

Hopping Green & Sams

Attorneys and Counselors

ORIGINAL

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March 4, 2003

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Blanca Bayó
Director, Office of the Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

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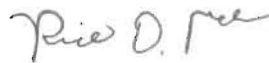
Re: City Gas Company of Florida -- Depreciation Study

Dear Ms. Bayó:

Enclosed for filing on behalf of City Gas Company of Florida, an operating division of NUI Utilities, Inc. (NUI City Gas) pursuant to Rule 25-7.045, Florida Administrative Code, are the original and fifteen copies of its depreciation study seeking approval of a change in depreciation rates to be implemented as of October 1, 2003.

Please stamp and return the enclosed extra copy of this filing. If you have any questions regarding this filing, please give me a call at 425-2313.

Very truly yours,



Richard D. Melson

RDM/mee

Enclosures

cc: Pat Lee

Carolyn Bermudez, City Gas

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FPSC-BUREAU OF RECORDS

CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

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

Pursuant to Rule 25-7.045, Florida Administrative Code, City Gas Company of Florida, a Division of NUI Utilities, Inc. (NUI/City Gas or the Company), is filing this depreciation study for approval of a change in its depreciation rates to be implemented as of October 1, 2003, which is a proposed change in our implementation date from calendar to fiscal year. The Company last filed a depreciation study in August 1999. Due to expected staffing restraints and projected workload increase, we have elected to file our 2004 Depreciation Study, which is scheduled for February 2004, a year earlier.

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

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

New Plant

- The Company completed Phase I of the East/West pipeline, approximately 50 miles, and has begun serving two customers, Florida Crystals and Wackenhut Prison. City Gas distribution system will deliver significant benefits to the entire south-central Florida region as it brings economically efficient and environmentally friendly natural gas to the area's businesses. The region's agriculture industry in particular will benefit greatly from the use of natural gas. Contracts have been signed with 3 other parties and several more industrial projects are under development along the pipeline route.
- In 1999, City Gas acquired from Florida Gas Transmission Company a 16.9-mile high Pressure 4" lateral that had been placed out for bid. This lateral stretched from the town Perrine south to the City of Homestead. The laterals purchase offered new and un-served territory to the Miami division operating territory, equaling approx 100 square miles of newly franchised growth opportunity (residential, commercial and Industrial). Customers such as Parmen Kendal foods, Miami Dade Water and Sewer, Miami Dade Community College, various new residential projects and as well the US-1 commercial corridor from S.W. 200th Street to Florida City is now available for expanded commercial account growth.
- In 2002 we installed a new city gate station (Palm Bay Gate) to serve an area within our franchised territory that had previously been un-served. This was accomplished in order to meet customer requests for natural gas that encompassed several new residential housing projects, and a large commercial corridor, and the Brevard Community College campus (south). Additionally this new expansion in the.

southern-most portion of the Brevard division's territory also allows a back feed and reinforcement of the northern portion of our existing distribution piping system.

System Changes

- During the implementation of PeopleSoft Version 5, little regard was given to FERC and State regulatory requirements concerning capital assets. As a result of this, much of the data loaded into PeopleSoft Asset Management was inaccurate. To resolve this problem and establish continuing property records in compliance with regulatory requirements, City Gas management decided to move the plant accounting function back to Florida and re-load all the capital asset data in PeopleSoft. The data used to re-load City Gas assets were compiled from excel spreadsheets maintained by City Gas Plant Department. To streamline the process, only assets with remaining dollars were loaded. All assets were loaded with their original acquisition date, accumulated depreciation and a detailed description, which included the type of asset, size of asset, quantity, FERC code and profile (depreciation rate and life).
- Since the re-load, substantial efforts to continuously improve and automate the plant accounting process have occurred. The PeopleSoft Asset Management and Project Costing systems have undergone many customizations to improve the accuracy and reliability of capital asset data. Management is committed to the further improvement of its fixed assets accounting.

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

Account 375 – Structures and Improvements – There have been no major changes that will impact this account.

Account 376 – Mains – Other Than Plastic – The Company's galvanized replacement program resulted in the replacement of galvanized iron with plastic pipe and the retirement of the galvanized iron on the Company's books. Due to the acquisition of the Homestead lateral and the construction of the Brevard system loop, this plant category has seen a \$4.0 million increase in cost, which will impact this account.

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

Account 379 – Measuring and Regulating Station Equipment – The Company's new gate station Palm Bay, will impact this account.

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

Account 380 – Services – Plastic – The majority of new services being installed are plastic. High levels of attrition in our residential customer class, has resulted in increased retirements of plastic services.

Account 381 – Meters – The Company has made a management decision to discontinue the refurbishment of the majority of residential and small commercial meters. These meters, when retired, are sold as scrap and replacement meters are purchased as needed.

In 2002, all City Gas meters and meter installations were sold to Fleet bank as collateral to secure a low interest loan. The meters were then leased back to City Gas under an 11 year capital lease agreement. Based on discussions with Commission Staff, no changes were made to the way we classify and depreciate meters as a result of this lease.

Account 381 – Transponders – There have been no major changes that have impacted this account.

Account 382 – Meter Installations – Over the past couple of years City Gas has seen a high level of attrition in its residential and small commercial class. This increased customer turn over has had an impact on this account.

Also, see discussion above in “Account 381 – Meters” relating to the meter capital lease.

Account 383 – House Regulator – Same as Account 381 – Meters.

Account 384 – Regulator Installation – Same as Account 382 – Meter Installations.

Account 385 – Industrial M&R Station Equipment – There have been no major changes that have impacted this account.

Account 387 – Other Equipment – There have been no major changes that have impacted this account.

Account 390 – Structures and Improvements – There have been no major changes that have impacted this account.

Account 391.1 – Office Furniture – There have been no major changes that have impacted this account.

Account 391.2 – Office Equipment – There have been no major changes that have impacted this account.

Account 391.3 – Computers – In 2001, the Company entered into an operating lease agreement to upgrade its computers and software equipment. All of the old computer equipment was retired and \$1.2 million removed from our books. As a result of this lease, the Company has purchased very little computer equipment over the past couple of years.

Account 392 – Transportation Equipment – In 1996, the Company entered into capital lease agreement with Nations Bank for the purchase of all its vehicles. Currently, only 14% of the assets in this account are company owned.

Account 393 – Stores Equipment – There have been no major changes that have impacted this account.

Account 394 – Tools, Shop, and Garage Equipment – There have been no major changes that have impacted this account.

Account 395 – Laboratory Equipment – There have been no major changes that have impacted this account.

Account 397 – Communication Equipment – In 2001, NUI initiated a project to re-design its Interactive Voice Response (IVR) system by upgrading its software and hardware to current technology. As a part of the upgrade, the Company designed new pathing and scripting specifications to support current and future customer service goals. The IVR, once upgraded, will also allow “seasonal” increase in coverage and the Company can pre-arrange staff for peak consideration. This change was implemented as a cost saving measure. It should result in more calls being completed within the IVR rather than need the intervention of a more expensive customer service representative.

Account 398 – Miscellaneous Equipment – There have been no major changes that have impacted this account.

**CITY GAS COMPANY OF FLORIDA
2004 STUDY
DATA ENTRY SHEET**

ACCOUNT		01/01/2004 INVESTMENT	01/01/2004 RESERVE	CURRENT				COMPANY PROPOSAL / STAFF RECOMMENDED			
				AVERAGE SERVICE LIFE	AVERAGE REMAINING LIFE	NET SALVAGE	CURVE	AVERAGE SERVICE LIFE	AVERAGE REMAINING LIFE	NET SALVAGE	##### CURVE
TRANSMISSION ASSETS											
367.0	Mains - Other Than Plastic	17,355,820	1,258,682	40.0	24.0	(20.0)	S3	40.0	24.0	0.0	S3
369.0	M&R Station Equipment	89,635	6,743	30.0	25.0	(5.0)	S3	30.0	25.0	0.0	S3
371.0	Other Equipment	2,784	188	30.0	9.5	0.0	S5	30.0	9.5	0.0	S5
	TOTAL TRANSMISSION	17,448,239	1,265,613								
DISTRIBUTION ASSETS											
375.0	Structures & Improvements	596,981	271,946	40.0	30.0	0.0	R3	40.0	30.0	0.0	R3
376.0	Mains - Other Than Plastic	59,007,718	36,146,343	40.0	24.0	(20.0)	S3	40.0	24.0	(34.3)	S3
376.0	Mains - Plastic	46,037,538	12,468,567	40.0	33.0	(20.0)	S3	40.0	33.0	(18.0)	S3
379.0	M&R Equipment - City Gate	4,996,497	1,668,278	30.0	25.0	(5.0)	S3	30.0	25.0	0.0	S3
380.0	Services - Other Than Plastic	12,573,254	12,688,934	34.0	13.7	(80.0)	S4	34.0	13.7	(75.7)	S4
380.0	Services - Plastic	27,609,726	8,937,611	34.0	28.0	(35.0)	S4	34.0	28.0	(29.6)	S4
381.0	Meters	8,909,417	3,545,140	25.0	15.8	0.0	S3	25.0	15.8	1.3	S3
382.0	Meter Installations	2,658,386	995,834	34.0	23.0	(5.0)	S3	34.0	23.0	(26.2)	S3
383.0	House Regulators	2,094,329	1,045,365	25.0	15.1	0.0	S3	25.0	15.1	0.0	S3
384.0	Regulator Installations	1,168,114	438,285	34.0	23.0	(5.0)	S3	34.0	23.0	(0.3)	S3
385.0	Industrial M&R Station Equipment	2,828,377	987,575	30.0	24.0	0.0	R3	30.0	24.0	0.0	R3
387.0	Other Equipment	150,337	170,474	30.0	9.5	0.0	S5	30.0	9.5	0.0	S5
	TOTAL DISTRIBUTION	168,630,671	79,364,352								
GENERAL PLANT											
390.0	Structures & Improvements	2,580,273	528,671	40.0	33.0	0.0	R3	40.0	33.0	0.0	R3
391.1	Office Furniture	937,823	645,271	19.0	10.2	0.0	S2	19.0	10.2	0.0	S2
391.2	Office Machines & Equipment	557,723	505,242	12.0	3.3	2.0	S2	12.0	3.3	0.0	S2
391.3	Computers	1,018,564	1,193,535	6.0	2.2	0.0	R4	6.0	2.2	0.0	R4
392.0	Transportation Equip. - Combined	454,632	342,765	12.0	4.9	0.0	L3	12.0	4.9	(0.1)	L3
393.0	Stores Equipment	14,378	18,470	25.0	6.1	0.0	S4	25.0	6.1	0.0	S4
394.0	Tools, Shop, Garage Equipment	834,610	304,101	15.0	12.1	0.0	S2	15.0	12.1	0.0	S2
395.0	Laboratory Equipment	23,017	13,359	25.0	10.0	0.0	S4	25.0	10.0	0.0	S4
397.0	Communication Equipment	1,311,670	834,113	12.0	8.3	0.0	R2	12.0	8.3	0.0	R2
398.0	Misc. Equipment	137,511	50,825	15.0	11.1	0.0	S3	15.0	11.1	0.0	S3
	TOTAL GENERAL PLANT	7,870,201	4,436,351								

CITY GAS COMPANY OF FLORIDA
2004 STUDY
COMPARISON OF RATES AND COMPONENTS

ACCOUNT	CURRENT			STAFF PROPOSED				
	AVERAGE REMAINING LIFE	NET SALVAGE	REMAINING LIFE RATE	AVERAGE REMAINING LIFE	NET SALVAGE	##### RESERVE	REMAINING LIFE RATE	
	(YRS.)	(%)	(%)	(YRS.)	(%)	(%)	(%)	
TRANSMISSION ASSETS								
367.0	Mains - Other Than Plastic	24.0	(20.0)	2.8	24.0	0.0	7.25	3.9
369.0	M&R Station Equipment	25.0	(5.0)	3.5	25.0	0.0	7.52	3.7
371.0	Other Equipment	9.5	0.0	3.3	9.5	0.0	6.74	9.8
DISTRIBUTION ASSETS								
375.0	Structures & Improvements	30.0	0.0	2.6	30.0	0.0	45.55	1.8
376.0	Mains - Other Than Plastic	24.0	(20.0)	2.8	24.0	(34.3)	61.26	3.0
376.0	Mains - Plastic	33.0	(20.0)	3.1	33.0	(18.0)	27.08	2.8
379.0	M&R Equipment - City Gate	25.0	(5.0)	3.5	25.0	0.0	33.39	2.7
380.0	Services - Other Than Plastic	13.7	(80.0)	7.4	13.7	(75.7)	100.92	5.5
380.0	Services - Plastic	28.0	(35.0)	4.1	28.0	(29.6)	32.37	3.5
381.0	Meters	15.8	0.0	4.0	15.8	1.3	39.79	3.7
382.0	Meter Installations	23.0	(5.0)	3.1	23.0	(26.2)	37.46	3.9
383.0	House Regulators	15.1	0.0	4.0	15.1	0.0	49.91	3.3
384.0	Regulator Installations	23.0	(5.0)	3.2	23.0	(0.3)	37.52	2.7
385.0	Industrial M&R Station Equipment	24.0	0.0	3.3	24.0	0.0	34.92	2.7
387.0	Other Equipment	9.5	0.0	3.3	9.5	0.0	113.39	(1.4)
GENERAL PLANT								
390.0	Structures & Improvements	33.0	0.0	2.5	33.0	0.0	20.49	2.4
391.1	Office Furniture	10.2	0.0	5.7	10.2	0.0	68.81	3.1
391.2	Office Machines & Equipment	3.3	2.0	8.2	3.3	0.0	90.59	2.9
391.3	Computers	2.2	0.0	16.7	2.2	0.0	117.18	(7.8)
392.0	Transportation Equip. - Combined	4.9	0.0	8.3	4.9	(0.1)	75.39	5.0
393.0	Stores Equipment	6.1	0.0	4.0	6.1	0.0	128.46	(4.7)
394.0	Tools, Shop, Garage Equipment	12.1	0.0	6.8	12.1	0.0	36.44	5.3
395.0	Laboratory Equipment	10.0	0.0	9.5	10.0	0.0	58.04	4.2
397.0	Communication Equipment	8.3	0.0	8.3	8.3	0.0	63.59	4.4
398.0	Misc. Equipment	11.1	0.0	6.5	11.1	0.0	36.96	5.7

**CITY GAS COMPANY OF FLORIDA
2004 STUDY
COMPARISON OF EXPENSES**

01/01/2004

ACCOUNT	01/01/2004 INVESTMENT (\$)	01/01/2004 RESERVE (\$)	CURRENT		STAFF PROPOSED		
			RATE (%)	EXPENSES (\$)	RATE (%)	EXPENSES (\$)	CHANGE IN EXPENSES (\$)
TRANSMISSION ASSETS							
375.0 Structures & Improvements	17,355,820	1,258,682	2.8	485,963	3.9	676,877	190,914
376.0 Mains - Other Than Plastic	89,635	6,743	3.5	3,137	3.7	3,316	179
376.0 Mains - Plastic	2,784	188	3.3	92	9.8	273	181
TOTAL TRANSMISSION	17,448,239	1,265,613		489,192		680,466	191,274
DISTRIBUTION ASSETS							
375.0 Structures & Improvements	596,981	271,946	2.6	15,521	1.8	10,746	(4,775)
376.0 Mains - Other Than Plastic	59,007,718	36,146,343	2.8	1,652,216	3.0	1,770,232	118,016
376.0 Mains - Plastic	46,037,538	12,468,567	3.1	1,427,164	2.8	1,289,051	(138,113)
379.0 M&R Equipment - City Gate	4,996,497	1,668,278	3.5	174,877	2.7	134,905	(39,972)
380.0 Services - Other Than Plastic	12,573,254	12,688,934	7.4	930,421	5.5	691,529	(238,892)
380.0 Services - Plastic	27,609,726	8,937,611	4.1	1,131,999	3.5	966,340	(165,659)
381.0 Meters	8,909,417	3,545,140	4	356,377	3.7	329,648	(26,729)
382.0 Meter Installations	2,658,386	995,834	3.1	82,410	3.9	103,677	21,267
383.0 House Regulators	2,094,329	1,045,365	4	83,773	3.3	69,113	(14,660)
384.0 Regulator Installations	1,168,114	438,285	3.2	37,380	2.7	31,539	(5,841)
385.0 Industrial M&R Station Equipment	2,828,377	987,575	3.3	93,336	2.7	76,366	(16,970)
387.0 Other Equipment	150,337	170,474	3.3	4,961	(1.4)	(2,105)	(7,066)
TOTAL DISTRIBUTION	168,630,671	79,364,352		5,990,435		5,471,041	(519,394)
GENERAL PLANT							
390.0 Structures & Improvements	2,580,273	528,671	2.5	64,507	2.4	61,927	(2,580)
391.1 Office Furniture	937,823	645,271	5.7	53,456	3.1	29,073	(24,383)
391.2 Office Machines & Equipment	557,723	505,242	8.2	45,733	2.9	16,174	(29,559)
391.3 Computers	1,018,564	1,193,535	16.7	170,100	(7.8)	(79,448)	(249,548)
392.0 Transportation Equip. - Combined	454,632	342,765	8.3	37,734	5.0	22,732	(15,002)
393.0 Stores Equipment	14,378	18,470	4	575	(4.7)	(676)	(1,251)
394.0 Tools, Shop, Garage Equipment	834,610	304,101	6.8	56,753	5.3	44,234	(12,519)
395.0 Laboratory Equipment	23,017	13,359	9.5	2,187	4.2	967	(1,220)
397.0 Communication Equipment	1,311,670	834,113	8.3	108,869	4.4	57,713	(51,156)
398.0 Misc. Equipment	137,511	50,825	6.5	8,938	5.7	7,838	(1,100)
TOTAL GENERAL PLANT	7,870,201	4,436,351		548,852		160,534	(388,318)
GRAND TOTAL	193,949,112	85,066,315		7,028,479		6,312,041	(716,438)

**CITY GAS COMPANY OF FLORIDA
2004 STUDY**

ACCOUNT		01/01/2004 INVESTMENT	01/01/2004 RESERVE	WLR	ARL	NS	Theo Reserve	Theo Res \$	Def	01/01/2004
		(\$)	(\$)							
TRANSMISSION ASSETS										
375.0	Structures & Improvements	17,355,820	1,258,682	2 5	24	0 0	0 4000	6,942,328	(5,683,646)	
376.0	Mains - Other Than Plastic	89,635	6,743	3 3	25	0 0	0 1750	15,686	(8,943)	
376.0	Mains - Plastic	2,784	188	3 3	9 5	0 0	0 6865	1,911	(1,724)	
	TOTAL TRANSMISSION	17,448,239	1,265,613						(5,694,313)	
DISTRIBUTION ASSETS										
375.0	Structures & Improvements	596,981	271,946	2 5	30	0 0	0 2500	149,245	122,701	
376.0	Mains - Other Than Plastic	59,007,718	36,146,343	3 4	24	(34 3)	0 5269	31,091,166	5,055,176	
376.0	Mains - Plastic	46,037,538	12,468,567	3 0	33	(18 0)	0 1901	8,751,736	3,716,831	
379.0	M&R Equipment - City Gate	4,996,497	1,668,278	3 3	25	0 0	0 1750	874,387	793,891	
380.0	Services - Other Than Plastic	12,573,254	12,688,934	5 2	13 7	(75 7)	1 0447	13,135,279	(446,345)	
380.0	Services - Plastic	27,609,726	8,937,611	3 8	28	(29 6)	0 2322	6,410,978	2,526,633	
381.0	Meters	8,909,417	3,545,140	3 9	15 8	1 3	0 3706	3,301,830	243,311	
382.0	Meter Installations	2,658,386	995,834	3 7	23	(26 2)	0 4108	1,092,065	(96,231)	
383.0	House Regulators	2,094,329	1,045,365	4 0	15 1	0 0	0 3960	829,354	216,011	
384.0	Regulator Installations	1,168,114	438,285	3 0	23	(0 3)	0 3130	365,620	72,665	
385.0	Industrial M&R Station Equipment	2,828,377	987,575	3 3	24	0 0	0 2080	588,302	399,273	
387.0	Other Equipment	150,337	170,474	3 3	9 5	0 0	0 6865	103,206	67,267	
	TOTAL DISTRIBUTION	168,630,671	79,364,352						12,671,184	
GENERAL PLANT										
390.0	Structures & Improvements	2,580,273	528,671	2 5	33	0 0	0 1750	451,548	77,123	
391 1	Office Furniture	937,823	645,271	5 3	10 2	0 0	0 4594	430,836	214,435	
391 2	Office Machines & Equipment	557,723	505,242	8 3	3 3	0 0	0 7261	404,962	100,279	
391.3	Computers	1,018,564	1,193,535	16 7	2 2	0 0	0 6326	644,344	549,191	
392.0	Transportation Equip. - Combined	454,632	342,765	8 3	4 9	(0 1)	0 5944	270,233	72,532	
393.0	Stores Equipment	14,378	18,470	4 0	6 1	0 0	0 7560	10,870	7,600	
394 0	Tools, Shop, Garage Equipment	834,610	304,101	6 7	12 1	0 0	0 1893	157,992	146,109	
395 0	Laboratory Equipment	23,017	13,359	4 0	10	0 0	0 6000	13,810	(452)	
397.0	Communication Equipment	1,311,670	834,113	8 3	8 3	0 0	0 3111	408,061	426,052	
398.0	Misc. Equipment	137,511	50,825	6 7	11 1	0 0	0 2563	35,244	15,580	
		7,870,201	4,436,351						1,608,451	
		193,949,112	85,066,315						8,585,322	

ACCOUNT NUMBER 367 - TRANSMISSION MAIN
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 367 - TRANSMISSION MAIN
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1968	0.00				0.00				1968	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1969	0.00				0.00				1969	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1970	0.00				0.00				1970	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1971	0.00				0.00				1971	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1972	0.00				0.00				1972	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1973	0.00				0.00				1973	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1974	0.00				0.00				1974	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1975	0.00				0.00				1975	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1976	0.00				0.00				1976	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1977	0.00				0.00				1977	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1978	0.00				0.00				1978	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1979	0.00				0.00				1979	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1980	0.00				0.00				1980	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1981	0.00				0.00				1981	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1982	0.00				0.00				1982	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1983	0.00				0.00				1983	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1984	0.00				0.00				1984	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1985	0.00				0.00				1985	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1986	0.00				0.00				1986	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1987	0.00				0.00				1987	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1988	0.00				0.00				1988	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1989	0.00				0.00				1989	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1990	0.00				0.00				1990	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1991	0.00				0.00				1991	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1992	0.00				0.00				1992	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1993	0.00				0.00				1993	0.00	0.00	0.00	0.00	0.00	0.00	###	0.00
1994	0.00				0.00				1994	0.00	0.00	0.00	0.00	0.00	0.00	9.5	0.00
1995	0.00				0.00				1995	0.00	0.00	0.00	0.00	0.00	0.00	8.5	0.00
1996	0.00				0.00				1996	0.00	0.00	0.00	0.00	0.00	0.00	7.5	0.00
1997	0.00				0.00				1997	0.00	0.00	0.00	0.00	0.00	0.00	6.5	0.00
1998	0.00				0.00				1998	0.00	0.00	0.00	0.00	0.00	0.00	5.5	0.00
1999	0.00				0.00				1999	0.00	0.00	0.00	0.00	0.00	0.00	4.5	0.00
2000	0.00				0.00				2000	0.00	0.00	0.00	0.00	0.00	0.00	3.5	0.00
2001	0.00			17,327,506.73	17,327,506.73	28,313.61			2001	0.00	28,313.61	0.00	17,327,506.73	17,355,820.34	17,355,820.34	2.5	43,389,550.85
2002	17,327,506.73				17,327,506.73				2002	17,355,820.34	0.00	0.00	0.00	17,355,820.34	0.00	1.5	0.00
2003	17,327,506.73				17,327,506.73				2003	17,355,820.34	0.00	0.00	0.00	17,355,820.34	0.00	0.5	0.00
		0.00	0.00	17,327,506.73		28,313.61	0.00	0.00			28,313.61	0.00	17,327,506.73	17,355,820.34	17,355,820.34	2.5	43,389,550.85

City Gas Company of Florida
Transmission - Main
Account 367

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001			0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

ACCOUNT NUMBER 369 - TRANSMISSION - MEASURING/REGULATING EQUIPMENT
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 369 - TRANSMISSION - MEASURING/REGULATING EQUIPMENT
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00				0.00				1968	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1969	0.00				0.00				1969	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1970	0.00				0.00				1970	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1971	0.00				0.00				1971	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1972	0.00				0.00				1972	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1973	0.00				0.00				1973	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1974	0.00				0.00				1974	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1975	0.00				0.00				1975	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1976	0.00				0.00				1976	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00
1977	0.00				0.00				1977	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00
1978	0.00				0.00				1978	0.00	0.00	0.00	0.00	0.00	0.00	25.5	0.00
1979	0.00				0.00				1979	0.00	0.00	0.00	0.00	0.00	0.00	24.5	0.00
1980	0.00				0.00				1980	0.00	0.00	0.00	0.00	0.00	0.00	23.5	0.00
1981	0.00				0.00				1981	0.00	0.00	0.00	0.00	0.00	0.00	22.5	0.00
1982	0.00				0.00				1982	0.00	0.00	0.00	0.00	0.00	0.00	21.5	0.00
1983	0.00				0.00				1983	0.00	0.00	0.00	0.00	0.00	0.00	20.5	0.00
1984	0.00				0.00				1984	0.00	0.00	0.00	0.00	0.00	0.00	19.5	0.00
1985	0.00				0.00				1985	0.00	0.00	0.00	0.00	0.00	0.00	18.5	0.00
1986	0.00				0.00				1986	0.00	0.00	0.00	0.00	0.00	0.00	17.5	0.00
1987	0.00				0.00				1987	0.00	0.00	0.00	0.00	0.00	0.00	16.5	0.00
1988	0.00				0.00				1988	0.00	0.00	0.00	0.00	0.00	0.00	15.5	0.00
1989	0.00				0.00				1989	0.00	0.00	0.00	0.00	0.00	0.00	14.5	0.00
1990	0.00				0.00				1990	0.00	0.00	0.00	0.00	0.00	0.00	13.5	0.00
1991	0.00				0.00				1991	0.00	0.00	0.00	0.00	0.00	0.00	12.5	0.00
1992	0.00				0.00				1992	0.00	0.00	0.00	0.00	0.00	0.00	11.5	0.00
1993	0.00				0.00				1993	0.00	0.00	0.00	0.00	0.00	0.00	10.5	0.00
1994	0.00				0.00				1994	0.00	0.00	0.00	0.00	0.00	0.00	9.5	0.00
1995	0.00				0.00				1995	0.00	0.00	0.00	0.00	0.00	0.00	8.5	0.00
1996	0.00				0.00				1996	0.00	0.00	0.00	0.00	0.00	0.00	7.5	0.00
1997	0.00				0.00				1997	0.00	0.00	0.00	0.00	0.00	0.00	6.5	0.00
1998	0.00				0.00				1998	0.00	0.00	0.00	0.00	0.00	0.00	5.5	0.00
1999	0.00				0.00				1999	0.00	0.00	0.00	0.00	0.00	0.00	4.5	0.00
2000	0.00				0.00				2000	0.00	0.00	0.00	0.00	0.00	0.00	3.5	0.00
2001	0.00			19,326.19	19,326.19				2001	0.00	0.00	0.00	19,326.19	19,326.19	19,326.19	2.5	48,315.48
2002	19,326.19			1,677.85	21,004.04	68,630.87			2002	19,326.19	68,630.87	0.00	1,677.85	89,634.91	70,308.72	1.5	105,463.08
2003	21,004.04				21,004.04				2003	89,634.91	0.00	0.00	0.00	89,634.91	0.00	0.5	0.00
		0.00	0.00	21,004.04		68,630.87	0.00	0.00			68,630.87	0.00	21,004.04	89,634.91	89,634.91	1.7	153,778.56

**City Gas Company of Florida
Transmission - Measuring/Regulating Equipment
Account 369**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001			0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

ACCOUNT NUMBER 371 - TRANSMISSION - OTHER EQUIPMENT
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 371 - TRANSMISSION - OTHER EQUIPMENT
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00				0.00				1968	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1969	0.00				0.00				1969	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1970	0.00				0.00				1970	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1971	0.00				0.00				1971	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1972	0.00				0.00				1972	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1973	0.00				0.00				1973	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1974	0.00				0.00				1974	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1975	0.00				0.00				1975	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1976	0.00				0.00				1976	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00
1977	0.00				0.00				1977	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00
1978	0.00				0.00				1978	0.00	0.00	0.00	0.00	0.00	0.00	25.5	0.00
1979	0.00				0.00				1979	0.00	0.00	0.00	0.00	0.00	0.00	24.5	0.00
1980	0.00				0.00				1980	0.00	0.00	0.00	0.00	0.00	0.00	23.5	0.00
1981	0.00				0.00				1981	0.00	0.00	0.00	0.00	0.00	0.00	22.5	0.00
1982	0.00				0.00				1982	0.00	0.00	0.00	0.00	0.00	0.00	21.5	0.00
1983	0.00				0.00				1983	0.00	0.00	0.00	0.00	0.00	0.00	20.5	0.00
1984	0.00				0.00				1984	0.00	0.00	0.00	0.00	0.00	0.00	19.5	0.00
1985	0.00				0.00				1985	0.00	0.00	0.00	0.00	0.00	0.00	18.5	0.00
1986	0.00				0.00				1986	0.00	0.00	0.00	0.00	0.00	0.00	17.5	0.00
1987	0.00				0.00				1987	0.00	0.00	0.00	0.00	0.00	0.00	16.5	0.00
1988	0.00				0.00				1988	0.00	0.00	0.00	0.00	0.00	0.00	15.5	0.00
1989	0.00				0.00				1989	0.00	0.00	0.00	0.00	0.00	0.00	14.5	0.00
1990	0.00				0.00				1990	0.00	0.00	0.00	0.00	0.00	0.00	13.5	0.00
1991	0.00				0.00				1991	0.00	0.00	0.00	0.00	0.00	0.00	12.5	0.00
1992	0.00				0.00				1992	0.00	0.00	0.00	0.00	0.00	0.00	11.5	0.00
1993	0.00				0.00				1993	0.00	0.00	0.00	0.00	0.00	0.00	10.5	0.00
1994	0.00				0.00				1994	0.00	0.00	0.00	0.00	0.00	0.00	9.5	0.00
1995	0.00				0.00				1995	0.00	0.00	0.00	0.00	0.00	0.00	8.5	0.00
1996	0.00				0.00				1996	0.00	0.00	0.00	0.00	0.00	0.00	7.5	0.00
1997	0.00				0.00				1997	0.00	0.00	0.00	0.00	0.00	0.00	6.5	0.00
1998	0.00				0.00				1998	0.00	0.00	0.00	0.00	0.00	0.00	5.5	0.00
1999	0.00				0.00				1999	0.00	0.00	0.00	0.00	0.00	0.00	4.5	0.00
2000	0.00				0.00				2000	0.00	0.00	0.00	0.00	0.00	0.00	3.5	0.00
2001	0.00				0.00				2001	0.00	0.00	0.00	0.00	0.00	0.00	2.5	0.00
2002	0.00				0.00	2,784.26			2002	0.00	2,784.26	0.00	0.00	2,784.26	2,784.26	1.5	4,176.39
2003	0.00				0.00				2003	2,784.26	0.00	0.00	0.00	2,784.26	0.00	0.5	0.00
		0.00	0.00	0.00		2,784.26	0.00	0.00			2,784.26	0.00	0.00	2,784.26	2,784.26	1.5	4,176.39

City Gas Company of Florida
Transmission - Other Equipment
Account 371

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001			0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

ACCOUNT NUMBER 375 - STRUCTURES AND IMPROVEMENTS
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 375 - STRUCTURES AND IMPROVEMENTS
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00	0.00			0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00	0.00			0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00	0.00			0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00	3,196.42			3,196.42				1965	0.00	3,196.42	0.00	0.00	3,196.42	3,196.42	38.5	123,062.17
1966	3,196.42	0.00			3,196.42				1966	3,196.42	0.00	0.00	0.00	3,196.42	0.00	37.5	0.00
1967	3,196.42	0.00			3,196.42				1967	3,196.42	0.00	0.00	0.00	3,196.42	0.00	36.5	0.00
1968	3,196.42	0.00			3,196.42				1968	3,196.42	0.00	0.00	0.00	3,196.42	0.00	35.5	0.00
1969	3,196.42	128.71			3,325.13				1969	3,196.42	128.71	0.00	0.00	3,325.13	128.71	34.5	4,440.50
1970	3,325.13	496.35			3,821.48				1970	3,325.13	496.35	0.00	0.00	3,821.48	496.35	33.5	16,627.73
1971	3,821.48	0.00			3,821.48				1971	3,821.48	0.00	0.00	0.00	3,821.48	0.00	32.5	0.00
1972	3,821.48	0.00			3,821.48				1972	3,821.48	0.00	0.00	0.00	3,821.48	0.00	31.5	0.00
1973	3,821.48	0.00			3,821.48				1973	3,821.48	0.00	0.00	0.00	3,821.48	0.00	30.5	0.00
1974	3,821.48	12,632.83			16,454.31				1974	3,821.48	12,632.83	0.00	0.00	16,454.31	12,632.83	29.5	372,668.49
1975	16,454.31	809.81			17,264.12				1975	16,454.31	809.81	0.00	0.00	17,264.12	809.81	28.5	23,079.59
1976	17,264.12	0.00			17,264.12				1976	17,264.12	0.00	0.00	0.00	17,264.12	0.00	27.5	0.00
1977	17,264.12	120,202.27			137,466.39				1977	17,264.12	120,202.27	0.00	0.00	137,466.39	120,202.27	26.5	3,185,360.16
1978	137,466.39	5,733.70			143,200.09				1978	137,466.39	5,733.70	0.00	0.00	143,200.09	5,733.70	25.5	146,209.35
1979	143,200.09	655.20			143,855.29				1979	143,200.09	655.20	0.00	0.00	143,855.29	655.20	24.5	16,052.40
1980	143,855.29	8,758.01			152,613.30				1980	143,855.29	8,758.01	0.00	0.00	152,613.30	8,758.01	23.5	205,813.24
1981	152,613.30				152,613.30				1981	152,613.30	0.00	0.00	0.00	152,613.30	0.00	22.5	0.00
1982	152,613.30	11,906.94			164,520.24				1982	152,613.30	11,906.94	0.00	0.00	164,520.24	11,906.94	21.5	255,999.21
1983	164,520.24	2,502.73			167,022.97				1983	164,520.24	2,502.73	0.00	0.00	167,022.97	2,502.73	20.5	51,305.97
1984	167,022.97	0.00			167,022.97				1984	167,022.97	0.00	0.00	0.00	167,022.97	0.00	19.5	0.00
1985	167,022.97	2,525.00			169,547.97				1985	167,022.97	2,525.00	0.00	0.00	169,547.97	2,525.00	18.5	46,712.50
1986	169,547.97	(161,157.90)			8,390.07				1986	169,547.97	(161,157.90)	0.00	0.00	8,390.07	(161,157.90)	17.5	(2,820,263.25)
1987	8,390.07	1,792.21			10,182.28				1987	8,390.07	1,792.21	0.00	0.00	10,182.28	1,792.21	16.5	29,571.47
1988	10,182.28	40,824.39			51,006.67				1988	10,182.28	40,824.39	0.00	0.00	51,006.67	40,824.39	15.5	632,778.05
1989	51,006.67	14,599.00			65,605.67				1989	51,006.67	14,599.00	0.00	0.00	65,605.67	14,599.00	14.5	211,685.50
1990	65,605.67	7,263.62			72,869.29				1990	65,605.67	7,263.62	0.00	0.00	72,869.29	7,263.62	13.5	98,058.87
1991	72,869.29	10,017.55			82,886.84				1991	72,869.29	10,017.55	0.00	0.00	82,886.84	10,017.55	12.5	125,219.38
1992	82,886.84	7,762.38			90,649.22				1992	82,886.84	7,762.38	0.00	0.00	90,649.22	7,762.38	11.5	89,267.37
1993	90,649.22	588,742.45			679,391.67				1993	90,649.22	588,742.45	0.00	0.00	679,391.67	588,742.45	10.5	6,181,795.73
1994	679,391.67	7,987.50			687,379.17				1994	679,391.67	7,987.50	0.00	0.00	687,379.17	7,987.50	9.5	75,881.25
1995	687,379.17				687,379.17				1995	687,379.17	0.00	0.00	0.00	687,379.17	0.00	8.5	0.00
1996	687,379.17	(283,631.00)			403,748.17				1996	687,379.17	(283,631.00)	0.00	0.00	403,748.17	(283,631.00)	7.5	(2,127,232.50)
1997	403,748.17	2,061.00			405,809.17				1997	403,748.17	2,061.00	0.00	0.00	405,809.17	2,061.00	6.5	13,396.50
1998	405,809.17	104,923.63			510,732.80				1998	405,809.17	104,923.63	0.00	0.00	510,732.80	104,923.63	5.5	577,079.97
1999	510,732.80				510,732.80	80,725.30			1999	510,732.80	80,725.30	0.00	0.00	591,458.10	80,725.30	4.5	363,263.85
2000	510,732.80				510,732.80	(1,595.53)			2000	591,458.10	(1,595.53)	0.00	0.00	589,862.57	(1,595.53)	3.5	(5,584.36)
2001	510,732.80				510,732.80	6,727.42			2001	589,862.57	6,727.42	0.00	0.00	596,589.99	6,727.42	2.5	16,818.55
2002	510,732.80				510,732.80	390.67			2002	596,589.99	390.67	0.00	0.00	596,980.66	390.67	1.5	586.01
2003	510,732.80				510,732.80				2003	596,980.66	0.00	0.00	0.00	596,980.66	0.00	0.5	0.00
		510,732.80	0.00	0.00	510,732.80	86,247.86	0.00	0.00			596,980.66	0.00	0.00	596,980.66	596,980.66	13.2	7,909,653.70

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999	55,142		0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001			0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$55,142	\$0	0.00%	\$0	0.00%	\$0	0.00%

ACCOUNT NUMBER 376.1 - MAINS OTHER THAN PLASTIC
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 376.1 - MAINS OTHER THAN PLASTIC
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00	(41,087.94)		41,087.94	0.00				1961	0.00	(41,087.94)	0.00	41,087.94	0.00	0.00	42.5	0.00
1962	0.00	(34,738.15)		34,738.15	0.00				1962	0.00	(34,738.15)	0.00	34,738.15	0.00	0.00	41.5	0.00
1963	0.00	2,561,318.59		(74,727.05)	2,486,591.54		1,111.44		1963	0.00	2,561,318.59	1,111.44	(74,727.05)	2,485,480.10	2,485,480.10	40.5	100,661,944.05
1964	2,486,591.54	386,620.40		6,566.52	2,879,778.46		4.84		1964	2,485,480.10	386,620.40	4.84	6,566.52	2,878,662.18	393,182.08	39.5	15,530,892.15
1965	2,879,778.46	2,047,053.19		(7,395.92)	4,919,435.73		3,408.35		1965	2,878,662.18	2,047,053.19	3,408.35	(7,395.92)	4,914,911.10	2,036,248.92	38.5	78,395,583.42
1966	4,919,435.73	915,582.96		(269.64)	5,834,749.05		5.92		1966	4,914,911.10	915,582.96	5.92	(269.64)	5,830,218.50	915,307.40	37.5	34,324,027.50
1967	5,834,749.05	763,342.07			6,598,091.12		51.24		1967	5,830,218.50	763,342.07	51.24	0.00	6,593,560.53	763,290.83	36.5	27,860,115.30
1968	6,598,091.12	544,676.88		87,265.86	7,230,033.86		96.02		1968	6,593,560.53	544,676.88	96.02	87,265.86	7,225,356.05	631,846.72	35.5	22,430,568.56
1969	7,230,033.86	1,051,952.80		(87,265.86)	8,194,720.80				1969	7,225,356.05	1,051,952.80	0.00	(87,265.86)	8,190,042.99	964,686.94	34.5	33,281,699.43
1970	8,194,720.80	1,139,306.89			9,334,027.69		1,344.35		1970	8,190,042.99	1,139,306.89	1,344.35	0.00	9,328,005.53	1,137,962.54	33.5	38,121,745.09
1971	9,334,027.69	862,426.38			10,196,454.07		9.64		1971	9,328,005.53	862,426.38	9.64	0.00	10,190,422.27	862,416.74	32.5	28,028,544.05
1972	10,196,454.07	1,334,677.05			11,531,131.12				1972	10,190,422.27	1,334,677.05	0.00	0.00	11,525,099.32	1,334,677.05	31.5	42,042,327.08
1973	11,531,131.12	1,211,292.55			12,742,423.67		1,505.04		1973	11,525,099.32	1,211,292.55	1,505.04	0.00	12,734,886.83	1,209,787.51	30.5	36,888,519.06
1974	12,742,423.67	2,035,428.41		11,590.06	14,789,442.16		65.94		1974	12,734,886.83	2,035,428.41	65.94	11,590.06	14,781,839.38	2,046,952.55	29.5	60,385,100.25
1975	14,789,442.16	1,361,299.80		(56,735.77)	16,094,006.19		39.92		1975	14,781,839.38	1,361,299.80	39.92	(56,735.77)	16,086,363.49	1,304,524.11	28.5	37,178,937.14
1976	16,094,006.19	898,367.91		45,145.69	17,037,519.79		77.17		1976	16,086,363.49	898,367.91	77.17	45,145.69	17,029,799.92	843,436.43	27.5	25,944,501.83
1977	17,037,519.79	1,288,135.32		4,125.18	18,329,780.29				1977	17,029,799.92	1,288,135.32	0.00	4,125.18	18,322,060.42	1,292,060.42	26.5	34,244,903.25
1978	18,329,780.29	1,259,107.22		(4,125.18)	19,584,762.33		94.41		1978	18,322,060.42	1,259,107.22	94.41	(4,125.18)	19,576,948.05	1,254,887.63	25.5	31,999,634.57
1979	19,584,762.33	1,264,531.90			20,849,294.23		64.18		1979	19,576,948.05	1,264,531.90	64.18	0.00	20,841,415.77	1,264,467.72	24.5	30,979,459.14
1980	20,849,294.23	1,272,274.95			22,121,569.18				1980	20,841,415.77	1,272,274.95	0.00	0.00	22,113,690.72	1,272,274.95	23.5	29,898,461.33
1981	22,121,569.18	2,361,380.47			24,482,949.65				1981	22,113,690.72	2,361,380.47	0.00	0.00	24,475,071.19	2,361,380.47	22.5	53,131,060.58
1982	24,482,949.65	2,478,678.45			26,961,628.10		140.57		1982	24,475,071.19	2,478,678.45	140.57	0.00	26,953,609.07	2,478,537.88	21.5	53,288,564.42
1983	26,961,628.10	2,357,639.14			29,319,267.24		172.21		1983	26,953,609.07	2,357,639.14	172.21	0.00	29,311,076.00	2,357,466.93	20.5	48,328,072.07
1984	29,319,267.24	1,521,320.91			30,840,588.15		64.84		1984	29,311,076.00	1,521,320.91	64.84	0.00	30,832,332.07	1,521,256.07	19.5	29,664,493.37
1985	30,840,588.15	1,076,122.66			31,918,710.81		6,603.40		1985	30,832,332.07	1,076,122.66	6,603.40	0.00	31,903,851.33	1,071,519.26	18.5	19,823,166.31
1986	31,918,710.81	986,351.80			32,905,062.61		289.79		1986	31,903,851.33	986,351.80	289.79	0.00	32,889,913.34	986,062.91	17.5	17,256,085.16
1987	32,905,062.61	1,493,183.17		(516.06)	34,397,729.72		222.11		1987	32,889,913.34	1,493,183.17	222.11	(516.06)	34,382,358.34	1,492,445.00	16.5	24,625,342.50
1988	34,397,729.72	382,132.57			34,779,862.29				1988	34,382,358.34	382,132.57	0.00	0.00	34,764,490.91	382,132.57	15.5	5,923,054.64
1989	34,779,862.29	377,075.55			35,156,937.84		144.23		1989	34,764,490.91	377,075.55	144.23	0.00	35,141,422.23	376,931.32	14.5	5,465,504.14
1990	35,156,937.84	392,368.37			35,549,306.21				1990	35,141,422.23	392,368.37	0.00	61.81	35,533,852.41	392,430.18	13.5	5,297,807.43
1991	35,549,306.21	331,062.81			35,880,430.83		0.01		1991	35,533,852.41	331,062.81	0.01	0.00	35,864,915.21	331,062.80	12.5	4,138,285.00
1992	35,880,430.83	2,434,294.25		(61.81)	38,314,663.27				1992	35,864,915.21	2,434,294.25	0.00	(61.81)	38,299,147.65	2,434,232.44	11.5	27,993,673.06
1993	38,314,663.27	1,333,649.22			39,648,312.49				1993	38,299,147.65	1,333,649.22	0.00	0.00	39,632,796.87	1,333,649.22	10.5	14,003,316.81
1994	39,648,312.49	5,847,776.62			45,496,089.11				1994	39,632,796.87	5,847,776.62	0.00	0.00	45,480,573.49	5,847,776.62	9.5	65,553,877.69
1995	45,496,089.11	2,084,032.89			47,580,122.00				1995	45,480,573.49	2,084,032.89	0.00	0.00	47,564,606.38	2,084,032.89	8.5	17,714,279.57
1996	47,580,122.00	3,820,734.48			51,400,856.48				1996	47,564,606.38	3,820,734.48	0.00	0.00	51,385,340.86	3,820,734.48	7.5	28,655,508.60
1997	51,400,856.48	594,774.61			51,995,631.09		0.16		1997	51,385,340.86	594,774.61	0.16	0.00	51,980,115.31	594,774.45	6.5	3,866,033.93
1998	51,995,631.09	986,309.49			52,981,940.58		20,285.52		1998	51,980,115.31	986,309.49	20,285.52	0.00	52,946,139.28	965,023.97	5.5	5,313,131.84
1999	52,981,940.58			516.06	52,982,456.64		3,271,589.37		1999	52,946,139.28	3,271,589.37	0.00	516.06	56,218,244.71	3,272,105.43	4.5	14,724,474.44
2000	52,982,456.64				52,982,456.64		968,252.73		2000	56,218,244.71	968,252.73	5,332.88	0.00	57,181,164.56	962,919.85	3.5	3,370,219.48
2001	52,982,456.64			(15,996,781.39)	36,985,675.25		16,694,812.37		2001	57,181,164.56	16,694,812.37	0.00	(15,996,781.39)	57,879,195.54	5,879,195.54	2.5	1,745,077.45
2002	36,985,675.25				36,985,675.25		17,921.96		2002	57,879,195.54	17,921.96	0.00	0.00	57,897,117.50	17,921.96	1.5	26,882.94
2003	36,985,675.25				36,985,675.25		1,117,600.00		2003	57,897,117.50	1,117,600.00	7,000.00	0.00	59,007,717.50	1,110,600.00	0.5	555,300.00
		52,982,456.64	0.00	(15,996,781.39)		22,070,176.43	48,134.18	0.00			75,052,633.07	48,134.18	(15,996,781.39)	59,007,717.50	39,632,796.87	26.7	1,017,145,118.90

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999	134,964		0.00%	52,162	38.65%	(52,162)	-38.65%
2000	34,518		0.00%	61,693	178.73%	(61,693)	-178.73%
2001	67,616		0.00%	(19,423)	-28.73%	19,423	28.73%
2002	102,790		0.00%	20,630	20.07%	(20,630)	-20.07%
2003	24,787		0.00%	10,000	40.34%	(10,000)	-40.34%
Total	\$364,675	\$0	0.00%	\$125,063	34.29%	(\$125,063)	-34.29%

Revised to include retirements not properly recorded on the books due to the assignment of invalid asset ids.

ACCOUNT NUMBER 376.2 - MAINS - PLASTIC
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 376.2 - MAINS - PLASTIC
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00	(93.88)		93.88	0.00				1961	0.00	(93.88)	0.00	93.88	0.00	0.00	42.5	0.00
1962	0.00	(277.45)		277.45	0.00				1962	0.00	(277.45)	0.00	277.45	0.00	0.00	41.5	0.00
1963	0.00	(106.41)		106.41	0.00				1963	0.00	(106.41)	0.00	106.41	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00	(33.42)		33.42	0.00				1966	0.00	(33.42)	0.00	33.42	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00	(44.31)		44.31	0.00				1968	0.00	(44.31)	0.00	44.31	0.00	0.00	35.5	0.00
1969	0.00	(48.69)		48.69	0.00				1969	0.00	(48.69)	0.00	48.69	0.00	0.00	34.5	0.00
1970	0.00				0.00				1970	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1971	0.00				0.00				1971	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1972	0.00				0.00				1972	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1973	0.00				0.00				1973	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1974	0.00				0.00				1974	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1975	0.00	(45.99)		45.99	0.00				1975	0.00	(45.99)	0.00	45.99	0.00	0.00	28.5	0.00
1976	0.00				0.00				1976	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00
1977	0.00	67,831.90		642.28	68,474.18				1977	0.00	67,831.90	0.00	642.28	68,474.18	68,474.18	26.5	1,814,565.77
1978	68,474.18	269,825.18			338,299.36				1978	68,474.18	269,825.18	0.00	0.00	338,299.36	269,825.18	25.5	6,880,542.09
1979	338,299.36	129,012.61			467,311.97				1979	338,299.36	129,012.61	0.00	0.00	467,311.97	129,012.61	24.5	3,160,808.96
1980	467,311.97	986.87			468,298.84				1980	467,311.97	986.87	0.00	0.00	468,298.84	986.87	23.5	23,191.45
1981	468,298.84	1,132.96		(1,132.96)	468,298.84				1981	468,298.84	1,132.96	0.00	(1,132.96)	468,298.84	0.00	22.5	0.00
1982	468,298.84	3,465.16			471,764.00		5.77		1982	468,298.84	3,465.16	5.77	0.00	471,768.23	3,459.39	21.5	74,376.89
1983	471,764.00	9,903.18		(1,134.38)	480,532.80		794.59		1983	471,768.23	9,903.18	794.59	(1,134.38)	479,732.44	7,974.21	20.5	163,471.31
1984	480,532.80	13,248.88			493,781.68				1984	479,732.44	13,248.88	0.00	0.00	492,981.32	13,248.88	19.5	258,353.16
1985	493,781.68	51,259.46		(15.48)	545,025.66				1985	492,981.32	51,259.46	0.00	(15.48)	544,225.30	51,243.98	18.5	948,013.63
1986	545,025.66	67,368.26		1,132.96	613,526.88		276.12		1986	544,225.30	67,368.26	276.12	1,132.96	612,450.40	68,225.10	17.5	1,193,939.25
1987	613,526.88	1,859,213.12		(142.57)	2,472,597.43		683.24		1987	612,450.40	1,859,213.12	683.24	(142.57)	2,470,837.71	1,858,387.31	16.5	30,663,390.62
1988	2,472,597.43	1,804,543.32			4,277,140.75		324.27		1988	2,470,837.71	1,804,543.32	324.27	0.00	4,275,056.76	1,804,219.05	15.5	27,965,395.28
1989	4,277,140.75	2,059,819.29		37,612.29	6,374,572.33		304.47		1989	4,275,056.76	2,059,819.29	304.47	37,612.29	6,372,183.87	2,097,127.11	14.5	30,408,343.10
1990	6,374,572.33	2,690,559.13			9,065,131.46		401.07		1990	6,372,183.87	2,690,559.13	401.07	0.00	9,062,341.93	2,690,158.06	13.5	36,317,133.81
1991	9,065,131.46	2,400,629.32			11,465,760.78				1991	9,062,341.93	2,400,629.32	0.00	0.00	11,462,971.25	2,400,629.32	12.5	30,007,866.50
1992	11,465,760.78	2,299,612.47		(37,612.29)	13,727,760.96				1992	11,462,971.25	2,299,612.47	0.00	(37,612.29)	13,724,971.43	2,262,000.18	11.5	26,013,002.07
1993	13,727,760.96	2,866,303.33			16,594,064.29		1,075.99		1993	13,724,971.43	2,866,303.33	1,075.99	0.00	16,590,198.77	2,865,227.34	10.5	30,084,687.07
1994	16,594,064.29	4,393,181.26			20,987,245.55				1994	16,590,198.77	4,393,181.26	0.00	0.00	20,983,380.03	4,393,181.26	9.5	41,735,221.97
1995	20,987,245.55	3,045,873.82			24,033,119.37		3,355.56		1995	20,983,380.03	3,045,873.82	3,355.56	0.00	24,025,898.29	3,042,518.26	8.5	25,861,405.21
1996	24,033,119.37	3,379,919.79			27,413,039.16				1996	24,025,898.29	3,379,919.79	0.00	0.00	27,405,818.08	3,379,919.79	7.5	25,349,398.43
1997	27,413,039.16	1,438,532.94			28,851,572.10		58.39		1997	27,405,818.08	1,438,532.94	58.39	0.00	28,844,292.63	1,438,474.55	6.5	9,350,084.58
1998	28,851,572.10	3,751,422.57		3,121.48	32,606,116.15				1998	28,844,292.63	3,751,422.57	0.00	3,121.48	32,598,836.68	3,754,544.05	5.5	20,649,992.28
1999	32,606,116.15			(3,121.48)	32,602,994.67		2,195,997.76	57.11	1999	32,598,836.68	2,195,997.76	57.11	(3,121.48)	34,791,655.85	2,192,819.17	4.5	9,867,686.27
2000	32,602,994.67				32,602,994.67		2,514,807.49	7,538.63	2000	34,791,655.85	2,514,807.49	7,538.63	0.00	37,298,924.71	2,507,268.86	3.5	8,775,441.01
2001	32,602,994.67			(1,330,725.34)	31,272,269.33		3,780,014.54		2001	37,298,924.71	3,780,014.54	0.00	(1,330,725.34)	39,748,213.91	2,449,289.20	2.5	6,123,223.00
2002	31,272,269.33				31,272,269.33		1,027,654.95		2002	39,748,213.91	1,027,654.95	0.00	0.00	40,775,868.86	1,027,554.95	1.5	1,541,482.43
2003	31,272,269.33				31,272,269.33		5,267,669.00	6,000.00	2003	40,775,868.86	5,267,669.00	6,000.00	0.00	46,037,537.86	5,261,869.00	0.5	2,630,834.50
		32,602,994.67	0.00	(1,330,725.34)		14,786,143.74	20,875.21				47,389,138.41	20,875.21	(1,330,725.34)	46,037,537.86	46,037,537.86	8.2	377,862,050.63

City Gas Company of Florida
Mains - Plastic
Account 376.2

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999	43,355		0.00%	3,258	7.51%	(3,258)	-7.51%
2000	6,357		0.00%	1,684	26.49%	(1,684)	-26.49%
2001	8,631		0.00%	5,416	62.75%	(5,416)	-62.75%
2002	10,758		0.00%	1,192	11.08%	(1,192)	-11.08%
2003	6,131		0.00%	2,000	32.62%	(2,000)	-32.62%
Total	\$75,232	\$0	0.00%	\$13,549	18.01%	(\$13,549)	-18.01%

Revised to include retirements not properly recorded on the books due to the assignment of invalid asset ids.

ACCOUNT NUMBER 379 - M & R CITY GATE
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 379 - M & R CITY GATE
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00	22,175.58			22,175.58				1959	0.00	22,175.58	0.00	0.00	22,175.58	22,175.58	44.5	986,813.31
1960	22,175.58	83.41			22,258.99				1960	22,175.58	83.41	0.00	0.00	22,258.99	83.41	43.5	3,628.34
1961	22,258.99	1,850.76			24,109.75				1961	22,258.99	1,850.76	0.00	0.00	24,109.75	1,850.76	42.5	78,657.30
1962	24,109.75	3,719.55			27,829.30				1962	24,109.75	3,719.55	0.00	0.00	27,829.30	3,719.55	41.5	154,361.33
1963	27,829.30	461.00			28,290.30				1963	27,829.30	461.00	0.00	0.00	28,290.30	461.00	40.5	18,670.50
1964	28,290.30				28,290.30				1964	28,290.30	0.00	0.00	0.00	28,290.30	0.00	39.5	0.00
1965	28,290.30	6,397.77			34,688.07				1965	28,290.30	6,397.77	0.00	0.00	34,688.07	6,397.77	38.5	246,314.15
1966	34,688.07	6,925.94			41,614.01				1966	34,688.07	6,925.94	0.00	0.00	41,614.01	6,925.94	37.5	259,722.75
1967	41,614.01	1,554.14			43,168.15				1967	41,614.01	1,554.14	0.00	0.00	43,168.15	1,554.14	36.5	56,726.11
1968	43,168.15	288.47			43,456.62				1968	43,168.15	288.47	0.00	0.00	43,456.62	288.47	35.5	10,240.69
1969	43,456.62	40,329.98			83,786.60				1969	43,456.62	40,329.98	0.00	0.00	83,786.60	40,329.98	34.5	1,391,384.31
1970	83,786.60	18,338.55			102,125.15				1970	83,786.60	18,338.55	0.00	0.00	102,125.15	18,338.55	33.5	614,341.43
1971	102,125.15	20,907.23			123,032.38				1971	102,125.15	20,907.23	0.00	0.00	123,032.38	20,907.23	32.5	679,484.98
1972	123,032.38	20,513.30			143,545.68				1972	123,032.38	20,513.30	0.00	0.00	143,545.68	20,513.30	31.5	646,168.95
1973	143,545.68	10,717.75			154,263.43				1973	143,545.68	10,717.75	0.00	0.00	154,263.43	10,717.75	30.5	326,891.38
1974	154,263.43	31,069.98			185,333.41				1974	154,263.43	31,069.98	0.00	0.00	185,333.41	31,069.98	29.5	916,564.41
1975	185,333.41	3,587.28			188,920.69				1975	185,333.41	3,587.28	0.00	0.00	188,920.69	3,587.28	28.5	102,237.48
1976	188,920.69	124,704.08			313,624.77				1976	188,920.69	124,704.08	0.00	0.00	313,624.77	124,704.08	27.5	3,429,362.20
1977	313,624.77	493.86			314,118.63				1977	313,624.77	493.86	0.00	0.00	314,118.63	493.86	26.5	13,087.29
1978	314,118.63				314,118.63				1978	314,118.63	0.00	0.00	0.00	314,118.63	0.00	25.5	0.00
1979	314,118.63				314,118.63				1979	314,118.63	0.00	0.00	0.00	314,118.63	0.00	24.5	0.00
1980	314,118.63	1,838.38			315,957.01				1980	314,118.63	1,838.38	0.00	0.00	315,957.01	1,838.38	23.5	43,201.93
1981	315,957.01	16,937.05			332,894.06				1981	315,957.01	16,937.05	0.00	0.00	332,894.06	16,937.05	22.5	381,083.63
1982	332,894.06	450.45			333,344.51				1982	332,894.06	450.45	0.00	0.00	333,344.51	450.45	21.5	9,684.68
1983	333,344.51				333,344.51				1983	333,344.51	0.00	0.00	0.00	333,344.51	0.00	20.5	0.00
1984	333,344.51				333,344.51				1984	333,344.51	0.00	0.00	0.00	333,344.51	0.00	19.5	0.00
1985	333,344.51				333,344.51				1985	333,344.51	0.00	0.00	0.00	333,344.51	0.00	18.5	0.00
1986	333,344.51				333,344.51				1986	333,344.51	0.00	0.00	0.00	333,344.51	0.00	17.5	0.00
1987	333,344.51	1,362.88			334,707.39				1987	333,344.51	1,362.88	0.00	0.00	334,707.39	1,362.88	16.5	22,487.52
1988	334,707.39				334,707.39				1988	334,707.39	0.00	0.00	0.00	334,707.39	0.00	15.5	0.00
1989	334,707.39	19.82			334,727.21				1989	334,707.39	19.82	0.00	0.00	334,727.21	19.82	14.5	267.39
1990	334,727.21	156,650.01			491,377.22				1990	334,727.21	156,650.01	0.00	0.00	491,377.22	156,650.01	13.5	2,114,775.14
1991	491,377.22	219,364.82			710,742.04				1991	491,377.22	219,364.82	0.00	0.00	710,742.04	219,364.82	12.5	2,742,060.25
1992	710,742.04	79,979.37			790,721.41				1992	710,742.04	79,979.37	0.00	0.00	790,721.41	79,979.37	11.5	919,762.76
1993	790,721.41	429,035.32			1,219,756.73				1993	790,721.41	429,035.32	0.00	0.00	1,219,756.73	429,035.32	10.5	4,504,870.86
1994	1,219,756.73	738,108.23			1,957,864.96				1994	1,219,756.73	738,108.23	0.00	0.00	1,957,864.96	738,108.23	9.5	7,012,028.19
1995	1,957,864.96	197,137.21			2,155,002.17				1995	1,957,864.96	197,137.21	0.00	0.00	2,155,002.17	197,137.21	8.5	1,675,666.29
1996	2,155,002.17	63,153.35			2,218,155.52				1996	2,155,002.17	63,153.35	0.00	0.00	2,218,155.52	63,153.35	7.5	473,650.13
1997	2,218,155.52	1,293,601.39			3,511,756.91				1997	2,218,155.52	1,293,601.39	0.00	0.00	3,511,756.91	1,293,601.39	6.5	8,408,409.04
1998	3,511,756.91	597,244.84			4,109,001.75				1998	3,511,756.91	597,244.84	0.00	0.00	4,109,001.75	597,244.84	5.5	3,284,846.62
1999	4,109,001.75				4,109,001.75	339,988.95			1999	4,109,001.75	339,988.95	0.00	0.00	4,448,990.70	339,988.95	4.5	1,529,950.28
2000	4,109,001.75				4,109,001.75	311,467.03			2000	4,448,990.70	311,467.03	0.00	0.00	4,760,457.73	311,467.03	3.5	1,090,134.61
2001	4,109,001.75			(19,326.19)	4,089,675.56	86,538.42			2001	4,760,457.73	86,538.42	0.00	(19,326.19)	4,827,669.96	67,212.23	2.5	168,030.58
2002	4,089,675.56			(1,677.85)	4,087,997.71	112,805.38			2002	4,827,669.96	112,805.38	0.00	(1,677.85)	4,938,797.49	111,127.53	1.5	166,691.30
2003	4,087,997.71				4,087,997.71	57,700.00			2003	4,938,797.49	57,700.00	0.00	0.00	4,996,497.49	57,700.00	0.5	28,850.00
		4,109,001.75	0.00	(21,004.04)		908,499.78	0.00	0.00			5,017,501.53	0.00	(21,004.04)	4,996,497.49	1,219,756.73	16.9	20,672,871.07

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%	0	0.00%	0	0.00%
2000			0.00%	0	0.00%	0	0.00%
2001			0.00%	0	0.00%	0	0.00%
2002			0.00%	0	0.00%	0	0.00%
2003			0.00%	0	0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

ACCOUNT NUMBER 380 1 - SERVICES OTHER THAN PLASTIC
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 380.1 - SERVICES OTHER THAN PLASTIC
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00				0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00	(126.67)		126.67	0.00				1958	0.00	(126.67)	0.00	126.67	(253.34)	0.00	45.5	0.00
1959	0.00	(297.20)		297.20	0.00				1959	(253.34)	(297.20)	0.00	297.20	(847.74)	0.00	44.5	0.00
1960	0.00	(1,460.13)		1,460.13	0.00				1960	(847.74)	(1,460.13)	0.00	1,460.13	(3,768.00)	0.00	43.5	0.00
1961	0.00	(60,571.68)		60,571.68	0.00				1961	(3,768.00)	(60,571.68)	0.00	60,571.68	(124,911.36)	0.00	42.5	0.00
1962	0.00	(24,101.38)		24,101.38	0.00				1962	(124,911.36)	(24,101.38)	0.00	24,101.38	(173,114.12)	0.00	41.5	0.00
1963	0.00	(86,593.61)		103,148.31	16,554.70	25.44			1963	(173,114.12)	(86,593.61)	25.44	103,148.31	(362,881.48)	16,529.26	40.5	669,435.03
1964	16,554.70	(13,599.90)		21,044.23	23,999.03	230.25			1964	(362,881.48)	(13,599.90)	230.25	21,044.23	(397,755.86)	7,214.08	39.5	284,956.16
1965	23,999.03	7,098.30		12,078.16	43,175.49	150.64			1965	(397,755.86)	7,098.30	150.64	12,078.16	(402,886.36)	19,025.82	38.5	732,494.07
1966	43,175.49	161,836.56		4,543.26	209,555.31	579.96			1966	(402,886.36)	161,836.56	579.96	4,543.26	(246,173.02)	165,799.86	37.5	6,217,494.75
1967	209,555.31	163,427.21		3,948.44	376,930.96	830.01			1967	(246,173.02)	163,427.21	830.01	3,948.44	(87,524.26)	166,545.84	36.5	6,078,915.86
1968	376,930.96	136,675.11		713.27	514,319.34	104.14			1968	(87,524.26)	136,675.11	104.14	713.27	48,333.44	137,284.24	35.5	4,873,590.52
1969	514,319.34	350,225.50		(58,382.40)	806,162.44	2,702.56			1969	48,333.44	350,225.50	2,702.56	(58,382.40)	454,238.78	289,140.54	34.5	9,975,348.63
1970	806,162.44	219,048.37		(93,689.70)	931,521.11	604.81			1970	454,238.78	219,048.37	604.81	(93,689.70)	766,372.04	124,753.85	33.5	4,179,254.31
1971	931,521.11	415,764.16		(28,531.44)	1,318,753.83	7,581.57			1971	766,372.04	415,764.16	7,581.57	(28,531.44)	1,203,088.07	379,651.15	32.5	12,338,662.38
1972	1,318,753.83	606,764.37		(23,571.18)	1,901,947.04	6,378.50			1972	1,203,088.07	606,764.37	6,378.50	(23,571.18)	1,827,043.10	576,814.71	31.5	18,189,663.37
1973	1,901,947.04	562,191.88		(78,815.41)	2,385,323.51	11,630.62			1973	1,827,043.10	562,191.88	11,630.62	(78,815.41)	2,456,419.77	471,745.85	30.5	14,388,248.43
1974	2,385,323.51	791,943.82		(112,327.37)	3,064,939.96	27,454.07			1974	2,456,419.77	791,943.82	27,454.07	(112,327.37)	3,333,236.89	652,162.38	29.5	19,238,790.21
1975	3,064,939.96	702,134.13		(116,602.88)	3,650,471.21	15,505.25			1975	3,333,236.89	702,134.13	15,505.25	(116,602.88)	4,136,468.65	570,200.00	28.5	16,245,741.00
1976	3,650,471.21	565,382.36		261,884.99	4,477,738.56	63,216.38			1976	4,136,468.65	565,382.36	63,216.38	261,884.99	4,376,749.64	764,050.97	27.5	21,011,401.66
1977	4,477,738.56	471,093.16		27,254.34	4,976,086.06	11,585.16			1977	4,376,749.64	471,093.16	11,585.16	27,254.34	4,809,003.30	486,762.34	26.5	12,899,202.01
1978	4,976,086.06	490,182.24		(4,849.74)	5,481,418.56	8,687.02			1978	4,809,003.30	490,182.24	8,687.02	(4,849.74)	5,295,348.26	476,645.48	25.5	12,154,459.74
1979	5,481,418.56	478,811.82		13,572.26	5,953,802.64	13,162.21			1979	5,295,348.26	478,811.82	13,162.21	13,572.26	5,747,425.61	479,221.87	24.5	11,740,935.82
1980	5,953,802.64	578,504.95		24,353.08	6,556,660.67	26,199.62			1980	5,747,425.61	578,504.95	26,199.62	24,353.08	6,275,377.86	576,656.41	23.5	13,551,472.64
1981	6,556,660.67	728,739.68		(13,303.72)	7,272,096.63	8,379.66			1981	6,275,377.86	728,739.68	8,379.66	(13,303.72)	7,009,041.60	707,056.30	22.5	15,908,766.75
1982	7,272,096.63	955,763.05		(22,286.23)	8,205,573.45	14,736.35			1982	7,009,041.60	955,763.05	14,736.35	(22,286.23)	7,972,354.53	918,740.47	21.5	19,752,920.11
1983	8,205,573.45	691,919.22			8,897,492.67	8,714.78			1983	7,972,354.53	691,919.22	8,714.78	0.00	8,655,558.97	683,204.44	20.5	14,005,691.02
1984	8,897,492.67	668,608.28			9,566,100.95	10,574.28			1984	8,655,558.97	668,608.28	10,574.28	0.00	9,313,592.97	658,034.00	19.5	12,831,663.00
1985	9,566,100.95	675,817.50			10,241,918.45	3,895.33			1985	9,313,592.97	675,817.50	3,895.33	0.00	9,985,515.14	671,922.17	18.5	12,430,560.15
1986	10,241,918.45	893,386.77			11,135,305.22	11,736.64			1986	9,985,515.14	893,386.77	11,736.64	0.00	10,867,165.27	881,650.13	17.5	15,428,877.28
1987	11,135,305.22	91,990.82		1,185.44	11,228,481.48	2,442.72			1987	10,867,165.27	91,990.82	2,442.72	1,185.44	10,955,527.93	90,733.54	16.5	1,497,103.41
1988	11,228,481.48	92,304.88		(40,116.63)	11,280,669.73	144.86			1988	10,955,527.93	92,304.88	144.86	(40,116.63)	11,087,804.58	52,043.39	15.5	806,672.55
1989	11,280,669.73	10,282.53		(5,324.27)	11,285,627.99	1,154.60			1989	11,087,804.58	10,282.53	1,154.60	(5,324.27)	11,102,256.78	3,803.66	14.5	55,153.07
1990	11,285,627.99	11,588.81		12,080.88	11,309,297.68	131.52			1990	11,102,256.78	11,588.81	131.52	12,080.88	11,101,633.19	23,538.17	13.5	317,765.30
1991	11,309,297.68	7,076.73		2,390.80	11,318,765.21	1,565.27			1991	11,101,633.19	7,076.73	1,565.27	2,390.80	11,104,753.85	7,902.26	12.5	98,778.25
1992	11,318,765.21	767,675.54		21,992.77	12,108,433.52	3,610.91			1992	11,104,753.85	767,675.54	3,610.91	21,992.77	11,846,825.71	786,057.40	11.5	9,039,660.10
1993	12,108,433.52	23,122.23		(6,186.19)	12,125,369.56	1,374.13			1993	11,846,825.71	23,122.23	1,374.13	(6,186.19)	11,874,760.00	15,561.91	10.5	163,400.06
1994	12,125,369.56	33,284.68		1,877.97	12,160,532.21	678.56			1994	11,874,760.00	33,284.68	678.56	1,877.97	11,905,488.15	34,484.09	9.5	327,598.66
1995	12,160,532.21	29,208.33		3,162.38	12,192,902.92	295.83			1995	11,905,488.15	29,208.33	295.83	3,162.38	11,931,238.27	32,074.88	8.5	272,636.48
1996	12,192,902.92	233,061.13		(192,653.45)	12,233,310.60	4,104.64			1996	11,931,238.27	233,061.13	4,104.64	(192,653.45)	12,352,848.21	36,303.04	7.5	272,272.80
1997	12,233,310.60	23,036.56		182,581.69	12,438,928.85	36,046.47			1997	12,352,848.21	23,036.56	36,046.47	182,581.69	12,157,256.61	169,571.78	6.5	1,102,216.57
1998	12,438,928.85	315,804.36		8,026.10	12,760,759.31	(309.29)			1998	12,157,256.61	315,804.36	(309.29)	8,026.10	12,467,344.16	322,139.75	5.5	1,771,768.63
1999	12,760,759.31			6,245.18	12,767,004.47	87,006.17			1999	12,467,344.16		0.00	6,245.18	12,548,105.17	93,251.33	4.5	419,630.99
2000	12,767,004.47				12,767,004.47	(31,245.99)	12,588.00		2000	12,548,105.17		(31,245.99)	12,588.00	12,504,271.18	(43,833.99)	3.5	(153,418.97)
2001	12,767,004.47				12,767,004.47	125,258.12			2001	12,504,271.18		0.00	0.00	12,629,529.30	125,258.12	2.5	313,145.30
2002	12,767,004.47				12,767,004.47	24,724.80			2002	12,629,529.30		0.00	0.00	12,654,254.10	24,724.80	1.5	37,087.20
2003	12,767,004.47				12,767,004.47		81,000.00		2003	12,654,254.10		0.00	81,000.00	12,573,254.10	(81,000.00)	0.5	(40,500.00)
		12,767,004.47	0.00	(0.00)		205,743.10	399,493.47	0.00			12,972,747.57	399,493.47	(0.00)	12,573,254.10	12,573,254.10	23.2	291,409,515.52

**City Gas Company of Florida
Services - Other than Plastic
Account 380.1**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999	273,733		0.00%	240,086	87.71%	(240,086)	-87.71%
2000	225,464		0.00%	253,350	112.37%	(253,350)	-112.37%
2001	304,079		0.00%	156,346	51.42%	(156,346)	-51.42%
2002	176,947		0.00%	78,950	44.62%	(78,950)	-44.62%
2003	114,381		0.00%	100,000	87.43%	(100,000)	-87.43%
Total	\$1,094,605	\$0	0.00%	\$828,732	75.71%	(\$828,732)	-75.71%

Revised to include retirements not properly recorded on the books due to the assignment of invalid asset ids.

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00	(642.73)		642.73	0.00				1960	0.00	(642.73)	0.00	642.73	(1,285.46)	0.00	43.5	0.00
1961	0.00	(5,528.66)		5,752.37	223.71				1961	(1,285.46)	(5,528.66)	0.00	5,752.37	(12,566.49)	223.71	42.5	9,507.68
1962	223.71	(2,304.05)		2,304.05	223.71				1962	(12,566.49)	(2,304.05)	0.00	2,304.05	(17,174.59)	0.00	41.5	0.00
1963	223.71	(1,396.80)		1,478.77	305.68				1963	(17,174.59)	(1,396.80)	0.00	1,478.77	(20,050.16)	81.97	40.5	3,319.79
1964	305.68	(5,677.24)		5,677.24	305.68				1964	(20,050.16)	(5,677.24)	0.00	5,677.24	(31,404.64)	0.00	39.5	0.00
1965	305.68	(1,880.49)		1,756.43	181.62				1965	(31,404.64)	(1,880.49)	0.00	1,756.43	(35,041.56)	(124.06)	38.5	(4,776.31)
1966	181.62	(1,324.47)		1,553.68	410.83				1966	(35,041.56)	(1,324.47)	0.00	1,553.68	(37,919.71)	229.21	37.5	8,595.38
1967	410.83	(1,573.17)		1,574.67	412.33				1967	(37,919.71)	(1,573.17)	0.00	1,574.67	(41,067.55)	1.50	36.5	54.75
1968	412.33	(3,316.88)		3,316.88	412.33				1968	(41,067.55)	(3,316.88)	0.00	3,316.88	(47,701.31)	0.00	35.5	0.00
1969	412.33	(3,598.06)		3,598.06	412.33				1969	(47,701.31)	(3,598.06)	0.00	3,598.06	(54,897.43)	0.00	34.5	0.00
1970	412.33	(4,019.12)		4,019.12	412.33				1970	(54,897.43)	(4,019.12)	0.00	4,019.12	(62,935.67)	0.00	33.5	0.00
1971	412.33	(2,451.12)		2,451.12	412.33				1971	(62,935.67)	(2,451.12)	0.00	2,451.12	(67,837.91)	0.00	32.5	0.00
1972	412.33	(476.61)		476.61	412.33				1972	(67,837.91)	(476.61)	0.00	476.61	(68,791.13)	0.00	31.5	0.00
1973	412.33	(765.99)		765.99	412.33				1973	(68,791.13)	(765.99)	0.00	765.99	(70,323.11)	0.00	30.5	0.00
1974	412.33	(4,320.19)		4,320.19	412.33				1974	(70,323.11)	(4,320.19)	0.00	4,320.19	(78,963.49)	0.00	29.5	0.00
1975	412.33	(1,649.09)		1,649.09	412.33				1975	(78,963.49)	(1,649.09)	0.00	1,649.09	(82,261.67)	0.00	28.5	0.00
1976	412.33	(997.27)		997.27	412.33				1976	(82,261.67)	(997.27)	0.00	997.27	(84,256.21)	0.00	27.5	0.00
1977	412.33	5,012.68		(5,012.68)	412.33				1977	(84,256.21)	5,012.68	0.00	(5,012.68)	(74,230.85)	0.00	26.5	0.00
1978	412.33	233,491.11		(233,491.11)	412.33				1978	(74,230.85)	233,491.11	0.00	(233,491.11)	392,751.37	0.00	25.5	0.00
1979	412.33	21,339.97		241,862.57	263,614.87				1979	392,751.37	21,339.97	0.00	241,862.57	172,228.77	263,202.54	24.6	6,448,462.23
1980	263,614.87	(760.22)		760.22	263,614.87				1980	172,228.77	(760.22)	0.00	760.22	170,708.33	0.00	23.5	0.00
1981	263,614.87	(1,343.07)		2,601.99	264,873.79				1981	170,708.33	(1,343.07)	0.00	2,601.99	166,763.27	1,256.92	22.5	28,325.70
1982	264,873.79	(5,039.58)		5,135.58	264,969.79		96.00		1982	166,763.27	(5,039.58)	96.00	5,135.58	156,492.11	0.00	21.5	0.00
1983	264,969.79	91,243.68		(38,361.41)	317,852.06		5,444.22		1983	156,492.11	91,243.68	5,444.22	(38,361.41)	280,652.98	47,438.05	20.5	972,480.03
1984	317,852.06	144,051.28		2,085.98	463,989.32		1,233.74		1984	280,652.98	144,051.28	1,233.74	2,085.98	421,384.54	144,903.52	19.5	2,825,618.64
1985	463,989.32	195,297.28		78.59	659,365.19		2,105.20		1985	421,384.54	195,297.28	2,105.20	78.59	614,498.03	193,270.67	18.5	3,575,507.40
1986	659,365.19	42,186.63		1,200.41	702,752.23		1,249.69		1986	614,498.03	42,186.63	1,249.69	1,200.41	654,234.56	42,137.35	17.5	737,403.63
1987	702,752.23	919,845.11		(5,240.40)	1,617,356.94		8,426.87		1987	654,234.56	919,845.11	8,426.87	(5,240.40)	1,570,893.20	906,177.84	16.5	14,951,934.36
1988	1,617,356.94	1,338,755.17		(6,204.79)	2,949,907.32		4,431.56		1988	1,570,893.20	1,338,755.17	4,431.56	(6,204.79)	2,911,421.60	1,328,118.82	15.5	20,585,841.71
1989	2,949,907.32	1,063,416.81		270.09	4,013,594.22		3,073.12		1989	2,911,421.60	1,063,416.81	3,073.12	270.09	3,971,495.20	1,060,613.78	14.5	15,378,899.81
1990	4,013,594.22	1,172,485.85		5,186,080.07	5,186,080.07		4,144.38		1990	3,971,495.20	1,172,485.85	4,144.38	0.00	5,139,836.67	1,168,341.47	13.5	15,772,609.85
1991	5,186,080.07	1,223,212.69		6,409,292.76	6,409,292.76		7,160.30		1991	5,139,836.67	1,223,212.69	7,160.30	0.00	6,355,889.06	1,216,052.39	12.6	15,200,654.88
1992	6,409,292.76	1,356,119.82		3.20	7,765,415.78		8,462.16		1992	6,355,889.06	1,356,119.82	8,462.16	3.20	7,703,543.52	1,347,660.66	11.5	15,498,099.89
1993	7,765,415.78	1,849,018.43		(1,870.87)	9,612,763.34		29,419.35		1993	7,703,543.52	1,849,018.43	29,419.35	(1,870.87)	9,524,813.47	1,817,928.21	10.5	19,088,246.21
1994	9,612,763.34	2,209,633.59		(4,139.65)	11,818,257.28		5,936.36		1994	9,524,813.47	2,209,633.59	5,936.36	(4,139.65)	11,732,650.35	2,199,557.58	9.5	20,895,797.01
1995	11,818,257.28	1,857,977.97			13,676,235.25		2,362.33		1995	11,732,650.35	1,857,977.97	2,362.33	0.00	13,588,265.99	1,855,615.64	8.5	15,772,732.94
1996	13,676,235.25	2,622,192.70		(28,360.85)	16,270,067.10		4,888.71		1996	13,588,265.99	2,622,192.70	4,888.71	(28,360.85)	16,233,930.83	2,588,943.14	7.5	19,417,073.55
1997	16,270,067.10	938,421.20			17,208,488.30		2,502.39		1997	16,233,930.83	938,421.20	2,502.39	0.00	17,169,849.64	935,918.81	6.5	6,083,472.27
1998	17,208,488.30	2,144,285.30		26,148.86	19,378,922.46		4,355.03		1998	17,169,849.64	2,144,285.30	4,355.03	26,148.86	19,283,631.05	2,166,079.13	5.5	11,913,435.22
1999	19,378,922.46				19,378,922.46	1,200,028.14	8,582.05		1999	19,283,631.05	1,200,028.14	8,582.05	0.00	20,475,077.14	1,191,446.09	4.5	5,361,507.41
2000	19,378,922.46				19,378,922.46	2,995,214.77	9,888.74		2000	20,475,077.14	2,995,214.77	9,888.74	0.00	23,461,403.17	2,986,326.03	3.5	10,452,141.11
2001	19,378,922.46				19,378,922.46	1,374,705.10	971.70		2001	23,461,403.17	1,374,705.10	971.70	0.00	24,835,136.57	1,373,733.40	2.5	3,434,333.50
2002	19,378,922.46				19,378,922.46	347,366.62			2002	24,835,136.57	347,366.62	0.00	0.00	25,182,503.19	347,366.62	1.5	521,049.93
2003	19,378,922.46				19,378,922.46	2,461,223.00	34,000.00		2003	25,182,503.19	2,461,223.00	34,000.00	0.00	27,609,726.19	2,427,223.00	0.5	1,213,611.50
		19,378,922.46	0.00	0.00		8,379,537.63	148,733.90	0.00			27,758,460.09	148,733.90	0.00	27,609,726.19	27,609,726.19	8.2	226,145,940.07

**City Gas Company of Florida
 Services - Plastic
 Account 380.2**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999	98,073		0.00%	13,880	14.15%	(13,880)	-14.15%
2000	60,164		0.00%	26,008	43.23%	(26,008)	-43.23%
2001	117,463		0.00%	19,653	16.73%	(19,653)	-16.73%
2002	54,637		0.00%	32,629	59.72%	(32,629)	-59.72%
2003	38,274		0.00%	17,000	44.42%	(17,000)	-44.42%
Total	\$368,611	\$0	0.00%	\$109,171	29.62%	(\$109,171)	-29.62%

Revised to include retirements not properly recorded on the books due to the assignment of invalid asset ids.

ACCOUNT NUMBER 381.0 - METERS
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 381.0 - METERS
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00				0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00	184,895.99		2,459.17	187,355.16		19,421.69		1959	0.00	184,895.99	19,421.69	2,459.17	183,015.13	167,933.47	44.5	7,473,039.42
1960	187,355.16	(1,867.04)		1,867.04	187,355.16				1960	163,015.13	(1,867.04)	0.00	1,867.04	159,281.05	0.00	43.5	0.00
1961	187,355.16	(674.56)		674.56	187,355.16				1961	159,281.05	(674.56)	0.00	674.56	157,931.93	0.00	42.5	0.00
1962	187,355.16	(792.90)		792.90	187,355.16				1962	157,931.93	(792.90)	0.00	792.90	156,346.13	0.00	41.5	0.00
1963	187,355.16	(897.35)		897.35	187,429.99	29.93			1963	156,346.13	(897.35)	29.93	897.35	154,446.67	44.90	40.5	1,818.45
1964	187,429.99	309.50		1,584.80	189,324.29	261.91			1964	154,446.67	309.50	261.91	1,584.80	152,909.46	1,632.39	39.5	64,479.41
1965	189,324.29	(771.86)		1,260.82	189,813.25	90.63			1965	152,909.46	(771.86)	90.63	1,260.82	150,786.15	398.33	38.5	15,335.71
1966	189,813.25	(856.50)		856.50	189,813.25				1966	150,786.15	(856.50)	0.00	856.50	149,073.15	0.00	37.5	0.00
1967	189,813.25	4,313.02		820.29	194,946.56				1967	149,073.15	4,313.02	0.00	820.29	152,565.88	5,133.31	36.5	187,365.82
1968	194,946.56	(994.28)		2,051.38	196,003.66				1968	152,565.88	(994.28)	0.00	2,051.38	149,520.22	1,057.10	35.5	37,527.05
1969	196,003.66	5,219.39		1,983.33	203,206.38	32.21			1969	149,520.22	5,219.39	32.21	1,983.33	152,724.07	7,170.51	34.5	247,382.60
1970	203,206.38	2,552.10		810.75	206,569.23	609.46			1970	152,724.07	2,552.10	609.46	810.75	153,855.96	2,753.39	33.5	92,238.57
1971	206,569.23	(1,441.01)		2,449.57	207,577.79	137.76			1971	153,855.96	(1,441.01)	137.76	2,449.57	149,827.62	670.80	32.5	28,301.00
1972	207,577.79	10,744.96		1,720.57	220,043.32	294.56			1972	149,827.62	10,744.96	294.56	1,720.57	158,557.45	12,170.97	31.5	383,385.56
1973	220,043.32	2,237.76		1,314.75	223,595.83	662.43			1973	158,557.45	2,237.76	662.43	1,314.75	158,818.03	2,890.08	30.5	88,147.44
1974	223,595.83	2,821.16		1,837.89	228,054.88	767.34			1974	158,818.03	2,821.16	767.34	1,837.89	159,233.56	3,691.71	29.5	108,905.45
1975	228,054.88	26,004.87		448.91	254,508.66	3,548.21			1975	159,233.56	26,004.87	3,548.21	448.91	181,141.71	22,805.57	28.5	649,958.75
1976	254,508.66	22,502.86		788.28	277,797.80	6,375.72			1976	181,141.71	22,502.86	6,375.72	788.28	196,482.57	16,913.42	27.5	465,119.05
1977	277,797.80	84,660.34		(2,898.44)	359,559.70	26,220.09			1977	196,482.57	84,660.34	26,220.09	(2,898.44)	257,821.26	55,541.81	26.5	1,471,857.57
1978	359,559.70	18,614.62		2,331.51	380,505.83	8,590.26			1978	257,821.26	18,614.62	8,590.26	2,331.51	265,514.11	12,355.87	25.5	315,074.69
1979	380,505.83	22,075.92		1,106.52	403,688.27	9,573.16			1979	265,514.11	22,075.92	9,573.16	1,106.52	276,910.35	13,609.28	24.5	333,427.36
1980	403,688.27	519,262.12		(17,971.09)	904,979.30	132,086.51			1980	276,910.35	519,262.12	132,086.51	(17,971.09)	682,057.05	369,204.52	23.5	8,676,306.22
1981	904,979.30	209,940.46		(632.73)	1,114,287.03	38,698.14			1981	682,057.05	209,940.46	38,698.14	(632.73)	853,932.10	170,609.59	22.5	3,838,715.78
1982	1,114,287.03	432,954.09		(3,903.73)	1,543,337.39	41,455.15			1982	853,932.10	432,954.09	41,455.15	(3,903.73)	1,249,334.77	387,595.21	21.5	8,333,297.02
1983	1,543,337.39	137,539.93		1,768.14	1,682,645.46	16,663.69			1983	1,249,334.77	137,539.93	16,663.69	1,768.14	1,368,442.87	122,644.38	20.5	2,514,209.79
1984	1,682,645.46	158,851.78		(51.84)	1,841,445.40	21,106.03			1984	1,368,442.87	158,851.78	21,106.03	(51.84)	1,506,240.46	137,693.91	19.5	2,685,031.25
1985	1,841,445.40	356,446.13		592.77	2,198,484.30	54,274.24			1985	1,506,240.46	356,446.13	54,274.24	592.77	1,807,819.58	302,764.66	18.5	5,601,146.21
1986	2,198,484.30	56,052.39		1,808.37	2,256,345.06	5,965.04			1986	1,807,819.58	56,052.39	5,965.04	1,808.37	1,856,098.56	51,895.72	17.5	908,175.10
1987	2,256,345.06	96,792.56		394.85	2,353,532.47	14,043.64			1987	1,856,098.56	96,792.56	14,043.64	394.85	1,938,452.63	83,143.77	16.5	1,371,872.21
1988	2,353,532.47	123,120.77		(2,978.41)	2,473,674.83	30,436.20			1988	1,938,452.63	123,120.77	30,436.20	(2,978.41)	2,034,115.61	89,705.16	15.5	1,390,445.48
1989	2,473,674.83	148,636.71		1,410.24	2,623,721.78	37,410.64			1989	2,034,115.61	148,636.71	37,410.64	1,410.24	2,143,931.44	112,636.31	14.5	1,633,226.50
1990	2,623,721.78	246,227.31		(1,572.86)	2,868,376.23	38,919.73			1990	2,143,931.44	246,227.31	38,919.73	(1,572.86)	2,352,811.88	205,734.72	13.5	2,777,418.72
1991	2,868,376.23	731,122.17		(3,015.21)	3,596,483.19	78,550.61			1991	2,352,811.88	731,122.17	78,550.61	(3,015.21)	3,008,398.65	649,556.35	12.5	6,119,454.38
1992	3,596,483.19	297,178.41		1,807.81	3,895,469.41	15,587.51			1992	3,008,398.65	297,178.41	15,587.51	1,807.81	3,288,181.74	283,398.71	11.5	3,259,085.17
1993	3,895,469.41	325,227.07		(100.99)	4,220,595.49	9,846.77			1993	3,288,181.74	325,227.07	9,846.77	(100.99)	3,603,663.03	315,279.31	10.5	3,310,432.76
1994	4,220,595.49	493,934.09		(689.41)	4,713,840.17	25,729.12			1994	3,603,663.03	493,934.09	25,729.12	(689.41)	4,072,557.41	467,515.56	9.5	4,441,397.82
1995	4,713,840.17	594,222.12		(881.41)	5,307,180.88	17,586.30			1995	4,072,557.41	594,222.12	17,586.30	(881.41)	4,650,074.64	575,754.41	8.5	4,893,912.49
1996	5,307,180.88	417,742.63		1,133.33	5,726,056.84	7,229.44			1996	4,650,074.64	417,742.63	7,229.44	1,133.33	5,059,454.50	411,646.52	7.5	3,087,348.90
1997	5,726,056.84	1,061,934.73		(1,899.22)	6,786,092.35	47,290.44			1997	5,059,454.50	1,061,934.73	47,290.44	(1,899.22)	6,075,998.01	1,012,745.07	6.5	6,582,842.96
1998	6,786,092.35	(216,546.93)		1,086.18	6,570,631.60	108.62			1998	6,075,998.01	(216,546.93)	108.62	1,086.18	5,858,256.28	(215,569.37)	5.5	(1,185,631.54)
1999	6,570,631.60			(1,290.19)	6,569,341.41	692,097.62			1999	5,858,256.28	692,097.62	1,154.71	(1,290.19)	6,550,489.38	689,652.72	4.5	3,103,437.24
2000	6,569,341.41				6,569,341.41	814,743.31			2000	6,550,489.38	814,743.31	311.81	0.00	7,364,920.88	814,431.50	3.5	2,850,510.25
2001	6,569,341.41				6,569,341.41	881,984.04			2001	7,364,920.88	881,984.04	1,371.74	0.00	8,245,533.18	880,612.30	2.5	2,201,530.75
2002	6,569,341.41				6,569,341.41	180,618.48			2002	8,245,533.18	180,618.48	0.00	0.00	8,426,151.66	180,618.48	1.5	270,927.72
2003	6,569,341.41				6,569,341.41	540,713.00	255,000.00		2003	8,426,151.66	540,713.00	255,000.00	0.00	8,711,864.66	285,713.00	0.5	142,856.50
		6,569,295.53	0.00	45.88		3,110,156.45	967,541.44	0.00			9,679,451.98	967,541.44	45.88	8,711,864.66	8,711,956.42	10.6	92,771,313.98

City Gas Company of Florida
Meters
Account 381

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999	336,546		0.00%		0.00%	0	0.00%
2000	122,941		0.00%		0.00%	0	0.00%
2001	622,387	3,431	0.55%		0.00%	3,431	0.00%
2002	334,038	13,556	4.06%		0.00%	13,556	4.06%
2003	255,000	5,000	1.96%		0.00%	5,000	1.96%
Total	\$1,670,912	\$21,987	1.00%	\$0	0.00%	\$21,987	1.32%

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00				0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00				0.00				1968	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1969	0.00				0.00				1969	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1970	0.00				0.00				1970	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1971	0.00				0.00				1971	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1972	0.00				0.00				1972	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1973	0.00				0.00				1973	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1974	0.00				0.00				1974	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1975	0.00				0.00				1975	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1976	0.00				0.00				1976	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00
1977	0.00				0.00				1977	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00
1978	0.00				0.00				1978	0.00	0.00	0.00	0.00	0.00	0.00	25.5	0.00
1979	0.00				0.00				1979	0.00	0.00	0.00	0.00	0.00	0.00	24.5	0.00
1980	0.00				0.00				1980	0.00	0.00	0.00	0.00	0.00	0.00	23.5	0.00
1981	0.00				0.00				1981	0.00	0.00	0.00	0.00	0.00	0.00	22.5	0.00
1982	0.00				0.00				1982	0.00	0.00	0.00	0.00	0.00	0.00	21.5	0.00
1983	0.00				0.00				1983	0.00	0.00	0.00	0.00	0.00	0.00	20.5	0.00
1984	0.00				0.00				1984	0.00	0.00	0.00	0.00	0.00	0.00	19.5	0.00
1985	0.00				0.00				1985	0.00	0.00	0.00	0.00	0.00	0.00	18.5	0.00
1986	0.00				0.00				1986	0.00	0.00	0.00	0.00	0.00	0.00	17.5	0.00
1987	0.00				0.00				1987	0.00	0.00	0.00	0.00	0.00	0.00	16.5	0.00
1988	0.00				0.00				1988	0.00	0.00	0.00	0.00	0.00	0.00	15.5	0.00
1989	0.00				0.00				1989	0.00	0.00	0.00	0.00	0.00	0.00	14.5	0.00
1990	0.00				0.00				1990	0.00	0.00	0.00	0.00	0.00	0.00	13.5	0.00
1991	0.00				0.00				1991	0.00	0.00	0.00	0.00	0.00	0.00	12.5	0.00
1992	0.00	108,300.00			108,300.00				1992	0.00	108,300.00	0.00	0.00	108,300.00	108,300.00	11.5	1,245,450.00
1993	108,300.00	32,900.00			141,200.00				1993	108,300.00	32,900.00	0.00	0.00	141,200.00	32,900.00	10.5	345,450.00
1994	141,200.00	46,405.57			187,605.57				1994	141,200.00	46,405.57	0.00	0.00	187,605.57	46,405.57	9.5	440,852.92
1995	187,605.57	6,148.94			193,754.51				1995	187,605.57	6,148.94	0.00	0.00	193,754.51	6,148.94	8.5	52,265.99
1996	193,754.51	193.84			193,948.35				1996	193,754.51	193.84	0.00	0.00	193,948.35	193.84	7.5	1,453.80
1997	193,948.35				193,948.35				1997	193,948.35	0.00	0.00	0.00	193,948.35	0.00	6.5	0.00
1998	193,948.35				193,948.35				1998	193,948.35	0.00	0.00	0.00	193,948.35	0.00	5.5	0.00
1999	193,948.35				193,948.35				1999	193,948.35	0.00	0.00	0.00	193,948.35	0.00	4.5	0.00
2000	193,948.35				193,948.35				2000	193,948.35	0.00	0.00	0.00	193,948.35	0.00	3.5	0.00
2001	193,948.35				193,948.35				2001	193,948.35	0.00	0.00	0.00	193,948.35	0.00	2.5	0.00
2002	193,948.35				193,948.35	3,511.68			2002	193,948.35	3,511.68	0.00	0.00	197,460.03	3,511.68	1.5	5,267.52
2003	193,948.35				193,948.35				2003	197,460.03	0.00	0.00	0.00	197,460.03	0.00	0.5	0.00
		193,948.35	0.00	0.00		3,511.68	0.00	0.00			197,460.03	0.00	0.00		197,460.03	10.6	2,090,740.23

City Gas Company of Florida
Transponders
Account 381.2

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001			0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00	50,363.07			50,363.07		0.16		1959	0.00	50,363.07	0.16	0.00	50,362.91	50,362.91	44.5	2,241,149.50
1960	50,363.07	(1,173.35)		1,173.35	50,363.07				1960	50,362.91	(1,173.35)	0.00	1,173.35	48,016.21	48,016.21	43.5	0.00
1961	50,363.07	(419.70)		419.70	50,363.07				1961	48,016.21	(419.70)	0.00	419.70	47,176.81	47,176.81	42.5	0.00
1962	50,363.07	(568.49)		568.49	50,363.07				1962	47,176.81	(568.49)	0.00	568.49	46,039.83	46,039.83	41.5	0.00
1963	50,363.07	(910.94)		910.94	50,363.07				1963	46,039.83	(910.94)	0.00	910.94	44,217.95	44,217.95	40.5	0.00
1964	50,363.07	(799.54)		799.54	50,363.07				1964	44,217.95	(799.54)	0.00	799.54	42,618.87	42,618.87	39.5	0.00
1965	50,363.07	(715.30)		715.30	50,363.07				1965	42,618.87	(715.30)	0.00	715.30	41,188.27	41,188.27	38.5	0.00
1966	50,363.07	(702.18)		702.18	50,363.07				1966	41,188.27	(702.18)	0.00	702.18	39,783.91	39,783.91	37.5	0.00
1967	50,363.07	2,409.30		(2,231.78)	50,540.59				1967	39,783.91	2,409.30	0.00	(2,231.78)	44,424.99	44,424.99	36.5	6,479.48
1968	50,540.59	(1,501.59)		1,501.59	50,540.59				1968	44,424.99	(1,501.59)	0.00	1,501.59	41,421.81	41,421.81	35.5	0.00
1969	50,540.59	1,501.89		(517.27)	51,525.21				1969	41,421.81	1,501.89	0.00	(517.27)	43,440.97	43,440.97	34.5	33,969.99
1970	51,525.21	659.42		(115.25)	52,069.38				1970	43,440.97	659.42	0.00	(115.25)	44,215.64	44,215.64	33.5	18,229.70
1971	52,069.38	(1,530.76)		1,530.76	52,069.38				1971	44,215.64	(1,530.76)	0.00	1,530.76	41,154.12	41,154.12	32.5	0.00
1972	52,069.38	1,875.56		519.77	54,464.71				1972	41,154.12	1,875.56	0.00	519.77	42,509.91	42,509.91	31.5	75,452.90
1973	54,464.71	294.12		308.19	55,067.02				1973	42,509.91	294.12	0.00	308.19	42,495.84	42,495.84	30.5	18,370.46
1974	55,067.02	(141.72)		732.93	55,658.23				1974	42,495.84	(141.72)	0.00	732.93	41,621.19	41,621.19	29.5	17,440.70
1975	55,658.23	6,355.51		(244.49)	61,769.25				1975	41,621.19	6,355.51	0.00	(244.49)	48,221.19	48,221.19	28.5	174,164.07
1976	61,769.25	7,669.68		(1,925.57)	67,513.36				1976	48,221.19	7,669.68	0.00	(1,925.57)	57,816.44	57,816.44	27.5	157,963.03
1977	67,513.36	36,604.77		(4,604.07)	101,514.06				1977	57,816.44	36,604.77	0.00	(4,604.07)	101,025.28	101,025.28	26.5	901,018.55
1978	101,514.06	8,055.01			109,569.07				1978	101,025.28	8,055.01	0.00	0.00	109,080.29	109,080.29	25.5	205,402.76
1979	109,569.07	10,990.70			120,559.77				1979	109,080.29	10,990.70	0.00	0.00	120,070.99	120,070.99	24.5	269,272.15
1980	120,559.77	242,789.27		210.38	363,559.42				1980	120,070.99	242,789.27	0.00	210.38	362,649.88	362,649.88	23.5	5,710,491.78
1981	363,559.42	88,428.65		(454.69)	451,533.38				1981	362,649.88	88,428.65	0.00	(454.69)	451,533.22	451,533.22	22.5	1,979,414.10
1982	451,533.38	186,383.19			637,916.57				1982	451,533.22	186,383.19	0.00	0.00	637,916.41	637,916.41	21.5	4,007,238.59
1983	637,916.57	55,038.82			692,955.39		36.97		1983	637,916.41	55,038.82	36.97	0.00	692,918.26	692,918.26	20.5	1,127,537.93
1984	692,955.39	65,516.17			758,471.56				1984	692,918.26	65,516.17	0.00	0.00	758,434.43	758,434.43	19.5	1,277,565.32
1985	758,471.56	153,190.31			911,661.87				1985	758,434.43	153,190.31	0.00	0.00	911,624.74	911,624.74	18.5	2,834,020.74
1986	911,661.87	20,442.19			932,104.06				1986	911,624.74	20,442.19	0.00	0.00	932,066.93	932,066.93	17.5	357,738.33
1987	932,104.06	35,472.87		131.07	967,708.00				1987	932,066.93	35,472.87	0.00	131.07	967,408.73	967,408.73	16.5	587,465.01
1988	967,708.00	48,476.59		233.43	1,016,418.02		1,265.21		1988	967,408.73	48,476.59	1,265.21	233.43	1,014,386.68	1,014,386.68	15.5	735,394.56
1989	1,016,418.02	57,351.44		123.40	1,073,892.86		3,190.74		1989	1,014,386.68	57,351.44	3,190.74	123.40	1,068,423.98	1,068,423.98	14.5	787,119.45
1990	1,073,892.86	92,141.25			1,166,034.11		2,369.94		1990	1,068,423.98	92,141.25	2,369.94	0.00	1,158,195.29	1,158,195.29	13.5	1,211,912.69
1991	1,166,034.11	301,604.78		(487.90)	1,467,150.99		4,033.36		1991	1,158,195.29	301,604.78	4,033.36	(487.90)	1,456,254.61	1,456,254.61	12.5	3,713,544.00
1992	1,467,150.99	111,439.09		164.07	1,578,754.15		3,227.15		1992	1,456,254.61	111,439.09	3,227.15	164.07	1,564,302.48	1,564,302.48	11.5	1,246,324.12
1993	1,578,754.15	122,972.30		(164.07)	1,701,562.38		5,771.40		1993	1,564,302.48	122,972.30	5,771.40	(164.07)	1,681,667.45	1,681,667.45	10.5	1,228,886.72
1994	1,701,562.38	199,777.33			1,901,339.71		3,584.63		1994	1,681,667.45	199,777.33	3,584.63	0.00	1,877,860.15	1,877,860.15	9.5	1,863,830.65
1995	1,901,339.71	236,395.63			2,137,735.34		3,569.25		1995	1,877,860.15	236,395.63	3,569.25	0.00	2,110,686.53	2,110,686.53	8.5	1,979,024.23
1996	2,137,735.34	154,648.46			2,292,383.80		4,233.87		1996	2,110,686.53	154,648.46	4,233.87	0.00	2,261,101.12	2,261,101.12	7.5	1,128,109.43
1997	2,292,383.80	210,448.37			2,502,832.17		100,062.01		1997	2,261,101.12	210,448.37	100,062.01	0.00	2,371,487.48	2,371,487.48	6.5	717,511.34
1998	2,502,832.17	45,270.42			2,548,102.59		26,387.88		1998	2,371,487.48	45,270.42	26,387.88	0.00	2,390,370.02	2,390,370.02	5.5	103,853.97
1999	2,548,102.59				2,548,102.59	49,710.58	49,710.58		1999	2,390,370.02	49,710.58	49,710.58	0.00	2,390,370.02	2,390,370.02	4.5	0.00
2000	2,548,102.59				2,548,102.59	264,064.41	44,515.48		2000	2,390,370.02	264,064.41	44,515.48	0.00	2,609,918.95	2,609,918.95	3.5	768,421.26
2001	2,548,102.59				2,548,102.59	111,951.36	13,606.74		2001	2,609,918.95	111,951.36	13,606.74	0.00	2,708,263.57	2,708,263.57	2.5	245,861.55
2002	2,548,102.59				2,548,102.59	25,372.82			2002	2,708,263.57	25,372.82	0.00	0.00	2,733,636.39	2,733,636.39	1.5	38,059.23
2003	2,548,102.59				2,548,102.59	43,749.00	119,000.00		2003	2,733,636.39	43,749.00	119,000.00	0.00	2,658,385.39	2,658,385.39	0.5	(37,625.50)
		2,548,102.59	0.00	0.00		494,848.17	384,565.37	0.00			3,042,950.76	384,565.37	0.00	2,658,385.39	2,658,385.39	14.2	37,730,612.19

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999	30,839		0.00%	42,952	139.28%	(42,952)	-139.28%
2000	0		0.00%	14,748	0.00%	(14,748)	0.00%
2001	135,499		0.00%	12,291	9.07%	(12,291)	-9.07%
2002	131,208		0.00%	22,070	16.82%	(22,070)	-16.82%
2003	119,000		0.00%	17,000	14.29%	(17,000)	-14.29%
Total	\$416,545	\$0	0.00%	\$109,062	26.18%	(\$109,062)	-26.18%

ACCOUNT NUMBER 383 - REGULATORS
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 383 - REGULATORS
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00	66,807.12		4.05	66,811.17		5,437.85		1959	0.00	66,807.12	5,437.85	4.05	61,365.22	61,373.32	44.5	2,731,112.74
1960	66,811.17	(431.44)		431.44	66,811.17				1960	61,365.22	(431.44)	0.00	431.44	60,502.34	0.00	43.5	0.00
1961	66,811.17	(145.30)		145.30	66,811.17				1961	60,502.34	(145.30)	0.00	145.30	60,211.74	0.00	42.5	0.00
1962	66,811.17	(165.58)		165.58	66,811.17				1962	60,211.74	(165.58)	0.00	165.58	59,880.58	0.00	41.5	0.00
1963	66,811.17	(173.36)		173.36	66,811.17		5.31		1963	59,880.58	(173.36)	5.31	191.18	59,510.73	12.51	40.5	506.66
1964	66,828.99	134.58		327.49	67,291.06				1964	59,510.73	134.58	0.00	327.49	59,317.82	462.07	39.5	18,251.77
1965	67,291.06	(128.12)		259.74	67,422.68				1965	59,317.82	(128.12)	0.00	259.74	58,929.96	131.62	38.5	5,067.37
1966	67,422.68	(142.74)		149.20	67,429.14		0.40		1966	58,929.96	(142.74)	0.40	149.20	58,637.62	6.06	37.5	227.25
1967	67,429.14	2,214.15		(905.36)	68,737.93		3.82		1967	58,637.62	2,214.15	3.82	(905.36)	61,753.31	1,304.97	36.5	47,631.41
1968	68,737.93	(204.68)		420.96	68,954.21				1968	61,753.31	(204.68)	0.00	420.96	61,127.67	216.28	35.5	7,677.94
1969	68,954.21	2,950.37		260.35	72,164.93		82.58		1969	61,127.67	2,950.37	82.58	260.35	63,735.11	3,128.14	34.5	107,920.83
1970	72,164.93	509.38		201.81	72,876.12		224.52		1970	63,735.11	509.38	224.52	201.81	63,818.16	486.67	33.5	16,303.45
1971	72,876.12	(159.81)		368.90	73,085.21		49.34		1971	63,818.16	(159.81)	49.34	368.90	63,240.11	159.75	32.5	5,191.88
1972	73,085.21	5,430.94		417.90	78,934.05		131.37		1972	63,240.11	5,430.94	131.37	417.90	68,121.78	5,717.47	31.5	180,100.31
1973	78,934.05	1,074.34		(133.57)	79,874.82		205.34		1973	68,121.78	1,074.34	205.34	(133.57)	69,124.35	735.43	30.5	22,430.62
1974	79,874.82	1,465.52		79.97	81,420.31		47.26		1974	69,124.35	1,465.52	47.26	79.97	70,462.64	1,498.23	29.5	44,197.79
1975	81,420.31	10,299.86		(706.28)	91,013.89		711.73		1975	70,462.64	10,299.86	711.73	(706.28)	80,757.05	8,881.85	28.5	253,132.73
1976	91,013.89	7,230.81		(435.66)	97,809.04		948.48		1976	80,757.05	7,230.81	948.48	(435.66)	87,475.04	5,848.67	27.5	160,783.43
1977	97,809.04	30,494.79		(787.12)	127,516.71		8,194.49		1977	87,475.04	30,494.79	8,194.49	(787.12)	110,562.46	21,513.18	26.5	570,099.27
1978	127,516.71	7,088.53		151.55	134,756.79		1,691.61		1978	110,562.46	7,088.53	1,691.61	151.55	115,807.83	5,548.47	25.5	141,485.99
1979	134,756.79	8,500.12		83.20	143,340.11		3,138.17		1979	115,807.83	8,500.12	3,138.17	83.20	121,086.58	5,445.15	24.5	133,406.18
1980	143,340.11	172,492.33		(311.29)	315,521.15		34,228.20		1980	121,086.58	172,492.33	34,228.20	(311.29)	259,662.00	137,952.84	23.5	3,241,891.74
1981	315,521.15	73,371.63		(56.72)	388,836.06		12,730.63		1981	259,662.00	73,371.63	12,730.63	(56.72)	320,359.72	60,584.28	22.5	1,363,146.30
1982	388,836.06	134,175.15		(204.94)	522,806.27		10,770.81		1982	320,359.72	134,175.15	10,770.81	(204.94)	443,969.00	123,199.40	21.5	2,648,787.10
1983	522,806.27	46,983.99		55.75	569,846.01		5,948.86		1983	443,969.00	46,983.99	5,948.86	55.75	484,948.38	41,090.88	20.5	842,363.04
1984	569,846.01	55,904.68		(68.31)	625,682.38		6,761.18		1984	484,948.38	55,904.68	6,761.18	(68.31)	534,160.19	49,075.19	19.5	956,966.21
1985	625,682.38	112,461.86		(48.69)	738,095.55		14,262.82		1985	534,160.19	112,461.86	14,262.82	(48.69)	632,407.92	98,150.35	18.5	1,815,781.48
1986	738,095.55	23,903.88			761,999.43		1,320.39		1986	632,407.92	23,903.88	1,320.39	0.00	654,991.41	22,583.49	17.5	395,211.08
1987	761,999.43	38,250.20		74.31	800,323.94		7,195.35		1987	654,991.41	38,250.20	7,195.35	74.31	685,971.95	31,129.16	16.5	513,631.14
1988	800,323.94	45,702.02		22.35	846,048.31		10,694.71		1988	685,971.95	45,702.02	10,694.71	22.35	720,958.91	35,029.68	15.5	542,959.73
1989	846,048.31	47,754.53		2.28	893,805.12		10,977.93		1989	720,958.91	47,754.53	10,977.93	2.28	757,731.23	36,776.88	14.5	533,293.76
1990	893,805.12	75,462.61			969,267.73		11,253.70		1990	757,731.23	75,462.61	11,253.70	0.00	821,940.14	64,206.91	13.5	866,820.29
1991	969,267.73	228,873.53		(88.49)	1,198,052.77		19,747.09		1991	821,940.14	228,873.53	19,747.09	(88.49)	1,031,155.07	209,037.95	12.5	2,612,974.38
1992	1,198,052.77	104,863.40		83.28	1,302,999.45		6,274.44		1992	1,031,155.07	104,863.40	6,274.44	83.28	1,129,660.75	88,672.24	11.5	1,134,730.76
1993	1,302,999.45	116,425.62		(43.88)	1,419,381.19		4,400.91		1993	1,129,660.75	116,425.62	4,400.91	(43.88)	1,241,729.34	111,980.83	10.5	1,175,798.72
1994	1,419,381.19	186,920.57		(106.28)	1,606,195.48		3,735.24		1994	1,241,729.34	186,920.57	3,735.24	(106.28)	1,425,020.95	183,079.05	9.5	1,739,250.98
1995	1,606,195.48	195,483.60			1,801,679.08		5,042.92		1995	1,425,020.95	195,483.60	5,042.92	0.00	1,615,461.63	190,440.68	8.5	1,618,745.78
1996	1,801,679.08	143,169.04			1,944,848.12		2,683.84		1996	1,615,461.63	143,169.04	2,683.84	0.00	1,755,946.83	140,485.20	7.5	1,053,639.00
1997	1,944,848.12	127,226.63			2,072,074.75				1997	1,755,946.83	127,226.63	0.00	0.00	1,883,173.46	127,226.63	6.5	826,973.10
1998	2,072,074.75	(9,201.24)			2,062,873.51				1998	1,883,173.46	(9,201.24)	0.00	0.00	1,873,972.22	(9,201.24)	5.5	(50,606.82)
1999	2,062,873.51				2,062,873.51				1999	1,873,972.22		0.00	0.00	1,873,972.22	0.00	4.5	0.00
2000	2,062,873.51				2,062,873.51	9,993.71			2000	1,873,972.22	9,993.71	0.00	0.00	1,883,965.93	9,993.71	3.5	34,977.99
2001	2,062,873.51				2,062,873.51	156,568.06			2001	1,883,965.93	156,568.06	0.00	0.00	2,040,533.99	156,568.06	2.5	391,420.15
2002	2,062,873.51				2,062,873.51	14,092.15			2002	2,040,533.99	14,092.15	0.00	0.00	2,054,626.14	14,092.15	1.5	21,138.23
2003	2,062,873.51				2,062,873.51	118,703.00	79,000.00		2003	2,054,626.14	118,703.00	79,000.00	0.00	2,094,329.14	39,703.00	0.5	19,851.50
		2,062,873.51	0.00	(0.00)		299,356.92	267,901.29	0.00			2,362,230.43	267,901.29	(0.00)	2,094,329.14	2,094,329.14	13.7	28,745,273.26

City Gas Company of Florida
House Regulators
Account 383

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999	92,062		0.00%		0.00%	0	0.00%
2000	0		0.00%		0.00%	0	0.00%
2001	123,168		0.00%		0.00%	0	0.00%
2002	65,734		0.00%		0.00%	0	0.00%
2003	79,000		0.00%		0.00%	0	0.00%
Total	\$359,963	\$0	0.00%	\$0	0.00%	0	0.00%

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00	26,081.35			26,081.35		46.08		1959	0.00	26,081.35	46.08	0.00	26,035.27	26,035.27	44.5	1,158,569.52
1960	26,081.35	39.93			26,121.28				1960	26,035.27	39.93	0.00	0.00	26,075.20	39.93	43.5	1,736.96
1961	26,121.28	37.40			26,158.68				1961	26,075.20	37.40	0.00	0.00	26,112.60	37.40	42.5	1,589.50
1962	26,158.68	78.22			26,236.90				1962	26,112.60	78.22	0.00	0.00	26,190.82	78.22	41.5	3,246.13
1963	26,236.90	135.54			26,372.44				1963	26,190.82	135.54	0.00	0.00	26,326.36	135.54	40.5	5,489.37
1964	26,372.44	456.40			26,828.84				1964	26,326.36	456.40	0.00	0.00	26,782.76	456.40	39.5	18,027.80
1965	26,828.84	261.89			27,090.73				1965	26,782.76	261.89	0.00	0.00	27,044.65	261.89	38.5	10,082.77
1966	27,090.73	124.40			27,215.13				1966	27,044.65	124.40	0.00	0.00	27,169.05	124.40	37.5	4,665.00
1967	27,215.13	3,764.32			30,979.45				1967	27,169.05	3,764.32	0.00	0.00	30,933.37	3,764.32	36.5	137,397.88
1968	30,979.45	289.20			31,268.65				1968	30,933.37	289.20	0.00	0.00	31,222.57	289.20	35.5	10,266.60
1969	31,268.65	3,960.17			35,228.82				1969	31,222.57	3,960.17	0.00	0.00	35,182.74	3,960.17	34.5	136,625.87
1970	35,228.82	1,404.51			36,633.33				1970	35,182.74	1,404.51	0.00	0.00	36,587.25	1,404.51	33.5	47,051.09
1971	36,633.33	790.87			37,424.20				1971	36,587.25	790.87	0.00	0.00	37,378.12	790.87	32.5	25,703.28
1972	37,424.20	3,833.42			41,257.62				1972	37,378.12	3,833.42	0.00	0.00	41,211.54	3,833.42	31.5	120,752.73
1973	41,257.62	1,570.30			42,827.92				1973	41,211.54	1,570.30	0.00	0.00	42,781.84	1,570.30	30.5	47,894.15
1974	42,827.92	1,573.05			44,400.97				1974	42,781.84	1,573.05	0.00	0.00	44,354.89	1,573.05	29.5	46,404.98
1975	44,400.97	4,861.68			49,262.65				1975	44,354.89	4,861.68	0.00	0.00	49,216.57	4,861.68	28.5	138,557.88
1976	49,262.65	5,226.15			54,488.80				1976	49,216.57	5,226.15	0.00	0.00	54,442.72	5,226.15	27.5	143,719.13
1977	54,488.80	18,376.01			72,864.81				1977	54,442.72	18,376.01	0.00	0.00	72,818.73	18,376.01	26.5	486,964.27
1978	72,864.81	6,445.19			79,310.00				1978	72,818.73	6,445.19	0.00	0.00	79,263.92	6,445.19	25.5	164,352.35
1979	79,310.00	6,709.14			86,019.14				1979	79,263.92	6,709.14	0.00	0.00	85,973.06	6,709.14	24.5	164,373.93
1980	86,019.14	103,370.16			189,389.30				1980	85,973.06	103,370.16	0.00	0.00	189,343.22	103,370.16	23.5	2,429,198.76
1981	189,389.30	39,355.67			228,744.97				1981	189,343.22	39,355.67	0.00	0.00	228,698.89	39,355.67	22.5	885,502.58
1982	228,744.97	84,950.82			313,695.79				1982	228,698.89	84,950.82	0.00	0.00	313,649.71	84,950.82	21.5	1,826,442.63
1983	313,695.79	25,989.81			339,685.60	17.00			1983	313,649.71	25,989.81	17.00	0.00	339,622.52	25,972.81	20.5	532,442.61
1984	339,685.60	30,627.14			370,312.74				1984	339,622.52	30,627.14	0.00	0.00	370,249.66	30,627.14	19.5	597,229.23
1985	370,312.74	67,968.62			438,281.36				1985	370,249.66	67,968.62	0.00	0.00	438,218.28	67,968.62	18.5	1,257,419.47
1986	438,281.36	11,183.92			449,465.28				1986	438,218.28	11,183.92	0.00	0.00	449,402.20	11,183.92	17.5	195,718.60
1987	449,465.28	17,092.48			466,557.76				1987	449,402.20	17,092.48	0.00	0.00	466,494.68	17,092.48	16.5	282,025.92
1988	466,557.76	23,058.47			489,616.23		490.48		1988	466,494.68	23,058.47	490.48	0.00	489,062.67	22,587.99	15.5	349,803.85
1989	489,616.23	26,751.87			516,368.10		1,227.85		1989	489,062.67	26,751.87	1,227.85	0.00	514,588.69	25,524.02	14.5	370,098.29
1990	516,368.10	41,004.20			557,372.30		1,046.94		1990	514,588.69	41,004.20	1,046.94	0.00	554,543.95	39,957.26	13.5	539,423.01
1991	557,372.30	130,235.03			687,607.33		1,636.84		1991	554,543.95	130,235.03	1,636.84	0.00	683,142.14	128,598.19	12.5	1,607,477.38
1992	687,607.33	50,252.81			737,860.14		1,363.99		1992	683,142.14	50,252.81	1,363.99	0.00	732,030.96	48,888.82	11.5	582,221.43
1993	737,860.14	54,740.32			792,600.46		27,984.31		1993	732,030.96	54,740.32	27,984.31	0.00	758,786.97	26,756.01	10.5	280,938.11
1994	792,600.46	86,767.76			879,368.22		1,550.42		1994	758,786.97	86,767.76	1,550.42	0.00	844,004.31	85,217.34	9.5	809,564.73
1995	879,368.22	103,838.24			983,206.46		1,724.84		1995	844,004.31	103,838.24	1,724.84	0.00	946,117.71	102,113.40	8.5	867,963.90
1996	983,206.46	67,461.96			1,050,668.42		1,854.00		1996	946,117.71	67,461.96	1,854.00	0.00	1,011,725.67	65,607.96	7.5	492,059.70
1997	1,050,668.42	45,454.51			1,096,122.93		930.76		1997	1,011,725.67	45,454.51	930.76	0.00	1,056,249.42	44,523.75	6.5	289,404.38
1998	1,096,122.93	1,367.06			1,097,489.99		1,367.06		1998	1,056,249.42	1,367.06	1,367.06	0.00	1,056,249.42	0.00	5.5	0.00
1999	1,097,489.99				1,097,489.99				1999	1,056,249.42	0.00	0.00	0.00	1,056,249.42	0.00	4.5	0.00
2000	1,097,489.99				1,097,489.99	100,972.59	28,568.87		2000	1,056,249.42	100,972.59	28,568.87	0.00	1,128,653.14	72,403.72	3.5	253,413.02
2001	1,097,489.99				1,097,489.99	59,742.05	16,775.54		2001	1,128,653.14	59,742.05	16,775.54	0.00	1,171,619.65	42,966.51	2.5	107,416.28
2002	1,097,489.99				1,097,489.99	12,650.85			2002	1,171,619.65	12,650.85	0.00	0.00	1,184,270.50	12,650.85	1.5	18,976.28
2003	1,097,489.99				1,097,489.99	16,843.00	33,000.00		2003	1,184,270.50	16,843.00	33,000.00	0.00	1,168,113.50	(16,157.00)	0.5	(8,078.50)
		1,097,489.99	0.00	0.00		190,208.49	119,584.98	0.00			1,287,698.48	119,584.98	0.00	1,168,113.50	1,168,113.50	14.9	17,420,132.65

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999	15,190		0.00%	176	1.16%	(176)	-1.16%
2000			0.00%		0.00%	0	0.00%
2001	32,942		0.00%		0.00%	0	0.00%
2002	52,502		0.00%	231	0.44%	(231)	-0.44%
2003	33,000		0.00%		0.00%	0	0.00%
Total	\$133,634	\$0	0.00%	\$407	0.30%	(\$407)	-0.30%

ACCOUNT NUMBER 385 - INDUSTRIAL M & R STATION EQUIPMENT
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 385 - INDUSTRIAL M & R STATION EQUIPMENT
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00				0.00				1968	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1969	0.00				0.00				1969	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1970	0.00	7,298.09			7,298.09				1970	0.00	7,298.09	0.00	0.00	7,298.09	7,298.09	33.5	244,486.02
1971	7,298.09				7,298.09				1971	7,298.09	0.00	0.00	0.00	7,298.09	0.00	32.5	0.00
1972	7,298.09				7,298.09				1972	7,298.09	0.00	0.00	0.00	7,298.09	0.00	31.5	0.00
1973	7,298.09				7,298.09				1973	7,298.09	0.00	0.00	0.00	7,298.09	0.00	30.5	0.00
1974	7,298.09				7,298.09				1974	7,298.09	0.00	0.00	0.00	7,298.09	0.00	29.5	0.00
1975	7,298.09				7,298.09				1975	7,298.09	0.00	0.00	0.00	7,298.09	0.00	28.5	0.00
1976	7,298.09				7,298.09				1976	7,298.09	0.00	0.00	0.00	7,298.09	0.00	27.5	0.00
1977	7,298.09				7,298.09				1977	7,298.09	0.00	0.00	0.00	7,298.09	0.00	26.5	0.00
1978	7,298.09	1,736.94			9,035.03				1978	7,298.09	1,736.94	0.00	0.00	9,035.03	1,736.94	25.5	44,291.97
1979	9,035.03	6,396.04			15,431.07				1979	9,035.03	6,396.04	0.00	0.00	15,431.07	6,396.04	24.5	156,702.98
1980	15,431.07	2,462.85			17,893.92				1980	15,431.07	2,462.85	0.00	0.00	17,893.92	2,462.85	23.5	57,876.98
1981	17,893.92	17,743.89			35,637.81				1981	17,893.92	17,743.89	0.00	0.00	35,637.81	17,743.89	22.5	399,237.53
1982	35,637.81	2,750.96			38,388.77				1982	35,637.81	2,750.96	0.00	0.00	38,388.77	2,750.96	21.5	59,145.64
1983	38,388.77	40,723.12			79,111.89				1983	38,388.77	40,723.12	0.00	0.00	79,111.89	40,723.12	20.5	834,823.96
1984	79,111.89	29,726.28			108,838.17				1984	79,111.89	29,726.28	0.00	0.00	108,838.17	29,726.28	19.5	579,662.46
1985	108,838.17	44,756.86			153,595.03				1985	108,838.17	44,756.86	0.00	0.00	153,595.03	44,756.86	18.5	828,001.91
1986	153,595.03	56,417.25			210,012.28				1986	153,595.03	56,417.25	0.00	0.00	210,012.28	56,417.25	17.5	987,301.88
1987	210,012.28	101,519.59			311,531.87				1987	210,012.28	101,519.59	0.00	0.00	311,531.87	101,519.59	16.5	1,675,073.24
1988	311,531.87	118,832.17			430,364.04				1988	311,531.87	118,832.17	0.00	0.00	430,364.04	118,832.17	15.5	1,841,898.64
1989	430,364.04	63,310.17			493,674.21				1989	430,364.04	63,310.17	0.00	0.00	493,674.21	63,310.17	14.5	917,997.47
1990	493,674.21	221,470.56			715,144.77				1990	493,674.21	221,470.56	0.00	0.00	715,144.77	221,470.56	13.5	2,989,852.56
1991	715,144.77	141,149.81			856,294.58				1991	715,144.77	141,149.81	0.00	0.00	856,294.58	141,149.81	12.5	1,764,372.63
1992	856,294.58	243,086.96			1,099,381.54				1992	856,294.58	243,086.96	0.00	0.00	1,099,381.54	243,086.96	11.5	2,795,500.04
1993	1,099,381.54	145,276.51			1,244,658.05				1993	1,099,381.54	145,276.51	0.00	0.00	1,244,658.05	145,276.51	10.5	1,525,403.36
1994	1,244,658.05	174,897.84			1,419,555.89				1994	1,244,658.05	174,897.84	0.00	0.00	1,419,555.89	174,897.84	9.5	1,661,529.48
1995	1,419,555.89	102,033.85			1,521,589.74				1995	1,419,555.89	102,033.85	0.00	0.00	1,521,589.74	102,033.85	8.5	867,287.73
1996	1,521,589.74	16,595.05			1,538,184.79				1996	1,521,589.74	16,595.05	0.00	0.00	1,538,184.79	16,595.05	7.5	124,462.88
1997	1,538,184.79	636,468.88			2,174,653.67				1997	1,538,184.79	636,468.88	0.00	0.00	2,174,653.67	636,468.88	6.5	4,137,047.72
1998	2,174,653.67	27,218.11			2,201,871.78				1998	2,174,653.67	27,218.11	0.00	0.00	2,201,871.78	27,218.11	5.5	149,699.61
1999	2,201,871.78				2,201,871.78	227,477.96			1999	2,201,871.78	227,477.96	0.00	0.00	2,429,349.74	227,477.96	4.5	1,023,650.82
2000	2,201,871.78				2,201,871.78	278,001.30			2000	2,429,349.74	278,001.30	0.00	0.00	2,707,351.04	278,001.30	3.5	973,004.55
2001	2,201,871.78				2,201,871.78	17,944.72			2001	2,707,351.04	17,944.72	0.00	0.00	2,725,295.76	17,944.72	2.5	44,861.80
2002	2,201,871.78				2,201,871.78	4,080.84			2002	2,725,295.76	4,080.84	0.00	0.00	2,729,376.60	4,080.84	1.5	6,121.26
2003	2,201,871.78				2,201,871.78	99,000.00			2003	2,729,376.60	99,000.00	0.00	0.00	2,828,376.60	99,000.00	0.5	49,500.00
		2,201,871.78	0.00	0.00		626,504.82	0.00	0.00			2,828,376.60	0.00	0.00	2,828,376.60	2,828,376.60	9.5	26,738,795.12

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001			0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

ACCOUNT NUMBER 387 - OTHER EQUIPMENT
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 387 - OTHER EQUIPMENT
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00	2,094.59			2,094.59				1962	0.00	2,094.59	0.00	0.00	2,094.59	2,094.59	41.5	86,925.49
1963	2,094.59				2,094.59				1963	2,094.59	0.00	0.00	0.00	2,094.59	0.00	40.5	0.00
1964	2,094.59				2,094.59				1964	2,094.59	0.00	0.00	0.00	2,094.59	0.00	39.5	0.00
1965	2,094.59				2,094.59				1965	2,094.59	0.00	0.00	0.00	2,094.59	0.00	38.5	0.00
1966	2,094.59	3,364.34			5,458.93				1966	2,094.59	3,364.34	0.00	0.00	5,458.93	3,364.34	37.5	126,162.75
1967	5,458.93	4,766.35			10,225.28		2,397.83		1967	5,458.93	4,766.35	2,397.83	0.00	7,827.45	2,368.52	36.5	86,450.98
1968	10,225.28	9,540.90			19,766.18		2,099.28		1968	7,827.45	9,540.90	2,099.28	0.00	15,269.07	7,441.62	35.5	264,177.51
1969	19,766.18	7,208.80			26,974.98		1,824.96		1969	15,269.07	7,208.80	1,824.96	0.00	20,652.91	5,383.84	34.5	185,742.48
1970	26,974.98	1,756.94			28,731.92				1970	20,652.91	1,756.94	0.00	0.00	22,409.85	1,756.94	33.5	58,857.49
1971	28,731.92	4,043.91			32,775.83				1971	22,409.85	4,043.91	0.00	0.00	26,453.76	4,043.91	32.5	131,427.08
1972	32,775.83	1,661.55			34,437.38				1972	26,453.76	1,661.55	0.00	0.00	28,115.31	1,661.55	31.5	52,338.83
1973	34,437.38	2,199.70			36,637.08				1973	28,115.31	2,199.70	0.00	0.00	30,315.01	2,199.70	30.5	67,090.85
1974	36,637.08	541.21			37,178.29				1974	30,315.01	541.21	0.00	0.00	30,856.22	541.21	29.5	15,965.70
1975	37,178.29	1,050.17			38,228.46				1975	30,856.22	1,050.17	0.00	0.00	31,906.39	1,050.17	28.5	29,929.85
1976	38,228.46	5,218.04			43,446.50				1976	31,906.39	5,218.04	0.00	0.00	37,124.43	5,218.04	27.5	143,496.10
1977	43,446.50	3,150.82			46,607.32				1977	37,124.43	3,150.82	0.00	0.00	40,285.25	3,150.82	26.5	83,761.73
1978	46,607.32	46,197.53			92,804.85				1978	40,285.25	46,197.53	0.00	0.00	86,482.78	46,197.53	25.5	1,178,037.02
1979	92,804.85	4,908.96			97,713.81				1979	86,482.78	4,908.96	0.00	0.00	91,391.74	4,908.96	24.5	120,269.52
1980	97,713.81	1,490.56			99,204.37				1980	91,391.74	1,490.56	0.00	0.00	92,882.30	1,490.56	23.5	35,028.16
1981	99,204.37	4,511.30			103,715.67				1981	92,882.30	4,511.30	0.00	0.00	97,393.60	4,511.30	22.5	101,504.25
1982	103,715.67	11,641.73			115,357.40				1982	97,393.60	11,641.73	0.00	0.00	109,035.33	11,641.73	21.5	250,297.20
1983	115,357.40	769.23			116,126.63				1983	109,035.33	769.23	0.00	0.00	109,804.56	769.23	20.5	15,769.22
1984	116,126.63	24,884.08			141,010.71				1984	109,804.56	24,884.08	0.00	0.00	134,688.64	24,884.08	19.5	485,239.56
1985	141,010.71				141,010.71				1985	134,688.64	0.00	0.00	0.00	134,688.64	0.00	18.5	0.00
1986	141,010.71	3,519.83			144,530.54				1986	134,688.64	3,519.83	0.00	0.00	138,208.47	3,519.83	17.5	61,597.03
1987	144,530.54				144,530.54				1987	138,208.47	0.00	0.00	0.00	138,208.47	0.00	16.5	0.00
1988	144,530.54				144,530.54				1988	138,208.47	0.00	0.00	0.00	138,208.47	0.00	15.5	0.00
1989	144,530.54	1,010.71			145,541.25				1989	138,208.47	1,010.71	0.00	0.00	139,219.18	1,010.71	14.5	14,655.30
1990	145,541.25	7,253.17			152,794.42				1990	139,219.18	7,253.17	0.00	0.00	146,472.35	7,253.17	13.5	97,917.80
1991	152,794.42	3,382.38			156,176.80				1991	146,472.35	3,382.38	0.00	0.00	149,854.73	3,382.38	12.5	42,279.75
1992	156,176.80				156,176.80				1992	149,854.73	0.00	0.00	0.00	149,854.73	0.00	11.5	0.00
1993	156,176.80				156,176.80				1993	149,854.73	0.00	0.00	0.00	149,854.73	0.00	10.5	0.00
1994	156,176.80	2,131.96			158,308.76				1994	149,854.73	2,131.96	0.00	0.00	151,986.69	2,131.96	9.5	20,253.62
1995	158,308.76				158,308.76				1995	151,986.69	0.00	0.00	0.00	151,986.69	0.00	8.5	0.00
1996	158,308.76				158,308.76				1996	151,986.69	0.00	0.00	0.00	151,986.69	0.00	7.5	0.00
1997	158,308.76				158,308.76				1997	151,986.69	0.00	0.00	0.00	151,986.69	0.00	6.5	0.00
1998	158,308.76				158,308.76				1998	151,986.69	0.00	0.00	0.00	151,986.69	0.00	5.5	0.00
1999	158,308.76				158,308.76				1999	151,986.69	0.00	0.00	0.00	151,986.69	0.00	4.5	0.00
2000	158,308.76				158,308.76				2000	151,986.69	0.00	0.00	0.00	151,986.69	0.00	3.5	0.00
2001	158,308.76				158,308.76				2001	151,986.69	0.00	0.00	0.00	151,986.69	0.00	2.5	0.00
2002	158,308.76				158,308.76	(1,650.00)			2002	151,986.69	(1,650.00)	0.00	0.00	150,336.69	(1,650.00)	1.5	(2,475.00)
2003	158,308.76				158,308.76	0.00			2003	150,336.69	0.00	0.00	0.00	150,336.69	0.00	0.5	0.00
		158,308.76	0.00	0.00		(1,650.00)	6,322.07	0.00			156,686.76	6,322.07	0.00	150,336.69	150,336.69	25.0	3,752,700.27

City Gas Company of Florida
 Other Equipment
 Account 387

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001	6,322		0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$6,322	\$0	0.00%	\$0	0.00%	0	0.00%

ACCOUNT NUMBER 390 - STRUCTURES AND IMPROVEMENTS
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 390 - STRUCTURES AND IMPROVEMENTS
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00	265,844.66			265,844.66				1962	0.00	265,844.66	0.00	0.00	265,844.66	265,844.66	41.5	11,032,553.39
1963	265,844.66	3,446.20			269,290.86				1963	265,844.66	3,446.20	0.00	0.00	269,290.86	3,446.20	40.5	139,571.10
1964	269,290.86	49,638.17			318,929.03				1964	269,290.86	49,638.17	0.00	0.00	318,929.03	49,638.17	39.5	1,960,707.72
1965	318,929.03	67,446.68			386,375.71				1965	318,929.03	67,446.68	0.00	0.00	386,375.71	67,446.68	38.5	2,596,697.18
1966	386,375.71	5,221.47			391,597.18				1966	386,375.71	5,221.47	0.00	0.00	391,597.18	5,221.47	37.5	195,805.13
1967	391,597.18	25,140.71			416,737.89				1967	391,597.18	25,140.71	0.00	0.00	416,737.89	25,140.71	36.5	917,635.92
1968	416,737.89	3,269.36			420,007.25				1968	416,737.89	3,269.36	0.00	0.00	420,007.25	3,269.36	35.5	116,062.28
1969	420,007.25	11,182.22			431,189.47				1969	420,007.25	11,182.22	0.00	0.00	431,189.47	11,182.22	34.5	385,786.59
1970	431,189.47	16,028.60			447,218.07				1970	431,189.47	16,028.60	0.00	0.00	447,218.07	16,028.60	33.5	536,958.10
1971	447,218.07	20,970.34			468,188.41				1971	447,218.07	20,970.34	0.00	0.00	468,188.41	20,970.34	32.5	681,538.05
1972	468,188.41	665.30			468,853.71				1972	468,188.41	665.30	0.00	0.00	468,853.71	665.30	31.5	20,858.95
1973	468,853.71	649.40			469,503.11				1973	468,853.71	649.40	0.00	0.00	469,503.11	649.40	30.5	19,806.70
1974	469,503.11	892.50			470,395.61				1974	469,503.11	892.50	0.00	0.00	470,395.61	892.50	29.5	26,328.75
1975	470,395.61				470,395.61				1975	470,395.61	0.00	0.00	0.00	470,395.61	0.00	28.5	0.00
1976	470,395.61	1,977.99			472,373.60				1976	470,395.61	1,977.99	0.00	0.00	472,373.60	1,977.99	27.5	54,394.73
1977	472,373.60				472,373.60				1977	472,373.60	0.00	0.00	0.00	472,373.60	0.00	26.5	0.00
1978	472,373.60				472,373.60				1978	472,373.60	0.00	0.00	0.00	472,373.60	0.00	25.5	0.00
1979	472,373.60	1,787.00			474,160.60				1979	472,373.60	1,787.00	0.00	0.00	474,160.60	1,787.00	24.5	43,781.50
1980	474,160.60	10,475.78			484,636.38				1980	474,160.60	10,475.78	0.00	0.00	484,636.38	10,475.78	23.5	246,180.83
1981	484,636.38	5,378.56			490,014.94				1981	484,636.38	5,378.56	0.00	0.00	490,014.94	5,378.56	22.5	121,017.60
1982	490,014.94	7,693.56			497,708.50				1982	490,014.94	7,693.56	0.00	0.00	497,708.50	7,693.56	21.5	165,411.54
1983	497,708.50	4,281.05			501,989.55				1983	497,708.50	4,281.05	0.00	0.00	501,989.55	4,281.05	20.5	87,761.53
1984	501,989.55	4,985.00			506,974.55		2,492.50		1984	501,989.55	4,985.00	2,492.50	0.00	504,482.05	2,492.50	19.5	48,803.75
1985	506,974.55	6,718.27			513,692.82				1985	504,482.05	6,718.27	0.00	0.00	511,200.32	6,718.27	18.5	124,288.00
1986	513,692.82	5,877.50			519,570.32				1986	511,200.32	5,877.50	0.00	0.00	517,077.82	5,877.50	17.5	102,858.25
1987	519,570.32	(363,711.58)			155,858.74				1987	517,077.82	(363,711.58)	0.00	0.00	153,366.24	(363,711.58)	16.5	(6,001,241.07)
1988	155,858.74	598.50			156,457.24				1988	153,366.24	598.50	0.00	0.00	153,964.74	598.50	15.5	9,276.75
1989	156,457.24	548,260.87			704,718.11				1989	153,964.74	548,260.87	0.00	0.00	702,225.61	548,260.87	14.5	7,949,782.62
1990	704,718.11	24,575.85			729,293.96				1990	702,225.61	24,575.85	0.00	0.00	726,801.46	24,575.85	13.5	331,773.98
1991	729,293.96	23,068.91			752,362.87				1991	726,801.46	23,068.91	0.00	0.00	749,870.37	23,068.91	12.5	288,361.36
1992	752,362.87	94,367.38			846,730.23				1992	749,870.37	94,367.38	0.00	0.00	844,237.73	94,367.38	11.5	1,085,224.64
1993	846,730.23	670,460.99			1,517,191.22				1993	844,237.73	670,460.99	0.00	0.00	1,514,698.72	670,460.99	10.5	7,039,840.40
1994	1,517,191.22	43,292.63			1,560,483.85				1994	1,514,698.72	43,292.63	0.00	0.00	1,557,991.35	43,292.63	9.5	411,279.99
1995	1,560,483.85	226,170.00			1,786,653.85		194,067.93		1995	1,557,991.35	226,170.00	194,067.93	0.00	1,590,093.42	32,102.07	8.5	272,867.60
1996	1,786,653.85	13,088.22			1,799,742.07		3,784.95		1996	1,590,093.42	13,088.22	3,784.95	0.00	1,599,396.69	9,303.27	7.5	69,774.53
1997	1,799,742.07	180,584.55			1,980,326.62				1997	1,599,396.69	180,584.55	0.00	0.00	1,779,981.24	180,584.55	6.5	1,173,799.58
1998	1,980,326.62	239,421.94			2,219,748.56				1998	1,779,981.24	239,421.94	0.00	0.00	2,019,403.18	239,421.94	5.5	1,316,820.67
1999	2,219,748.56				2,219,748.56	20,857.05			1999	2,019,403.18	20,857.05	0.00	0.00	2,040,260.23	20,857.05	4.5	93,856.73
2000	2,219,748.56				2,219,748.56	64,453.80			2000	2,040,260.23	64,453.80	0.00	0.00	2,104,714.03	64,453.80	3.5	225,588.30
2001	2,219,748.56				2,219,748.56	295,922.85			2001	2,104,714.03	295,922.85	0.00	0.00	2,400,636.88	295,922.85	2.5	739,807.13
2002	2,219,748.56				2,219,748.56	8,636.45			2002	2,400,636.88	8,636.45	0.00	0.00	2,409,273.33	8,636.45	1.5	12,954.68
2003	2,219,748.56				2,219,748.56	171,000.00			2003	2,409,273.33	171,000.00	0.00	0.00	2,580,273.33	171,000.00	0.5	85,500.00
		2,219,748.56	0.00	0.00		560,870.15	200,345.38	0.00			2,780,618.71	200,345.38	0.00	2,580,273.33	2,580,273.33	13.5	34,729,959.50

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001	197,853		0.00%		0.00%	0	0.00%
2002	2,493		0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$200,345	\$0	0.00%	\$0	0.00%	\$0	0.00%

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00				0.00				1968	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1969	0.00				0.00				1969	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1970	0.00				0.00				1970	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1971	0.00				0.00				1971	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1972	0.00				0.00				1972	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1973	0.00				0.00				1973	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1974	0.00				0.00				1974	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1975	0.00				0.00				1975	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1976	0.00				0.00				1976	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00
1977	0.00				0.00				1977	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00
1978	0.00				0.00				1978	0.00	0.00	0.00	0.00	0.00	0.00	25.5	0.00
1979	0.00				0.00				1979	0.00	0.00	0.00	0.00	0.00	0.00	24.5	0.00
1980	0.00				0.00				1980	0.00	0.00	0.00	0.00	0.00	0.00	23.5	0.00
1981	0.00				0.00				1981	0.00	0.00	0.00	0.00	0.00	0.00	22.5	0.00
1982	0.00				0.00				1982	0.00	0.00	0.00	0.00	0.00	0.00	21.5	0.00
1983	0.00				0.00				1983	0.00	0.00	0.00	0.00	0.00	0.00	20.5	0.00
1984	0.00				0.00				1984	0.00	0.00	0.00	0.00	0.00	0.00	19.5	0.00
1985	0.00	13,867.97			13,867.97				1985	0.00	13,867.97	0.00	0.00	13,867.97	13,867.97	18.5	256,557.45
1986	13,867.97	114,351.68			128,219.65				1986	13,867.97	114,351.68	0.00	0.00	128,219.65	114,351.68	17.5	2,001,154.40
1987	128,219.65	13,176.78			141,396.43				1987	128,219.65	13,176.78	0.00	0.00	141,396.43	13,176.78	16.5	217,400.37
1988	141,396.43	4,145.84			145,541.27				1988	141,396.43	4,145.84	0.00	0.00	145,541.27	4,145.84	15.5	64,260.52
1989	145,541.27	294,605.35			440,146.62				1989	145,541.27	294,605.35	0.00	0.00	440,146.62	294,605.35	14.5	4,271,777.58
1990	440,146.62	215,244.71			655,391.33				1990	440,146.62	215,244.71	0.00	0.00	655,391.33	215,244.71	13.5	2,905,803.58
1991	655,391.33	8,967.20			664,358.53				1991	655,391.33	8,967.20	0.00	0.00	664,358.53	8,967.20	12.5	112,090.00
1992	664,358.53	44,712.16			709,070.69				1992	664,358.53	44,712.16	0.00	0.00	709,070.69	44,712.16	11.5	514,189.84
1993	709,070.69	14,671.05			723,741.74				1993	709,070.69	14,671.05	0.00	0.00	723,741.74	14,671.05	10.5	154,046.03
1994	723,741.74	(84,530.43)			639,211.31				1994	723,741.74	(84,530.43)	0.00	0.00	639,211.31	(84,530.43)	9.5	(803,039.09)
1995	639,211.31				639,211.31				1995	639,211.31		0.00	0.00	639,211.31	0.00	8.5	0.00
1996	639,211.31	64,498.69			703,710.00				1996	639,211.31	64,498.69	0.00	0.00	703,710.00	64,498.69	7.5	483,740.18
1997	703,710.00	94,530.12			798,240.12				1997	703,710.00	94,530.12	0.00	0.00	798,240.12	94,530.12	6.5	614,445.78
1998	798,240.12	19,878.82			818,118.94				1998	798,240.12	19,878.82	0.00	0.00	818,118.94	19,878.82	5.5	109,333.51
1999	818,118.94				818,118.94	11,667.20			1999	818,118.94	11,667.20	0.00	0.00	829,786.14	11,667.20	4.5	52,502.40
2000	818,118.94				818,118.94	78,954.89			2000	829,786.14	78,954.89	0.00	0.00	908,741.03	78,954.89	3.5	276,342.12
2001	818,118.94				818,118.94	27,586.96			2001	908,741.03	27,586.96	0.00	0.00	936,327.99	27,586.96	2.5	68,967.40
2002	818,118.94				818,118.94	1,494.97			2002	936,327.99	1,494.97	0.00	0.00	937,822.96	1,494.97	1.5	2,242.46
2003	818,118.94				818,118.94				2003	937,822.96		0.00	0.00	937,822.96	0.00	0.5	0.00
		818,118.94	0.00	0.00	818,118.94	119,704.02	0.00	0.00			937,822.96	0.00	0.00	937,822.96	937,822.96	12.1	11,301,814.54

City Gas Company of Florida
Office Furniture
Account 391.1

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001			0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

ACCOUNT NUMBER 391.2 - OFFICE MACHINES AND EQUIPMENT
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 391.2 - OFFICE MACHINES AND EQUIPMENT
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00				0.00				1968	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1969	0.00				0.00				1969	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1970	0.00				0.00				1970	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1971	0.00				0.00				1971	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1972	0.00				0.00				1972	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1973	0.00				0.00				1973	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1974	0.00				0.00				1974	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1975	0.00				0.00				1975	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1976	0.00				0.00				1976	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00
1977	0.00				0.00				1977	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00
1978	0.00				0.00				1978	0.00	0.00	0.00	0.00	0.00	0.00	25.5	0.00
1979	0.00				0.00				1979	0.00	0.00	0.00	0.00	0.00	0.00	24.5	0.00
1980	0.00				0.00				1980	0.00	0.00	0.00	0.00	0.00	0.00	23.5	0.00
1981	0.00				0.00				1981	0.00	0.00	0.00	0.00	0.00	0.00	22.5	0.00
1982	0.00				0.00				1982	0.00	0.00	0.00	0.00	0.00	0.00	21.5	0.00
1983	0.00				0.00				1983	0.00	0.00	0.00	0.00	0.00	0.00	20.5	0.00
1984	0.00				0.00				1984	0.00	0.00	0.00	0.00	0.00	0.00	19.5	0.00
1985	0.00	111,816.42			111,816.42				1985	0.00	111,816.42	0.00	0.00	111,816.42	111,816.42	18.5	2,068,603.77
1986	#####	66,175.17			177,991.59				1986	#####	66,175.17	0.00	0.00	177,991.59	66,175.17	17.5	1,158,065.48
1987	#####	29,796.13			207,787.72				1987	#####	29,796.13	0.00	0.00	207,787.72	29,796.13	16.5	491,636.15
1988	#####	123,761.57			331,549.29				1988	#####	123,761.57	0.00	0.00	331,549.29	123,761.57	15.5	1,918,304.34
1989	#####	30,861.62			362,410.91				1989	#####	30,861.62	0.00	0.00	362,410.91	30,861.62	14.5	447,493.49
1990	#####	24,472.50			386,883.41				1990	#####	24,472.50	0.00	0.00	386,883.41	24,472.50	13.5	330,378.75
1991	#####	21,345.04			408,228.45				1991	#####	21,345.04	0.00	0.00	408,228.45	21,345.04	12.5	266,813.00
1992	#####	5,287.38			413,515.83				1992	#####	5,287.38	0.00	0.00	413,515.83	5,287.38	11.5	60,804.87
1993	#####	19,428.06			432,943.89				1993	#####	19,428.06	0.00	0.00	432,943.89	19,428.06	10.5	203,994.63
1994	#####	18,765.26			451,709.15				1994	#####	18,765.26	0.00	0.00	451,709.15	18,765.26	9.5	178,269.97
1995	#####	(21,343.82)			430,365.33				1995	#####	(21,343.82)	0.00	0.00	430,365.33	(21,343.82)	8.5	(181,422.47)
1996	#####	40,429.30			470,794.63				1996	#####	40,429.30	0.00	0.00	470,794.63	40,429.30	7.5	303,219.75
1997	#####				470,794.63				1997	#####	0.00	0.00	0.00	470,794.63	0.00	6.5	0.00
1998	#####	6,868.96			477,663.59				1998	#####	6,868.96	0.00	0.00	477,663.59	6,868.96	5.5	37,779.28
1999	#####				477,663.59	25,271.39			1999	#####	25,271.39	0.00	0.00	502,934.98	25,271.39	4.5	113,721.26
2000	#####				477,663.59	9,005.38			2000	#####	9,005.38	0.00	0.00	511,940.36	9,005.38	3.5	31,518.83
2001	#####				477,663.59	29,782.20			2001	#####	29,782.20	0.00	0.00	541,722.56	29,782.20	2.5	74,455.60
2002	#####				477,663.59				2002	#####	0.00	0.00	0.00	541,722.56	0.00	1.5	0.00
2003	#####				477,663.59	16,000.00			2003	#####	16,000.00	0.00	0.00	557,722.56	16,000.00	0.5	8,000.00
		477,663.59	0.00	0.00	477,663.59	80,058.97	0.00	0.00			557,722.56	0.00	0.00	557,722.56	557,722.56	13.5	7,511,636.60

City Gas Company of Florida
Office Machine
Account 391.2

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001			0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	0	0.00%

ACCOUNT NUMBER 391.3 - COMPUTERS
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 391.3 - COMPUTERS
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00				0.00				1968	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1969	0.00				0.00				1969	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1970	0.00				0.00				1970	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1971	0.00				0.00				1971	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1972	0.00				0.00				1972	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1973	0.00				0.00				1973	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1974	0.00				0.00				1974	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1975	0.00				0.00				1975	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1976	0.00				0.00				1976	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00
1977	0.00				0.00				1977	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00
1978	0.00				0.00				1978	0.00	0.00	0.00	0.00	0.00	0.00	25.5	0.00
1979	0.00				0.00				1979	0.00	0.00	0.00	0.00	0.00	0.00	24.5	0.00
1980	0.00				0.00				1980	0.00	0.00	0.00	0.00	0.00	0.00	23.5	0.00
1981	0.00				0.00				1981	0.00	0.00	0.00	0.00	0.00	0.00	22.5	0.00
1982	0.00				0.00				1982	0.00	0.00	0.00	0.00	0.00	0.00	21.5	0.00
1983	0.00				0.00				1983	0.00	0.00	0.00	0.00	0.00	0.00	20.5	0.00
1984	0.00				0.00				1984	0.00	0.00	0.00	0.00	0.00	0.00	19.5	0.00
1985	0.00	24,555.94			24,555.94		24,555.94		1985	0.00	24,555.94	24,555.94	0.00	0.00	0.00	18.5	0.00
1986	24,555.94	48,431.82			72,987.76		17,161.04		1986	0.00	48,431.82	17,161.04	0.00	31,270.78	31,270.78	17.5	547,236.65
1987	72,987.76	297.15			73,284.91		297.15		1987	31,270.78	297.15	297.15	0.00	31,270.78	0.00	16.5	0.00
1988	73,284.91	19,150.95			92,435.86		19,150.95		1988	31,270.78	19,150.95	19,150.95	0.00	31,270.78	0.00	15.5	0.00
1989	92,435.86	4,833.50			97,269.36		4,833.50		1989	31,270.78	4,833.50	4,833.50	0.00	31,270.78	0.00	14.5	0.00
1990	97,269.36	5,392.15			102,661.51		5,392.15		1990	31,270.78	5,392.15	5,392.15	0.00	31,270.78	0.00	13.5	0.00
1991	102,661.51	23,753.81			126,415.32		13,559.79		1991	31,270.78	23,753.81	13,559.79	0.00	41,464.80	10,194.02	12.5	127,425.25
1992	126,415.32	159,177.26			285,592.58		118,021.74		1992	41,464.80	159,177.26	118,021.74	0.00	82,620.32	41,155.52	11.5	473,288.48
1993	285,592.58	198,066.42			483,659.00		198,066.42		1993	82,620.32	198,066.42	198,066.42	0.00	82,620.32	0.00	10.5	0.00
1994	483,659.00	168,561.98			652,220.98		267,813.53		1994	82,620.32	168,561.98	267,813.53	0.00	(16,631.23)	(99,251.55)	9.5	(942,889.73)
1995	652,220.98	27,660.64			679,881.62		98,154.92		1995	(16,631.23)	27,660.64	98,154.92	0.00	(87,125.51)	(70,494.28)	8.5	(599,201.38)
1996	679,881.62	118,873.13			798,754.75		82,536.47		1996	(87,125.51)	118,873.13	82,536.47	0.00	(50,788.85)	36,336.66	7.5	272,524.95
1997	798,754.75	82,463.53			881,218.28		71,912.42		1997	(50,788.85)	82,463.53	71,912.42	0.00	(40,237.74)	10,551.11	6.5	68,582.22
1998	881,218.28	825,101.80			1,706,320.08		165,503.24		1998	(40,237.74)	825,101.80	165,503.24	0.00	619,360.82	659,598.56	5.5	3,627,792.08
1999	1,706,320.08				1,706,320.08	458,249.30	117,869.70		1999	619,360.82	458,249.30	117,869.70	0.00	959,740.42	340,379.60	4.5	1,531,708.20
2000	1,706,320.08				1,706,320.08	42,341.42			2000	959,740.42	42,341.42	0.00	0.00	1,002,081.84	42,341.42	3.5	148,194.97
2001	1,706,320.08				1,706,320.08	16,371.20	447.66		2001	1,002,081.84	16,371.20	447.66	0.00	1,018,005.38	15,923.54	2.5	39,808.85
2002	1,706,320.08				1,706,320.08	559.10			2002	1,018,005.38	559.10	0.00	0.00	1,018,564.48	559.10	1.5	838.65
2003	1,706,320.08				1,706,320.08				2003	1,018,564.48	0.00	0.00	0.00	1,018,564.48	0.00	0.5	0.00
		1,706,320.08	0.00	0.00		517,521.02	1,205,276.62	0.00			2,223,841.10	1,205,276.62	0.00	1,018,564.48	1,018,564.48	5.2	5,295,311.19

City Gas Company of Florida
 Computers
 Account 391.3

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001	1,205,277		0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$1,205,277	\$0	0.00%	\$0	0.00%	\$0	0.00%

ACCOUNT NUMBER 392 - TRANSPORTATION
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 392 - TRANSPORTATION
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00				0.00				1968	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1969	0.00				0.00				1969	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1970	0.00				0.00				1970	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1971	0.00				0.00				1971	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1972	0.00				0.00				1972	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1973	0.00				0.00				1973	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1974	0.00				0.00				1974	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1975	0.00				0.00				1975	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1976	0.00				0.00				1976	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00
1977	0.00				0.00				1977	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00
1978	0.00				0.00				1978	0.00	0.00	0.00	0.00	0.00	0.00	25.5	0.00
1979	0.00				0.00				1979	0.00	0.00	0.00	0.00	0.00	0.00	24.5	0.00
1980	0.00				0.00				1980	0.00	0.00	0.00	0.00	0.00	0.00	23.5	0.00
1981	0.00				0.00				1981	0.00	0.00	0.00	0.00	0.00	0.00	22.5	0.00
1982	0.00	139,279.17			139,279.17		139,279.17		1982	0.00	139,279.17	139,279.17	0.00	0.00	0.00	21.5	0.00
1983	#####				139,279.17				1983	0.00	0.00	0.00	0.00	0.00	0.00	20.5	0.00
1984	#####				139,279.17				1984	0.00	0.00	0.00	0.00	0.00	0.00	19.5	0.00
1985	#####	12,225.02			151,504.19				1985	0.00	12,225.02	0.00	0.00	12,225.02	12,225.02	18.5	226,162.87
1986	#####	1,436.38			152,940.57		1,436.38		1986	12,225.02	1,436.38	1,436.38	0.00	12,225.02	0.00	17.5	0.00
1987	#####				152,940.57				1987	12,225.02	0.00	0.00	0.00	12,225.02	0.00	16.5	0.00
1988	#####				152,940.57				1988	12,225.02	0.00	0.00	0.00	12,225.02	0.00	15.5	0.00
1989	#####				152,940.57				1989	12,225.02	0.00	0.00	0.00	12,225.02	0.00	14.5	0.00
1990	#####				152,940.57				1990	12,225.02	0.00	0.00	0.00	12,225.02	0.00	13.5	0.00
1991	#####				152,940.57				1991	12,225.02	0.00	0.00	0.00	12,225.02	0.00	12.5	0.00
1992	#####	6,272.12			159,212.69				1992	12,225.02	6,272.12	0.00	0.00	18,497.14	6,272.12	11.5	72,129.38
1993	#####				159,212.69				1993	18,497.14	0.00	0.00	0.00	18,497.14	0.00	10.5	0.00
1994	#####	168,303.47			327,516.16		8,068.38		1994	18,497.14	168,303.47	8,068.38	0.00	178,732.23	160,235.09	9.5	1,522,233.36
1995	#####	10,559.78			338,075.94		10,559.78		1995	178,732.23	10,559.78	10,559.78	0.00	178,732.23	0.00	8.5	0.00
1996	#####	62,036.91			400,112.85		62,036.91		1996	178,732.23	62,036.91	62,036.91	0.00	178,732.23	0.00	7.5	0.00
1997	#####	22,784.17			422,897.02		6,862.68		1997	178,732.23	22,784.17	6,862.68	0.00	194,653.72	15,921.49	6.5	103,489.69
1998	#####	16,347.76			439,244.78				1998	194,653.72	16,347.76	0.00	0.00	211,001.48	16,347.76	5.5	89,912.68
1999	#####				439,244.78	23,290.02			1999	211,001.48	23,290.02	0.00	0.00	234,291.50	23,290.02	4.5	104,805.09
2000	#####				439,244.78	27,341.90			2000	234,291.50	27,341.90	0.00	0.00	261,633.40	27,341.90	3.5	95,696.65
2001	#####				439,244.78	26,795.20			2001	261,633.40	26,795.20	0.00	0.00	288,428.60	26,795.20	2.5	66,988.00
2002	#####				439,244.78	5,598.39			2002	288,428.60	5,598.39	0.00	0.00	294,026.99	5,598.39	1.5	8,397.59
2003	#####				439,244.78	187,400.00			2003	294,026.99	187,400.00	0.00	0.00	481,426.99	187,400.00	0.5	93,700.00
		439,244.78	0.00	0.00		270,425.51	228,243.30	0.00			709,670.29	228,243.30	0.00	481,426.99	481,426.99	5.0	2,383,515.31

City Gas Company of Florida
 Transportation
 Account 392

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999		2,000	0.00%		0.00%	2,000	0.00%
2000			0.00%		0.00%	0	0.00%
2001	228,243		0.00%	2,250	0.99%	(2,250)	-0.99%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$228,243	\$2,000	0.88%	\$2,250	0.99%	(\$250)	-0.11%

ACCOUNT NUMBER 392.6 - Leased Vehicles
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 392.6 - Leased Vehicles
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00				0.00				1968	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1969	0.00				0.00				1969	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1970	0.00				0.00				1970	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1971	0.00				0.00				1971	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1972	0.00				0.00				1972	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1973	0.00				0.00				1973	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1974	0.00				0.00				1974	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1975	0.00				0.00				1975	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1976	0.00				0.00				1976	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00
1977	0.00				0.00				1977	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00
1978	0.00				0.00				1978	0.00	0.00	0.00	0.00	0.00	0.00	25.5	0.00
1979	0.00				0.00				1979	0.00	0.00	0.00	0.00	0.00	0.00	24.5	0.00
1980	0.00				0.00				1980	0.00	0.00	0.00	0.00	0.00	0.00	23.5	0.00
1981	0.00				0.00				1981	0.00	0.00	0.00	0.00	0.00	0.00	22.5	0.00
1982	0.00				0.00				1982	0.00	0.00	0.00	0.00	0.00	0.00	21.5	0.00
1983	0.00				0.00				1983	0.00	0.00	0.00	0.00	0.00	0.00	20.5	0.00
1984	0.00				0.00				1984	0.00	0.00	0.00	0.00	0.00	0.00	19.5	0.00
1985	0.00				0.00				1985	0.00	0.00	0.00	0.00	0.00	0.00	18.5	0.00
1986	0.00				0.00				1986	0.00	0.00	0.00	0.00	0.00	0.00	17.5	0.00
1987	0.00				0.00				1987	0.00	0.00	0.00	0.00	0.00	0.00	16.5	0.00
1988	0.00				0.00				1988	0.00	0.00	0.00	0.00	0.00	0.00	15.5	0.00
1989	0.00				0.00				1989	0.00	0.00	0.00	0.00	0.00	0.00	14.5	0.00
1990	0.00				0.00				1990	0.00	0.00	0.00	0.00	0.00	0.00	13.5	0.00
1991	0.00				0.00				1991	0.00	0.00	0.00	0.00	0.00	0.00	12.5	0.00
1992	0.00				0.00				1992	0.00	0.00	0.00	0.00	0.00	0.00	11.5	0.00
1993	0.00				0.00				1993	0.00	0.00	0.00	0.00	0.00	0.00	10.5	0.00
1994	0.00				0.00				1994	0.00	0.00	0.00	0.00	0.00	0.00	9.5	0.00
1995	0.00				0.00				1995	0.00	0.00	0.00	0.00	0.00	0.00	8.5	0.00
1996	0.00	35,369.80			35,369.80				1996	0.00	35,369.80	0.00	0.00	35,369.80	35,369.80	7.5	265,273.50
1997	35,369.80	237,414.05			272,783.85				1997	35,369.80	237,414.05	0.00	0.00	272,783.85	237,414.05	6.5	1,543,191.33
1998	#####	625,730.28			898,514.13				1998	272,783.85	625,730.28	0.00	0.00	898,514.13	625,730.28	5.5	3,441,516.54
1999	#####				898,514.13	455,360.54			1999	898,514.13	455,360.54	0.00	0.00	1,353,874.67	455,360.54	4.5	2,049,122.43
2000	#####				898,514.13	526,966.65			2000	1,353,874.67	526,966.65	0.00	0.00	1,880,841.32	526,966.65	3.5	1,844,383.28
2001	#####				898,514.13				2001	1,880,841.32	0.00	0.00	0.00	1,880,841.32	0.00	2.5	0.00
2002	#####				898,514.13				2002	1,880,841.32	0.00	0.00	0.00	1,880,841.32	0.00	1.5	0.00
2003	#####				898,514.13				2003	1,880,841.32	0.00	0.00	0.00	1,880,841.32	0.00	0.5	0.00
		898,514.13	0.00	0.00		982,327.19	0.00	0.00			1,880,841.32	0.00	0.00	1,880,841.32	1,880,841.32	4.9	9,143,487.08

City Gas Company of Florida
 Transportation - Capital Lease
 Account 3926

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001			0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

ACCOUNT NUMBER 393 - STORES EQUIPMENT
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 393 - STORES EQUIPMENT
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00				0.00				1968	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1969	0.00				0.00				1969	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1970	0.00				0.00				1970	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1971	0.00				0.00				1971	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1972	0.00				0.00				1972	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1973	0.00	6,099.60			6,099.60				1973	0.00	6,099.60	0.00	0.00	6,099.60	6,099.60	30.5	186,037.80
1974	6,099.60				6,099.60				1974	6,099.60	0.00	0.00	0.00	6,099.60	0.00	29.5	0.00
1975	6,099.60				6,099.60				1975	6,099.60	0.00	0.00	0.00	6,099.60	0.00	28.5	0.00
1976	6,099.60				6,099.60				1976	6,099.60	0.00	0.00	0.00	6,099.60	0.00	27.5	0.00
1977	6,099.60				6,099.60				1977	6,099.60	0.00	0.00	0.00	6,099.60	0.00	26.5	0.00
1978	6,099.60				6,099.60				1978	6,099.60	0.00	0.00	0.00	6,099.60	0.00	25.5	0.00
1979	6,099.60				6,099.60				1979	6,099.60	0.00	0.00	0.00	6,099.60	0.00	24.5	0.00
1980	6,099.60	124.65			6,224.25				1980	6,099.60	124.65	0.00	0.00	6,224.25	124.65	23.5	2,929.28
1981	6,224.25				6,224.25				1981	6,224.25	0.00	0.00	0.00	6,224.25	0.00	22.5	0.00
1982	6,224.25	372.82			6,597.07				1982	6,224.25	372.82	0.00	0.00	6,597.07	372.82	21.5	8,015.63
1983	6,597.07				6,597.07				1983	6,597.07	0.00	0.00	0.00	6,597.07	0.00	20.5	0.00
1984	6,597.07	176.37			6,773.44				1984	6,597.07	176.37	0.00	0.00	6,773.44	176.37	19.5	3,439.22
1985	6,773.44	182.14			6,955.58				1985	6,773.44	182.14	0.00	0.00	6,955.58	182.14	18.5	3,369.59
1986	6,955.58				6,955.58				1986	6,955.58	0.00	0.00	0.00	6,955.58	0.00	17.5	0.00
1987	6,955.58				6,955.58				1987	6,955.58	0.00	0.00	0.00	6,955.58	0.00	16.5	0.00
1988	6,955.58				6,955.58				1988	6,955.58	0.00	0.00	0.00	6,955.58	0.00	15.5	0.00
1989	6,955.58				6,955.58				1989	6,955.58	0.00	0.00	0.00	6,955.58	0.00	14.5	0.00
1990	6,955.58				6,955.58				1990	6,955.58	0.00	0.00	0.00	6,955.58	0.00	13.5	0.00
1991	6,955.58				6,955.58				1991	6,955.58	0.00	0.00	0.00	6,955.58	0.00	12.5	0.00
1992	6,955.58	4,500.00			11,455.58				1992	6,955.58	4,500.00	0.00	0.00	11,455.58	4,500.00	11.5	51,750.00
1993	11,455.58				11,455.58				1993	11,455.58	0.00	0.00	0.00	11,455.58	0.00	10.5	0.00
1994	11,455.58				11,455.58				1994	11,455.58	0.00	0.00	0.00	11,455.58	0.00	9.5	0.00
1995	11,455.58				11,455.58				1995	11,455.58	0.00	0.00	0.00	11,455.58	0.00	8.5	0.00
1996	11,455.58				11,455.58				1996	11,455.58	0.00	0.00	0.00	11,455.58	0.00	7.5	0.00
1997	11,455.58				11,455.58				1997	11,455.58	0.00	0.00	0.00	11,455.58	0.00	6.5	0.00
1998	11,455.58				11,455.58				1998	11,455.58	0.00	0.00	0.00	11,455.58	0.00	5.5	0.00
1999	11,455.58				11,455.58				1999	11,455.58	0.00	0.00	0.00	11,455.58	0.00	4.5	0.00
2000	11,455.58				11,455.58				2000	11,455.58	0.00	0.00	0.00	11,455.58	0.00	3.5	0.00
2001	11,455.58				11,455.58	2,922.42			2001	11,455.58	2,922.42	0.00	0.00	14,378.00	2,922.42	2.5	7,306.05
2002	11,455.58				11,455.58				2002	14,378.00	0.00	0.00	0.00	14,378.00	0.00	1.5	0.00
2003	11,455.58				11,455.58				2003	14,378.00	0.00	0.00	0.00	14,378.00	0.00	0.5	0.00
		11,455.58	0.00	0.00		2,922.42	0.00	0.00			14,378.00	0.00	0.00	14,378.00	14,378.00	18.3	262,847.57

City Gas Company of Florida
Stores Equipment
Account 393

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001			0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

ACCOUNT NUMBER 394 - SMALL TOOLS
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 394 - SMALL TOOLS
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00				0.00				1968	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1969	0.00				0.00				1969	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1970	0.00				0.00				1970	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1971	0.00				0.00				1971	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1972	0.00				0.00				1972	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1973	0.00				0.00				1973	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1974	0.00	3,092.15			3,092.15				1974	0.00	3,092.15	0.00	0.00	3,092.15	3,092.15	29.5	91,218.43
1975	3,092.15				3,092.15				1975	3,092.15	0.00	0.00	0.00	3,092.15	0.00	28.5	0.00
1976	3,092.15				3,092.15				1976	3,092.15	0.00	0.00	0.00	3,092.15	0.00	27.5	0.00
1977	3,092.15				3,092.15				1977	3,092.15	0.00	0.00	0.00	3,092.15	0.00	26.5	0.00
1978	3,092.15				3,092.15				1978	3,092.15	0.00	0.00	0.00	3,092.15	0.00	25.5	0.00
1979	3,092.15				3,092.15				1979	3,092.15	0.00	0.00	0.00	3,092.15	0.00	24.5	0.00
1980	3,092.15				3,092.15				1980	3,092.15	0.00	0.00	0.00	3,092.15	0.00	23.5	0.00
1981	3,092.15	3,135.60			6,227.75				1981	3,092.15	3,135.60	0.00	0.00	6,227.75	3,135.60	22.5	70,551.00
1982	6,227.75	8,778.95			15,006.70				1982	6,227.75	8,778.95	0.00	0.00	15,006.70	8,778.95	21.5	188,747.43
1983	15,006.70	3,255.60			18,262.30				1983	15,006.70	3,255.60	0.00	0.00	18,262.30	3,255.60	20.5	66,739.80
1984	18,262.30				18,262.30				1984	18,262.30	0.00	0.00	0.00	18,262.30	0.00	19.5	0.00
1985	18,262.30				18,262.30				1985	18,262.30	0.00	0.00	0.00	18,262.30	0.00	18.5	0.00
1986	18,262.30	20,839.62			39,101.92				1986	18,262.30	20,839.62	0.00	0.00	39,101.92	20,839.62	17.5	364,693.35
1987	39,101.92	22,596.36			61,698.28				1987	39,101.92	22,596.36	0.00	0.00	61,698.28	22,596.36	16.5	372,839.94
1988	61,698.28	4,966.12			66,664.40				1988	61,698.28	4,966.12	0.00	0.00	66,664.40	4,966.12	15.5	76,974.85
1989	66,664.40	16,410.48			83,074.88				1989	66,664.40	16,410.48	0.00	0.00	83,074.88	16,410.48	14.5	237,951.96
1990	83,074.88	12,564.64			95,639.52				1990	83,074.88	12,564.64	0.00	0.00	95,639.52	12,564.64	13.5	169,622.64
1991	95,639.52	22,889.22			118,528.74				1991	95,639.52	22,889.22	0.00	0.00	118,528.74	22,889.22	12.5	286,115.25
1992	118,528.74	30,207.36			148,736.10				1992	118,528.74	30,207.36	0.00	0.00	148,736.10	30,207.36	11.5	347,384.64
1993	148,736.10	26,518.12			175,254.22				1993	148,736.10	26,518.12	0.00	0.00	175,254.22	26,518.12	10.5	278,440.26
1994	175,254.22	25,063.29			200,317.51				1994	175,254.22	25,063.29	0.00	0.00	200,317.51	25,063.29	9.5	238,101.26
1995	200,317.51	23,340.66			223,658.17				1995	200,317.51	23,340.66	0.00	0.00	223,658.17	23,340.66	8.5	198,395.61
1996	223,658.17	14,996.25			238,654.42				1996	223,658.17	14,996.25	0.00	0.00	238,654.42	14,996.25	7.5	112,471.88
1997	238,654.42	11,340.32			249,994.74				1997	238,654.42	11,340.32	0.00	0.00	249,994.74	11,340.32	6.5	73,712.08
1998	249,994.74	78,666.67			328,661.41				1998	249,994.74	78,666.67	0.00	0.00	328,661.41	78,666.67	5.5	432,666.69
1999	328,661.41				328,661.41	173,935.94			1999	328,661.41	173,935.94	0.00	0.00	502,597.35	173,935.94	4.5	782,711.73
2000	328,661.41				328,661.41	151,730.16			2000	502,597.35	151,730.16	0.00	0.00	654,327.51	151,730.16	3.5	531,055.61
2001	328,661.41				328,661.41	60,593.90			2001	654,327.51	60,593.90	0.00	0.00	714,921.41	60,593.90	2.5	151,484.75
2002	328,661.41				328,661.41	5,988.76			2002	714,921.41	5,988.76	0.00	0.00	720,910.17	5,988.76	1.5	8,983.14
2003	328,661.41				328,661.41	113,700.00			2003	720,910.17	113,700.00	0.00	0.00	834,610.17	113,700.00	0.5	56,850.00
	328,661.41	0.00	0.00	0.00	505,948.76	0.00	0.00	0.00		834,610.17	0.00	0.00	0.00	834,610.17	834,610.17	6.2	5,137,712.28

City Gas Company of Florida
Small Tools
Account 394

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001			0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

ACCOUNT NUMBER 395 - LABORATORY EQUIPMENT
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 395 - LABORATORY EQUIPMENT
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00				0.00				1968	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1969	0.00				0.00				1969	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1970	0.00				0.00				1970	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1971	0.00				0.00				1971	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1972	0.00				0.00				1972	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1973	0.00				0.00				1973	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1974	0.00				0.00				1974	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1975	0.00				0.00				1975	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1976	0.00				0.00				1976	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00
1977	0.00				0.00				1977	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00
1978	0.00				0.00				1978	0.00	0.00	0.00	0.00	0.00	0.00	25.5	0.00
1979	0.00				0.00				1979	0.00	0.00	0.00	0.00	0.00	0.00	24.5	0.00
1980	0.00				0.00				1980	0.00	0.00	0.00	0.00	0.00	0.00	23.5	0.00
1981	0.00				0.00				1981	0.00	0.00	0.00	0.00	0.00	0.00	22.5	0.00
1982	0.00	18,824.71			18,824.71				1982	0.00	18,824.71	0.00	0.00	18,824.71	18,824.71	21.5	404,731.27
1983	18,824.71	158.09			18,982.80				1983	18,824.71	158.09	0.00	0.00	18,982.80	158.09	20.5	3,240.85
1984	18,982.80				18,982.80				1984	18,982.80	0.00	0.00	0.00	18,982.80	0.00	19.5	0.00
1985	18,982.80				18,982.80				1985	18,982.80	0.00	0.00	0.00	18,982.80	0.00	18.5	0.00
1986	18,982.80	1,659.91			20,642.71				1986	18,982.80	1,659.91	0.00	0.00	20,642.71	1,659.91	17.5	29,048.43
1987	20,642.71				20,642.71				1987	20,642.71	0.00	0.00	0.00	20,642.71	0.00	16.5	0.00
1988	20,642.71				20,642.71				1988	20,642.71	0.00	0.00	0.00	20,642.71	0.00	15.5	0.00
1989	20,642.71				20,642.71				1989	20,642.71	0.00	0.00	0.00	20,642.71	0.00	14.5	0.00
1990	20,642.71	2,374.50			23,017.21				1990	20,642.71	2,374.50	0.00	0.00	23,017.21	2,374.50	13.5	32,055.75
1991	23,017.21				23,017.21				1991	23,017.21	0.00	0.00	0.00	23,017.21	0.00	12.5	0.00
1992	23,017.21				23,017.21				1992	23,017.21	0.00	0.00	0.00	23,017.21	0.00	11.5	0.00
1993	23,017.21				23,017.21				1993	23,017.21	0.00	0.00	0.00	23,017.21	0.00	10.5	0.00
1994	23,017.21				23,017.21				1994	23,017.21	0.00	0.00	0.00	23,017.21	0.00	9.5	0.00
1995	23,017.21				23,017.21				1995	23,017.21	0.00	0.00	0.00	23,017.21	0.00	8.5	0.00
1996	23,017.21				23,017.21				1996	23,017.21	0.00	0.00	0.00	23,017.21	0.00	7.5	0.00
1997	23,017.21				23,017.21				1997	23,017.21	0.00	0.00	0.00	23,017.21	0.00	6.5	0.00
1998	23,017.21				23,017.21				1998	23,017.21	0.00	0.00	0.00	23,017.21	0.00	5.5	0.00
1999	23,017.21				23,017.21				1999	23,017.21	0.00	0.00	0.00	23,017.21	0.00	4.5	0.00
2000	23,017.21				23,017.21				2000	23,017.21	0.00	0.00	0.00	23,017.21	0.00	3.5	0.00
2001	23,017.21				23,017.21				2001	23,017.21	0.00	0.00	0.00	23,017.21	0.00	2.5	0.00
2002	23,017.21				23,017.21				2002	23,017.21	0.00	0.00	0.00	23,017.21	0.00	1.5	0.00
2003	23,017.21				23,017.21				2003	23,017.21	0.00	0.00	0.00	23,017.21	0.00	0.5	0.00
	23,017.21		0.00	0.00		0.00	0.00	0.00			23,017.21	0.00	0.00	23,017.21	23,017.21	20.4	469,076.30

City Gas Company of Florida
Laboratory Equipment
Account 395

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001			0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

ACCOUNT NUMBER 397 - COMMUNICATION EQUIPMENT
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 397 - COMMUNICATION EQUIPMENT
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00	869.27			869.27				1968	0.00	869.27	0.00	0.00	869.27	869.27	35.5	30,859.09
1969	869.27	3,693.14			4,562.41				1969	869.27	3,693.14	0.00	0.00	4,562.41	3,693.14	34.5	127,413.33
1970	4,562.41				4,562.41				1970	4,562.41		0.00	0.00	4,562.41		33.5	0.00
1971	4,562.41	47.43			4,609.84				1971	4,562.41	47.43	0.00	0.00	4,609.84	47.43	32.5	1,541.48
1972	4,609.84	3,892.35			8,502.19				1972	4,609.84	3,892.35	0.00	0.00	8,502.19	3,892.35	31.5	122,609.03
1973	8,502.19	2,640.94			11,143.13	188.63			1973	8,502.19	2,640.94	188.63	0.00	10,954.50	2,452.31	30.5	74,795.46
1974	11,143.13	460.04			11,603.17				1974	10,954.50	460.04	0.00	0.00	11,414.54	460.04	29.5	13,571.18
1975	11,603.17				11,603.17				1975	11,414.54		0.00	0.00	11,414.54		28.5	0.00
1976	11,603.17	194.93			11,798.10				1976	11,414.54	194.93	0.00	0.00	11,609.47	194.93	27.5	5,360.58
1977	11,798.10	1,231.88			13,029.98				1977	11,609.47	1,231.88	0.00	0.00	12,841.35	1,231.88	26.5	32,644.82
1978	13,029.98				13,029.98				1978	12,841.35		0.00	0.00	12,841.35		25.5	0.00
1979	13,029.98				13,029.98				1979	12,841.35		0.00	0.00	12,841.35		24.5	0.00
1980	13,029.98				13,029.98				1980	12,841.35		0.00	0.00	12,841.35		23.5	0.00
1981	13,029.98	4,374.48			17,404.46				1981	12,841.35	4,374.48	0.00	0.00	17,215.83	4,374.48	22.5	98,425.80
1982	17,404.46	13,576.54			30,981.00				1982	17,215.83	13,576.54	0.00	0.00	30,792.37	13,576.54	21.5	291,895.61
1983	30,981.00	15,271.91			46,252.91				1983	30,792.37	15,271.91	0.00	0.00	46,064.28	15,271.91	20.5	313,074.16
1984	46,252.91	2,709.00			48,961.91				1984	46,064.28	2,709.00	0.00	0.00	48,773.28	2,709.00	19.5	52,825.50
1985	48,961.91	311.85			49,273.76				1985	48,773.28	311.85	0.00	0.00	49,085.13	311.85	18.5	5,769.23
1986	49,273.76	4,410.00			53,683.76				1986	49,085.13	4,410.00	0.00	0.00	53,495.13	4,410.00	17.5	77,175.00
1987	53,683.76	70,425.18			124,108.94				1987	53,495.13	70,425.18	0.00	0.00	123,920.31	70,425.18	16.5	1,162,015.47
1988	124,108.94	24,366.81			148,475.75				1988	123,920.31	24,366.81	0.00	0.00	148,287.12	24,366.81	15.5	377,685.56
1989	148,475.75	3,278.58			151,754.33				1989	148,287.12	3,278.58	0.00	0.00	151,565.70	3,278.58	14.5	47,539.41
1990	151,754.33	25,736.67			177,491.00				1990	151,565.70	25,736.67	0.00	0.00	177,302.37	25,736.67	13.5	347,445.05
1991	177,491.00	28,585.01			206,076.01				1991	177,302.37	28,585.01	0.00	0.00	205,887.38	28,585.01	12.5	357,312.63
1992	206,076.01	16,970.26			223,046.27				1992	205,887.38	16,970.26	0.00	0.00	222,857.64	16,970.26	11.5	195,157.93
1993	223,046.27	26,221.73			249,268.00				1993	222,857.64	26,221.73	0.00	0.00	249,079.37	26,221.73	10.5	275,328.17
1994	249,268.00	66,980.73			316,248.73				1994	249,079.37	66,980.73	0.00	0.00	316,060.10	66,980.73	9.5	636,316.94
1995	316,248.73	41,341.89			357,590.62				1995	316,060.10	41,341.89	0.00	0.00	357,401.99	41,341.89	8.5	351,406.07
1996	357,590.62	58,272.58			415,863.20				1996	357,401.99	58,272.58	0.00	0.00	415,674.57	58,272.58	7.5	437,044.35
1997	415,863.20	32,034.00			447,897.20				1997	415,674.57	32,034.00	0.00	0.00	447,708.57	32,034.00	6.5	208,221.00
1998	447,897.20	453,495.02			901,392.22				1998	447,708.57	453,495.02	0.00	0.00	901,203.59	453,495.02	5.5	2,494,222.61
1999	901,392.22				901,392.22	32,186.88			1999	901,203.59	32,186.88	0.00	0.00	933,390.47	32,186.88	4.5	144,840.96
2000	901,392.22				901,392.22	236,588.99			2000	933,390.47	236,588.99	0.00	0.00	1,169,979.46	236,588.99	3.5	828,061.47
2001	901,392.22				901,392.22	108,204.27			2001	1,169,979.46	108,204.27	0.00	0.00	1,278,183.73	108,204.27	2.5	270,510.68
2002	901,392.22				901,392.22	16,486.39			2002	1,278,183.73	16,486.39	0.00	0.00	1,294,670.12	16,486.39	1.5	24,729.59
2003	901,392.22				901,392.22	19,000.00	2,000.00		2003	1,294,670.12	19,000.00	2,000.00	0.00	1,311,670.12	17,000.00	0.5	8,500.00
		901,392.22	0.00	0.00		412,466.53	2,188.63	0.00			1,313,858.75	2,188.63	0.00	1,311,670.12	1,311,670.12	7.2	9,414,298.22

City Gas Company of Florida
 Communication Equipment
 Account 397

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001			0.00%		0.00%	0	0.00%
2002	189		0.00%		0.00%	0	0.00%
2003	2,000		0.00%		0.00%	0	0.00%
Total	\$2,189	\$0	0.00%	\$0	0.00%	\$0	0.00%

ACCOUNT NUMBER 398 - MISCELLANEOUS EQUIPMENT
DEPRECIATION STUDY AS 12/31/03

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 398 - MISCELLANEOUS EQUIPMENT
@ 12/31/03

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949					0.00				1949	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1950	0.00				0.00				1950	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1951	0.00				0.00				1951	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1952	0.00				0.00				1952	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1953	0.00				0.00				1953	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1954	0.00				0.00				1954	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1955	0.00				0.00				1955	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1956	0.00				0.00				1956	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1957	0.00				0.00				1957	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1958	0.00				0.00				1958	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1959	0.00				0.00				1959	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1960	0.00				0.00				1960	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1961	0.00				0.00				1961	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1962	0.00				0.00				1962	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1963	0.00				0.00				1963	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1964	0.00				0.00				1964	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1965	0.00				0.00				1965	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1966	0.00				0.00				1966	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1967	0.00				0.00				1967	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1968	0.00	1,327.49			1,327.49				1968	0.00	1,327.49	0.00	0.00	1,327.49	1,327.49	35.5	47,125.90
1969	1,327.49				1,327.49				1969	1,327.49	0.00	0.00	0.00	1,327.49	0.00	34.5	0.00
1970	1,327.49				1,327.49				1970	1,327.49	0.00	0.00	0.00	1,327.49	0.00	33.5	0.00
1971	1,327.49				1,327.49				1971	1,327.49	0.00	0.00	0.00	1,327.49	0.00	32.5	0.00
1972	1,327.49				1,327.49				1972	1,327.49	0.00	0.00	0.00	1,327.49	0.00	31.5	0.00
1973	1,327.49				1,327.49				1973	1,327.49	0.00	0.00	0.00	1,327.49	0.00	30.5	0.00
1974	1,327.49				1,327.49				1974	1,327.49	0.00	0.00	0.00	1,327.49	0.00	29.5	0.00
1975	1,327.49				1,327.49				1975	1,327.49	0.00	0.00	0.00	1,327.49	0.00	28.5	0.00
1976	1,327.49				1,327.49				1976	1,327.49	0.00	0.00	0.00	1,327.49	0.00	27.5	0.00
1977	1,327.49				1,327.49				1977	1,327.49	0.00	0.00	0.00	1,327.49	0.00	26.5	0.00
1978	1,327.49				1,327.49				1978	1,327.49	0.00	0.00	0.00	1,327.49	0.00	25.5	0.00
1979	1,327.49				1,327.49				1979	1,327.49	0.00	0.00	0.00	1,327.49	0.00	24.5	0.00
1980	1,327.49				1,327.49				1980	1,327.49	0.00	0.00	0.00	1,327.49	0.00	23.5	0.00
1981	1,327.49				1,327.49				1981	1,327.49	0.00	0.00	0.00	1,327.49	0.00	22.5	0.00
1982	1,327.49	366.08			1,693.57				1982	1,327.49	366.08	0.00	0.00	1,693.57	366.08	21.5	7,870.72
1983	1,693.57				1,693.57				1983	1,693.57	0.00	0.00	0.00	1,693.57	0.00	20.5	0.00
1984	1,693.57				1,693.57				1984	1,693.57	0.00	0.00	0.00	1,693.57	0.00	19.5	0.00
1985	1,693.57				1,693.57				1985	1,693.57	0.00	0.00	0.00	1,693.57	0.00	18.5	0.00
1986	1,693.57	956.28			2,649.85				1986	1,693.57	956.28	0.00	0.00	2,649.85	956.28	17.5	16,734.90
1987	2,649.85				2,649.85				1987	2,649.85	0.00	0.00	0.00	2,649.85	0.00	16.5	0.00
1988	2,649.85				2,649.85				1988	2,649.85	0.00	0.00	0.00	2,649.85	0.00	15.5	0.00
1989	2,649.85				2,649.85				1989	2,649.85	0.00	0.00	0.00	2,649.85	0.00	14.5	0.00
1990	2,649.85	3,042.20			5,692.05				1990	2,649.85	3,042.20	0.00	0.00	5,692.05	3,042.20	13.5	41,069.70
1991	5,692.05				5,692.05				1991	5,692.05	0.00	0.00	0.00	5,692.05	0.00	12.5	0.00
1992	5,692.05				5,692.05				1992	5,692.05	0.00	0.00	0.00	5,692.05	0.00	11.5	0.00
1993	5,692.05	1,355.00			7,047.05				1993	5,692.05	1,355.00	0.00	0.00	7,047.05	1,355.00	10.5	14,227.50
1994	7,047.05	6,356.94			13,403.99				1994	7,047.05	6,356.94	0.00	0.00	13,403.99	6,356.94	9.5	60,390.93
1995	13,403.99	6,449.50			19,853.49				1995	13,403.99	6,449.50	0.00	0.00	19,853.49	6,449.50	8.5	54,820.75
1996	19,853.49	8,693.94			28,547.43				1996	19,853.49	8,693.94	0.00	0.00	28,547.43	8,693.94	7.5	65,204.55
1997	28,547.43	2,090.30			30,637.73				1997	28,547.43	2,090.30	0.00	0.00	30,637.73	2,090.30	6.5	13,586.95
1998	30,637.73	2,773.93			33,411.66				1998	30,637.73	2,773.93	0.00	0.00	33,411.66	2,773.93	5.5	15,256.62
1999	33,411.66				33,411.66	10,656.36			1999	33,411.66	10,656.36	0.00	0.00	44,068.02	10,656.36	4.5	47,953.62
2000	33,411.66				33,411.66	56,526.84			2000	44,068.02	56,526.84	0.00	0.00	100,594.86	56,526.84	3.5	197,843.94
2001	33,411.66				33,411.66	26,812.31			2001	#####	26,812.31	0.00	0.00	127,407.17	26,812.31	2.5	67,030.78
2002	33,411.66				33,411.66	104.08			2002	#####	104.08	0.00	0.00	127,511.25	104.08	1.5	156.12
2003	33,411.66				33,411.66	10,000.00			2003	#####	10,000.00	0.00	0.00	137,511.25	10,000.00	0.5	5,000.00
		33,411.66	0.00	0.00		104,099.59	0.00	0.00			137,511.25	0.00	0.00	137,511.25	137,511.25	4.8	654,272.98

City Gas Company of Florida
Miscellaneous Equipment
Account 398

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999			0.00%		0.00%	0	0.00%
2000			0.00%		0.00%	0	0.00%
2001			0.00%		0.00%	0	0.00%
2002			0.00%		0.00%	0	0.00%
2003			0.00%		0.00%	0	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

City Gas Company of Florida
Total Retirements
All Accounts

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
1999	1,079,904	2,000	0.19%	352,514	32.64%	(350,514)	-32.46%
2000	449,444	0	0.00%	357,484	79.54%	(357,484)	-79.54%
2001	3,049,477	3,431	0.11%	176,533	5.79%	(173,102)	-5.68%
2002	931,294	13,556	1.46%	155,703	16.72%	(142,148)	-15.26%
2003	671,574	5,000	0.74%	146,000	21.74%	(141,000)	-21.00%
Total	\$6,181,694	\$23,987	0.00%	\$1,188,234	19.22%	(\$1,164,247)	-18.83%