	1962	53.60	1,902.80	273.90	9,723.45	-	-	-	-	-	-	35.5	1962
34.5	1963	-	-	23.10	796.95	-	-	-	-	332.58	11,474.01	34.5	1963
33.5	1964	-	-	19.99	669.67	1,291.74	43,273.29	-	-	74.47	2,484.75	33.5	1964
32.5	1965	-	-	360.46	11,714.95	-	-	-	-	-	-	32.5	1965
31.5	1966	-	-	24.99	787.19	179.60	5,657.40	-	-	-	-	31.5	1966
30.5	1967	218.31	6,658.46	164.42	5,014.81	-	-	-	-	-	-	30.5	1967
29.5	1968	348.52	10,281.34	123.49	3,642.96	-	-	-	-	54.70	1,813.65	29.5	1968
28.5	1969	370.13	10,548.71	29.98	845.88	-	-	-	-	45.42	1,294.47	28.5	1969
27.5	1970	160.60	4,416.50	159.45	4,384.88	-	-	-	-	-	-	27.5	1970
26.5	1971	422.45	11,194.93	63.12	1,672.68	349.76	9,268.64	-	-	84.44	2,237.66	26.5	1971
25.5	1972	90.24	2,301.12	452.64	11,542.32	52.13	1,329.32	-	-	79.40	2,024.70	25.5	1972
24.5	1973	-	-	109.57	2,684.47	107.02	2,621.99	-	-	58.00	1,421.00	24.5	1973
23.5	1974	102.79	2,415.57	775.89	18,233.42	145.98	3,430.53	-	-	82.02	1,927.47	23.5	1974
22.5	1975	220.08	4,951.80	74.22	1,669.95	259.48	5,838.30	-	-	214.40	4,824.00	22.5	1975
21.5	1976	528.81	11,369.42	959.46	20,628.39	-	-	-	-	-	-	21.5	1976
20.5	1977	-	-	58.82	1,201.71	285.32	5,849.06	-	-	254.37	5,214.59	20.5	1977
19.5	1978	623.40	12,156.30	51.48	1,003.86	195.66	3,815.37	-	-	77.78	1,516.71	19.5	1978
18.5	1979	215.46	3,986.01	110.07	2,036.30	340.42	6,297.77	-	-	208.95	3,865.58	18.5	1979
17.5	1980	360.87	6,315.23	-	-	485.65	8,498.88	-	-	410.76	7,188.30	17.5	1980
16.5	1981	126.84	2,092.86	168.60	2,781.90	762.84	12,586.86	-	-	427.26	7,049.79	16.5	1981
15.5	1982	-	-	64.77	1,003.94	622.25	9,644.88	-	-	453.72	7,032.66	15.5	1982
14.5	1983	-	-	686.43	9,953.24	240.11	3,481.60	-	-	582.26	8,442.77	14.5	1983
13.5	1984	128.05	1,728.88	-	-	478.51	6,432.89	-	-	489.90	6,613.65	13.5	1984
12.5	1985	139.21	1,740.13	150.34	1,879.25	-	-	-	-	795.20	9,940.00	12.5	1985
11.5	1986	472.71	5,436.17	122.11	1,404.27	229.88	2,643.62	-	-	663.94	7,635.31	11.5	1986
10.5	1987	307.32	3,226.86	201.21	2,112.71	-	-	-	-	1,078.44	11,323.62	10.5	1987
9.5	1988	-	-	74.54	708.13	699.88	6,648.86	-	-	-	-	9.5	1988
8.5	1989	364.24	3,096.04	103.84	882.64	1,333.50	11,334.75	-	-	354.94	3,016.99	8.5	1989
7.5	1990	189.92	1,424.40	-	-	1,209.47	9,071.03	-	-	-	-	7.5	1990
6.5	1991	-	-	-	-	1,244.55	8,089.58	-	-	-	-	6.5	1991
5.5	1992	-	-	-	-	2,343.18	12,887.38	-	-	247.21	1,359.66	5.5	1992
4.5	1993	-	-	799.56	3,598.02	6,425.95	28,916.78	-	-	789.80	3,554.10	4.5	1993
3.5	1994	-	-	-	-	2,715.60	9,504.60	-	-	346.42	1,212.47	3.5	1994
2.5	1995	-	-	-	-	1,954.61	4,886.53	590.28	1,475.70	-	-	2.5	1995
1.5	1996	-	-	-	-	6,335.00	9,502.50	-	-	391.90	587.85	1.5	1996
0.5	1997	-	-	-	-	-	-	-	-	-	-	0.5	1997
-0.5	1998	-	-	-	-	-	-	-	-	-	-	-0.5	1998
-1.5	1999	-	-	-	-	-	-	-	-	-	-	-1.5	1999
-2.5	2000	-	-	-	-	-	-	-	-	-	-	-2.5	2000
<b>TOTAL ACCOUNT</b>		<b>5,890.72</b>		<b>8,599.05</b>		<b>30,288.07</b>		<b>590.28</b>		<b>8,598.28</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>123,855.46</b>		<b>231,209.38</b>		<b>231,512.37</b>		<b>1,475.70</b>		<b>114,865.74</b>	<b>TOTAL WEIGHTED</b>	
<b>AVERAGE AGE</b>		<b>21.03</b>		<b>26.89</b>		<b>7.64</b>		<b>2.50</b>		<b>13.36</b>		<b>AVERAGE AGE</b>	

FLORIDA PUBLIC UTILITIES COMPANY  
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AGE	YEAR	3922	WT AVG	3923	WT AVG	TOTAL	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	-	-	-	-	89.70	4,888.65	54.5	1943
53.5	1944	-	-	-	-	14.23	781.31	53.5	1944
52.5	1945	-	-	-	-	16.81	882.53	52.5	1945
51.5	1946	-	-	-	-	-	-	51.5	1946
50.5	1947	-	-	-	-	67.24	3,395.62	50.5	1947
49.5	1948	-	-	-	-	207.28	10,260.36	49.5	1948
48.5	1949	-	-	-	-	233.60	11,329.60	48.5	1949
47.5	1950	-	-	-	-	342.15	16,252.13	47.5	1950
46.5	1951	-	-	-	-	311.09	14,465.69	46.5	1951
45.5	1952	-	-	-	-	724.89	32,982.50	45.5	1952
44.5	1953	-	-	-	-	481.70	21,435.65	44.5	1953
43.5	1954	-	-	-	-	885.50	38,519.25	43.5	1954
42.5	1955	-	-	-	-	1,337.91	56,861.18	42.5	1955
41.5	1956	-	-	-	-	870.79	36,137.79	41.5	1956
40.5	1957	-	-	-	-	873.66	35,383.23	40.5	1957
39.5	1958	-	-	-	-	731.60	28,898.20	39.5	1958
38.5	1959	-	-	-	-	1,992.73	76,720.11	38.5	1959
37.5	1960	-	-	-	-	(7,272.47)	(272,717.63)	37.5	1960
36.5	1961	-	-	-	-	1,180.39	43,084.24	36.5	1961
35.5	1962	-	-	-	-	850.62	30,197.01	35.5	1962
34.5	1963	-	-	-	-	2,925.52	100,930.44	34.5	1963
33.5	1964	-	-	-	-	1,739.72	58,280.62	33.5	1964
32.5	1965	-	-	-	-	15,427.08	501,380.10	32.5	1965
31.5	1966	-	-	-	-	400.67	12,621.11	31.5	1966
30.5	1967	-	-	-	-	2,225.16	67,887.38	30.5	1967
29.5	1968	-	-	-	-	2,927.48	86,360.66	29.5	1968
28.5	1969	-	-	-	-	3,033.53	86,455.61	28.5	1969
27.5	1970	-	-	-	-	2,719.12	74,776.80	27.5	1970
26.5	1971	-	-	-	-	2,373.63	62,901.20	26.5	1971
25.5	1972	-	-	-	-	1,611.23	41,086.37	25.5	1972
24.5	1973	-	-	-	-	1,924.14	47,141.43	24.5	1973
23.5	1974	-	-	-	-	2,207.45	51,875.08	23.5	1974
22.5	1975	-	-	-	-	6,962.36	156,653.10	22.5	1975
21.5	1976	-	-	-	-	5,037.97	108,316.38	21.5	1976
20.5	1977	-	-	-	-	5,601.94	114,839.77	20.5	1977
19.5	1978	-	-	-	-	3,824.94	74,586.33	19.5	1978
18.5	1979	-	-	-	-	2,365.82	43,767.67	18.5	1979
17.5	1980	-	-	-	-	3,906.54	68,364.45	17.5	1980
16.5	1981	-	-	-	-	1,620.29	26,734.79	16.5	1981
15.5	1982	-	-	-	-	2,398.33	37,174.12	15.5	1982
14.5	1983	-	-	-	-	1,508.80	21,877.60	14.5	1983
13.5	1984	-	-	-	-	3,171.18	42,810.93	13.5	1984
12.5	1985	-	-	-	-	1,338.25	16,728.13	12.5	1985
11.5	1986	-	-	-	-	6,377.65	73,342.98	11.5	1986
10.5	1987	-	-	44,105.54	463,108.17	46,694.20	490,289.10	10.5	1987
9.5	1988	8,000.00	76,000.00	-	-	9,007.50	85,571.25	9.5	1988
8.5	1989	-	-	-	-	4,204.04	35,734.34	8.5	1989
7.5	1990	-	-	-	-	1,732.72	12,995.40	7.5	1990
6.5	1991	-	-	-	-	1,676.86	10,899.59	6.5	1991
5.5	1992	-	-	-	-	2,876.82	15,822.51	5.5	1992
4.5	1993	-	-	-	-	9,162.61	41,231.75	4.5	1993
3.5	1994	-	-	-	-	4,097.53	14,341.36	3.5	1994
2.5	1995	-	-	-	-	4,100.40	10,251.00	2.5	1995
1.5	1996	-	-	-	-	9,930.35	14,895.53	1.5	1996
0.5	1997	-	-	-	-	-	-	0.5	1997
-0.5	1998	-	-	-	-	-	-	-0.5	1998
-1.5	1999	-	-	-	-	-	-	-1.5	1999
-2.5	2000	-	-	-	-	-	-	-2.5	2000
TOTAL ACCOUNT		8,000.00		44,105.54		181,051.25		TOTAL ACCOUNT	
TOTAL WEIGHTED			76,000.00		463,108.17		2,898,641.18	TOTAL WEIGHTED	
AVERAGE AGE		9.50		10.50		16.01		AVERAGE AGE	

FLORIDA PUBLIC UTILITIES COMPANY  
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AGE	YEAR	3640	WT AVG	3650	WT AVG	3671	WT AVG	3681	WT AVG	3683	WT AVG	AGE	YEAR
76.5	1922	-	-	-	-	-	-	-	-	-	-	76.5	1922
69.5	1929	-	-	-	-	-	-	-	-	-	-	69.5	1929
68.5	1930	-	-	-	-	-	-	-	-	-	-	68.5	1930
61.5	1937	-	-	-	-	-	-	-	-	-	-	61.5	1937
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	-	-	-	-	-	-	86.35	4,533.38	-	-	52.5	1946
51.5	1947	-	-	-	-	-	-	-	-	-	-	51.5	1947
50.5	1948	-	-	-	-	-	-	-	-	-	-	50.5	1948
49.5	1949	79.59	3,939.71	211.00	10,444.50	-	-	-	-	-	-	49.5	1949
48.5	1950	-	-	-	-	-	-	-	-	-	-	48.5	1950
47.5	1951	92.02	4,370.95	-	-	-	-	-	-	-	-	47.5	1951
46.5	1952	109.08	5,072.22	20.00	930.00	-	-	445.94	20,736.21	-	-	46.5	1952
45.5	1953	-	-	-	-	-	-	257.68	11,724.44	-	-	45.5	1953
44.5	1954	104.46	4,648.47	104.92	4,668.94	-	-	359.03	15,976.84	-	-	44.5	1954
43.5	1955	-	-	2,107.14	91,660.59	-	-	-	-	-	-	43.5	1955
42.5	1956	825.14	35,068.45	2,318.68	98,543.90	-	-	674.27	28,656.48	-	-	42.5	1956
41.5	1957	37.36	1,550.44	140.89	5,846.94	-	-	1,022.15	42,419.23	-	-	41.5	1957
40.5	1958	447.13	18,108.77	123.12	4,966.36	-	-	999.18	40,466.79	-	-	40.5	1958
39.5	1959	666.09	26,310.56	22.08	872.16	-	-	828.42	32,722.59	-	-	39.5	1959
38.5	1960	81.73	3,146.61	107.90	4,154.15	-	-	1,271.92	48,968.92	-	-	38.5	1960
37.5	1961	446.96	16,761.00	504.30	18,911.25	-	-	204.90	7,683.75	-	-	37.5	1961
36.5	1962	398.22	14,535.03	1,383.32	50,491.18	-	-	-	-	-	-	36.5	1962
35.5	1963	62.71	2,228.21	-	-	-	-	727.04	25,809.92	-	-	35.5	1963
34.5	1964	432.79	14,931.26	53.97	1,861.97	-	-	560.23	18,982.94	-	-	34.5	1964
33.5	1965	234.76	7,864.46	11.76	393.96	-	-	212.23	7,109.71	-	-	33.5	1965
32.5	1966	403.09	13,100.43	226.48	7,360.60	-	-	217.24	7,060.30	-	-	32.5	1966
31.5	1967	119.82	3,774.33	1,141.83	35,967.65	-	-	641.26	20,199.69	-	-	31.5	1967
30.5	1968	441.02	13,451.11	591.61	18,044.11	-	-	303.12	9,245.16	-	-	30.5	1968
29.5	1969	1,055.88	31,148.46	333.46	9,837.07	-	-	742.91	21,915.85	-	-	29.5	1969
28.5	1970	477.40	13,605.90	774.20	22,064.70	-	-	924.75	26,355.38	-	-	28.5	1970
27.5	1971	397.97	10,944.18	100.09	2,752.48	-	-	429.67	11,815.93	-	-	27.5	1971
26.5	1972	592.86	15,710.79	585.70	15,521.05	-	-	-	-	-	-	26.5	1972
25.5	1973	230.68	5,882.34	-	-	-	-	51.24	1,306.62	-	-	25.5	1973
24.5	1974	507.24	12,427.38	402.00	9,849.00	-	-	918.70	22,508.15	-	-	24.5	1974
23.5	1975	1,715.59	40,316.37	1,852.87	43,542.45	-	-	96.54	2,268.69	-	-	23.5	1975
22.5	1976	3,315.06	74,588.85	489.65	11,017.13	-	-	1,026.70	23,100.75	-	-	22.5	1976
21.5	1977	566.26	12,174.59	1,090.05	23,436.08	-	-	885.90	19,046.85	-	-	21.5	1977
20.5	1978	1,740.08	35,671.64	735.20	15,071.60	-	-	700.92	14,368.86	-	-	20.5	1978
19.5	1979	325.77	6,352.52	364.45	7,106.78	-	-	274.82	5,358.99	-	-	19.5	1979
18.5	1980	305.76	5,656.56	433.40	8,017.90	-	-	529.64	9,798.34	-	-	18.5	1980
17.5	1981	424.16	7,422.80	-	-	-	-	21.07	368.73	-	-	17.5	1981
16.5	1982	638.90	10,541.85	-	-	-	-	-	-	-	-	16.5	1982
15.5	1983	190.05	2,945.78	194.04	3,007.62	-	-	-	-	-	-	15.5	1983
14.5	1984	549.47	7,967.32	172.12	2,495.74	569.24	8,253.98	606.13	8,788.89	-	-	14.5	1984
13.5	1985	1,221.11	16,484.99	-	-	-	-	-	-	-	-	13.5	1985
12.5	1986	486.25	6,078.13	109.14	1,364.25	-	-	-	-	-	-	12.5	1986
11.5	1987	-	-	3,293.90	37,764.85	-	-	144.04	1,656.46	-	-	11.5	1987
10.5	1988	-	-	1,680.10	17,641.05	-	-	73.54	772.17	-	-	10.5	1988
9.5	1989	982.76	9,336.22	-	-	-	-	-	-	-	-	9.5	1989
8.5	1990	266.94	2,269.99	-	-	-	-	-	-	2,032.02	17,272.17	8.5	1990
7.5	1991	269.51	2,021.33	-	-	-	-	-	-	-	-	7.5	1991
6.5	1992	944.15	6,136.98	237.83	1,545.90	-	-	-	-	-	-	6.5	1992
5.5	1993	-	-	-	-	664.47	3,654.59	613.56	3,374.58	-	-	5.5	1993
4.5	1994	321.81	1,448.15	-	-	-	-	-	-	-	-	4.5	1994
3.5	1995	1,861.84	6,516.44	-	-	-	-	-	-	-	-	3.5	1995
2.5	1996	526.86	1,317.15	236.50	591.25	-	-	48.06	120.15	-	-	2.5	1996
1.5	1997	953.58	1,430.37	-	-	3,064.95	4,597.43	-	-	-	-	1.5	1997
0.5	1998	-	-	169.33	84.67	-	-	-	-	-	-	0.5	1998
<b>TOTAL ACCOUNT</b>		<b>25,849.91</b>		<b>22,313.03</b>		<b>4,298.88</b>		<b>16,888.15</b>		<b>2,032.02</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>535,258.01</b>		<b>587,849.78</b>		<b>16,505.99</b>		<b>515,221.69</b>		<b>17,272.17</b>	<b>TOTAL WEIGHTED</b>	
<b>AVERAGE AGE</b>		<b>20.71</b>		<b>26.35</b>		<b>3.84</b>		<b>30.51</b>		<b>8.50</b>		<b>AVERAGE AGE</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
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1998 RETIREMENTS**

AGE	YEAR	3691	WT AVG	3692	WT AVG	3700	WT AVG	3711	WT AVG	3713	WT AVG	AGE	YEAR
76.5	1922	-	-	-	-	56.59	4,329.14	-	-	-	-	76.5	1922
69.5	1929	-	-	-	-	-	-	-	-	-	-	69.5	1929
68.5	1930	-	-	-	-	-	-	-	-	-	-	68.5	1930
61.5	1937	-	-	-	-	-	-	-	-	-	-	61.5	1937
58.5	1940	-	-	-	-	-	-	-	-	-	-	58.5	1940
57.5	1941	-	-	-	-	-	-	-	-	-	-	57.5	1941
56.5	1942	-	-	-	-	40.68	2,298.42	-	-	-	-	56.5	1942
55.5	1943	-	-	-	-	44.85	2,489.18	-	-	-	-	55.5	1943
54.5	1944	-	-	-	-	57.24	3,119.58	-	-	-	-	54.5	1944
53.5	1945	-	-	-	-	123.17	6,589.60	-	-	-	-	53.5	1945
52.5	1946	-	-	-	-	-	-	-	-	-	-	52.5	1946
51.5	1947	-	-	-	-	67.24	3,462.86	-	-	-	-	51.5	1947
50.5	1948	-	-	-	-	95.70	4,832.85	-	-	-	-	50.5	1948
49.5	1949	-	-	-	-	159.80	7,910.10	-	-	-	-	49.5	1949
48.5	1950	-	-	-	-	223.25	10,827.63	-	-	-	-	48.5	1950
47.5	1951	-	-	-	-	73.64	3,497.90	-	-	-	-	47.5	1951
46.5	1952	-	-	-	-	144.48	6,718.32	-	-	-	-	46.5	1952
45.5	1953	-	-	-	-	547.58	24,914.89	-	-	-	-	45.5	1953
44.5	1954	-	-	-	-	60.06	2,672.67	-	-	-	-	44.5	1954
43.5	1955	-	-	-	-	-	-	-	-	-	-	43.5	1955
42.5	1956	-	-	-	-	264.93	11,259.53	-	-	-	-	42.5	1956
41.5	1957	-	-	-	-	223.11	9,259.07	-	-	-	-	41.5	1957
40.5	1958	28.83	1,167.62	-	-	92.44	3,743.82	-	-	-	-	40.5	1958
39.5	1959	119.85	4,734.08	-	-	107.65	4,252.18	-	-	-	-	39.5	1959
38.5	1960	-	-	-	-	64.92	2,499.42	-	-	-	-	38.5	1960
37.5	1961	243.25	9,121.88	-	-	40.57	1,521.38	-	-	-	-	37.5	1961
36.5	1962	107.20	3,912.80	-	-	-	-	-	-	-	-	36.5	1962
35.5	1963	58.80	2,087.40	-	-	46.20	1,640.10	-	-	-	-	35.5	1963
34.5	1964	-	-	-	-	39.94	1,377.93	-	-	-	-	34.5	1964
33.5	1965	-	-	-	-	-	-	-	-	-	-	33.5	1965
32.5	1966	129.64	4,213.30	-	-	129.14	4,197.05	59.86	1,945.45	-	-	32.5	1966
31.5	1967	206.48	6,504.12	-	-	104.67	3,297.11	-	-	-	-	31.5	1967
30.5	1968	697.00	21,258.50	-	-	57.10	1,741.55	-	-	-	-	30.5	1968
29.5	1969	444.12	13,101.54	-	-	179.73	5,302.04	-	-	-	-	29.5	1969
28.5	1970	160.60	4,577.10	-	-	30.63	872.96	-	-	-	-	28.5	1970
27.5	1971	84.49	2,323.48	-	-	94.68	2,603.70	99.88	2,746.70	-	-	27.5	1971
26.5	1972	90.24	2,391.36	-	-	89.58	2,373.87	104.23	2,762.10	-	-	26.5	1972
25.5	1973	-	-	-	-	109.56	2,793.78	214.04	5,458.02	-	-	25.5	1973
24.5	1974	-	-	-	-	600.39	14,709.56	145.95	3,575.78	-	-	24.5	1974
23.5	1975	-	-	-	-	149.73	3,518.66	(3.60)	(84.60)	-	-	23.5	1975
22.5	1976	1,057.62	23,796.45	-	-	-	-	-	-	-	-	22.5	1976
21.5	1977	-	-	-	-	388.45	8,351.68	285.31	6,134.17	-	-	21.5	1977
20.5	1978	311.70	6,389.85	-	-	51.48	1,055.34	(130.44)	(2,674.02)	-	-	20.5	1978
19.5	1979	215.46	4,201.47	-	-	48.28	941.46	113.29	2,209.16	-	-	19.5	1979
18.5	1980	240.58	4,450.73	-	-	208.60	3,859.10	291.39	5,390.72	-	-	18.5	1980
17.5	1981	253.68	4,439.40	-	-	112.40	1,967.00	-	-	-	-	17.5	1981
16.5	1982	-	-	-	-	-	-	2,568.13	42,374.15	-	-	16.5	1982
15.5	1983	-	-	-	-	110.44	1,711.82	735.83	11,405.37	-	-	15.5	1983
14.5	1984	128.05	1,856.73	-	-	-	-	476.43	6,908.24	-	-	14.5	1984
13.5	1985	139.21	1,679.34	-	-	303.42	4,096.17	941.54	12,710.79	-	-	13.5	1985
12.5	1986	-	-	-	-	-	-	2,417.05	30,213.13	-	-	12.5	1986
11.5	1987	307.32	3,534.18	-	-	700.15	8,051.73	284.14	3,037.61	-	-	11.5	1987
10.5	1988	-	-	-	-	74.54	782.67	-	-	-	-	10.5	1988
9.5	1989	-	-	-	-	-	-	1,114.89	10,591.48	-	-	9.5	1989
8.5	1990	-	-	-	-	-	-	226.79	1,927.72	-	-	8.5	1990
7.5	1991	-	-	-	-	762.89	5,721.68	512.48	3,843.50	-	-	7.5	1991
6.5	1992	-	-	-	-	-	-	1,128.36	7,334.34	-	-	6.5	1992
5.5	1993	249.24	1,370.82	-	-	354.96	1,952.28	890.58	4,678.19	-	-	5.5	1993
4.5	1994	-	-	-	-	23.09	103.91	1,757.26	7,907.67	593.29	2,669.81	4.5	1994
3.5	1995	-	-	-	-	67.60	236.60	4,670.74	16,347.59	-	-	3.5	1995
2.5	1996	-	-	1,023.63	2,559.08	144.58	361.45	(2,811.80)	(7,029.50)	1,728.54	4,321.35	2.5	1996
1.5	1997	-	-	-	-	-	-	1,261.69	1,892.54	666.80	1,000.20	1.5	1997
0.5	1998	-	-	-	-	-	-	-	-	-	-	0.5	1998
<b>TOTAL ACCOUNT</b>		<b>5,273.98</b>		<b>1,023.63</b>		<b>7,470.13</b>		<b>17,294.02</b>		<b>2,888.83</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>127,312.12</b>		<b>2,559.08</b>		<b>195,490.52</b>		<b>181,808.32</b>		<b>7,961.38</b>	<b>TOTAL WEIGHTED</b>	
<b>AVERAGE AGE</b>		<b>24.14</b>		<b>2.50</b>		<b>26.17</b>		<b>10.50</b>		<b>2.67</b>		<b>AVERAGE AGE</b>	

FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA ELECTRIC DIVISION  
 1998 RETIREMENTS

AGE	YEAR	3731	WT AVG	3890	WT AVG	3900	WT AVG	3911	WT AVG	3912	WT AVG	AGE	YEAR
76.5	1922	-	-	-	-	-	-	-	-	-	-	76.5	1922
69.5	1929	-	-	-	-	4,322.60	300,420.70	286.19	19,890.21	-	-	69.5	1929
68.5	1930	-	-	-	-	-	-	218.99	15,000.82	-	-	68.5	1930
61.5	1937	-	-	-	-	-	-	255.45	15,710.18	-	-	61.5	1937
58.5	1940	-	-	-	-	-	-	-	-	-	-	58.5	1940
57.5	1941	-	-	-	-	-	-	-	-	-	-	57.5	1941
56.5	1942	-	-	-	-	-	-	-	-	-	-	56.5	1942
55.5	1943	-	-	-	-	-	-	67.80	3,762.90	-	-	55.5	1943
54.5	1944	-	-	-	-	-	-	42.97	2,341.87	-	-	54.5	1944
53.5	1945	-	-	-	-	-	-	-	-	-	-	53.5	1945
52.5	1946	-	-	-	-	7,519.46	394,771.65	-	-	-	-	52.5	1946
51.5	1947	-	-	-	-	-	-	-	-	-	-	51.5	1947
50.5	1948	-	-	-	-	-	-	-	-	-	-	50.5	1948
49.5	1949	-	-	-	-	-	-	261.07	12,922.97	-	-	49.5	1949
48.5	1950	-	-	-	-	-	-	32.28	1,565.58	-	-	48.5	1950
47.5	1951	-	-	-	-	-	-	332.41	15,789.48	-	-	47.5	1951
46.5	1952	-	-	-	-	-	-	82.30	3,826.95	-	-	46.5	1952
45.5	1953	-	-	-	-	-	-	-	-	-	-	45.5	1953
44.5	1954	-	-	-	-	-	-	261.45	11,634.53	-	-	44.5	1954
43.5	1955	-	-	-	-	-	-	196.85	8,562.98	-	-	43.5	1955
42.5	1956	-	-	-	-	470.16	19,981.80	173.61	7,378.43	-	-	42.5	1956
41.5	1957	-	-	-	-	-	-	-	-	-	-	41.5	1957
40.5	1958	-	-	-	-	-	-	-	-	-	-	40.5	1958
39.5	1959	-	-	-	-	-	-	-	-	-	-	39.5	1959
38.5	1960	-	-	-	-	6,425.29	247,373.67	224.29	8,635.17	-	-	38.5	1960
37.5	1961	-	-	-	-	-	-	-	-	-	-	37.5	1961
36.5	1962	-	-	-	-	-	-	120.00	4,380.00	-	-	36.5	1962
35.5	1963	-	-	-	-	-	-	-	-	-	-	35.5	1963
34.5	1964	-	-	-	-	-	-	484.27	16,707.32	-	-	34.5	1964
33.5	1965	-	-	-	-	-	-	86.60	2,901.10	-	-	33.5	1965
32.5	1966	-	-	-	-	-	-	348.22	11,317.15	175.47	5,702.78	32.5	1966
31.5	1967	-	-	-	-	-	-	-	-	-	-	31.5	1967
30.5	1968	-	-	-	-	-	-	-	-	-	-	30.5	1968
29.5	1969	227.05	6,697.98	-	-	4,012.00	118,354.00	82.26	2,426.67	-	-	29.5	1969
28.5	1970	-	-	-	-	-	-	446.66	12,729.81	-	-	28.5	1970
27.5	1971	130.86	3,598.65	-	-	-	-	-	-	-	-	27.5	1971
26.5	1972	39.70	1,052.05	-	-	-	-	-	-	-	-	26.5	1972
25.5	1973	58.00	1,479.00	-	-	-	-	-	-	575.65	14,679.08	25.5	1973
24.5	1974	82.02	2,009.49	-	-	-	-	478.92	11,733.54	-	-	24.5	1974
23.5	1975	-	-	-	-	-	-	249.71	5,868.19	170.56	4,008.16	23.5	1975
22.5	1976	186.97	4,206.83	-	-	-	-	-	-	140.59	3,163.28	22.5	1976
21.5	1977	-	-	-	-	-	-	547.49	11,771.04	-	-	21.5	1977
20.5	1978	155.56	3,188.98	-	-	-	-	1,715.46	35,166.93	65.98	1,352.59	20.5	1978
19.5	1979	543.27	10,593.77	-	-	-	-	513.14	10,006.23	209.99	4,094.81	19.5	1979
18.5	1980	205.38	3,799.53	-	-	-	-	807.93	14,946.71	-	-	18.5	1980
17.5	1981	-	-	-	-	-	-	2,260.02	39,550.35	2,451.65	42,903.88	17.5	1981
16.5	1982	432.34	7,133.61	-	-	-	-	458.35	7,562.78	960.70	15,851.55	16.5	1982
15.5	1983	658.93	10,213.42	-	-	-	-	116.85	1,811.18	1,361.65	21,105.58	15.5	1983
14.5	1984	-	-	-	-	-	-	1,302.53	18,886.69	1,044.00	15,138.00	14.5	1984
13.5	1985	171.44	2,314.44	-	-	-	-	2,216.31	29,920.19	-	-	13.5	1985
12.5	1986	331.96	4,149.50	-	-	-	-	-	-	3,113.25	38,915.63	12.5	1986
11.5	1987	-	-	-	-	-	-	-	-	262.50	3,018.75	11.5	1987
10.5	1988	278.09	2,919.95	-	-	-	-	-	-	-	-	10.5	1988
9.5	1989	618.40	5,874.80	-	-	-	-	-	-	-	-	9.5	1989
8.5	1990	-	-	-	-	-	-	-	-	-	-	8.5	1990
7.5	1991	187.32	1,404.90	-	-	-	-	-	-	-	-	7.5	1991
6.5	1992	-	-	-	-	-	-	-	-	-	-	6.5	1992
5.5	1993	544.78	2,996.29	-	-	-	-	-	-	-	-	5.5	1993
4.5	1994	404.16	1,818.72	-	-	-	-	-	-	-	-	4.5	1994
3.5	1995	386.14	1,351.49	-	-	-	-	-	-	-	-	3.5	1995
2.5	1996	222.99	557.48	-	-	-	-	-	-	-	-	2.5	1996
1.5	1997	-	-	-	-	-	-	-	-	-	-	1.5	1997
0.5	1998	-	-	-	-	-	-	-	-	-	-	0.5	1998
<b>TOTAL ACCOUNT</b>		<b>5,865.38</b>				<b>18,428.91</b>		<b>13,909.75</b>		<b>10,531.99</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>77,380.85</b>				<b>780,481.12</b>		<b>314,106.87</b>		<b>188,834.06</b>	<b>TOTAL WEIGHTED</b>	
<b>AVERAGE AGE</b>		<b>13.19</b>		<b>#DIV/0!</b>		<b>42.36</b>		<b>22.58</b>		<b>16.14</b>		<b>AVERAGE AGE</b>	

FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA ELECTRIC DIVISION  
 1998 RETIREMENTS

AGE	YEAR	3913	WT AVG	3922	WT AVG	3923	WT AVG	3924	WT AVG	3931	WT AVG	AGE	YEAR
76.5	1922											76.5	1922
69.5	1929											69.5	1929
68.5	1930											68.5	1930
61.5	1937											61.5	1937
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							808.72	40,031.84			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							229.00	9,503.50			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											36.5	1962
35.5	1963											35.5	1963
34.5	1964							365.23	12,600.44			34.5	1964
33.5	1965											33.5	1965
32.5	1966											32.5	1966
31.5	1967											31.5	1967
30.5	1968											30.5	1968
29.5	1969							296.18	8,737.31			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			609.96	14,944.02							24.5	1974
23.5	1975											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									271.92	5,030.52	18.5	1980
17.5	1981											17.5	1981
16.5	1982											16.5	1982
15.5	1983											15.5	1983
14.5	1984											14.5	1984
13.5	1985											13.5	1985
12.5	1986					50,272.96	628,412.00					12.5	1986
11.5	1987	887.25	10,203.38									11.5	1987
10.5	1988											10.5	1988
9.5	1989					32,461.82	308,387.29					9.5	1989
8.5	1990											8.5	1990
7.5	1991	1,024.89	7,687.43									7.5	1991
6.5	1992											6.5	1992
5.5	1993	3,308.71	18,197.91	20,401.54	112,208.47	11,283.96	62,061.78					5.5	1993
4.5	1994	681.05	3,064.73	31,292.49	140,816.21							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		5,902.00		52,303.99		84,018.74		1,890.13		271.82		TOTAL ACCOUNT	
TOTAL WEIGHTED			38,153.43		287,968.70		888,881.07		70,872.89		6,030.82	TOTAL WEIGHTED	
AVERAGE AGE		6.63		5.12		10.62		41.71		18.50		AVERAGE AGE	



**FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA ELECTRIC DIVISION  
1998 RETIREMENTS**

AGE	YEAR	3932	WT AVG	3941	WT AVG	3942	WT AVG	3951	WT AVG	3952	WT AVG	AGE	YEAR
76.5	1922	-	-	-	-	-	-	-	-	-	-	76.5	1922
69.5	1929	-	-	-	-	-	-	-	-	-	-	69.5	1929
68.5	1930	-	-	-	-	-	-	-	-	-	-	68.5	1930
61.5	1937	-	-	-	-	176.53	10,856.60	-	-	-	-	61.5	1937
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	37.03	1,795.96	-	-	116.15	5,633.28	-	-	-	-	48.5	1950
47.5	1951	-	-	-	-	-	-	234.80	11,153.00	174.49	8,288.28	47.5	1951
46.5	1952	-	-	-	-	51.54	2,396.61	17.05	792.83	248.38	11,549.67	46.5	1952
45.5	1953	-	-	-	-	-	-	-	-	72.20	3,285.10	45.5	1953
44.5	1954	-	-	-	-	-	-	-	-	-	-	44.5	1954
43.5	1955	-	-	-	-	352.58	15,337.23	-	-	-	-	43.5	1955
42.5	1956	-	-	-	-	-	-	-	-	151.93	6,457.03	42.5	1956
41.5	1957	-	-	-	-	-	-	1,858.61	77,132.32	-	-	41.5	1957
40.5	1958	-	-	-	-	-	-	-	-	110.33	4,468.37	40.5	1958
39.5	1959	-	-	-	-	37.70	1,489.15	-	-	-	-	39.5	1959
38.5	1960	-	-	-	-	-	-	-	-	-	-	38.5	1960
37.5	1961	-	-	-	-	363.41	13,627.88	-	-	-	-	37.5	1961
36.5	1962	-	-	-	-	275.53	10,056.85	-	-	-	-	36.5	1962
35.5	1963	-	-	-	-	-	-	426.42	15,137.91	-	-	35.5	1963
34.5	1964	403.58	13,923.51	647.39	22,334.96	88.55	3,054.98	-	-	-	-	34.5	1964
33.5	1965	-	-	-	-	550.13	18,429.36	-	-	-	-	33.5	1965
32.5	1966	-	-	-	-	-	-	-	-	105.93	3,442.73	32.5	1966
31.5	1967	-	-	-	-	56.31	1,773.77	-	-	-	-	31.5	1967
30.5	1968	-	-	-	-	-	-	1,139.33	34,749.57	113.88	3,473.34	30.5	1968
29.5	1969	-	-	-	-	-	-	-	-	-	-	29.5	1969
28.5	1970	-	-	-	-	78.00	2,223.00	-	-	-	-	28.5	1970
27.5	1971	-	-	-	-	-	-	-	-	-	-	27.5	1971
26.5	1972	-	-	-	-	172.17	4,562.51	-	-	-	-	26.5	1972
25.5	1973	105.98	2,702.49	-	-	263.43	6,717.47	-	-	162.73	4,149.62	25.5	1973
24.5	1974	-	-	-	-	385.36	9,441.32	-	-	-	-	24.5	1974
23.5	1975	-	-	-	-	-	-	-	-	-	-	23.5	1975
22.5	1976	-	-	-	-	760.24	17,105.40	305.60	6,876.00	798.13	17,957.93	22.5	1976
21.5	1977	-	-	-	-	1,160.16	24,943.44	591.86	12,724.99	-	-	21.5	1977
20.5	1978	-	-	-	-	416.00	8,528.00	-	-	-	-	20.5	1978
19.5	1979	-	-	-	-	316.16	6,165.12	-	-	-	-	19.5	1979
18.5	1980	-	-	-	-	-	-	-	-	-	-	18.5	1980
17.5	1981	-	-	-	-	580.02	10,150.35	-	-	1,595.03	27,913.03	17.5	1981
16.5	1982	-	-	-	-	1,293.12	21,336.48	-	-	-	-	16.5	1982
15.5	1983	-	-	-	-	1,658.62	25,708.61	-	-	-	-	15.5	1983
14.5	1984	-	-	-	-	606.90	8,800.05	-	-	275.70	3,997.65	14.5	1984
13.5	1985	-	-	-	-	433.50	5,852.25	-	-	220.34	2,974.59	13.5	1985
12.5	1986	-	-	-	-	491.50	6,143.75	-	-	-	-	12.5	1986
11.5	1987	-	-	-	-	834.75	9,599.63	2,782.87	32,003.01	-	-	11.5	1987
10.5	1988	-	-	4,681.15	49,152.08	749.00	7,864.50	-	-	-	-	10.5	1988
9.5	1989	-	-	-	-	-	-	-	-	-	-	9.5	1989
8.5	1990	-	-	-	-	1,680.44	14,283.74	-	-	-	-	8.5	1990
7.5	1991	-	-	-	-	-	-	-	-	-	-	7.5	1991
6.5	1992	-	-	-	-	-	-	-	-	-	-	6.5	1992
5.5	1993	-	-	-	-	-	-	-	-	-	-	5.5	1993
4.5	1994	-	-	-	-	-	-	-	-	-	-	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
<b>TOTAL ACCOUNT</b>		<b>546.59</b>		<b>5,328.54</b>		<b>13,047.60</b>		<b>7,358.54</b>		<b>4,029.07</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>18,421.96</b>		<b>71,487.03</b>		<b>261,224.89</b>		<b>190,589.81</b>		<b>97,857.31</b>	<b>TOTAL WEIGHTED</b>	
<b>AVERAGE AGE</b>		<b>33.70</b>		<b>13.42</b>		<b>18.73</b>		<b>25.90</b>		<b>24.31</b>		<b>AVERAGE AGE</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA ELECTRIC DIVISION  
1998 RETIREMENTS**

AGE	YEAR	396	WT AVG	3970	WT AVG	3980	WT AVG	TOTAL	WT AVG	AGE	YEAR
76.5	1922	-	-	-	-	-	-	56.59	4,329.14	76.5	1922
69.5	1929	-	-	-	-	-	-	4,606.79	320,310.91	69.5	1929
68.5	1930	-	-	-	-	-	-	218.99	15,000.82	68.5	1930
61.5	1937	-	-	-	-	-	-	431.98	26,566.77	61.5	1937
58.5	1940	-	-	-	-	-	-	-	-	58.5	1940
57.5	1941	-	-	-	-	-	-	-	-	57.5	1941
56.5	1942	-	-	-	-	-	-	40.68	2,298.42	56.5	1942
55.5	1943	-	-	-	-	-	-	112.65	6,252.08	55.5	1943
54.5	1944	-	-	-	-	-	-	100.21	5,461.45	54.5	1944
53.5	1945	-	-	-	-	-	-	123.17	6,589.60	53.5	1945
52.5	1946	-	-	-	-	-	-	7,605.81	399,305.03	52.5	1946
51.5	1947	-	-	-	-	-	-	67.24	3,462.86	51.5	1947
50.5	1948	-	-	-	-	-	-	95.70	4,832.85	50.5	1948
49.5	1949	-	-	-	-	195.90	9,697.05	1,716.08	84,945.96	49.5	1949
48.5	1950	-	-	-	-	-	-	408.71	19,822.44	48.5	1950
47.5	1951	-	-	-	-	-	-	907.36	43,099.60	47.5	1951
46.5	1952	-	-	-	-	58.29	2,710.49	1,177.06	54,733.29	46.5	1952
45.5	1953	-	-	-	-	-	-	877.46	39,924.43	45.5	1953
44.5	1954	-	-	-	-	-	-	889.92	39,601.44	44.5	1954
43.5	1955	-	-	-	-	-	-	2,656.57	115,560.60	43.5	1955
42.5	1956	-	-	609.62	25,908.85	-	-	5,488.34	233,254.45	42.5	1956
41.5	1957	-	-	-	-	-	-	3,511.12	145,711.48	41.5	1957
40.5	1958	-	-	-	-	-	-	1,801.03	72,941.72	40.5	1958
39.5	1959	-	-	-	-	-	-	1,781.79	70,380.71	39.5	1959
38.5	1960	-	-	-	-	-	-	8,176.05	314,777.93	38.5	1960
37.5	1961	-	-	-	-	-	-	1,803.39	67,627.13	37.5	1961
36.5	1962	-	-	-	-	-	-	2,284.27	83,375.86	36.5	1962
35.5	1963	-	-	-	-	-	-	1,321.17	46,901.54	35.5	1963
34.5	1964	-	-	-	-	-	-	3,065.95	105,775.28	34.5	1964
33.5	1965	-	-	-	-	-	-	1,095.48	36,698.58	33.5	1965
32.5	1966	-	-	-	-	-	-	1,795.07	58,339.78	32.5	1966
31.5	1967	-	-	-	-	-	-	2,270.37	71,516.66	31.5	1967
30.5	1968	276.76	8,441.18	-	-	-	-	3,619.82	110,404.51	30.5	1968
29.5	1969	-	-	-	-	65.00	1,917.50	7,438.59	219,438.41	29.5	1969
28.5	1970	-	-	-	-	83.98	2,393.43	2,976.22	84,822.27	28.5	1970
27.5	1971	-	-	-	-	-	-	1,337.64	36,785.10	27.5	1971
26.5	1972	-	-	-	-	-	-	1,674.48	44,373.72	26.5	1972
25.5	1973	-	-	1,756.48	44,790.24	-	-	3,527.79	89,958.65	25.5	1973
24.5	1974	-	-	-	-	261.26	6,400.87	4,391.80	107,599.10	24.5	1974
23.5	1975	-	-	-	-	-	-	4,231.40	99,437.90	23.5	1975
22.5	1976	-	-	2,825.95	63,583.88	-	-	10,906.51	245,396.48	22.5	1976
21.5	1977	-	-	-	-	-	-	5,515.48	118,582.82	21.5	1977
20.5	1978	-	-	-	-	-	-	5,761.94	118,119.77	20.5	1978
19.5	1979	-	-	946.39	18,454.61	-	-	3,871.02	75,484.89	19.5	1979
18.5	1980	-	-	-	-	-	-	3,294.60	60,950.10	18.5	1980
17.5	1981	2,185.39	38,244.33	988.00	17,290.00	-	-	10,871.42	190,249.85	17.5	1981
16.5	1982	-	-	-	-	-	-	6,351.54	104,800.41	16.5	1982
15.5	1983	-	-	-	-	-	-	5,026.41	77,909.36	15.5	1983
14.5	1984	-	-	-	-	-	-	5,730.57	83,093.27	14.5	1984
13.5	1985	-	-	-	-	-	-	5,646.87	76,232.75	13.5	1985
12.5	1986	-	-	-	-	-	-	57,222.11	715,276.38	12.5	1986
11.5	1987	-	-	-	-	-	-	9,466.92	108,869.58	11.5	1987
10.5	1988	-	-	-	-	-	-	7,536.42	79,132.41	10.5	1988
9.5	1989	-	-	-	-	-	-	35,177.87	334,189.77	9.5	1989
8.5	1990	-	-	-	-	-	-	4,206.19	35,752.62	8.5	1990
7.5	1991	-	-	-	-	-	-	2,757.19	20,678.93	7.5	1991
6.5	1992	-	-	-	-	-	-	2,310.34	15,017.21	6.5	1992
5.5	1993	-	-	-	-	-	-	38,271.80	210,494.90	5.5	1993
4.5	1994	-	-	-	-	-	-	35,073.15	157,829.18	4.5	1994
3.5	1995	-	-	-	-	-	-	6,986.32	24,452.12	3.5	1995
2.5	1996	-	-	-	-	-	-	1,119.36	2,798.40	2.5	1996
1.5	1997	-	-	-	-	-	-	5,947.02	8,920.53	1.5	1997
0.5	1998	-	-	-	-	-	-	169.33	84.67	0.5	1998
<b>TOTAL ACCOUNT</b>		<b>2,482.15</b>		<b>7,128.44</b>		<b>864.43</b>		<b>354,907.12</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>48,886.51</b>		<b>170,027.57</b>		<b>23,118.34</b>		<b>5,790,327.30</b>	<b>TOTAL WEIGHTED</b>	
<b>AVERAGE AGE</b>		<b>18.96</b>		<b>23.86</b>		<b>34.80</b>		<b>16.32</b>		<b>AVERAGE AGE</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA ELECTRIC DIVISION  
1999 RETIREMENTS**

AGE	YEAR	360	WT AVG	361	WT AVG	362	WT AVG	364	WT AVG	365	WT AVG	AGE	YEAR
60.5	1939	159.49	9,649.15	-	-	-	-	-	-	-	-	60.5	1939
59.5	1940	-	-	-	-	-	-	-	-	-	-	59.5	1940
58.5	1941	-	-	-	-	-	-	-	-	-	-	58.5	1941
57.5	1942	616.75	35,463.13	-	-	-	-	-	-	-	-	57.5	1942
56.5	1943	70.20	3,966.30	-	-	-	-	-	-	-	-	56.5	1943
55.5	1944	3,706.10	205,688.55	-	-	-	-	-	-	-	-	55.5	1944
54.5	1945	1.35	73.58	-	-	-	-	-	-	-	-	54.5	1945
53.5	1946	1.35	72.23	-	-	-	-	-	-	-	-	53.5	1946
52.5	1947	1,338.82	70,288.05	-	-	-	-	-	-	-	-	52.5	1947
51.5	1948	-	-	-	-	-	-	-	-	-	-	51.5	1948
50.5	1949	-	-	-	-	-	-	57.29	2,893.15	-	-	50.5	1949
49.5	1950	-	-	-	-	-	-	-	-	54.40	2,692.80	49.5	1950
48.5	1951	15.00	727.50	578.09	28,037.37	-	-	617.28	29,938.08	-	-	48.5	1951
47.5	1952	48.93	2,324.18	30.42	1,444.95	-	-	-	-	-	-	47.5	1952
46.5	1953	33.04	1,536.36	139.98	6,509.07	-	-	-	-	299.25	13,915.13	46.5	1953
45.5	1954	-	-	-	-	-	-	-	-	-	-	45.5	1954
44.5	1955	-	-	-	-	2,698.90	120,101.05	51.21	2,278.85	-	-	44.5	1955
43.5	1956	-	-	-	-	-	-	645.72	28,088.82	-	-	43.5	1956
42.5	1957	-	-	-	-	-	-	190.40	8,092.00	75.95	3,227.88	42.5	1957
41.5	1958	-	-	-	-	-	-	316.45	13,132.68	25.13	1,042.90	41.5	1958
40.5	1959	-	-	-	-	-	-	745.54	30,194.37	240.17	9,726.89	40.5	1959
39.5	1960	-	-	-	-	-	-	954.28	37,694.06	1,195.43	47,219.49	39.5	1960
38.5	1961	-	-	-	-	-	-	118.47	4,561.10	73.60	2,833.60	38.5	1961
37.5	1962	-	-	-	-	-	-	-	-	-	-	37.5	1962
36.5	1963	-	-	-	-	-	-	326.33	11,911.05	274.46	10,017.79	36.5	1963
35.5	1964	-	-	-	-	-	-	2,456.05	87,189.78	132.06	4,688.13	35.5	1964
34.5	1965	750.04	25,876.38	-	-	-	-	710.72	24,519.84	85.25	2,941.13	34.5	1965
33.5	1966	-	-	-	-	-	-	-	-	250.72	8,399.12	33.5	1966
32.5	1967	-	-	-	-	-	-	134.04	4,356.30	220.38	7,162.35	32.5	1967
31.5	1968	-	-	-	-	-	-	445.00	14,017.50	396.50	12,489.75	31.5	1968
30.5	1969	-	-	-	-	-	-	315.99	9,637.70	1,019.83	31,104.82	30.5	1969
29.5	1970	-	-	-	-	767.55	22,642.73	473.61	13,971.50	-	-	29.5	1970
28.5	1971	-	-	-	-	-	-	562.62	16,034.67	535.33	15,256.91	28.5	1971
27.5	1972	-	-	-	-	-	-	128.06	3,521.65	165.78	4,558.95	27.5	1972
26.5	1973	-	-	-	-	-	-	337.53	8,944.55	41.80	1,107.70	26.5	1973
25.5	1974	-	-	-	-	-	-	742.49	18,933.50	480.97	12,264.74	25.5	1974
24.5	1975	-	-	-	-	-	-	926.56	22,700.72	534.11	13,085.70	24.5	1975
23.5	1976	-	-	-	-	-	-	458.79	10,781.57	473.94	11,137.59	23.5	1976
22.5	1977	100.00	2,250.00	-	-	-	-	753.82	16,960.95	527.30	11,864.25	22.5	1977
21.5	1978	-	-	-	-	-	-	761.53	16,372.90	1,226.99	26,380.29	21.5	1978
20.5	1979	-	-	-	-	-	-	832.24	17,060.92	1,261.21	25,854.81	20.5	1979
19.5	1980	-	-	-	-	-	-	1,272.71	24,817.85	236.90	4,619.55	19.5	1980
18.5	1981	-	-	-	-	-	-	-	-	90.70	1,677.95	18.5	1981
17.5	1982	-	-	-	-	-	-	390.73	6,837.78	-	-	17.5	1982
16.5	1983	-	-	-	-	-	-	-	-	203.40	3,356.10	16.5	1983
15.5	1984	-	-	6,806.53	105,501.22	-	-	-	-	132.40	2,052.20	15.5	1984
14.5	1985	-	-	1,059.42	15,361.59	-	-	-	-	-	-	14.5	1985
13.5	1986	-	-	-	-	-	-	-	-	88.20	1,190.70	13.5	1986
12.5	1987	-	-	-	-	-	-	297.91	3,723.88	373.44	4,668.00	12.5	1987
11.5	1988	-	-	-	-	-	-	308.62	3,549.13	333.00	3,829.50	11.5	1988
10.5	1989	-	-	-	-	-	-	-	-	676.40	7,102.20	10.5	1989
9.5	1990	-	-	-	-	-	-	-	-	-	-	9.5	1990
8.5	1991	-	-	-	-	-	-	-	-	-	-	8.5	1991
7.5	1992	-	-	-	-	-	-	464.99	3,487.43	-	-	7.5	1992
6.5	1993	-	-	-	-	-	-	586.35	3,811.28	813.03	5,284.70	6.5	1993
5.5	1994	-	-	-	-	-	-	335.56	1,845.58	-	-	5.5	1994
4.5	1995	-	-	-	-	-	-	728.10	3,276.45	-	-	4.5	1995
3.5	1996	-	-	-	-	-	-	-	-	-	-	3.5	1996
2.5	1997	-	-	-	-	-	-	554.58	1,386.45	243.91	609.78	2.5	1997
1.5	1998	-	-	-	-	-	-	-	-	-	-	1.5	1998
0.5	1999	-	-	-	-	-	-	-	-	-	-	0.5	1999
-0.5	2000	-	-	-	-	-	-	-	-	-	-	-0.5	2000
<b>TOTAL ACCOUNT</b>		<b>6,841.07</b>		<b>8,814.44</b>		<b>3,466.45</b>		<b>19,001.57</b>		<b>12,781.94</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>348,268.24</b>		<b>158,854.19</b>		<b>142,743.78</b>		<b>508,523.96</b>		<b>313,383.33</b>		<b>TOTAL WEIGHTED</b>
<b>AVERAGE AGE</b>		<b>50.91</b>		<b>18.21</b>		<b>41.18</b>		<b>26.66</b>		<b>24.52</b>		<b>AVERAGE AGE</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA ELECTRIC DIVISION  
1999 RETIREMENTS**

AGE	YEAR	3681	WT AVG	3691	WT AVG	370	WT AVG	3711	WT AVG	3713	WT AVG	AGE	YEAR
60.5	1939	-	-	-	-	-	-	-	-	-	-	60.5	1939
59.5	1940	-	-	-	-	-	-	-	-	-	-	59.5	1940
58.5	1941	-	-	37.88	2,215.98	-	-	-	-	-	-	58.5	1941
57.5	1942	-	-	-	-	40.64	2,336.80	-	-	-	-	57.5	1942
56.5	1943	-	-	-	-	-	-	-	-	-	-	56.5	1943
55.5	1944	-	-	-	-	42.93	2,382.62	-	-	-	-	55.5	1944
54.5	1945	-	-	-	-	99.09	5,400.41	-	-	-	-	54.5	1945
53.5	1946	-	-	-	-	27.26	1,458.41	-	-	-	-	53.5	1946
52.5	1947	-	-	-	-	192.60	10,111.50	-	-	-	-	52.5	1947
51.5	1948	-	-	-	-	64.40	3,316.60	-	-	-	-	51.5	1948
50.5	1949	-	-	23.61	1,192.31	159.80	8,069.90	-	-	-	-	50.5	1949
49.5	1950	1,261.91	62,464.55	-	-	232.19	11,493.41	-	-	-	-	49.5	1950
48.5	1951	15.18	736.23	52.10	2,526.85	215.88	10,470.18	-	-	-	-	48.5	1951
47.5	1952	-	-	-	-	227.04	10,784.40	-	-	-	-	47.5	1952
46.5	1953	-	-	-	-	589.50	27,876.75	-	-	-	-	46.5	1953
45.5	1954	658.74	29,972.67	-	-	120.12	5,465.46	-	-	-	-	45.5	1954
44.5	1955	298.29	13,273.91	-	-	109.67	4,880.32	-	-	-	-	44.5	1955
43.5	1956	620.73	27,001.76	61.56	2,677.86	71.49	3,109.82	-	-	-	-	43.5	1956
42.5	1957	860.02	28,050.85	-	-	279.58	11,882.15	-	-	-	-	42.5	1957
41.5	1958	75.03	3,113.75	57.50	2,386.25	332.30	13,790.45	-	-	-	-	41.5	1958
40.5	1959	713.13	28,881.77	119.85	4,853.93	157.56	6,381.18	-	-	-	-	40.5	1959
39.5	1960	1,483.93	58,615.24	-	-	48.52	1,916.54	-	-	-	-	39.5	1960
38.5	1961	31.47	1,211.60	-	-	-	-	-	-	-	-	38.5	1961
37.5	1962	309.26	11,597.25	-	-	25.30	948.75	-	-	-	-	37.5	1962
36.5	1963	566.83	20,689.30	235.20	8,584.80	46.20	1,686.30	-	-	-	-	36.5	1963
35.5	1964	45.55	1,617.03	-	-	-	-	137.78	4,891.19	-	-	35.5	1964
34.5	1965	790.45	27,270.53	-	-	259.55	8,954.48	-	-	-	-	34.5	1965
33.5	1966	1,560.43	52,274.41	64.82	2,171.47	49.98	1,674.33	59.86	2,005.31	-	-	33.5	1966
32.5	1967	324.15	10,534.88	72.66	2,361.45	164.42	5,343.65	-	-	-	-	32.5	1967
31.5	1968	436.31	13,743.77	348.50	10,977.75	28.55	899.33	-	-	-	-	31.5	1968
30.5	1969	1,052.95	32,114.98	148.04	4,515.22	57.82	1,763.51	-	-	-	-	30.5	1969
29.5	1970	790.86	23,330.37	-	-	-	-	-	-	-	-	29.5	1970
28.5	1971	908.85	25,902.23	422.45	12,039.83	75.30	2,146.05	98.60	2,810.10	-	-	28.5	1971
27.5	1972	648.31	17,828.53	450.04	12,376.10	29.86	821.15	-	-	-	-	27.5	1972
26.5	1973	431.79	11,442.44	141.87	3,759.56	259.48	6,876.22	160.53	4,254.05	-	-	26.5	1973
25.5	1974	869.44	22,170.72	205.58	5,242.29	164.03	4,182.77	-	-	-	-	25.5	1974
24.5	1975	1,016.73	24,909.89	110.04	2,695.98	37.04	907.48	124.99	3,062.26	-	-	24.5	1975
23.5	1976	692.49	16,273.52	526.69	12,377.22	-	-	-	-	-	-	23.5	1976
22.5	1977	46.11	1,037.48	318.62	7,168.95	(244.24)	(5,495.40)	259.50	5,838.75	-	-	22.5	1977
21.5	1978	626.86	13,477.49	-	-	142.02	3,053.43	319.04	6,859.36	-	-	21.5	1978
20.5	1979	549.04	11,255.32	861.84	17,667.72	105.84	2,169.72	280.10	5,742.05	-	-	20.5	1979
19.5	1980	595.21	11,606.60	842.03	16,419.59	104.30	2,033.85	194.26	3,788.07	-	-	19.5	1980
18.5	1981	722.53	13,366.81	-	-	-	-	169.52	3,136.12	-	-	18.5	1981
17.5	1982	2,198.25	38,469.38	-	-	64.77	1,133.48	577.99	10,114.83	-	-	17.5	1982
16.5	1983	2,159.08	35,624.82	-	-	759.34	12,529.11	325.34	5,368.11	-	-	16.5	1983
15.5	1984	606.13	9,395.02	128.05	1,984.78	-	-	158.81	2,461.56	-	-	15.5	1984
14.5	1985	-	-	-	-	279.79	4,056.96	741.00	10,744.50	-	-	14.5	1985
13.5	1986	-	-	157.57	2,127.20	780.76	10,540.26	241.21	3,256.34	-	-	13.5	1986
12.5	1987	722.99	9,037.38	-	-	-	-	191.91	2,398.88	-	-	12.5	1987
11.5	1988	-	-	-	-	779.90	8,968.85	912.25	10,490.88	-	-	11.5	1988
10.5	1989	661.04	6,940.92	182.27	1,913.84	200.54	2,105.67	1,102.87	11,580.14	-	-	10.5	1989
9.5	1990	-	-	-	-	-	-	676.47	6,426.47	-	-	9.5	1990
8.5	1991	887.13	7,540.61	-	-	-	-	740.74	6,296.29	-	-	8.5	1991
7.5	1992	626.90	4,701.75	185.85	1,393.88	165.78	1,243.35	802.38	6,017.85	-	-	7.5	1992
6.5	1993	1,894.82	12,316.33	-	-	-	-	2,527.68	16,429.92	-	-	6.5	1993
5.5	1994	-	-	-	-	-	-	952.44	5,238.42	-	-	5.5	1994
4.5	1995	1,858.21	8,361.95	-	-	469.65	2,113.43	1,761.59	7,927.16	(336.18)	(1,512.81)	4.5	1995
3.5	1996	-	-	-	-	259.16	907.06	1,075.22	3,763.27	-	-	3.5	1996
2.5	1997	-	-	520.97	1,302.43	983.77	2,459.43	2,603.77	6,509.43	(666.80)	(1,667.00)	2.5	1997
1.5	1998	185.94	278.91	-	-	-	-	3,648.12	5,472.18	-	-	1.5	1998
0.5	1999	-	-	-	-	259.16	129.58	161.13	80.57	-	-	0.5	1999
-0.5	2000	-	-	-	-	-	-	-	-	-	-	-0.5	2000
<b>TOTAL ACCOUNT</b>		<b>30,803.07</b>		<b>8,275.59</b>		<b>9,328.84</b>		<b>21,005.10</b>		<b>(1,002.98)</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>748,432.82</b>		<b>142,933.18</b>		<b>225,279.84</b>		<b>182,964.00</b>		<b>(3,179.81)</b>		<b>TOTAL WEIGHTED</b>
<b>AVERAGE AGE</b>		<b>24.46</b>		<b>22.78</b>		<b>24.15</b>		<b>7.76</b>		<b>3.17</b>		<b>AVERAGE AGE</b>	

FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA ELECTRIC DIVISION  
 1999 RETIREMENTS

AGE	YEAR	3731	WT AVG	3900	WT AVG	3921	WT AVG	3922	WT AVG	TOTAL	WT AVG	AGE	YEAR
60.5	1939	-	-	-	-	-	-	-	-	159.49	9,649.15	60.5	1939
59.5	1940	-	-	-	-	-	-	-	-	-	-	59.5	1940
58.5	1941	-	-	-	-	-	-	-	-	37.88	2,215.98	58.5	1941
57.5	1942	-	-	-	-	-	-	-	-	657.39	37,799.93	57.5	1942
56.5	1943	-	-	-	-	-	-	-	-	70.20	3,966.30	56.5	1943
55.5	1944	-	-	-	-	-	-	-	-	3,749.03	208,071.17	55.5	1944
54.5	1945	-	-	-	-	-	-	-	-	100.44	5,473.98	54.5	1945
53.5	1946	-	-	-	-	-	-	-	-	28.61	1,530.64	53.5	1946
52.5	1947	-	-	-	-	-	-	-	-	1,531.42	80,399.65	52.5	1947
51.5	1948	-	-	-	-	-	-	-	-	64.40	3,316.60	51.5	1948
50.5	1949	-	-	-	-	-	-	-	-	240.70	12,155.35	50.5	1949
49.5	1950	-	-	-	-	-	-	-	-	1,548.50	76,650.75	49.5	1950
48.5	1951	-	-	-	-	-	-	-	-	1,493.53	72,436.21	48.5	1951
47.5	1952	-	-	-	-	-	-	-	-	306.39	14,553.53	47.5	1952
46.5	1953	126.00	5,859.00	-	-	-	-	-	-	1,197.77	55,696.31	46.5	1953
45.5	1954	-	-	-	-	-	-	-	-	778.86	35,438.13	45.5	1954
44.5	1955	-	-	-	-	-	-	-	-	3,158.07	140,534.12	44.5	1955
43.5	1956	-	-	-	-	-	-	-	-	1,399.50	60,878.25	43.5	1956
42.5	1957	-	-	-	-	-	-	-	-	1,205.95	51,252.88	42.5	1957
41.5	1958	-	-	-	-	-	-	-	-	806.41	33,466.02	41.5	1958
40.5	1959	-	-	-	-	-	-	-	-	1,976.25	80,038.13	40.5	1959
39.5	1960	-	-	-	-	-	-	-	-	3,682.16	145,445.32	39.5	1960
38.5	1961	-	-	-	-	-	-	-	-	223.54	8,606.29	38.5	1961
37.5	1962	-	-	-	-	-	-	-	-	334.56	12,546.00	37.5	1962
36.5	1963	776.02	28,324.73	-	-	-	-	-	-	2,225.04	81,213.96	36.5	1963
35.5	1964	297.84	10,573.32	-	-	-	-	-	-	3,069.28	108,959.44	35.5	1964
34.5	1965	-	-	-	-	-	-	-	-	2,596.01	89,562.35	34.5	1965
33.5	1966	-	-	-	-	-	-	-	-	1,985.81	66,524.64	33.5	1966
32.5	1967	-	-	-	-	-	-	-	-	915.65	29,758.63	32.5	1967
31.5	1968	54.63	1,720.85	-	-	-	-	-	-	1,709.49	53,848.94	31.5	1968
30.5	1969	45.41	1,385.01	-	-	-	-	-	-	2,640.04	80,521.22	30.5	1969
29.5	1970	-	-	-	-	-	-	-	-	2,032.02	59,944.59	29.5	1970
28.5	1971	261.72	7,459.02	-	-	-	-	-	-	2,864.87	81,648.80	28.5	1971
27.5	1972	39.70	1,091.75	-	-	-	-	-	-	1,461.75	40,198.13	27.5	1972
26.5	1973	220.40	5,840.60	-	-	-	-	-	-	1,593.40	42,225.10	26.5	1973
25.5	1974	120.81	3,080.66	-	-	-	-	-	-	2,583.32	65,874.66	25.5	1974
24.5	1975	53.61	1,313.45	-	-	-	-	-	-	2,803.08	68,675.46	24.5	1975
23.5	1976	115.99	2,725.77	-	-	-	-	-	-	2,267.90	53,295.65	23.5	1976
22.5	1977	984.08	22,141.80	-	-	-	-	-	-	2,745.19	61,766.78	22.5	1977
21.5	1978	122.47	2,633.11	-	-	-	-	-	-	3,198.91	68,776.57	21.5	1978
20.5	1979	167.16	3,426.78	-	-	-	-	-	-	4,057.43	83,177.32	20.5	1979
19.5	1980	53.92	1,051.44	-	-	-	-	-	-	3,299.33	64,336.94	19.5	1980
18.5	1981	-	-	-	-	-	-	-	-	982.75	18,180.88	18.5	1981
17.5	1982	311.66	5,454.05	-	-	-	-	-	-	3,543.40	62,009.50	17.5	1982
16.5	1983	168.59	2,781.74	-	-	-	-	-	-	3,615.75	59,659.88	16.5	1983
15.5	1984	460.60	7,139.30	-	-	-	-	-	-	8,292.52	128,534.06	15.5	1984
14.5	1985	-	-	1,936.20	28,074.90	-	-	-	-	4,016.41	58,237.95	14.5	1985
13.5	1986	459.95	6,209.33	-	-	-	-	-	-	1,727.69	23,323.82	13.5	1986
12.5	1987	211.21	2,640.13	-	-	-	-	-	-	1,797.46	22,468.25	12.5	1987
11.5	1988	199.18	2,290.57	-	-	-	-	-	-	2,532.95	29,128.93	11.5	1988
10.5	1989	-	-	-	-	-	-	-	-	2,823.12	29,642.76	10.5	1989
9.5	1990	200.49	1,904.66	-	-	-	-	-	-	876.96	8,331.12	9.5	1990
8.5	1991	213.61	1,815.69	-	-	-	-	-	-	1,841.48	15,652.58	8.5	1991
7.5	1992	247.21	1,854.08	-	-	-	-	-	-	2,493.11	18,698.33	7.5	1992
6.5	1993	1,392.95	9,054.18	-	-	-	-	-	-	7,214.83	46,896.40	6.5	1993
5.5	1994	635.11	3,493.11	-	-	-	-	-	-	1,923.11	10,577.11	5.5	1994
4.5	1995	193.07	868.82	-	-	16,000.99	72,004.46	14,911.31	67,100.90	35,586.74	160,140.33	4.5	1995
3.5	1996	-	-	-	-	-	-	-	-	1,334.38	4,670.33	3.5	1996
2.5	1997	491.63	1,229.08	-	-	-	-	-	-	4,731.83	11,829.58	2.5	1997
1.5	1998	550.92	826.38	-	-	-	-	-	-	4,384.98	6,577.47	1.5	1998
0.5	1999	-	-	-	-	-	-	-	-	420.29	210.15	0.5	1999
-0.5	2000	-	-	-	-	-	-	-	-	-	-	-0.5	2000
<b>TOTAL ACCOUNT</b>		<b>9,175.94</b>		<b>1,936.20</b>		<b>16,000.99</b>		<b>14,911.31</b>		<b>158,939.33</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>146,188.33</b>		<b>28,074.90</b>		<b>72,004.46</b>		<b>67,100.90</b>		<b>3,057,549.90</b>		<b>TOTAL WEIGHTED</b>
<b>AVERAGE AGE</b>		<b>15.93</b>		<b>14.50</b>		<b>4.50</b>		<b>4.50</b>		<b>19.24</b>			<b>AVERAGE AGE</b>

FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA ELECTRIC DIVISION  
 2000 RETIREMENTS

AGE	YEAR	364	WT AVG	365	WT AVG	366	WT AVG	3681	WT AVG	3691	WT AVG	AGE	YEAR
59.5	1941	-	-	-	-	-	-	22.50	1,338.75	-	-	59.5	1941
58.5	1942	-	-	-	-	-	-	-	-	-	-	58.5	1942
57.5	1943	-	-	-	-	-	-	-	-	-	-	57.5	1943
56.5	1944	-	-	-	-	-	-	-	-	-	-	56.5	1944
55.5	1945	-	-	-	-	-	-	-	-	-	-	55.5	1945
54.5	1946	-	-	-	-	-	-	-	-	-	-	54.5	1946
53.5	1947	-	-	-	-	-	-	-	-	-	-	53.5	1947
52.5	1948	-	-	-	-	-	-	-	-	-	-	52.5	1948
51.5	1949	-	-	-	-	-	-	-	-	-	-	51.5	1949
50.5	1950	-	-	-	-	-	-	-	-	-	-	50.5	1950
49.5	1951	247.68	12,260.16	-	-	-	-	50.04	2,476.98	-	-	49.5	1951
48.5	1952	53.42	2,590.87	-	-	-	-	183.40	8,894.90	-	-	48.5	1952
47.5	1953	269.11	12,782.73	-	-	-	-	-	-	-	-	47.5	1953
46.5	1954	-	-	-	-	-	-	174.88	8,131.92	-	-	46.5	1954
45.5	1955	633.92	28,843.36	-	-	-	-	298.29	13,572.20	-	-	45.5	1955
44.5	1956	1,783.80	79,379.10	-	-	-	-	339.86	15,123.77	-	-	44.5	1956
43.5	1957	596.92	25,966.02	-	-	-	-	241.73	10,515.26	-	-	43.5	1957
42.5	1958	1,011.44	42,986.20	-	-	-	-	305.08	12,965.90	-	-	42.5	1958
41.5	1959	116.27	4,825.21	-	-	-	-	-	-	-	-	41.5	1959
40.5	1960	-	-	25.23	1,021.82	-	-	-	-	-	-	40.5	1960
39.5	1961	352.50	13,923.75	-	-	-	-	492.54	19,455.33	-	-	39.5	1961
38.5	1962	83.58	3,217.83	-	-	-	-	24.11	928.24	-	-	38.5	1962
37.5	1963	179.80	6,742.50	1,090.01	40,875.38	-	-	-	-	57.49	2,156.88	37.5	1963
36.5	1964	50.79	1,853.84	18.05	658.83	-	-	-	-	61.15	2,231.98	36.5	1964
35.5	1965	48.34	1,716.07	36.58	1,298.59	-	-	654.21	23,224.46	-	-	35.5	1965
34.5	1966	183.04	6,314.88	-	-	-	-	433.52	14,956.44	126.95	4,448.78	34.5	1966
33.5	1967	507.74	17,009.29	559.39	18,739.57	-	-	679.29	22,756.22	-	-	33.5	1967
32.5	1968	1,248.19	40,566.18	437.26	14,210.95	-	-	670.97	21,806.53	139.39	4,530.18	32.5	1968
31.5	1969	858.28	27,035.82	154.24	4,858.56	-	-	110.32	3,475.08	-	-	31.5	1969
30.5	1970	636.42	19,410.81	28.49	868.95	-	-	555.80	16,951.90	-	-	30.5	1970
29.5	1971	751.57	22,171.32	803.64	23,707.38	-	-	311.47	9,188.37	577.78	17,044.51	29.5	1971
28.5	1972	1,804.38	51,424.83	69.84	1,990.44	-	-	879.64	25,069.74	267.24	7,616.34	28.5	1972
27.5	1973	2,473.42	68,019.05	-	-	-	-	319.56	8,787.90	-	-	27.5	1973
26.5	1974	962.19	25,498.04	159.56	4,228.34	-	-	1,053.44	27,916.16	204.34	5,415.01	26.5	1974
25.5	1975	5,005.87	127,649.69	4,720.87	120,382.19	-	-	759.91	19,377.71	438.52	11,182.26	25.5	1975
24.5	1976	1,549.86	37,971.57	971.19	23,794.16	-	-	906.39	22,206.56	348.30	8,533.35	24.5	1976
23.5	1977	89.68	2,107.46	33.71	792.19	-	-	431.11	10,131.09	157.66	3,705.01	23.5	1977
22.5	1978	400.63	9,014.18	233.41	5,251.73	-	-	84.47	1,900.58	155.84	3,506.40	22.5	1978
21.5	1979	299.86	6,446.99	-	-	-	-	861.43	18,520.75	-	-	21.5	1979
20.5	1980	-	-	-	-	-	-	638.37	13,086.59	116.87	2,395.84	20.5	1980
19.5	1981	-	-	-	-	-	-	923.72	18,012.54	-	-	19.5	1981
18.5	1982	681.67	12,610.90	96.33	1,782.11	-	-	851.28	15,748.68	125.38	2,319.53	18.5	1982
17.5	1983	435.09	7,614.08	-	-	-	-	19.27	337.23	-	-	17.5	1983
16.5	1984	-	-	115.16	1,900.14	-	-	659.04	10,874.16	-	-	16.5	1984
15.5	1985	1,452.03	22,506.47	7,576.07	117,429.09	-	-	1,250.45	19,381.98	-	-	15.5	1985
14.5	1986	1,208.52	17,523.54	-	-	-	-	1,432.66	20,773.57	157.19	2,279.26	14.5	1986
13.5	1987	-	-	-	-	-	-	1,384.56	18,691.56	153.66	2,074.41	13.5	1987
12.5	1988	-	-	-	-	-	-	1,297.56	16,219.50	-	-	12.5	1988
11.5	1989	998.88	11,487.12	1,614.24	18,563.76	-	-	-	-	181.83	2,091.05	11.5	1989
10.5	1990	1,441.98	15,140.79	1,661.58	17,446.59	-	-	1,124.93	11,811.77	-	-	10.5	1990
9.5	1991	-	-	110.30	1,047.85	-	-	-	-	176.12	1,673.14	9.5	1991
8.5	1992	-	-	-	-	-	-	-	-	-	-	8.5	1992
7.5	1993	299.52	2,246.40	-	-	-	-	798.60	5,989.50	-	-	7.5	1993
6.5	1994	249.03	1,618.70	-	-	-	-	708.76	4,606.94	-	-	6.5	1994
5.5	1995	-	-	-	-	-	-	-	-	-	-	5.5	1995
4.5	1996	-	-	-	-	-	-	605.99	2,725.96	-	-	4.5	1996
3.5	1997	-	-	-	-	-	-	-	-	-	-	3.5	1997
2.5	1998	-	-	312.74	781.85	-	-	497.70	1,244.25	570.32	1,425.80	2.5	1998
1.5	1999	465.69	698.54	-	-	-	-	-	-	-	-	1.5	1999
0.5	2000	-	-	-	-	200.24	100.12	-	-	-	-	0.5	2000
TOTAL ACCOUNT		28,431.11		20,827.89		200.24		23,038.85		4,018.03		TOTAL ACCOUNT	
TOTAL WEIGHTED			788,174.25		421,830.42		100.12		499,177.89		84,628.70	TOTAL WEIGHTED	
AVERAGE AGE		26.81		20.24		0.50		21.67		21.06		AVERAGE AGE	

FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA ELECTRIC DIVISION  
 2000 RETIREMENTS

AGE	YEAR	370	WT AVG	3711	WT AVG	3731	WT AVG	3911	WT AVG	3912	WT AVG	AGE	YEAR
59.5	1941	-	-	-	-	-	-	-	-	-	-	59.5	1941
58.5	1942	67.72	3,961.62	-	-	-	-	-	-	-	-	58.5	1942
57.5	1943	587.45	33,778.38	-	-	-	-	-	-	-	-	57.5	1943
56.5	1944	-	-	-	-	-	-	-	-	-	-	56.5	1944
55.5	1945	16.57	919.64	-	-	-	-	-	-	-	-	55.5	1945
54.5	1946	48.88	2,663.96	-	-	-	-	-	-	-	-	54.5	1946
53.5	1947	95.66	5,117.81	-	-	-	-	-	-	-	-	53.5	1947
52.5	1948	149.01	7,823.03	-	-	-	-	-	-	-	-	52.5	1948
51.5	1949	311.33	16,033.50	-	-	-	-	-	-	-	-	51.5	1949
50.5	1950	340.80	17,210.40	-	-	-	-	-	-	-	-	50.5	1950
49.5	1951	228.64	11,317.68	-	-	-	-	-	-	-	-	49.5	1951
48.5	1952	321.12	15,574.32	-	-	-	-	-	-	-	-	48.5	1952
47.5	1953	413.37	19,635.08	-	-	-	-	-	-	-	-	47.5	1953
46.5	1954	7,494.11	348,476.12	-	-	-	-	-	-	-	-	46.5	1954
45.5	1955	551.01	25,070.96	-	-	149.20	6,788.60	-	-	-	-	45.5	1955
44.5	1956	530.02	23,585.89	-	-	-	-	-	-	-	-	44.5	1956
43.5	1957	556.53	24,209.06	-	-	-	-	-	-	-	-	43.5	1957
42.5	1958	244.25	10,380.63	-	-	88.10	3,744.25	-	-	-	-	42.5	1958
41.5	1959	522.48	21,682.92	-	-	94.00	3,901.00	-	-	-	-	41.5	1959
40.5	1960	351.58	14,238.99	-	-	-	-	-	-	-	-	40.5	1960
39.5	1961	199.48	7,879.46	-	-	-	-	-	-	-	-	39.5	1961
38.5	1962	143.96	5,542.46	-	-	-	-	-	-	-	-	38.5	1962
37.5	1963	79.69	2,988.38	223.98	8,399.25	-	-	-	-	-	-	37.5	1963
36.5	1964	92.09	3,361.29	66.86	2,440.39	-	-	-	-	-	-	36.5	1964
35.5	1965	149.21	5,296.96	-	-	-	-	-	-	-	-	35.5	1965
34.5	1966	33.59	1,158.86	-	-	-	-	-	-	-	-	34.5	1966
33.5	1967	-	-	-	-	65.20	2,184.20	-	-	-	-	33.5	1967
32.5	1968	-	-	-	-	107.74	3,501.55	-	-	-	-	32.5	1968
31.5	1969	166.09	5,231.84	-	-	136.23	4,291.25	-	-	-	-	31.5	1969
30.5	1970	294.61	8,985.61	-	-	-	-	-	-	-	-	30.5	1970
29.5	1971	43.74	1,290.33	145.98	4,306.41	-	-	-	-	-	-	29.5	1971
28.5	1972	176.47	5,029.40	834.00	23,769.00	38.38	1,093.83	-	-	-	-	28.5	1972
27.5	1973	231.28	6,360.20	103.40	2,843.50	-	-	-	-	-	-	27.5	1973
26.5	1974	51.38	1,361.57	146.04	3,870.06	38.79	1,027.94	-	-	-	-	26.5	1974
25.5	1975	76.38	1,947.69	368.84	9,405.42	205.49	5,240.00	-	-	-	-	25.5	1975
24.5	1976	502.45	12,310.03	227.82	5,581.59	-	-	-	-	-	-	24.5	1976
23.5	1977	-	-	88.52	2,080.22	67.75	1,592.13	-	-	-	-	23.5	1977
22.5	1978	90.54	2,037.15	232.64	5,234.40	75.81	1,705.73	-	-	-	-	22.5	1978
21.5	1979	98.45	2,116.68	393.28	8,455.52	-	-	-	-	-	-	21.5	1979
20.5	1980	383.00	7,851.50	342.81	7,027.61	-	-	-	-	-	-	20.5	1980
19.5	1981	113.32	2,209.74	240.15	4,682.93	123.44	2,407.08	-	-	-	-	19.5	1981
18.5	1982	119.45	2,209.83	598.77	11,077.25	107.46	1,988.01	-	-	-	-	18.5	1982
17.5	1983	188.50	3,298.75	290.08	5,076.40	-	-	-	-	-	-	17.5	1983
16.5	1984	130.01	2,145.17	870.11	14,356.82	106.37	1,755.11	-	-	-	-	16.5	1984
15.5	1985	243.94	3,781.07	1,250.77	19,386.94	395.30	6,127.15	-	-	-	-	15.5	1985
14.5	1986	-	-	1,206.07	17,488.02	241.64	3,503.78	-	-	-	-	14.5	1986
13.5	1987	95.13	1,284.26	1,939.03	26,176.91	-	-	-	-	-	-	13.5	1987
12.5	1988	106.21	1,327.63	212.21	2,652.63	-	-	-	-	-	-	12.5	1988
11.5	1989	532.60	6,124.90	438.44	5,042.06	177.46	2,040.79	-	-	-	-	11.5	1989
10.5	1990	-	-	668.67	7,021.04	-	-	-	-	-	-	10.5	1990
9.5	1991	412.24	3,916.28	1,826.08	17,347.76	213.61	2,029.30	-	-	-	-	9.5	1991
8.5	1992	194.47	1,653.00	2,274.57	19,333.85	-	-	556.50	4,730.25	-	-	8.5	1992
7.5	1993	-	-	1,494.49	11,208.68	858.12	6,435.90	98.58	739.35	-	-	7.5	1993
6.5	1994	-	-	3,270.17	21,256.11	566.07	3,879.46	-	-	4,876.00	31,694.00	6.5	1994
5.5	1995	-	-	1,662.23	9,142.27	188.90	1,038.95	-	-	-	-	5.5	1995
4.5	1996	-	-	6,938.59	31,223.66	-	-	-	-	747.93	3,365.69	4.5	1996
3.5	1997	-	-	4,582.30	16,038.05	549.69	-	-	-	-	-	3.5	1997
2.5	1998	149.04	372.60	4,331.14	10,827.85	574.38	-	-	-	-	-	2.5	1998
1.5	1999	47.90	71.85	966.79	1,450.19	134.10	201.15	-	-	-	-	1.5	1999
0.5	2000	-	-	5,405.38	2,702.69	449.00	-	-	-	-	-	0.5	2000
<b>TOTAL ACCOUNT</b>		<b>17,975.75</b>		<b>43,640.21</b>		<b>5,752.23</b>		<b>98.58</b>		<b>8,160.43</b>		<b>TOTAL ACCOUNT</b>	
<b>TOTAL WEIGHTED</b>			<b>710,824.37</b>		<b>336,905.41</b>		<b>66,277.12</b>		<b>739.35</b>		<b>39,789.94</b>	<b>TOTAL WEIGHTED</b>	
<b>AVERAGE AGE</b>		<b>39.54</b>		<b>7.72</b>		<b>11.52</b>		<b>7.50</b>		<b>6.44</b>		<b>AVERAGE AGE</b>	

FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA ELECTRIC DIVISION  
 2000 RETIREMENTS

AGE	YEAR	3913	WT AVG	3942	WT AVG	396	WT AVG	3971	WT AVG	3972	WT AVG	TOTAL	WT AVG	AGE	YEAR
59.5	1941	-	-	-	-	-	-	-	-	-	-	22.50	1,338.75	59.5	1941
58.5	1942	-	-	-	-	-	-	-	-	-	-	67.72	3,961.62	58.5	1942
57.5	1943	-	-	-	-	-	-	-	-	-	-	587.45	33,778.38	57.5	1943
56.5	1944	-	-	-	-	-	-	-	-	-	-	-	-	56.5	1944
55.5	1945	-	-	-	-	-	-	-	-	-	-	16.57	919.64	55.5	1945
54.5	1946	-	-	-	-	-	-	-	-	-	-	48.88	2,663.96	54.5	1946
53.5	1947	-	-	-	-	-	-	-	-	-	-	95.86	5,117.81	53.5	1947
52.5	1948	-	-	-	-	-	-	-	-	-	-	149.01	7,823.03	52.5	1948
51.5	1949	-	-	-	-	-	-	-	-	-	-	311.33	16,033.50	51.5	1949
50.5	1950	-	-	-	-	-	-	-	-	-	-	340.80	17,210.40	50.5	1950
49.5	1951	-	-	-	-	-	-	-	-	-	-	526.36	28,054.82	49.5	1951
48.5	1952	-	-	-	-	-	-	-	-	-	-	557.94	27,060.09	48.5	1952
47.5	1953	-	-	-	-	-	-	-	-	-	-	682.48	32,417.80	47.5	1953
46.5	1954	-	-	-	-	-	-	-	-	-	-	7,668.99	356,608.04	46.5	1954
45.5	1955	-	-	-	-	-	-	-	-	-	-	1,832.42	74,275.11	45.5	1955
44.5	1956	-	-	-	-	-	-	-	-	-	-	2,653.68	118,088.76	44.5	1956
43.5	1957	-	-	-	-	-	-	-	-	-	-	1,395.18	60,690.33	43.5	1957
42.5	1958	-	-	-	-	-	-	-	-	-	-	1,648.87	70,076.98	42.5	1958
41.5	1959	-	-	-	-	-	-	-	-	-	-	732.75	30,409.13	41.5	1959
40.5	1960	-	-	-	-	-	-	-	-	-	-	376.81	15,260.81	40.5	1960
39.5	1961	-	-	-	-	-	-	-	-	-	-	1,044.52	41,258.54	39.5	1961
38.5	1962	-	-	-	-	-	-	-	-	-	-	251.65	9,688.53	38.5	1962
37.5	1963	-	-	-	-	-	-	-	-	-	-	1,630.97	61,161.36	37.5	1963
36.5	1964	-	-	-	-	-	-	-	-	-	-	288.94	10,546.31	36.5	1964
35.5	1965	-	-	-	-	-	-	-	-	-	-	888.34	31,536.07	35.5	1965
34.5	1966	-	-	-	-	-	-	-	-	-	-	779.10	26,878.95	34.5	1966
33.5	1967	-	-	-	-	-	-	-	-	-	-	1,811.62	60,689.27	33.5	1967
32.5	1968	-	-	-	-	-	-	-	-	-	-	2,603.55	84,615.38	32.5	1968
31.5	1969	-	-	-	-	-	-	-	-	-	-	1,425.16	44,892.54	31.5	1969
30.5	1970	-	-	-	-	-	-	-	-	-	-	1,515.32	46,217.26	30.5	1970
29.5	1971	-	-	-	-	-	-	-	-	-	-	2,634.18	77,708.31	29.5	1971
28.5	1972	-	-	-	-	-	-	-	-	-	-	4,069.95	115,993.56	28.5	1972
27.5	1973	-	-	-	-	-	-	-	-	-	-	3,127.66	86,010.65	27.5	1973
26.5	1974	-	-	-	-	-	-	-	-	-	-	2,615.74	69,317.11	26.5	1974
25.5	1975	-	-	-	-	-	-	-	-	-	-	11,575.88	295,184.94	25.5	1975
24.5	1976	-	-	-	-	-	-	1,412.98	34,618.01	-	-	5,918.99	145,015.26	24.5	1976
23.5	1977	-	-	-	-	-	-	-	-	-	-	868.43	20,408.11	23.5	1977
22.5	1978	-	-	-	-	-	-	-	-	-	-	1,273.34	28,650.15	22.5	1978
21.5	1979	-	-	-	-	-	-	-	-	-	-	1,653.02	35,539.93	21.5	1979
20.5	1980	-	-	-	-	-	-	-	-	-	-	1,481.05	30,361.53	20.5	1980
19.5	1981	-	-	-	-	-	-	-	-	-	-	1,400.63	27,312.29	19.5	1981
18.5	1982	-	-	732.72	13,555.32	-	-	-	-	-	-	3,313.06	61,291.61	18.5	1982
17.5	1983	-	-	844.87	14,785.23	-	-	-	-	-	-	1,777.81	31,111.68	17.5	1983
16.5	1984	-	-	-	-	-	-	-	-	-	-	1,880.69	31,031.39	16.5	1984
15.5	1985	-	-	-	-	379.07	5,875.59	-	-	-	-	12,547.63	194,488.27	15.5	1985
14.5	1986	1,681.70	24,384.65	-	-	-	-	-	-	-	-	5,927.78	85,952.81	14.5	1986
13.5	1987	-	-	-	-	-	-	-	-	-	-	3,572.38	48,227.13	13.5	1987
12.5	1988	-	-	-	-	-	-	-	-	-	-	1,615.98	20,199.75	12.5	1988
11.5	1989	793.94	9,130.31	-	-	-	-	-	-	-	-	4,737.39	54,479.99	11.5	1989
10.5	1990	-	-	-	-	-	-	-	-	-	-	4,897.16	51,420.18	10.5	1990
9.5	1991	10,957.71	104,098.25	-	-	-	-	-	-	2,797.49	26,576.16	16,493.55	156,688.73	9.5	1991
8.5	1992	1,745.95	14,840.58	-	-	-	-	-	-	-	-	4,771.49	40,557.67	8.5	1992
7.5	1993	11,427.20	85,704.00	-	-	-	-	-	-	-	-	14,976.51	112,323.83	7.5	1993
6.5	1994	681.05	4,426.83	-	-	-	-	-	-	-	-	10,351.08	67,282.02	6.5	1994
5.5	1995	1,472.71	8,099.91	-	-	-	-	-	-	-	-	3,323.84	18,281.12	5.5	1995
4.5	1996	681.40	3,066.30	-	-	-	-	-	-	-	-	8,973.91	40,382.60	4.5	1996
3.5	1997	-	-	-	-	-	-	-	-	-	-	5,131.99	17,961.97	3.5	1997
2.5	1998	1,089.15	2,722.88	-	-	-	-	-	-	-	-	7,524.47	18,811.18	2.5	1998
1.5	1999	-	-	-	-	-	-	-	-	-	-	1,614.48	2,421.72	1.5	1999
0.5	2000	-	-	-	-	-	-	-	-	-	-	6,054.62	3,027.31	0.5	2000
TOTAL ACCOUNT		30,630.81		1,577.59		379.07		1,412.98		2,797.49		187,859.28		TOTAL ACCOUNT	
TOTAL WEIGHTED			258,473.89		28,340.55		5,875.59		34,818.01		28,576.16		3,304,715.88	TOTAL WEIGHTED	
AVERAGE AGE		8.40		17.96		15.50		24.50		9.50		17.59		AVERAGE AGE	



**FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA - ELECTRIC DIVISION  
 REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
 1997**

PLANT IN SERVICE (\$)							RESERVE (\$)							(CREDIT BALANCES)		
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Purch. & Adj.	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Purch. & Adj.	Ending Balance	Plant Acct.
350	-						350	-							0	350
3501	-						3501	-							0	3501
352	-						352	-							0	352
353	-						353	-							0	353
354	-						354	-							0	354
355	-						355	-							0	355
356	-						356	-							0	356
359	-						359	-							0	359
360	7,941					7,941	360	372		372					744	360
3601	16,000					16,000	3601	1,185							1,185	3601
361	8,614					8,614	361	2,833		192					3,025	361
362	845,121	2,703		8,572		856,396	362	327,020	8,572	24,721					360,313	362
364	4,092,400	292,459		(36,943)		4,347,916	364	1,582,583	(36,943)	146,627	1,557	(34,004)			1,659,820	364
365	4,553,122	167,769		(23,147)		4,697,744	365	1,778,404	(23,147)	171,713	5,380	(18,529)			1,913,821	365
366	98,266	617				98,883	366	18,668		1,975					20,643	366
367	410,739	54,305		(733)		464,311	367	80,341	(733)	11,873	681	(46)			92,116	367
368	4,280,717	185,965		(22,730)		4,443,952	368	1,785,921	(22,730)	174,698	360	(2,180)			1,936,069	368
369	1,947,044	124,900		(5,891)		2,066,053	369	685,188	(5,891)	91,808	3,788	(5,798)			769,095	369
370	937,813	32,158		(8,599)		961,372	370	474,234	(8,599)	38,873		(106)			504,402	370
371	578,067	70,835		(30,876)		618,026	371	101,763	(30,876)	33,931	6,875	(3,756)			107,937	371
373	220,927	20,221		(8,598)		232,550	373	67,101	(8,598)	6,608	392	(2,126)			63,377	373
389	4,766					4,766	389	-							0	389
390	924,117	8,961				933,078	390	79,015		19,419					98,434	390
3911	21,269	594				21,863	3911	19,494		480					19,974	3911
3912	22,426					22,426	3912	17,469		950					18,419	3912
3913	84,373	5,593	(1,721)			88,245	3913	41,274		12,720					53,994	3913
3921	16,001					16,001	3921	14,801		(1,201)					13,600	3921
3922	160,231	34,941		(8,000)		187,172	3922	68,394	(8,000)	22,509	1,000				83,903	3922
3923	709,095	112,760		(44,106)		777,749	3923	204,720	(44,106)	50,109	13,780				224,503	3923
3924	21,733					21,733	3924	5,719		612					6,331	3924
3931	62,694					62,694	3931	18,720		3,324					22,044	3931
3932	547					547	3932	547							547	3932
3941	13,319					13,319	3941	5,461		504					5,965	3941
3942	28,569	1,822				30,391	3942	25,990		790					26,780	3942
3951	16,904					16,904	3951	7,510		576					8,086	3951
3952	14,227	1,515				15,742	3952	10,249		720					10,969	3952
396	27,535					27,535	396	7,704		1,764					9,468	396
397	67,690					67,690	397	61,318		6,305					67,623	397
398	3,343					3,343	398	3,828		(485)					3,343	398
<b>TOTAL</b>	<b>20,195,610</b>	<b>1,118,118</b>	<b>(1,721)</b>	<b>(181,051)</b>	<b>0</b>	<b>21,130,956</b>		<b>7,497,826</b>	<b>(181,051)</b>	<b>822,487</b>	<b>33,813</b>	<b>(66,545)</b>	<b>0</b>	<b>0</b>	<b>8,106,530</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA - ELECTRIC DIVISION  
 REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
 1998**

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant Acct	Beginning Balance	Additions	Transfers	Retirements	Purch. & Adj	Ending Balance	Plant Acct	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Purch. & Adj	Ending Balance	Plant Acct
350	-						350	-							0	350
3501	-						3501	-							0	3501
352	-						352	-							0	352
353	-						353	-							0	353
354	-						354	-							0	354
355	-						355	-							0	355
356	-	164				164	356	-							0	356
359	-						359	-							0	359
360	7,941					7,941	360	744							744	360
3601	16,000					16,000	3601	1,185		288					1,473	3601
361	8,614					8,614	361	3,025		192					3,217	361
362	856,396					856,396	362	360,313		25,692					386,005	362
364	4,347,916	264,441		(25,850)		4,586,507	364	1,659,820	(25,850)	181,368	2,111	(31,133)			1,786,316	364
365	4,697,744	193,988		(22,313)		4,869,419	365	1,913,821	(22,313)	211,119	6,343	(21,097)			2,087,873	365
366	98,883	6,897				105,780	366	20,543	-	1,921	138				22,702	366
367	464,311	(5,000)		(4,299)		455,012	367	92,116	(4,299)	13,625		(964)			100,478	367
368	4,443,952	175,879		(18,921)		4,600,910	368	1,936,069	(18,921)	190,031		(15,598)			2,091,581	368
369	2,066,053	137,050		(6,297)		2,196,806	369	769,095	(6,297)	91,117	2,665	(7,011)			849,569	369
370	961,372	25,174		(7,470)		979,076	370	504,402	(7,470)	40,674		(116)			537,490	370
371	618,026	86,440		(20,283)		684,183	371	107,937	(20,283)	45,453	2,389	(3,061)			132,435	371
373	232,550	14,209		(5,865)		240,894	373	63,377	(5,865)	13,481		(1,266)			69,727	373
389	4,766				(1,000)	3,766	389	-	-	-					0	389
390	933,078		3,844	(22,751)		914,171	390	98,434	(22,751)	12,914	44,781	(4,859)		3,552	132,071	390
3911	21,863		(4,438)	(14,669)		2,756	3911	19,974	(14,669)	557				(4,101)	1,761	3911
3912	22,426			(10,532)		11,894	3912	18,419	(10,532)	960					8,847	3912
3913	88,245	1,089	(6,813)	(5,902)		76,619	3913	53,994	(5,902)	13,338				(6,650)	54,780	3913
3921	16,001					16,001	3921	13,600	-	(8,836)					4,764	3921
3922	187,172	72,133	22,978	(52,304)		229,979	3922	83,903	(52,304)	27,458	18,447			8,580	86,084	3922
3923	777,749			(94,019)		683,730	3923	224,503	(94,019)	50,738	12,500				193,722	3923
3924	21,733			(1,698)		20,035	3924	6,331	(1,698)	725					5,358	3924
3931	62,694			(272)		62,422	3931	22,044	(272)	(2,801)					18,971	3931
3932	547	761		(547)		761	3932	547	(547)	27					27	3932
3941	13,319			(5,328)		7,991	3941	5,965	(5,328)	449					1,086	3941
3942	30,391	3,918	1,716	(13,948)		22,077	3942	26,780	(13,948)	1,039				641	14,512	3942
3951	16,904			(7,357)		9,547	3951	8,086	(7,357)	481					1,210	3951
3952	15,742			(4,029)		11,713	3952	10,969	(4,029)	934					7,874	3952
396	27,535		(24,694)	(2,462)		379	396	9,468	(2,462)	990				(9,221)	(1,225)	396
397	67,690			(7,126)		60,564	397	67,623	(7,126)	(603)					59,894	397
398	3,343		594	(665)		3,272	398	3,343	(665)	44				549	3,271	398
<b>TOTAL</b>	<b>21,130,956</b>	<b>977,143</b>	<b>(6,813)</b>	<b>(354,907)</b>	<b>(1,000)</b>	<b>21,745,379</b>		<b>8,106,530</b>	<b>(354,907)</b>	<b>913,375</b>	<b>89,374</b>	<b>(85,105)</b>	<b>0</b>	<b>(6,650)</b>	<b>8,662,617</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA - ELECTRIC DIVISION  
 REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
 1999**

PLANT IN SERVICE (\$)						RESERVE (\$)						(CREDIT BALANCES)				
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Purch. & Adj.	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Purch. & Adj.	Ending Balance	Plant Acct.
350	-						350	-							-	350
3501	-						3501	-							-	3501
352	-						352	-							-	352
353	-						353	-							-	353
354	-						354	-							-	354
355	-						355	-							-	355
356	164	(164)					356	-							-	356
359	-						359	-							-	359
360	7,941			(6,841)		1,100	360	744	(6,841)						(6,097)	360
3601	16,000					16,000	3601	1,473	-	288					1,761	3601
361	8,614			(8,614)		-	361	3,217	(8,614)	192					(5,205)	361
362	856,396	52,602		(3,466)		905,532	362	386,005	(3,466)	25,692		(448)			407,783	362
364	4,586,507	210,875	(4,038)	(19,002)		4,774,342	364	1,786,316	(19,002)	191,341	2,825	(21,550)	(1,631)		1,938,299	364
365	4,869,419	165,791	4,038	(12,782)		5,026,466	365	2,087,873	(12,782)	192,708	6,956	(15,572)	1,631		2,260,814	365
366	105,780	1,197				106,977	366	22,702	-	1,997					24,699	366
367	455,012	5,025				460,037	367	100,478	-	13,451	1,240	(32)			115,137	367
368	4,600,910	173,015		(30,603)		4,743,322	368	2,091,581	(30,603)	196,445	92	(1,428)			2,256,087	368
369	2,196,806	138,813		(6,276)		2,329,343	369	849,569	(6,276)	97,062	1,912	(8,060)			934,207	369
370	979,076	24,651		(9,329)		994,398	370	537,490	(9,329)	41,437		(75)			569,523	370
371	684,183	92,040		(20,002)		756,221	371	132,435	(20,002)	50,672	3,503	(3,737)			162,871	371
373	240,894	19,137		(9,176)		250,855	373	69,727	(9,176)	13,957	334	(1,756)			73,086	373
389	3,766					3,766	389	-	-						-	389
390	914,171			(1,936)		912,235	390	132,071	(1,936)	12,632					142,767	390
3911	2,756					2,756	3911	1,761	-	444					2,205	3911
3912	11,894					11,894	3912	8,847	-	1,017					9,864	3912
3913	76,619	33,146	960			110,725	3913	54,780	-	10,575	533		637		66,525	3913
3921	16,001	23,772		(16,001)		23,772	3921	4,764	(16,001)	2,270	6,881				(2,086)	3921
3922	229,979	22,618		(14,911)		237,686	3922	86,084	(14,911)	31,622	6,999				109,794	3922
3923	683,730	125,012				808,742	3923	193,722	-	57,608	9,000				260,330	3923
3924	20,035					20,035	3924	5,358	-	696					6,054	3924
3931	62,422					62,422	3931	18,971	-	2,064					21,035	3931
3932	761					761	3932	27	-	108					135	3932
3941	7,991		(2,928)			5,063	3941	1,086	-	336			(511)		911	3941
3942	22,077	1,698	(2,175)			21,600	3942	14,512	-	1,764			(1,475)		14,801	3942
3951	9,547					9,547	3951	1,210	-	348					1,558	3951
3952	11,713	4,506				16,219	3952	7,874	-	936					8,810	3952
396	379		5,103			5,482	396	(1,225)	-	24			1,986		785	396
397	60,564	14,298				74,862	397	59,894	-	432					60,326	397
398	3,272	1,181				4,453	398	3,271	-						3,271	398
<b>TOTAL</b>	<b>21,745,379</b>	<b>1,109,213</b>	<b>960</b>	<b>(158,939)</b>	<b>0</b>	<b>22,696,613</b>		<b>8,662,617</b>	<b>(158,939)</b>	<b>948,118</b>	<b>40,275</b>	<b>(52,658)</b>	<b>637</b>	<b>0</b>	<b>9,440,050</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA - ELECTRIC DIVISION  
 REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
 2000**

PLANT IN SERVICE (\$)						RESERVE (\$)					(CREDIT BALANCES)					
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Purch. & Adj.	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Purch. & Adj.	Ending Balance	Plant Acct.
350	-						350	-							-	350
3501	-					-	3501	-							-	3501
352	-					-	352	-							-	352
353	-					-	353	-							-	353
354	-					-	354	-							-	354
355	-					-	355	-							-	355
356	-					-	356	-							-	356
359	-					-	359	-							-	359
360	1,100					1,100	360	(6,097)							(6,097)	360
3601	16,000					16,000	3601	1,761		288					2,049	3601
361	-					-	361	(5,205)		-					(5,205)	361
362	905,532	49				905,581	362	407,783		27,168					434,951	362
364	4,774,342	220,944		(29,431)		4,965,855	364	1,938,299	(29,431)	199,391	2,398	(37,617)			2,073,040	364
365	5,026,466	146,291		(20,828)		5,151,929	365	2,260,814	(20,828)	198,329	12,760	(20,830)			2,430,245	365
366	106,977	4,728		(200)		111,505	366	24,699	(200)	2,077	157				26,733	366
367	460,037	28,570				488,607	367	115,137		13,884	4,922				133,943	367
368	4,743,322	175,106		(23,037)		4,895,391	368	2,256,087	(23,037)	202,141	181	(268)			2,435,104	368
369	2,329,343	139,253		(4,018)		2,464,578	369	934,207	(4,018)	102,797	2,717	(6,324)			1,029,379	369
370	994,398	23,662		(17,976)		1,000,084	370	569,523	(17,976)	41,884		(58)			593,373	370
371	756,221	116,762		(43,640)		829,343	371	162,871	(43,640)	56,318	12,677	(7,409)			180,817	371
373	250,855	14,576		(5,752)		259,679	373	73,086	(5,752)	14,583	675	(1,447)			81,145	373
389	3,766					3,766	389	-							-	389
390	912,235					912,235	390	142,767		12,612					155,379	390
3911	2,756			(99)		2,657	3911	2,205	(99)	451					2,557	3911
3912	11,894			(6,180)		5,714	3912	9,864	(6,180)	940					4,624	3912
3913	110,725	16,356		(30,531)		96,550	3913	66,525	(30,531)	13,368					49,362	3913
3921	23,772					23,772	3921	(2,086)		4,044					1,958	3921
3922	237,686			(45,386)		192,300	3922	109,794		31,885			(25,624)		116,055	3922
3923	808,742					808,742	3923	260,330		66,312					326,642	3923
3924	20,035					20,035	3924	6,054		696					6,750	3924
3931	62,422	24,008				86,430	3931	21,035		5,912					26,947	3931
3932	761					761	3932	135		108					243	3932
3941	5,063					5,063	3941	911		593					1,504	3941
3942	21,600			(1,578)		20,022	3942	14,801	(1,578)	1,382					14,605	3942
3951	9,547					9,547	3951	1,558		1,141					2,699	3951
3952	16,219					16,219	3952	8,810		1,579					10,389	3952
396	5,482			(379)		5,103	396	785	(379)	368					774	396
397	74,862	6,926		(4,210)		77,578	397	60,326	(4,210)	3,107					59,223	397
398	4,453	4,404				8,857	398	3,271							3,271	398
<b>TOTAL</b>	<b>22,696,613</b>	<b>921,635</b>	<b>0</b>	<b>(187,859)</b>	<b>(45,386)</b>	<b>23,385,003</b>		<b>9,440,050</b>	<b>(187,859)</b>	<b>1,003,358</b>	<b>36,487</b>	<b>(73,953)</b>	<b>(25,624)</b>	<b>0</b>	<b>10,192,459</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA ELECTRIC DIVISION  
 2001 MONTHLY PLANT BALANCES - PROJECTED  
 ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT**

ACCT.	DESCRIPTION	BALANCE												
		12/31/2000	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
350	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-	-	-
359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
3601	Land Rights	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	905,581	905,509	905,437	905,365	905,293	928,221	928,149	928,077	928,005	927,933	927,860	927,787	927,714
364	Poles & Fixtures	4,965,855	4,979,438	4,993,021	5,016,604	5,030,187	5,053,770	5,067,353	5,095,936	5,109,519	5,138,102	5,166,684	5,205,266	5,218,848
365	Overhead Conductors & Devices	5,151,929	5,161,582	5,171,235	5,202,888	5,212,541	5,242,194	5,251,847	5,276,500	5,286,153	5,305,805	5,325,457	5,360,109	5,369,761
366	Underground Conduit	111,505	111,701	111,897	112,093	112,289	112,485	112,681	112,877	113,073	113,269	113,465	113,660	113,855
367	Underground Conduit/Device	488,607	489,980	491,353	492,726	494,099	495,472	496,845	498,218	499,591	500,964	502,337	503,709	505,081
368	Line Transformers	4,895,391	4,909,306	4,923,221	4,937,136	4,951,051	4,964,966	4,978,881	4,992,796	5,006,711	5,020,626	5,034,540	5,048,454	5,062,368
369	Overhead Services	2,464,578	2,475,310	2,486,042	2,496,774	2,507,506	2,518,238	2,528,970	2,539,702	2,550,434	2,561,165	2,571,896	2,582,627	2,593,358
370	Meters	1,000,084	1,001,771	1,003,458	1,005,145	1,006,832	1,008,519	1,010,206	1,011,893	1,013,580	1,015,267	1,016,955	1,018,643	1,020,331
371	Installations on Customer Premises	829,343	832,951	836,559	840,167	843,775	847,383	850,991	854,599	858,207	861,816	865,425	869,034	872,643
373	Street Lighting & Signal	259,679	260,733	261,787	262,841	263,895	264,949	266,003	267,058	268,113	269,168	270,223	271,278	272,333
389	Land & Land Rights	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766
390	Structures & Improvements	912,235	911,721	911,207	910,693	910,179	909,665	909,151	908,637	908,123	907,608	907,093	906,578	906,063
3911	Office Furniture	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657
3912	Office Machines	5,714	5,714	5,714	5,714	5,714	5,714	5,714	5,714	5,714	5,714	5,714	5,714	5,714
3913	Computer Equipment	96,550	95,791	95,032	94,273	93,514	92,755	91,996	91,237	90,478	89,719	88,960	88,201	87,442
3921	Transportation - Cars	23,772	23,772	23,772	23,772	23,772	23,772	23,772	23,772	23,772	23,772	23,772	23,772	23,772
3922	Transportation - Light Trucks & Vans	192,300	192,300	192,300	165,861	165,861	165,861	201,861	201,861	201,861	201,861	201,861	201,861	201,861
3923	Transportation - Heavy Trucks	808,742	808,742	928,742	928,742	928,742	928,742	928,742	928,742	928,742	928,742	928,742	928,742	928,742
3924	Transportation - Trailers	20,035	20,035	20,035	20,035	20,035	20,035	20,035	20,035	20,035	20,035	20,035	20,035	20,035
3931	Stores Equipment - Handling Equipment	86,430	86,424	86,418	86,412	86,406	86,400	86,394	86,388	86,382	86,377	86,372	86,367	86,362
3932	Stores Equipment - Portable Equipment	761	753	745	737	729	721	713	705	697	688	679	670	661
3941	Tools, Shop & Garage Equipment - Fixed	5,063	4,952	4,841	4,730	4,619	4,508	4,397	4,286	4,175	4,064	3,953	3,842	3,731
3942	Tools, Shop & Garage Equipment - Portable	20,022	19,699	19,376	19,053	18,730	18,407	21,084	20,761	20,437	20,113	19,789	19,465	19,141
3951	Laboratory Equipment - Fixed	9,547	9,394	9,241	9,088	8,935	8,782	8,629	8,476	8,323	8,170	8,016	7,862	7,708
3952	Laboratory Equipment - Portable	16,219	16,135	16,051	15,967	39,883	39,799	39,715	39,631	39,547	39,463	39,379	39,295	39,212
396	Power Operated Equipment	5,103	5,044	4,985	4,926	4,867	4,808	4,749	4,690	4,631	4,572	4,513	4,453	4,393
397	Communications Equipment	77,578	77,342	77,106	76,870	76,634	76,398	76,162	75,926	75,690	75,454	75,218	74,981	74,744
398	Miscellaneous Equipment	8,857	8,843	8,829	8,815	8,801	8,787	8,773	8,759	8,745	8,731	8,717	8,704	8,691
<b>TOTALS</b>		<b>23,385,003</b>	<b>23,438,465</b>	<b>23,611,927</b>	<b>23,670,950</b>	<b>23,749,412</b>	<b>23,855,874</b>	<b>23,948,336</b>	<b>24,031,799</b>	<b>24,085,261</b>	<b>24,163,721</b>	<b>24,242,178</b>	<b>24,345,632</b>	<b>24,399,087</b>

**FLORIDA PUBLIC UTILITIES COMPANY**  
**MARIANNA ELECTRIC DIVISION**  
**2001 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
350	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-	-	-
359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	-	-	-	-	23,000	-	-	-	-	-	-	-	23,000
364	Poles & Fixtures	15,900	15,900	25,900	15,900	25,900	15,900	30,900	15,900	30,900	30,900	40,900	15,900	280,800
365	Overhead Conductors & Devices	11,300	11,300	33,300	11,300	31,300	11,300	26,300	11,300	21,300	21,300	36,300	11,300	237,600
366	Underground Conduit	200	200	200	200	200	200	200	200	200	200	200	200	2,400
367	Underground Conduit/Device	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	16,800
368	Line Transformers	15,900	15,900	15,900	15,900	15,900	15,900	15,900	15,900	15,900	15,900	15,900	15,900	190,800
369	Overhead Services	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
370	Meters	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
371	Installations on Customer Premises	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
373	Street Lighting & Signal	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
3911	Office Furniture	-	-	-	1,000	-	-	-	-	-	-	-	-	1,000
3912	Office Machines	-	-	-	-	-	-	-	-	-	-	-	-	-
3913	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
3921	Transportation - Cars	-	-	-	-	-	-	-	-	-	-	-	-	-
3922	Transportation - Light Trucks & Vans	-	-	-	-	-	36,000	-	-	-	-	-	-	36,000
3923	Transportation - Heavy Truck	-	120,000	-	-	-	-	-	-	-	-	-	-	120,000
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
3931	Stores Equipment - Handling Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
3932	Stores Equipment - Portable Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
3941	Tools, Shop & Garage Equipment - Fixed	-	-	-	-	-	-	-	-	-	-	-	-	-
3942	Tools, Shop & Garage Equipment - Portable	-	-	-	-	-	3,000	-	-	-	-	-	-	3,000
3951	Laboratory Equipment - Fixed	-	-	-	-	-	-	-	-	-	-	-	-	-
3952	Laboratory Equipment - Portable	-	-	-	24,000	-	-	-	-	-	-	-	-	24,000
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTALS</b>	<b>65,900</b>	<b>185,900</b>	<b>97,900</b>	<b>90,900</b>	<b>118,900</b>	<b>104,900</b>	<b>95,900</b>	<b>65,900</b>	<b>90,900</b>	<b>90,900</b>	<b>115,900</b>	<b>65,900</b>	<b>1,189,800</b>

**FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA ELECTRIC DIVISION  
2001 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
350	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-	-	-
359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	72	72	72	72	72	72	72	72	72	73	73	73	867
364	Poles & Fixtures	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,318	2,318	2,318	27,807
365	Overhead Conductors & Devices	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,648	1,648	1,648	1,648	19,768
366	Underground Conduit	4	4	4	4	4	4	4	4	4	4	5	5	50
367	Underground Conduit/Device	27	27	27	27	27	27	27	27	27	27	28	28	326
368	Line Transformers	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,986	1,986	1,986	23,823
369	Overhead Services	468	468	468	468	468	468	468	468	469	469	469	469	5,620
370	Meters	813	813	813	813	813	813	813	813	813	812	812	812	9,753
371	Installations on Customer Premises	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,391	2,391	2,391	2,391	28,700
373	Street Lighting & Signal	446	446	446	446	446	446	445	445	445	445	445	445	5,346
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	514	514	514	514	514	514	514	514	515	515	515	515	6,172
3911	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Office Machines	-	-	-	-	-	-	-	-	-	-	-	-	-
3913	Computer Equipment	759	759	759	759	759	759	759	759	759	759	759	759	9,108
3921	Transportation - Cars	-	-	-	-	-	-	-	-	-	-	-	-	-
3922	Transportation - Light Trucks & Vans	-	-	26,439	-	-	-	-	-	-	-	-	-	26,439
3923	Transportation - Heavy Trucks	-	-	-	-	-	-	-	-	-	-	-	-	-
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
3931	Stores Equipment - Handling Equipment	6	6	6	6	6	6	6	6	5	5	5	5	68
3932	Stores Equipment - Portable Equipment	8	8	8	8	8	8	8	8	9	9	9	9	100
3941	Tools, Shop & Garage Equipment - Fixed	111	111	111	111	111	111	111	111	111	111	111	111	1,332
3942	Tools, Shop & Garage Equipment - Portable	323	323	323	323	323	323	323	324	324	324	324	324	3,881
3951	Laboratory Equipment - Fixed	153	153	153	153	153	153	153	153	153	154	154	154	1,839
3952	Laboratory Equipment - Portable	84	84	84	84	84	84	84	84	84	84	84	83	1,007
396	Power Operated Equipment	59	59	59	59	59	59	59	59	59	59	60	60	710
397	Communications Equipment	236	236	236	236	236	236	236	236	236	236	237	237	2,834
398	Miscellaneous Equipment	14	14	14	14	14	14	14	14	14	14	13	13	166
<b>TOTALS</b>		<b>12,438</b>	<b>12,438</b>	<b>38,877</b>	<b>12,438</b>	<b>12,438</b>	<b>12,438</b>	<b>12,437</b>	<b>12,438</b>	<b>12,440</b>	<b>12,443</b>	<b>12,446</b>	<b>12,445</b>	<b>175,716</b>
														175,716

Exhibit J.1/2

**FLORIDA PUBLIC UTILITIES COMPANY**  
**MARIANNA ELECTRIC DIVISION**  
**Computation of Projected 2001 Net Salvage**  
 (NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	1997	1997	1997	1998	1998	1998	1999	1999	1999	2000	2000	2000	2001	2001	2001
		COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET
		DR.	(CR.)		DR.	(CR.)		DR.	(CR.)		DR.	(CR.)		EST	EST	EST
350	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	-	-	-	-	-	-	448	-	448	-	-	-	112	-	112
364	Poles & Fixtures	34,004	(1,557)	32,447	31,134	(2,111)	29,023	21,550	(2,825)	18,725	37,617	(2,398)	35,219	31,076	(2,223)	28,853
365	Overhead Conductors & Devices	18,529	(5,380)	13,149	21,098	(6,343)	14,755	15,572	(6,956)	8,616	20,830	(12,760)	8,070	19,007	(7,860)	11,147
366	Underground Conduit	-	-	-	-	(138)	(138)	-	-	-	-	(157)	(157)	-	(74)	(74)
367	Underground Conduit/Device	46	(681)	(635)	963	-	963	32	(1,240)	(1,208)	-	(4,922)	(4,922)	260	(1,711)	(1,451)
368	Line Transformers	2,180	(360)	1,820	15,597	-	15,597	1,428	(92)	1,336	268	(181)	87	4,868	(158)	4,710
369	Overhead Services	5,798	(3,788)	2,010	7,010	(2,665)	4,345	8,060	(1,912)	6,148	6,324	(2,717)	3,607	6,798	(2,771)	4,027
370	Meters	106	-	106	117	-	117	75	-	75	58	-	58	89	-	89
371	Installations on Customer Premises	3,756	(6,875)	(3,119)	3,061	(2,389)	672	3,737	(3,503)	234	7,409	(12,677)	(5,268)	4,491	(6,361)	(1,870)
373	Street Lighting & Signal	2,126	(392)	1,734	1,266	-	1,266	1,756	(334)	1,422	1,447	(675)	772	1,649	(350)	1,299
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	4,859	(44,781)	(39,922)	-	-	-	-	-	-	1,215	(11,195)	(9,980)
3911	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Office Machines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3913	Computer Equipment	-	-	-	-	-	-	-	(533)	(533)	-	-	-	-	(133)	(133)
3921	Transportation - Cars	-	-	-	-	-	-	-	(6,881)	(6,881)	-	-	-	-	(1,720)	(1,720)
3922	Transportation - Light Trucks & Vans	-	(1,000)	(1,000)	-	(18,447)	(18,447)	-	(6,999)	(6,999)	-	-	-	-	(6,612)	(6,612)
3923	Transportation - Heavy Trucks	-	(13,780)	(13,780)	-	(12,500)	(12,500)	-	(9,000)	(9,000)	-	-	-	-	(8,820)	(8,820)
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3931	Stores Equipment - Handling Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3932	Stores Equipment - Portable Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3941	Tools, Shop & Garage Equipment - Fixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3942	Tools, Shop & Garage Equipment - Portable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3951	Laboratory Equipment - Fixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3952	Laboratory Equipment - Portable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>		<b>66,545</b>	<b>(33,813)</b>	<b>32,732</b>	<b>85,105</b>	<b>(89,374)</b>	<b>(4,269)</b>	<b>52,658</b>	<b>(40,275)</b>	<b>12,383</b>	<b>73,953</b>	<b>(36,487)</b>	<b>37,466</b>	<b>69,565</b>	<b>(48,988)</b>	<b>19,577</b>



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

Negative Percentage Indicates Negative Salvage

ACCT	DESCRIPTION	1997			1998			1999			2000			---- 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 NET	5 YR AVERAGE	
		RET.	SAL - (COR)	%	RET.	SAL - (COR)	%	RET.	SAL - (COR)	%	RET.	SAL - (COR)	%	RET.	SAL - (COR)	%	RET.	SAL - (COR)	NET SAL %	
350	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
360	Land	-	-	-	-	-	-	6,841	-	-	-	-	-	-	-	-	-	6,841	-	
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
361	Structures & Improvements	-	-	-	-	-	-	8,614	-	-	-	-	-	-	-	-	-	8,614	-	
362	Station Equipment	(8,572)	-	-	-	-	-	3,466	(448)	(12.93%)	-	-	-	867	(112)	(12.92%)	(4,239)	(560)	13.21%	
364	Poles & Fixtures	36,943	(32,447)	(87.83%)	25,850	(29,023)	(112.27%)	19,002	(18,725)	(98.54%)	29,431	(35,219)	(119.67%)	27,807	(28,853)	(103.76%)	139,033	(144,267)	(103.76%)	
365	Overhead Conductors & Devices	23,147	(13,149)	(56.81%)	22,313	(14,755)	(66.13%)	12,782	(8,616)	(67.41%)	20,828	(8,070)	(38.75%)	19,768	(11,147)	(56.39%)	98,838	(55,737)	(56.39%)	
366	Underground Conduit	-	-	-	-	138	-	-	-	-	200	157	78.5%	50	74	148%	250	369	147.6%	
367	Underground Conduit/Device	733	635	86.63%	4,299	(963)	(22.4%)	-	1,208	-	-	4,922	-	326	1,451	445.09%	5,358	7,253	135.97%	
368	Line Transformers	22,730	(1,820)	(8.01%)	18,921	(15,597)	(82.43%)	30,603	(1,336)	(4.37%)	23,037	(87)	(0.38%)	23,823	(4,710)	(19.77%)	119,114	(23,550)	(19.77%)	
369	Overhead Services	5,891	(2,010)	(34.12%)	6,297	(4,345)	(69%)	6,276	(6,148)	(97.96%)	4,018	(3,607)	(89.77%)	5,620	(4,027)	(71.65%)	28,102	(20,137)	(71.66%)	
370	Meters	8,599	(106)	(1.23%)	7,470	(117)	(1.57%)	9,329	(75)	(0.8%)	17,976	(58)	(0.32%)	9,753	(89)	(0.91%)	53,127	(445)	(0.84%)	
371	Installations on Customer Premises	30,876	3,119	10.1%	20,283	(672)	(3.31%)	20,002	(234)	(1.17%)	43,640	5,268	12.07%	28,700	1,870	6.52%	143,501	9,351	6.52%	
373	Street Lighting & Signal	8,598	(1,734)	(20.17%)	5,865	(1,266)	(21.59%)	9,176	(1,422)	(15.5%)	5,752	(772)	(13.42%)	5,346	(1,299)	(24.3%)	34,737	(6,493)	(18.69%)	
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
390	Structures & Improvements	-	-	-	22,751	39,922	175.47%	1,936	-	-	-	-	-	6,172	9,980	161.7%	30,859	49,902	161.71%	
3911	Office Furniture	-	-	-	14,669	-	-	-	-	-	99	-	-	-	-	-	-	14,768	-	
3912	Office Machines	-	-	-	10,532	-	-	-	-	-	6,180	-	-	-	-	-	-	16,712	-	
3913	Computer Equipment	-	-	-	5,902	-	-	-	533	-	-	-	-	9,108	133	1.46%	45,541	666	1.46%	
3921	Transportation - Cars	-	-	-	-	-	-	16,001	6,881	43%	-	-	-	-	1,720	-	-	16,001	8,601	53.75%
3922	Transportation - Light Trucks & Vans	8,000	1,000	12.5%	52,304	18,447	35.27%	14,911	6,999	46.94%	-	-	-	26,439	6,612	25.01%	101,654	33,058	32.52%	
3923	Transportation - Heavy Trucks	44,106	13,780	31.24%	94,019	12,500	13.3%	-	9,000	-	-	-	-	8,820	-	-	138,125	44,100	31.93%	
3924	Transportation - Trailers	-	-	-	1,698	-	-	-	-	-	-	-	-	-	-	-	-	1,698	-	
3931	Stores Equipment - Handing Equipment	-	-	-	272	-	-	-	-	-	-	-	-	68	-	-	-	340	-	
3932	Stores Equipment - Portable Equipment	-	-	-	547	-	-	-	-	-	-	-	-	100	-	-	-	647	-	
3941	Tools, Shop & Garage Equipment - Fixed	-	-	-	5,328	-	-	-	-	-	-	-	-	1,332	-	-	-	6,660	-	
3942	Tools, Shop & Garage Equipment - Portable	-	-	-	13,948	-	-	-	-	-	1,578	-	-	3,881	-	-	-	19,407	-	
3951	Laboratory Equipment - Fixed	-	-	-	7,357	-	-	-	-	-	-	-	-	1,839	-	-	-	9,196	-	
3952	Laboratory Equipment - Portable	-	-	-	4,029	-	-	-	-	-	-	-	-	1,007	-	-	-	5,036	-	
396	Power Operated Equipment	-	-	-	2,462	-	-	-	-	-	379	-	-	710	-	-	-	3,551	-	
397	Communications Equipment	-	-	-	7,126	-	-	-	-	-	4,210	-	-	2,834	-	-	-	14,170	-	
398	Miscellaneous Equipment	-	-	-	665	-	-	-	-	-	-	-	-	166	-	-	-	831	-	
<b>TOTALS</b>		<b>181,051</b>	<b>(32,732)</b>	<b>(67.69%)</b>	<b>354,907</b>	<b>4,269</b>	<b>(154.66%)</b>	<b>158,939</b>	<b>(12,383)</b>	<b>(208.73%)</b>	<b>187,859</b>	<b>(37,466)</b>	<b>(171.73%)</b>	<b>175,716</b>	<b>(19,577)</b>	<b>498.07%</b>	<b>1,058,472</b>	<b>(97,889)</b>	<b>312.95%</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA ELECTRIC DIVISION  
2001 MONTHLY DEPRECIATION - PROJECTED**

ACCT	DESCRIPTION	RATE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
350	Land	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
352	Structures & Improvements	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
354	Towers & Fixtures	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
355	Poles & Fixtures	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Overhead Conductors & Devices	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
359	Roads & Trails	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	1.8%	24	24	24	24	24	24	24	24	24	24	24	24	288
361	Structures & Improvements	2.2%	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	3.0%	2,264	2,264	2,264	2,263	2,263	2,321	2,320	2,320	2,320	2,320	2,320	2,319	27,558
364	Poles & Fixtures	4.1%	16,967	17,013	17,059	17,140	17,186	17,267	17,313	17,411	17,458	17,555	17,653	17,785	207,808
365	Overhead Conductors & Devices	3.9%	16,744	16,775	16,807	16,909	16,941	17,037	17,069	17,149	17,180	17,244	17,308	17,420	204,582
366	Underground Conduit	1.9%	177	177	177	177	178	178	178	179	179	179	180	180	2,139
367	Underground Conduit/Device	2.9%	1,181	1,184	1,187	1,191	1,194	1,197	1,201	1,204	1,207	1,211	1,214	1,217	14,389
368	Line Transformers	4.2%	17,134	17,183	17,231	17,280	17,329	17,377	17,426	17,475	17,523	17,572	17,621	17,670	208,821
369	Overhead Services	4.3%	8,831	8,870	8,908	8,947	8,985	9,024	9,062	9,101	9,139	9,178	9,216	9,254	108,515
370	Meters	4.2%	3,500	3,506	3,512	3,518	3,524	3,530	3,536	3,542	3,548	3,553	3,559	3,565	42,393
371	Installations on Customer Premises	7.1%	4,907	4,928	4,950	4,971	4,992	5,014	5,035	5,056	5,078	5,099	5,120	5,142	60,292
373	Street Lighting & Signal	5.7%	1,233	1,238	1,243	1,248	1,254	1,259	1,264	1,269	1,274	1,279	1,284	1,289	15,132
389	Land & Land Rights	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	2.2%	1,672	1,671	1,671	1,670	1,669	1,668	1,667	1,666	1,665	1,664	1,663	1,662	20,007
3911	Office Furniture	Amort 7	3	3	3	3	3	3	3	3	3	3	3	3	36
3912	Office Machines	Amort 7	78	78	78	78	78	78	78	78	78	78	78	78	936
3913	Computer Equipment	Amort 5	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	14,220
3921	Transportation - Cars	17.0%	337	337	337	337	337	337	337	337	337	337	337	337	4,041
3922	Transportation - Light Trucks & Vans	13.9%	2,227	2,227	2,227	1,921	1,921	1,921	2,338	2,338	2,338	2,338	2,338	2,338	26,475
3923	Transportation - Heavy Trucks	8.2%	5,526	5,526	6,346	6,346	6,346	6,346	6,346	6,346	6,346	6,346	6,346	6,346	74,517
3924	Transportation - Trailers	3.5%	58	58	58	58	58	58	58	58	58	58	58	58	701
3931	Stores Equipment - Handling Equipment	Amort 7	779	779	779	779	779	779	779	779	779	779	779	779	9,348
3932	Stores Equipment - Portable Equipment	Amort 7	9	9	9	9	9	9	9	9	9	9	9	9	108
3941	Tools, Shop & Garage Equipment Fixed	Amort 7	49	49	49	49	49	49	49	49	49	49	49	49	588
3942	Tools, Shop & Garage Equipment Portable	Amort 7	93	93	93	93	93	93	93	93	93	93	93	93	1,116
3951	Laboratory Equipment - Fixed	Amort 7	95	95	95	95	95	95	95	95	95	95	95	95	1,140
3952	Laboratory Equipment - Portable	Amort 7	132	132	132	132	132	132	132	132	132	132	132	132	1,584
396	Power Operated Equipment	7.1%	30	30	29	29	29	28	28	28	27	27	27	26	339
397	Communications Equipment	Amort 5	354	354	354	354	354	354	354	354	354	354	354	354	4,248
398	Miscellaneous Equipment	Amort 7	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>			<b>85,590</b>	<b>85,790</b>	<b>86,809</b>	<b>86,808</b>	<b>87,007</b>	<b>87,363</b>	<b>87,980</b>	<b>88,279</b>	<b>88,478</b>	<b>88,761</b>	<b>89,045</b>	<b>89,411</b>	<b>1,051,322</b>

1,051,322

**FLORIDA PUBLIC UTILITIES COMPANY**  
**MARIANNA ELECTRIC DIVISIONS**  
**Aged Vehicle Listing**  
 December 31, 2000

ACCOUNT	DIV	ASSET NUMBE R	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3921	1.1.4	11152	2000 TOYOTA CAMRY	1999	23,771.79	1.5	35,657.69
<b>TOTAL CARS</b>					<b>23,771.79</b>	<b>1.5</b>	<b>35,657.69</b>
					<b>Average Age at 12/31/00</b>	<b>1.5</b>	
3922	1.1.4	9529	1989 CHEV ASTRO VAN	1989	13,191.00	11.5	151,696.50
3922	1.1.4	9530	1990 GMC PICKUP TRUCK	1990	13,231.74	10.5	138,933.27
3922	1.1.4	9531	1990 GMC PICKUP TRUCK	1990	13,207.74	10.5	138,681.27
3922	1.1.4	9532	1 GROUND ROD DRIVER UNIT	1992	22,977.72	8.5	195,310.62
3922	1.1.4	9536	1997 GMC SIERRA PICKUP TRUCK	1997	17,453.76	3.5	61,088.16
3922	1.1.4	9537	1997 FORD F150 4X4	1997	17,487.44	3.5	61,206.04
3922	1.1.4	9538	1998 TOYOTA TACOMA 4X2	1998	14,057.60	2.5	35,144.00
3922	1.1.4	9539	1998 TOYOTA TACOMA 4X2	1998	14,057.60	2.5	35,144.00
3922	1.1.4	9540	1998 TOYOTA TACOMA PICKUP	1998	14,656.66	2.5	36,641.65
3922	1.1.4	9541	1998 TOYOTA TACOMA PICKUP	1998	14,656.66	2.5	36,641.65
3922	1.1.4	9542	1998 TOYOTA TACOMA PICKUP	1998	14,704.66	2.5	36,761.65
3922	1.1.4	11153	2000 TOYOTA TACOMA EXT. CAB	1999	22,617.79	1.5	33,926.69
<b>TOTAL LIGHT TRUCKS &amp; VANS</b>					<b>192,300.37</b>		<b>961,175.50</b>
					<b>Average Age at 12/31/00</b>	<b>5.0</b>	
3923	1.1.4	11109	1990 GMC WITH WINCH BED	1989	28,165.74	11.5	323,906.01
3923	1.1.4	9543	1 1990 BODY & WINCH	1990	1,665.55	10.5	17,488.28
3923	1.1.4	9544	1991 GMC	1991	79,515.80	9.5	755,400.10
3923	1.1.4	9545	1993 GMC	1993	37,167.41	7.5	278,755.58
3923	1.1.4	9545	1 1993 GMC - RENT ALTEC AERIAL	1993	76,141.19	7.5	571,058.93
3923	1.1.4	9546	1994 FREIGHTLINER	1993	44,631.30	7.5	334,734.75
3923	1.1.4	9546	1 ALTEC HYDRAULIC CHASSIS	1993	81,678.30	7.5	612,587.25
3923	1.1.4	9547	1994 FREIGHTLINER	1994	73,309.60	6.5	476,512.40
3923	1.1.4	9547	1 ALTEC HYDRAULIC CHASSIS	1994	38,925.32	6.5	253,014.58
3923	1.1.4	9548	INTERNATIONAL CAB & CHASSIS	1995	42,288.66	5.5	232,587.63
3923	1.1.4	9548	1 ALTEC AERIAL DEVICE	1995	67,481.74	5.5	371,149.57
3923	1.1.4	9549	1996 FREIGHTLINER	1996	44,487.51	4.5	200,193.80
3923	1.1.4	9549	1 1997 ALTEC	1997	68,272.22	3.5	238,952.77
3923	1.1.4	11154	1999 FREIGHTLINER/ALTEC DEVICE	1999	125,012.24	1.5	187,518.36
<b>TOTAL HEAVY TRUCKS &amp; VANS</b>					<b>808,742.58</b>		<b>4,853,860.01</b>
					<b>Average Age at 12/31/00</b>	<b>6.0</b>	
3924	1.1.4	9550	24' TRAILER	1985	4,200.00	15.5	65,100.00
3924	1.1.4	9551	ALTEC TANDOM AXLE TRAILER	1991	5,774.00	9.5	54,853.00
3924	1.1.4	9552	BUTLER POLE TRAILER	1993	744.11	7.5	5,580.83
3924	1.1.4	9553	BAKER / BUTLER BP 800 S	1994	9,315.28	6.5	60,549.32
<b>TOTAL TRAILERS</b>					<b>20,033.39</b>		<b>186,083.15</b>
					<b>Average Age at 12/31/00</b>	<b>9.3</b>	

**FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA ELECTRIC DIVISION  
Computation of Asset Age**

12/31/00 Balances are based on Actual Database Asset Information - See Exhibit N  
December 31, 2001

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
<b>3601</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>16,000</b>	<b>9.5</b>	<b>152,000</b>	<b>3662</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>111,505</b>	<b>10.7</b>	<b>1,193,108</b>
BALANCE	1/1/2001	16,000	10.5	168,000	BALANCE	1/1/2001	111,505	11.7	1,304,613		
ADDITION	2001	-0-	0.5	-0-	ADDITION	2001	2,400	0.5	1,200		
RETIREMENT	2001	-0-	0.0	-0-	RETIREMENT	2001	(50)	1.5	(75)		
<b>BALANCE</b>	<b>12/31/2001</b>	<b>16,000</b>		<b>168,000</b>	<b>BALANCE</b>	<b>12/31/2001</b>	<b>113,855</b>		<b>1,305,738</b>		
<b>AGE 10.5</b>					<b>AGE 11.5</b>						
<b>361</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>-</b>	<b>0.0</b>	<b>-</b>	<b>3671</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>488,607</b>	<b>9.5</b>	<b>4,641,768</b>
BALANCE	1/1/2001	-	1.0	-	BALANCE	1/1/2001	488,607	10.5	5,130,375		
ADDITION	2001	-0-	0.5	-0-	ADDITION	2001	16,800	0.5	8,400		
RETIREMENT	2001	-0-	0.0	-0-	RETIREMENT	2001	(326)	10.7	(3,502)		
<b>BALANCE</b>	<b>12/31/2001</b>	<b>-</b>		<b>-</b>	<b>BALANCE</b>	<b>12/31/2001</b>	<b>505,081</b>		<b>5,135,273</b>		
<b>AGE N/A</b>					<b>AGE 10.2</b>						
<b>362</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>905,581</b>	<b>17.2</b>	<b>15,575,991</b>	<b>368</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>4,895,391</b>	<b>15.4</b>	<b>75,389,025</b>
BALANCE	1/1/2001	905,581	18.2	16,481,572	BALANCE	1/1/2001	4,895,391	16.4	80,284,416		
ADDITION	2001	23,000	0.5	11,500	ADDITION	2001	190,800	0.5	95,400		
RETIREMENT	2001	(867)	43.2	(37,436)	RETIREMENT	2001	(23,823)	19.5	(465,025)		
<b>BALANCE</b>	<b>12/31/2001</b>	<b>927,714</b>		<b>16,455,636</b>	<b>BALANCE</b>	<b>12/31/2001</b>	<b>5,062,368</b>		<b>79,914,791</b>		
<b>AGE 17.7</b>					<b>AGE 15.8</b>						
<b>364</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>4,965,855</b>	<b>13.6</b>	<b>67,535,634</b>	<b>369</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>2,464,578</b>	<b>12.3</b>	<b>30,314,304</b>
BALANCE	1/1/2001	4,965,855	14.6	72,501,489	BALANCE	1/1/2001	2,464,578	13.3	32,778,881		
ADDITION	2001	280,800	0.5	140,400	ADDITION	2001	134,400	0.5	67,200		
RETIREMENT	2001	(27,807)	26.8	(746,194)	RETIREMENT	2001	(5,620)	15.2	(85,480)		
<b>BALANCE</b>	<b>12/31/2001</b>	<b>5,218,848</b>		<b>71,895,695</b>	<b>BALANCE</b>	<b>12/31/2001</b>	<b>2,593,358</b>		<b>32,760,601</b>		
<b>AGE 13.8</b>					<b>AGE 12.6</b>						
<b>365</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>5,151,929</b>	<b>17.2</b>	<b>88,613,177</b>	<b>370</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>1,000,084</b>	<b>18.3</b>	<b>18,301,539</b>
BALANCE	1/1/2001	5,151,929	18.2	93,765,106	BALANCE	1/1/2001	1,000,084	19.3	19,301,623		
ADDITION	2001	237,600	0.5	118,800	ADDITION	2001	30,000	0.5	15,000		
RETIREMENT	2001	(19,768)	26.1	(516,334)	RETIREMENT	2001	(9,753)	33.2	(324,012)		
<b>BALANCE</b>	<b>12/31/2001</b>	<b>5,369,761</b>		<b>93,367,572</b>	<b>BALANCE</b>	<b>12/31/2001</b>	<b>1,020,331</b>		<b>18,992,611</b>		
<b>AGE 17.4</b>					<b>AGE 18.6</b>						

**FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA ELECTRIC DIVISION  
Computation of Asset Age**

12/31/00 Balances are based on Actual Database Asset Information - See Exhibit N  
**December 31, 2001**

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
<b>371</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>829,343</b>	<b>6.3</b>	<b>5,224,864</b>	<b>3923</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>808,742</b>	<b>6.0</b>	<b>4,852,449</b>
	BALANCE	1/1/2001	829,343	7.3	6,054,207		BALANCE	1/1/2001	808,742	7.0	5,661,191
	ADDITION	2001	72,000	0.5	36,000		ADDITION	2001	120,000	0.5	60,000
	RETIREMENT	2001	(28,700)	8.3	(236,775)		RETIREMENT	2001	-0-	0.0	-0-
	<b>BALANCE</b>	<b>12/31/2001</b>	<b>872,643</b>		<b>5,853,432</b>		<b>BALANCE</b>	<b>12/31/2001</b>	<b>928,742</b>		<b>5,721,191</b>
			<b>AGE</b>	<b>6.7</b>					<b>AGE</b>	<b>6.2</b>	
<b>373</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>259,679</b>	<b>16.1</b>	<b>4,180,825</b>	<b>3924</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>20,035</b>	<b>9.3</b>	<b>186,329</b>
	BALANCE	1/1/2001	259,679	17.1	4,440,503		BALANCE	1/1/2001	20,035	10.3	206,365
	ADDITION	2001	18,000	0.5	9,000		ADDITION	2001	-0-	0.5	-0-
	RETIREMENT	2001	(5,346)	15.9	(84,778)		RETIREMENT	2001	-0-	0.0	-0-
	<b>BALANCE</b>	<b>12/31/2001</b>	<b>272,333</b>		<b>4,364,765</b>		<b>BALANCE</b>	<b>12/31/2001</b>	<b>20,035</b>		<b>206,365</b>
			<b>AGE</b>	<b>16.0</b>					<b>AGE</b>	<b>10.3</b>	
<b>390</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>912,235</b>	<b>7.1</b>	<b>6,476,867</b>	<b>396</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>5,103</b>	<b>9.8</b>	<b>50,013</b>
	BALANCE	1/1/2001	912,235	8.1	7,389,101		BALANCE	1/1/2001	5,103	10.8	55,116
	ADDITION	2001	-0-	0.5	-0-		ADDITION	2001	-0-	0.5	-0-
	RETIREMENT	2001	(6,172)	35.2	(216,947)		RETIREMENT	2001	(710)	21.2	(15,075)
	<b>BALANCE</b>	<b>12/31/2001</b>	<b>906,063</b>		<b>7,172,154</b>		<b>BALANCE</b>	<b>12/31/2001</b>	<b>4,393</b>		<b>40,041</b>
			<b>AGE</b>	<b>7.9</b>					<b>AGE</b>	<b>9.1</b>	
<b>3921</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>23,772</b>	<b>1.5</b>	<b>35,658</b>						
	BALANCE	1/1/2001	23,772	2.5	59,429						
	ADDITION	2001	-0-	0.5	-0-						
	RETIREMENT	2001	-0-	0.0	-0-						
	<b>BALANCE</b>	<b>12/31/2001</b>	<b>23,772</b>		<b>59,429</b>						
			<b>AGE</b>	<b>2.5</b>							
<b>3922</b>	<b>Balance</b>	<b>12/31/2000</b>	<b>192,300</b>	<b>5.0</b>	<b>961,502</b>						
	BALANCE	1/1/2001	192,300	6.0	1,153,802						
	ADDITION	2001	36,000	0.5	18,000						
	RETIREMENT	2001	(26,439)	11.5	(304,049)						
	<b>BALANCE</b>	<b>12/31/2001</b>	<b>201,861</b>		<b>867,753</b>						
			<b>AGE</b>	<b>4.3</b>							

**Florida Public Utilities Company**  
**Marianna Electric Division**  
**Actual Asset Age**  
Prepared from Fixed Asset System  
**December 31,2000**

<b>Account</b>	<b>Install Year</b>	<b>Basis</b>	<b>Age</b>	<b>Weight</b>
3600	1967	1,100.00	33.5	36,850.00
<b>Total 3600</b>		<b>1,100.00</b>	<b>33.5</b>	<b>36,850.00</b>
3601	1991	16,000.00	9.5	152,000.00
<b>Total 3601</b>		<b>16,000.00</b>	<b>9.5</b>	<b>152,000.00</b>
3620	1953	4,220.22	47.5	200,460.45
3620	1954	123.85	46.5	5,759.03
3620	1957	8,798.87	43.5	382,750.85
3620	1960	5,388.78	40.5	218,245.59
3620	1963	15,221.00	37.5	570,787.50
3620	1965	46,678.51	35.5	1,657,087.11
3620	1966	14,978.71	34.5	516,765.50
3620	1970	27,615.04	30.5	842,258.72
3620	1973	210,696.09	27.5	5,794,142.48
3620	1977	14,301.80	23.5	336,092.30
3620	1981	32,257.18	19.5	629,015.01
3620	1989	253,375.21	11.5	2,913,814.92
3620	1993	125,612.31	7.5	942,092.33
3620	1994	20,937.44	6.5	136,093.36
3620	1995	70,021.47	5.5	385,118.09
3620	1997	2,703.25	3.5	9,461.38
3620	1999	52,602.14	1.5	78,903.21
3620	2000	49.00	0.5	24.50
<b>Total 3620</b>		<b>905,580.87</b>	<b>17.2</b>	<b>15,618,872.33</b>
3640	1945	11,793.60	55.5	654,544.80
3640	1946	2,834.53	54.5	154,481.89
3640	1947	17,077.20	53.5	913,630.20
3640	1949	10,545.03	51.5	543,069.05
3640	1950	150.27	50.5	7,588.64
3640	1951	8,215.85	49.5	406,684.58
3640	1952	15,783.97	48.5	765,522.55
3640	1953	20,573.86	47.5	977,258.35
3640	1954	19,848.04	46.5	922,933.86
3640	1955	10,025.34	45.5	456,152.97
3640	1956	10,139.24	44.5	451,196.18
3640	1957	28,707.67	43.5	1,248,783.65
3640	1958	13,391.15	42.5	569,123.88
3640	1959	17,516.70	41.5	726,943.05
3640	1960	9,620.81	40.5	389,642.81
3640	1961	19,713.11	39.5	778,667.85
3640	1962	20,426.35	38.5	786,414.48
3640	1963	27,787.48	37.5	1,042,030.50
3640	1964	16,651.62	36.5	607,784.13
3640	1965	55,974.68	35.5	1,987,101.14
3640	1966	36,965.26	34.5	1,275,301.47
3640	1967	55,054.06	33.5	1,844,311.01
3640	1968	14,965.55	32.5	486,380.38
3640	1969	39,522.89	31.5	1,244,971.04

**Florida Public Utilities Company**  
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**Actual Asset Age**  
Prepared form Fixed Asset System  
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<b>Account</b>	<b>Install Year</b>	<b>Basis</b>	<b>Age</b>	<b>Weight</b>
3640	1970	41,702.11	30.5	1,271,914.36
3640	1971	44,966.34	29.5	1,326,507.03
3640	1972	40,265.65	28.5	1,147,571.03
3640	1973	91,094.76	27.5	2,505,105.90
3640	1974	86,794.61	26.5	2,300,057.17
3640	1975	34,847.03	25.5	888,599.27
3640	1976	81,269.28	24.5	1,991,097.36
3640	1977	64,909.03	23.5	1,525,362.21
3640	1978	62,298.11	22.5	1,401,707.48
3640	1979	88,567.05	21.5	1,904,191.58
3640	1980	95,348.13	20.5	1,954,636.67
3640	1981	66,233.23	19.5	1,291,547.99
3640	1982	55,720.34	18.5	1,030,826.29
3640	1983	68,295.41	17.5	1,195,169.68
3640	1984	116,649.23	16.5	1,924,712.30
3640	1985	122,779.24	15.5	1,903,078.22
3640	1986	105,684.48	14.5	1,532,424.96
3640	1987	173,252.37	13.5	2,338,907.00
3640	1988	145,050.72	12.5	1,813,134.00
3640	1989	181,164.67	11.5	2,083,393.71
3640	1990	242,162.55	10.5	2,542,706.78
3640	1991	195,998.25	9.5	1,861,983.38
3640	1992	161,433.78	8.5	1,372,187.13
3640	1993	371,721.76	7.5	2,787,913.20
3640	1994	262,087.21	6.5	1,703,566.87
3640	1995	299,567.96	5.5	1,647,623.78
3640	1996	200,000.31	4.5	900,001.40
3640	1997	287,988.67	3.5	1,007,960.35
3640	1998	263,366.09	2.5	658,415.23
3640	1999	210,408.94	1.5	315,613.41
3640	2000	220,943.87	0.5	110,471.94
<b>Total 3640</b>		<b>4,965,855.44</b>	<b>13.6</b>	<b>67,478,906.14</b>
3650	1940	17,489.34	60.5	1,058,105.07
3650	1944	10,946.72	56.5	618,489.68
3650	1945	211.57	55.5	11,742.14
3650	1946	5,530.72	54.5	301,424.24
3650	1947	10,264.17	53.5	549,133.10
3650	1948	145.20	52.5	7,623.00
3650	1949	16,752.95	51.5	862,776.93
3650	1950	6,762.89	50.5	341,525.95
3650	1951	18,782.46	49.5	929,731.77
3650	1952	15,641.17	48.5	758,596.75
3650	1953	22,928.39	47.5	1,089,098.53
3650	1954	34,887.08	46.5	1,622,249.22
3650	1955	19,904.51	45.5	905,655.21
3650	1956	12,598.12	44.5	560,616.34
3650	1957	41,022.18	43.5	1,784,464.83
3650	1958	23,014.23	42.5	978,104.78
3650	1959	17,310.27	41.5	718,376.21
3650	1960	9,905.29	40.5	401,164.25

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<b>Account</b>	<b>Install Year</b>	<b>Basis</b>	<b>Age</b>	<b>Weight</b>
3650	1961	37,297.64	39.5	1,473,256.78
3650	1962	27,279.39	38.5	1,050,256.52
3650	1963	45,198.90	37.5	1,694,958.75
3650	1964	32,836.54	36.5	1,198,533.71
3650	1965	116,052.65	35.5	4,119,869.08
3650	1966	39,218.72	34.5	1,353,045.84
3650	1967	92,223.79	33.5	3,089,496.97
3650	1968	20,095.16	32.5	653,092.70
3650	1969	102,224.31	31.5	3,220,065.77
3650	1970	47,589.16	30.5	1,451,469.38
3650	1971	74,579.53	29.5	2,200,096.14
3650	1972	96,534.64	28.5	2,751,237.24
3650	1973	145,198.99	27.5	3,992,972.23
3650	1974	153,425.38	26.5	4,065,772.57
3650	1975	62,129.01	25.5	1,584,289.76
3650	1976	202,057.06	24.5	4,950,397.97
3650	1977	92,341.05	23.5	2,170,014.68
3650	1978	70,965.34	22.5	1,596,720.15
3650	1979	79,872.43	21.5	1,717,257.25
3650	1980	127,471.59	20.5	2,613,167.60
3650	1981	77,665.38	19.5	1,514,474.91
3650	1982	89,789.56	18.5	1,661,106.86
3650	1983	65,721.31	17.5	1,150,122.93
3650	1984	124,179.26	16.5	2,048,957.79
3650	1985	106,518.31	15.5	1,651,033.81
3650	1986	150,877.57	14.5	2,187,724.77
3650	1987	210,207.37	13.5	2,837,799.50
3650	1988	135,293.25	12.5	1,691,165.63
3650	1989	149,872.09	11.5	1,723,529.04
3650	1990	186,564.26	10.5	1,958,924.73
3650	1991	135,311.56	9.5	1,285,459.82
3650	1992	166,623.86	8.5	1,416,302.81
3650	1993	355,072.02	7.5	2,663,040.15
3650	1994	193,946.69	6.5	1,260,653.49
3650	1995	237,020.52	5.5	1,303,612.86
3650	1996	141,427.11	4.5	636,422.00
3650	1997	170,486.58	3.5	596,703.03
3650	1998	194,582.17	2.5	486,455.43
3650	1999	165,791.00	1.5	248,686.50
3650	2000	146,290.49	0.5	73,145.25
<b>Total 3650</b>		<b>5,151,928.90</b>	<b>17.2</b>	<b>88,840,170.40</b>
3662	1980	964.54	20.5	19,773.07
3662	1981	2,889.79	19.5	56,350.91
3662	1982	3,938.07	18.5	72,854.30
3662	1983	128.03	17.5	2,240.53
3662	1985	439.50	15.5	6,812.25
3662	1986	612.86	14.5	8,886.47
3662	1987	12,039.72	13.5	162,536.22
3662	1988	5,735.26	12.5	71,690.75
3662	1989	53,263.32	11.5	612,528.18



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<b>Account</b>	<b>Install Year</b>	<b>Basis</b>	<b>Age</b>	<b>Weight</b>
3662	1990	139.06	10.5	1,460.13
3662	1991	8,404.22	9.5	79,840.09
3662	1993	4,989.77	7.5	37,423.28
3662	1994	10,024.53	6.5	65,159.45
3662	1995	(4,208.24)	5.5	(23,145.32)
3662	1996	(1,094.20)	4.5	(4,923.90)
3662	1997	616.86	3.5	2,159.01
3662	1998	6,896.52	2.5	17,241.30
3662	1999	1,196.58	1.5	1,794.87
3662	2000	4,529.21	0.5	2,264.61
<b>Total 3662</b>		<b>111,505.40</b>	<b>10.7</b>	<b>1,192,946.20</b>
3672	1952	27.58	48.5	1,337.63
3672	1953	401.51	47.5	19,071.73
3672	1978	3,006.76	22.5	67,652.10
3672	1979	15,574.52	21.5	334,852.18
3672	1980	1,463.45	20.5	30,000.73
3672	1981	5,790.73	19.5	112,919.24
3672	1982	6,467.72	18.5	119,652.82
3672	1983	3,282.76	17.5	57,448.30
3672	1984	6,278.26	16.5	103,591.29
3672	1985	10,009.21	15.5	155,142.76
3672	1986	12,376.81	14.5	179,463.75
3672	1987	26,479.66	13.5	357,475.41
3672	1988	37,464.85	12.5	468,310.63
3672	1989	104,402.64	11.5	1,200,630.36
3672	1990	5,481.13	10.5	57,551.87
3672	1991	27,708.57	9.5	263,231.42
3672	1992	1,477.90	8.5	12,562.15
3672	1993	60,103.93	7.5	450,779.48
3672	1994	36,452.25	6.5	236,939.63
3672	1995	23,730.41	5.5	130,517.26
3672	1996	17,725.98	4.5	79,766.91
3672	1997	54,057.16	3.5	189,200.06
3672	1998	(4,751.83)	2.5	(11,879.58)
3672	1999	5,025.17	1.5	7,537.76
3672	2000	28,570.02	0.5	14,285.01
<b>Total 3672</b>		<b>488,607.15</b>	<b>9.5</b>	<b>4,638,040.90</b>
3681	1941	112.50	59.5	6,693.75
3681	1946	3,022.44	54.5	164,722.98
3681	1947	2,869.82	53.5	153,535.37
3681	1948	4,756.88	52.5	249,736.20
3681	1949	5,445.65	51.5	280,450.98
3681	1950	3,697.05	50.5	186,701.03
3681	1951	5,628.89	49.5	278,630.06
3681	1952	10,998.69	48.5	533,436.47
3681	1953	20,190.56	47.5	959,051.60
3681	1954	12,419.49	46.5	577,506.29
3681	1955	30,854.12	45.5	1,403,862.46
3681	1956	19,257.31	44.5	856,950.30

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<b>Account</b>	<b>Install Year</b>	<b>Basis</b>	<b>Age</b>	<b>Weight</b>
3681	1957	17,113.98	43.5	744,458.13
3681	1958	12,274.78	42.5	521,678.15
3681	1959	17,940.79	41.5	744,542.79
3681	1960	12,856.08	40.5	520,671.24
3681	1961	13,516.68	39.5	533,908.86
3681	1962	37,857.58	38.5	1,457,516.83
3681	1963	28,522.22	37.5	1,069,583.25
3681	1964	44,854.46	36.5	1,637,187.79
3681	1965	31,351.85	35.5	1,112,990.68
3681	1966	44,538.15	34.5	1,536,566.18
3681	1967	48,106.94	33.5	1,611,582.49
3681	1968	33,259.78	32.5	1,080,942.85
3681	1969	63,069.16	31.5	1,986,678.54
3681	1970	47,684.25	30.5	1,454,369.63
3681	1971	52,592.23	29.5	1,551,470.79
3681	1972	72,266.92	28.5	2,059,607.22
3681	1973	117,543.31	27.5	3,232,441.03
3681	1974	124,119.71	26.5	3,289,172.32
3681	1975	37,065.84	25.5	945,178.92
3681	1976	70,491.68	24.5	1,727,046.16
3681	1977	84,592.73	23.5	1,987,929.16
3681	1978	84,901.41	22.5	1,910,281.73
3681	1979	79,692.19	21.5	1,713,382.09
3681	1980	54,814.68	20.5	1,123,700.94
3681	1981	83,216.60	19.5	1,622,723.70
3681	1982	58,728.98	18.5	1,086,486.13
3681	1983	116,455.80	17.5	2,037,976.50
3681	1984	161,959.01	16.5	2,672,323.67
3681	1985	204,141.54	15.5	3,164,193.87
3681	1986	245,153.96	14.5	3,554,732.42
3681	1987	173,846.90	13.5	2,346,933.15
3681	1988	177,666.19	12.5	2,220,827.38
3681	1989	237,497.01	11.5	2,731,215.62
3681	1990	206,323.57	10.5	2,166,397.49
3681	1991	68,871.86	9.5	654,282.67
3681	1992	101,770.88	8.5	865,052.48
3681	1993	129,870.77	7.5	974,030.78
3681	1994	132,215.14	6.5	859,398.41
3681	1995	168,099.03	5.5	924,544.67
3681	1996	184,167.43	4.5	828,753.44
3681	1997	159,528.77	3.5	558,350.70
3681	1998	137,311.64	2.5	343,279.10
3681	1999	132,268.46	1.5	198,402.69
3681	2000	147,529.30	0.5	73,764.65
<b>Total 3681</b>		<b>4,376,903.64</b>	<b>16.2</b>	<b>71,087,834.78</b>
3683	1972	908.53	28.5	25,893.11
3683	1975	1,794.65	25.5	45,763.58
3683	1977	9,049.07	23.5	212,653.15
3683	1978	13,847.09	22.5	311,559.53
3683	1979	9,347.32	21.5	200,967.38

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<b>Account</b>	<b>Install Year</b>	<b>Basis</b>	<b>Age</b>	<b>Weight</b>
3683	1980	1,850.05	20.5	37,926.03
3683	1982	18,628.91	18.5	344,634.84
3683	1983	323.88	17.5	5,667.90
3683	1984	12,244.20	16.5	202,029.30
3683	1985	2,627.19	15.5	40,721.45
3683	1986	41,741.41	14.5	605,250.45
3683	1987	19,958.18	13.5	269,435.43
3683	1989	11,478.08	11.5	131,997.92
3683	1990	18,300.36	10.5	192,153.78
3683	1991	9,547.48	9.5	90,701.06
3683	1992	76,068.42	8.5	646,581.57
3683	1993	12,831.47	7.5	96,236.03
3683	1994	21,347.88	6.5	138,761.22
3683	1995	62,635.12	5.5	344,493.16
3683	1996	43,842.24	4.5	197,290.08
3683	1997	25,940.98	3.5	90,793.43
3683	1998	35,851.52	2.5	89,628.80
3683	1999	40,747.51	1.5	61,121.27
3683	2000	27,576.05	0.5	13,788.03
<b>Total 3683</b>		<b>518,487.59</b>	<b>8.5</b>	<b>4,396,048.50</b>
<b>Total 368</b>		<b>4,895,391.23</b>	<b>15.4</b>	<b>75,483,883.28</b>
3691	1940	22,887.33	60.5	1,384,683.47
3691	1941	1,439.19	59.5	85,631.81
3691	1943	18.55	57.5	1,066.63
3691	1944	938.59	56.5	53,030.34
3691	1946	2,812.90	54.5	153,303.05
3691	1947	3,062.70	53.5	163,854.45
3691	1948	529.25	52.5	27,785.63
3691	1949	944.41	51.5	48,637.12
3691	1951	4,506.74	49.5	223,083.63
3691	1952	5,030.74	48.5	243,990.89
3691	1953	10,774.32	47.5	511,780.20
3691	1954	7,140.04	46.5	332,011.86
3691	1955	2,848.46	45.5	129,604.93
3691	1956	8,956.21	44.5	398,551.35
3691	1957	8,704.26	43.5	378,635.31
3691	1958	5,161.34	42.5	219,356.95
3691	1959	638.77	41.5	26,508.96
3691	1961	5,059.13	39.5	199,835.64
3691	1962	5,252.99	38.5	202,240.12
3691	1963	10,291.14	37.5	385,917.75
3691	1964	8,256.57	36.5	301,364.81
3691	1966	12,121.84	34.5	418,203.48
3691	1967	15,694.37	33.5	525,761.40
3691	1968	557.64	32.5	18,123.30
3691	1969	4,071.40	31.5	128,249.10
3691	1970	4,416.25	30.5	134,695.63
3691	1971	17,334.40	29.5	511,364.80
3691	1972	27,347.75	28.5	779,410.88

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<b>Account</b>	<b>Install Year</b>	<b>Basis</b>	<b>Age</b>	<b>Weight</b>
3691	1973	28,197.31	27.5	775,426.03
3691	1974	34,024.06	26.5	901,637.59
3691	1975	29,162.38	25.5	743,640.69
3691	1976	28,562.22	24.5	699,774.39
3691	1977	30,429.50	23.5	715,093.25
3691	1978	31,792.75	22.5	715,336.88
3691	1979	13,574.26	21.5	291,846.59
3691	1980	28,751.97	20.5	589,415.39
3691	1981	35,516.21	19.5	692,566.10
3691	1982	38,241.55	18.5	707,468.68
3691	1983	44,354.09	17.5	776,196.58
3691	1984	44,305.07	16.5	731,033.66
3691	1985	64,037.07	15.5	992,574.59
3691	1986	65,705.98	14.5	952,736.71
3691	1987	60,542.68	13.5	817,326.18
3691	1988	67,654.57	12.5	845,682.13
3691	1989	74,914.36	11.5	861,515.14
3691	1990	84,513.05	10.5	887,387.03
3691	1991	78,375.75	9.5	744,569.63
3691	1992	83,818.46	8.5	712,456.91
3691	1993	81,751.83	7.5	613,138.73
3691	1994	83,740.18	6.5	544,311.17
3691	1995	73,710.50	5.5	405,407.75
3691	1996	74,202.55	4.5	333,911.48
3691	1997	70,851.70	3.5	247,980.95
3691	1998	77,564.68	2.5	193,911.70
3691	1999	79,255.00	1.5	118,882.50
3691	2000	79,955.00	0.5	39,977.50
<b>Total 3691</b>		<b>1,784,302.01</b>	<b>14.4</b>	<b>25,637,889.42</b>
3693	1972	400.45	28.5	11,412.83
3693	1980	625.90	20.5	12,830.95
3693	1981	3,188.29	19.5	62,171.66
3693	1982	19,550.69	18.5	361,687.77
3693	1983	7,247.05	17.5	126,823.38
3693	1984	12,026.28	16.5	198,433.62
3693	1985	9,741.16	15.5	150,987.98
3693	1986	11,078.68	14.5	160,640.86
3693	1987	20,703.25	13.5	279,493.88
3693	1988	35,288.80	12.5	441,110.00
3693	1989	34,503.66	11.5	396,792.09
3693	1990	25,618.48	10.5	268,994.04
3693	1991	36,754.09	9.5	349,163.86
3693	1992	37,360.50	8.5	317,564.25
3693	1993	41,543.97	7.5	311,579.78
3693	1994	47,071.26	6.5	305,963.19
3693	1995	50,831.58	5.5	279,573.69
3693	1996	56,467.95	4.5	254,105.78
3693	1997	53,527.18	3.5	187,345.13
3693	1998	57,891.41	2.5	144,728.53
3693	1999	59,557.77	1.5	89,336.66

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<b>Account</b>	<b>Install Year</b>	<b>Basis</b>	<b>Age</b>	<b>Weight</b>
3693	2000	59,298.14	0.5	29,649.07
<b>Total 3693</b>		<b>680,276.54</b>	<b>7.0</b>	<b>4,740,389.00</b>
<b>Total 369</b>		<b>2,464,578.55</b>	<b>12.3</b>	<b>30,378,278.42</b>
3700	1937	4,526.72	63.5	287,446.72
3700	1938	990.00	62.5	61,875.00
3700	1942	338.75	58.5	19,816.88
3700	1943	1,609.67	57.5	92,556.03
3700	1944	57.41	56.5	3,243.67
3700	1946	330.05	54.5	17,987.73
3700	1947	1,532.31	53.5	81,978.59
3700	1948	3,524.96	52.5	185,060.40
3700	1949	3,507.50	51.5	180,636.25
3700	1950	2,624.40	50.5	132,532.20
3700	1951	5,899.23	49.5	292,011.89
3700	1952	5,052.57	48.5	245,049.65
3700	1953	7,157.06	47.5	339,960.35
3700	1954	341.93	46.5	15,899.75
3700	1955	4,136.43	45.5	188,207.57
3700	1956	7,278.44	44.5	323,890.58
3700	1957	10,008.88	43.5	435,386.28
3700	1958	9,052.72	42.5	384,740.60
3700	1959	10,095.53	41.5	418,964.50
3700	1960	4,143.85	40.5	167,825.93
3700	1961	8,289.03	39.5	327,416.69
3700	1962	9,075.15	38.5	349,393.28
3700	1963	11,918.82	37.5	446,955.75
3700	1964	7,180.36	36.5	262,083.14
3700	1965	17,361.27	35.5	616,325.09
3700	1966	9,245.74	34.5	318,978.03
3700	1967	6,510.98	33.5	218,117.83
3700	1968	10,074.08	32.5	327,407.60
3700	1969	10,030.87	31.5	315,972.41
3700	1970	13,737.96	30.5	419,007.78
3700	1971	13,677.65	29.5	403,490.68
3700	1972	24,794.08	28.5	706,631.28
3700	1973	25,207.80	27.5	693,214.50
3700	1974	29,854.09	26.5	791,133.39
3700	1975	13,418.83	25.5	342,180.17
3700	1976	12,173.93	24.5	298,261.29
3700	1977	12,777.26	23.5	300,265.61
3700	1978	24,803.60	22.5	558,081.00
3700	1979	20,917.24	21.5	449,720.66
3700	1980	18,128.04	20.5	371,624.82
3700	1981	18,839.92	19.5	367,378.44
3700	1982	17,232.68	18.5	318,804.58
3700	1983	23,376.95	17.5	409,096.63
3700	1984	19,749.64	16.5	325,869.06
3700	1985	37,239.15	15.5	577,206.83
3700	1986	27,453.72	14.5	398,078.94

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<b>Account</b>	<b>Install Year</b>	<b>Basis</b>	<b>Age</b>	<b>Weight</b>
3700	1987	33,535.88	13.5	452,734.38
3700	1988	32,843.20	12.5	410,540.00
3700	1989	46,555.90	11.5	535,392.85
3700	1990	22,898.46	10.5	240,433.83
3700	1991	29,643.63	9.5	281,614.49
3700	1992	43,836.09	8.5	372,606.77
3700	1993	38,701.09	7.5	290,258.18
3700	1994	44,188.55	6.5	287,225.58
3700	1995	40,957.60	5.5	225,266.80
3700	1996	37,441.29	4.5	168,485.81
3700	1997	31,174.37	3.5	109,110.30
3700	1998	25,025.61	2.5	62,564.03
3700	1999	24,343.78	1.5	36,515.67
3700	2000	23,661.40	0.5	11,830.70
<b>Total 3700</b>		<b>1,000,084.10</b>	<b>18.3</b>	<b>18,272,345.44</b>
3711	1963	3,061.39	37.5	114,802.13
3711	1964	2,206.67	36.5	80,543.46
3711	1971	1,703.10	29.5	50,241.45
3711	1972	3,336.01	28.5	95,076.29
3711	1973	4,498.07	27.5	123,696.93
3711	1974	2,726.46	26.5	72,251.19
3711	1975	1,536.92	25.5	39,191.46
3711	1976	2,430.31	24.5	59,542.60
3711	1977	2,124.61	23.5	49,928.34
3711	1978	1,861.38	22.5	41,881.05
3711	1979	1,678.49	21.5	36,087.54
3711	1980	1,114.22	20.5	22,841.51
3711	1981	2,641.67	19.5	51,512.57
3711	1982	7,335.24	18.5	135,701.94
3711	1983	4,061.28	17.5	71,072.40
3711	1984	9,223.43	16.5	152,186.60
3711	1985	10,720.93	15.5	166,174.42
3711	1986	16,161.56	14.5	234,342.62
3711	1987	21,523.94	13.5	290,573.19
3711	1988	20,585.00	12.5	257,312.50
3711	1989	24,114.84	11.5	277,320.66
3711	1990	20,729.40	10.5	217,658.70
3711	1991	23,054.39	9.5	219,016.71
3711	1992	38,668.15	8.5	328,679.28
3711	1993	36,117.82	7.5	270,883.65
3711	1994	39,009.05	6.5	253,558.83
3711	1995	37,519.63	5.5	206,357.97
3711	1996	82,596.95	4.5	371,686.28
3711	1997	61,164.24	3.5	214,074.84
3711	1998	62,801.54	2.5	157,003.85
3711	1999	74,653.24	1.5	111,979.86
3711	2000	71,205.15	0.5	35,602.58
<b>Total 3711</b>		<b>692,165.08</b>	<b>6.9</b>	<b>4,808,783.40</b>
3713	1994	6,144.56	6.5	39,939.64

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<b>Account</b>	<b>Install Year</b>	<b>Basis</b>	<b>Age</b>	<b>Weight</b>
3713	1995	8,796.17	5.5	48,378.94
3713	1996	48,548.79	4.5	218,469.56
3713	1997	1,619.76	3.5	5,669.16
3713	1998	15,657.86	2.5	39,144.65
3713	1999	16,259.31	1.5	24,388.97
3713	2000	40,150.91	0.5	20,075.46
<b>Total 3713</b>		<b>137,177.36</b>	<b>2.9</b>	<b>396,066.38</b>
<b>Total 371</b>		<b>829,342.44</b>	<b>6.3</b>	<b>5,204,849.78</b>
3731	1950	1,114.73	50.5	56,293.87
3731	1951	2,554.69	49.5	126,457.16
3731	1952	401.60	48.5	19,477.60
3731	1953	1,468.68	47.5	69,762.30
3731	1954	1,299.77	46.5	60,439.31
3731	1955	8,444.13	45.5	384,207.92
3731	1956	1,220.84	44.5	54,327.38
3731	1957	1,816.38	43.5	79,012.53
3731	1958	1,496.86	42.5	63,616.55
3731	1959	4,874.38	41.5	202,286.77
3731	1960	763.03	40.5	30,902.72
3731	1961	548.58	39.5	21,668.91
3731	1962	1,135.45	38.5	43,714.83
3731	1963	3,867.60	37.5	145,035.00
3731	1964	12,693.89	36.5	463,326.99
3731	1965	3,475.64	35.5	123,385.22
3731	1966	1,857.13	34.5	64,070.99
3731	1967	14,588.59	33.5	488,717.77
3731	1968	4,154.23	32.5	135,012.48
3731	1969	4,383.30	31.5	138,073.95
3731	1970	422.95	30.5	12,899.98
3731	1971	844.46	29.5	24,911.57
3731	1972	1,375.74	28.5	39,208.59
3731	1973	649.67	27.5	17,865.93
3731	1974	1,581.55	26.5	41,911.08
3731	1975	1,761.82	25.5	44,926.41
3731	1976	1,061.82	24.5	26,014.59
3731	1977	3,270.00	23.5	76,845.00
3731	1978	206.65	22.5	4,649.63
3731	1979	504.31	21.5	10,842.67
3731	1980	795.33	20.5	16,304.27
3731	1981	333.33	19.5	6,499.94
3731	1982	1,501.27	18.5	27,773.50
3731	1983	1,767.36	17.5	30,928.80
3731	1984	6,454.58	16.5	106,500.57
3731	1985	4,995.68	15.5	77,433.04
3731	1986	3,888.91	14.5	56,389.20
3731	1987	5,772.26	13.5	77,925.51
3731	1988	1,460.31	12.5	18,253.88
3731	1989	592.86	11.5	6,817.89
3731	1990	2,646.51	10.5	27,788.36

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<b>Account</b>	<b>Install Year</b>	<b>Basis</b>	<b>Age</b>	<b>Weight</b>
3731	1991	4,075.70	9.5	38,719.15
3731	1992	7,018.21	8.5	59,654.79
3731	1993	16,799.14	7.5	125,993.55
3731	1994	18,085.90	6.5	117,558.35
3731	1995	16,245.45	5.5	89,349.98
3731	1996	16,355.70	4.5	73,600.65
3731	1997	19,180.16	3.5	67,130.56
3731	1998	12,871.29	2.5	32,178.23
3731	1999	16,137.90	1.5	24,206.85
3731	2000	10,853.00	0.5	5,426.50
<b>Total 3731</b>		<b>251,669.32</b>	<b>16.5</b>	<b>4,156,299.27</b>
3733	1995	43.39	5.5	238.65
3733	1996	1,826.85	4.5	8,220.83
3733	1999	2,865.00	1.5	4,297.50
3733	2000	3,274.00	0.5	1,637.00
<b>Total 3733</b>		<b>8,009.24</b>	<b>1.8</b>	<b>14,393.98</b>
<b>Total 373</b>		<b>259,678.56</b>	<b>16.1</b>	<b>4,170,693.25</b>
3890	1977	1,822.29	23.5	42,823.82
3890	1990	1,943.63	10.5	20,408.12
<b>Total 3890</b>		<b>3,765.92</b>	<b>16.8</b>	<b>63,231.94</b>
3900	1974	427.68	26.5	11,333.52
3900	1984	399.37	16.5	6,589.61
3900	1993	751,141.14	7.5	5,633,558.55
3900	1994	55,999.71	6.5	363,998.12
3900	1995	3,451.21	5.5	18,981.66
3900	1996	91,856.18	4.5	413,352.81
3900	1997	8,960.45	3.5	31,361.58
<b>Total 3900</b>		<b>912,235.74</b>	<b>7.1</b>	<b>6,479,175.85</b>
3911	1981	574.60	19.5	11,204.70
3911	1987	1,210.75	13.5	16,345.13
3911	1993	870.80	7.5	6,531.00
<b>Total 3911</b>		<b>2,656.15</b>	<b>12.8</b>	<b>34,080.83</b>
3912	1985	1,207.50	15.5	18,716.25
3912	1987	1,415.40	13.5	19,107.90
3912	1989	2,137.01	11.5	24,575.62
3912	1995	954.00	5.5	5,247.00
<b>Total 3912</b>		<b>5,713.91</b>	<b>11.8</b>	<b>67,646.77</b>
3913	1993	3,280.63	7.5	24,604.73
3913	1994	9,589.78	6.5	62,333.57
3913	1995	10,630.81	5.5	58,469.46
3913	1996	17,953.95	4.5	80,792.78
3913	1997	5,593.18	3.5	19,576.13
3913	1999	33,145.79	1.5	49,718.69



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Account	Install Year	Basis	Age	Weight
3913	2000	16,355.86	0.5	8,177.93
<b>Total 3913</b>		<b>96,550.00</b>	<b>3.1</b>	<b>303,673.29</b>
3921	1999	23,771.79	1.5	35,657.69
<b>Total 3921</b>		<b>23,771.79</b>	<b>1.5</b>	<b>35,657.69</b>
3922	1989	13,191.00	11.5	151,696.50
3922	1990	26,439.48	10.5	277,614.54
3922	1992	22,977.72	8.5	195,310.62
3922	1997	34,941.20	3.5	122,294.20
3922	1998	72,133.18	2.5	180,332.95
3922	1999	22,617.79	1.5	33,926.69
<b>Total 3922</b>		<b>192,300.37</b>	<b>5.0</b>	<b>961,175.50</b>
3923	1989	28,165.74	11.5	323,906.01
3923	1990	1,665.55	10.5	17,488.28
3923	1991	79,515.80	9.5	755,400.10
3923	1993	239,618.20	7.5	1,797,136.50
3923	1994	112,234.92	6.5	729,526.98
3923	1995	109,770.40	5.5	603,737.20
3923	1996	44,487.51	4.5	200,193.80
3923	1997	68,272.22	3.5	238,952.77
3923	1999	125,012.24	1.5	187,518.36
<b>Total 3923</b>		<b>808,742.58</b>	<b>6.0</b>	<b>4,853,860.00</b>
3924	1985	4,200.00	15.5	65,100.00
3924	1991	5,774.00	9.5	54,853.00
3924	1993	744.11	7.5	5,580.83
3924	1994	9,315.28	6.5	60,549.32
<b>Total 3924</b>		<b>20,033.39</b>	<b>9.3</b>	<b>186,083.15</b>
3931	1979	16,524.00	21.5	355,266.00
3931	1993	45,898.18	7.5	344,236.35
3931	2000	24,007.68	0.5	12,003.84
<b>Total 3931</b>		<b>86,429.86</b>	<b>8.2</b>	<b>711,506.19</b>
3932	1998	760.89	2.5	1,902.23
<b>Total 3932</b>		<b>760.89</b>	<b>2.5</b>	<b>1,902.23</b>
3941	1968	922.54	32.5	29,982.55
3941	1974	111.24	26.5	2,947.86
3941	1984	3,442.49	16.5	56,801.09
3941	1986	586.48	14.5	8,503.96
<b>Total 3941</b>		<b>5,062.75</b>	<b>19.4</b>	<b>98,235.46</b>
3942	1973	1,471.60	27.5	40,469.00
3942	1987	3,029.73	13.5	40,901.36
3942	1990	3,073.53	10.5	32,272.07
3942	1992	2,592.55	8.5	22,036.68
3942	1993	1,871.96	7.5	14,039.70

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3942	1995	1,716.02	5.5	9,438.11
3942	1997	1,822.22	3.5	6,377.77
3942	1998	3,918.01	2.5	9,795.03
3942	1999	526.75	1.5	790.13
<b>Total 3942</b>		<b>20,022.37</b>	<b>8.8</b>	<b>176,119.85</b>
3951	1984	7,392.29	16.5	121,972.79
3951	1985	1,573.37	15.5	24,387.24
3951	1986	582.15	14.5	8,441.18
<b>Total 3951</b>		<b>9,547.81</b>	<b>16.2</b>	<b>154,801.21</b>
3952	1986	2,432.99	14.5	35,278.36
3952	1989	2,731.17	11.5	31,408.46
3952	1994	3,694.78	6.5	24,016.07
3952	1996	1,339.09	4.5	6,025.91
3952	1997	1,515.00	3.5	5,302.50
3952	1999	4,506.00	1.5	6,759.00
<b>Total 3952</b>		<b>16,219.03</b>	<b>6.7</b>	<b>108,790.30</b>
3960	1987	2,928.02	13.5	39,528.27
3960	1992	1,003.66	8.5	8,531.11
3960	1999	1,171.64	1.5	1,757.46
<b>Total 3960</b>		<b>5,103.32</b>	<b>9.8</b>	<b>49,816.84</b>
3971	1976	38,633.89	24.5	946,530.31
3971	1989	1,190.35	11.5	13,689.03
3971	1993	14,493.83	7.5	108,703.73
3971	1994	2,035.20	6.5	13,228.80
<b>Total 3971</b>		<b>56,353.27</b>	<b>19.2</b>	<b>1,082,151.87</b>
3973	1999	14,297.93	1.5	21,446.90
3973	2000	6,926.23	0.5	3,463.12
<b>Total 3973</b>		<b>21,224.16</b>	<b>1.2</b>	<b>24,910.02</b>
3980	1987	2,677.50	13.5	36,146.25
3980	1997	593.95	3.5	2,078.83
3980	1999	1,181.43	1.5	1,772.15
3980	2000	4,403.80	0.5	2,201.90
<b>Total 3980</b>		<b>8,856.68</b>	<b>4.8</b>	<b>42,199.13</b>
<b>Grand Total</b>		<b>23,385,002.63</b>	<b>14.0</b>	<b>326,902,854.26</b>