

ORIGINAL

DISTRIBUTION CENTER

FLORIDA PUBLIC

07 JUN 21 AM 7:55 UTILITIES

Ms. Blanca Bayó, Director
Division of the Commission Clerk & Administrative Services
FLORIDA PUBLIC SERVICE COMMISSION
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0850

RECEIVED-FPSC
07 JUN 21 PM 3:31
COMMISSION
CLERK

June 18, 2007

070382-ET

Dear Ms. Bayó:

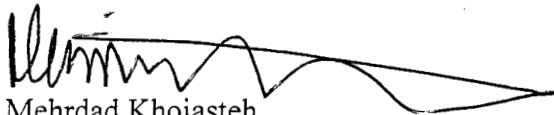
We are enclosing the original and 14 copies of documents relating to the Florida Public Utilities Company, Consolidated Electric Divisions, Staff Assisted Depreciation Study for 2007. This filing is in conjunction with our upcoming Consolidated Electric Rate Case filing.

The Exhibit Index contains a listing of all the documents included in this filing. In summary, the documents are: Detailed and Projected Retirements; Plant and Reserve Summaries; 2007 Projected Data for Plant-In-Service and Reserve accounts; detailed listing of Transportation Equipment; Vintage Age Asset Listing at December 31, 2006; and 2007 projected account aging.

We are requesting an implementation date of January 1, 2008, for the new depreciation rates.

Questions may be directed to Jim Mesite at (561) 838-1733, or e-mail to jmesite@fpuc.com.

Sincerely,



Mehrdad Khojasteh
Assistant Controller
(561) 838-1724
mkhojasteh@fpuc.com

cc: Jack English (cover)
Chuck Stein (cover)
Cheryl Martin (cover)
Mark Cutshaw (cover)
Don Myers (cover)
Jim Mesite (cover)
Betty L. Gardner - FPSC, Tallahassee
2007 Consolidated Electric Depreciation Study - SJ54-138

DOCUMENT NUMBER-DATE

05000 JUN 21 5

FPSC-COMMISSION CLERK



FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISIONS

2007
DEPRECIATION STUDY

EXHIBIT INDEX

<u>Exhibit</u>	<u>Contents</u>
A	2007 Projected Aged Retirements
B	2003 Aged Retirements
C	2004 Aged Retirements
D	2005 Aged Retirements
E	2006 Aged Retirements
F	Plant In Service and Reserve Summaries
	2007 Projections:
G	Plant - Monthly Balances
H	Additions
I	Retirements
J	Net Salvage
K	Depreciation Expense
L	Transportation Listings
	Age Schedules:
M	2007 Projected Aging
N	Account / Vintage Listing @ 12/06

DOCUMENT NUMBER-DATE

05000 JUN 21 5

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2007 Projected Aged Retirements**

*ADJUSTED TO REFLECT ACTUAL BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	352	WT AVG	353	WT AVG	355	WT AVG	356	WT AVG	360	WT AVG	361	WT AVG	AGE	YEAR
67.5	1940	-	-	-	-	-	-	-	-	-	-	-	-	67.5	1940
66.5	1941	-	-	-	-	-	-	-	-	-	-	-	-	66.5	1941
65.5	1942	-	-	-	-	-	-	-	-	-	-	-	-	65.5	1942
64.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	64.5	1943
63.5	1944	-	-	-	-	-	-	-	-	-	-	-	-	63.5	1944
62.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	62.5	1945
61.5	1946	-	-	-	-	-	-	-	-	-	-	-	-	61.5	1946
60.5	1947	-	-	-	-	-	-	-	-	-	-	-	-	60.5	1947
59.5	1948	-	-	-	-	-	-	-	-	-	-	-	-	59.5	1948
58.5	1949	-	-	-	-	-	-	-	-	-	-	-	-	58.5	1949
57.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	57.5	1950
56.5	1951	-	-	-	-	-	-	-	-	-	-	-	-	56.5	1951
55.5	1952	-	-	-	-	-	-	-	-	-	-	-	-	55.5	1952
54.5	1953	-	-	-	-	-	-	-	-	-	-	-	-	54.5	1953
53.5	1954	-	-	-	-	-	-	-	-	-	-	-	-	53.5	1954
52.5	1955	-	-	-	-	-	-	-	-	-	-	-	-	52.5	1955
51.5	1956	-	-	-	-	-	-	-	-	-	-	-	-	51.5	1956
50.5	1957	-	-	-	-	-	-	-	-	-	-	-	-	50.5	1957
49.5	1958	-	-	-	-	-	-	-	-	-	-	-	-	49.5	1958
48.5	1959	-	-	-	-	-	-	-	-	-	-	-	-	48.5	1959
47.5	1960	-	-	-	-	-	-	-	-	-	-	-	-	47.5	1960
46.5	1961	-	-	-	-	-	-	1,462.42	66,540.11	-	-	-	-	46.5	1961
45.5	1962	-	-	-	-	-	-	-	-	-	-	-	-	45.5	1962
44.5	1963	-	-	-	-	-	-	-	-	-	-	-	-	44.5	1963
43.5	1964	-	-	-	-	-	-	-	-	-	-	-	-	43.5	1964
42.5	1965	-	-	-	-	-	-	-	-	-	-	-	-	42.5	1965
41.5	1966	-	-	-	-	-	-	-	-	-	-	-	-	41.5	1966
40.5	1967	-	-	-	-	-	-	-	-	-	-	-	-	40.5	1967
39.5	1968	-	-	-	-	-	-	-	-	-	-	-	-	39.5	1968
38.5	1969	-	-	-	-	-	-	-	-	-	-	-	-	38.5	1969
37.5	1970	-	-	-	-	-	-	-	-	-	-	-	-	37.5	1970
36.5	1971	-	-	-	-	-	-	-	-	-	-	-	-	36.5	1971
35.5	1972	-	-	-	-	-	-	-	-	-	-	-	-	35.5	1972
34.5	1973	-	-	-	-	6,052.36	208,806.42	4,353.81	150,206.45	-	-	-	-	34.5	1973
33.5	1974	-	-	-	-	24,238.07	811,975.35	13,895.80	465,509.30	-	-	-	-	33.5	1974
32.5	1975	-	-	-	-	988.61	32,129.83	-	-	-	-	-	-	32.5	1975
31.5	1976	1,098.63	34,806.85	14,495.95	456,622.43	2,028.46	63,896.49	-	-	-	-	-	-	31.5	1976
30.5	1977	-	-	-	-	-	-	-	-	-	-	-	-	30.5	1977
29.5	1978	-	-	-	-	-	-	-	-	-	-	-	-	29.5	1978
28.5	1979	-	-	-	-	-	-	-	-	-	-	-	-	28.5	1979
27.5	1980	-	-	641.91	17,652.53	-	-	-	-	-	-	-	-	27.5	1980
26.5	1981	-	-	4,019.85	106,526.03	-	-	-	-	-	-	-	-	26.5	1981
25.5	1982	-	-	8,279.41	211,124.96	-	-	-	-	-	-	-	-	25.5	1982
24.5	1983	-	-	-	-	-	-	-	-	-	-	-	-	24.5	1983
23.5	1984	-	-	-	-	-	-	-	-	-	-	-	-	23.5	1984
22.5	1985	-	-	-	-	2,855.92	64,258.20	-	-	-	-	-	-	22.5	1985
21.5	1986	-	-	-	-	4,847.32	104,217.38	-	-	-	-	-	-	21.5	1986
20.5	1987	-	-	-	-	-	-	-	-	-	-	-	-	20.5	1987
19.5	1988	-	-	-	-	7,294.95	142,251.53	1,233.89	24,060.86	-	-	-	-	19.5	1988
18.5	1989	-	-	-	-	1,473.93	27,267.71	-	-	-	-	-	-	18.5	1989
17.5	1990	-	-	15,132.51	264,818.93	-	-	-	-	-	-	-	-	17.5	1990
16.5	1991	-	-	-	-	-	-	-	-	-	-	-	-	16.5	1991
15.5	1992	-	-	-	-	-	-	-	-	-	-	-	-	15.5	1992
14.5	1993	-	-	-	-	-	-	27,459.02	398,155.79	-	-	-	-	14.5	1993
13.5	1994	-	-	-	-	-	-	-	-	-	-	-	-	13.5	1994
12.5	1995	-	-	-	-	-	-	4,249.57	53,119.63	-	-	-	-	12.5	1995
11.5	1996	-	-	1,618.61	18,614.02	-	-	-	-	-	-	-	-	11.5	1996
10.5	1997	-	-	-	-	-	-	-	-	-	-	-	-	10.5	1997
9.5	1998	-	-	-	-	-	-	-	-	-	-	-	-	9.5	1998
8.5	1999	-	-	-	-	-	-	-	-	-	-	-	-	8.5	1999
7.5	2000	-	-	-	-	-	-	-	-	-	-	-	-	7.5	2000
6.5	2001	-	-	-	-	-	-	-	-	-	-	-	-	6.5	2001
5.5	2002	-	-	67.50	371.25	3,478.57	19,132.14	-	-	-	-	-	-	5.5	2002
4.5	2003	-	-	-	-	-	-	-	-	-	-	-	-	4.5	2003
3.5	2004	-	-	-	-	-	-	-	-	-	-	-	-	3.5	2004
2.5	2005	-	-	-	-	-	-	-	-	-	-	-	-	2.5	2005
1.5	2006	-	-	-	-	-	-	-	-	-	-	-	-	1.5	2006
TOTAL ACCOUNT		1,098.63		44,255.74		53,256.19		52,654.51						TOTAL ACCOUNT	
TOTAL WEIGHTED			34,806.85		1,075,730.12		1,475,935.03		1,157,592.13					TOTAL WEIGHTED	
AVERAGE AGE		31.50		24.31		27.68		21.98		#DIV/0!		#DIV/0!		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2007 Projected Aged Retirements**

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

AGE	YEAR	362	WT AVG	364	WT AVG	365	WT AVG	366	WT AVG	3672	WT AVG	3681	WT AVG	AGE	YEAR		
67.5	1940	-	-	16.92	1,142.10	2,069.01	139,658.18	-	-	-	-	245.69	16,584.08	67.5	1940		
66.5	1941	-	-	-	-	-	-	-	-	-	-	-	-	66.5	1941		
65.5	1942	-	-	-	-	-	-	-	-	-	-	-	-	65.5	1942		
64.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	64.5	1943		
63.5	1944	-	-	-	-	991.12	62,936.12	-	-	-	-	-	-	63.5	1944		
62.5	1945	-	-	2,948.40	184,275.00	5.31	331.88	-	-	-	-	-	-	62.5	1945		
61.5	1946	-	-	708.63	43,580.75	42.21	2,595.92	-	-	-	-	-	-	61.5	1946		
60.5	1947	-	-	4,269.29	258,292.05	67.14	4,061.97	-	-	-	-	-	-	60.5	1947		
59.5	1948	-	-	-	-	-	-	-	-	-	-	161.44	9,605.68	59.5	1948		
58.5	1949	-	-	316.34	18,505.89	349.39	20,439.32	-	-	-	-	-	-	58.5	1949		
57.5	1950	-	-	-	-	79.83	4,590.23	-	-	-	-	-	-	57.5	1950		
56.5	1951	1,249.45	70,593.93	149.92	8,470.48	304.30	17,192.95	-	-	-	-	113.70	6,424.05	56.5	1951		
55.5	1952	-	-	277.38	15,394.59	76.54	4,247.97	-	-	-	-	477.11	26,479.61	55.5	1952		
54.5	1953	-	-	138.09	7,525.91	74.69	4,070.61	-	-	-	-	655.71	35,736.20	54.5	1953		
53.5	1954	30.96	1,656.36	103.61	5,543.14	96.63	5,169.71	-	-	-	-	509.54	27,260.39	53.5	1954		
52.5	1955	-	-	297.60	15,624.00	23.00	1,207.50	-	-	-	-	2,020.95	106,099.88	52.5	1955		
51.5	1956	-	-	295.19	15,202.29	89.01	3,554.02	-	-	-	-	495.74	25,530.61	51.5	1956		
50.5	1957	108.48	5,478.24	702.91	35,496.96	414.20	20,917.10	-	-	-	-	653.77	33,015.39	50.5	1957		
49.5	1958	-	-	338.76	16,768.62	32.45	1,606.28	-	-	-	-	246.63	12,208.19	49.5	1958		
48.5	1959	-	-	473.11	22,945.84	206.04	9,992.94	-	-	-	-	383.60	18,604.60	48.5	1959		
47.5	1960	33.59	1,595.53	81.17	3,855.58	585.63	27,817.43	-	-	-	-	608.82	28,918.95	47.5	1960		
46.5	1961	-	-	547.46	25,456.89	55.44	2,577.96	-	-	-	-	876.15	40,740.98	46.5	1961		
45.5	1962	29,770.36	1,354,551.38	889.23	40,459.97	814.06	37,039.73	-	-	-	-	588.22	26,764.01	45.5	1962		
44.5	1963	-	-	869.01	38,670.95	514.68	22,903.26	-	-	-	-	1,206.80	53,702.60	44.5	1963		
43.5	1964	-	-	549.07	23,884.55	427.64	18,602.34	-	-	-	-	938.31	40,816.49	43.5	1964		
42.5	1965	2,282.29	96,997.33	1,448.58	61,564.65	458.49	19,485.83	-	-	-	-	535.52	22,759.60	42.5	1965		
41.5	1966	58.74	2,437.71	294.13	12,206.40	412.94	17,137.01	-	-	-	-	740.61	30,735.32	41.5	1966		
40.5	1967	-	-	855.58	34,650.99	508.48	20,593.44	-	-	-	-	819.01	33,169.91	40.5	1967		
39.5	1968	-	-	747.27	29,517.17	611.66	24,160.57	-	-	-	-	513.95	20,301.03	39.5	1968		
38.5	1969	-	-	728.76	28,057.28	574.35	22,112.48	-	-	-	-	613.17	23,607.05	38.5	1969		
37.5	1970	3,829.28	143,598.00	1,169.83	43,868.63	668.22	25,058.25	-	-	-	-	1,062.04	39,826.50	37.5	1970		
36.5	1971	-	-	507.07	18,508.08	265.94	9,706.81	-	-	-	-	799.87	29,195.26	36.5	1971		
35.5	1972	4,850.09	172,176.20	1,660.13	58,934.62	578.69	20,543.50	-	-	-	2,642.56	93,810.88	1,117.75	39,680.13	35.5	1972	
34.5	1973	24,706.62	852,378.39	1,536.09	52,995.11	360.47	12,436.22	-	-	-	4,426.20	152,703.90	2,044.73	70,543.19	34.5	1973	
33.5	1974	-	-	1,322.43	44,301.41	1,085.92	36,378.32	-	-	-	-	4,760.54	159,478.09	1,328.51	44,505.09	33.5	1974
32.5	1975	8,935.01	290,387.83	1,553.94	50,503.05	2,071.81	67,333.83	-	-	-	-	316.44	10,284.30	1,235.65	40,158.63	32.5	1975
31.5	1976	-	-	555.78	17,507.07	461.27	14,530.01	-	-	-	-	1,052.37	33,149.66	2,109.73	66,456.50	31.5	1976
30.5	1977	3,575.45	109,051.23	285.07	8,694.84	567.89	17,320.65	-	-	-	-	210.61	8,423.61	1,033.87	31,533.04	30.5	1977
29.5	1978	-	-	1,434.63	42,321.59	207.05	6,107.98	-	-	-	-	231.78	6,836.92	1,216.33	35,881.74	29.5	1978
28.5	1979	-	-	822.98	23,454.93	85.20	2,428.20	-	-	-	-	1,163.36	33,155.76	2,260.43	64,422.26	28.5	1979
27.5	1980	-	-	1,412.99	38,857.23	1,437.43	39,529.33	-	-	-	-	201.95	5,553.63	542.69	14,923.98	27.5	1980
26.5	1981	-	-	312.77	8,288.41	643.65	17,056.73	-	-	-	-	540.70	14,328.55	938.59	24,872.64	26.5	1981
25.5	1982	59,999.98	1,529,999.49	1,779.58	45,379.29	1,007.66	25,695.33	-	-	-	-	298.16	7,603.08	693.66	17,888.33	25.5	1982
24.5	1983	-	-	774.08	18,964.96	100.91	2,472.30	-	-	-	-	148.98	3,650.01	3,473.27	85,095.12	24.5	1983
23.5	1984	-	-	548.64	12,893.04	774.97	18,211.80	-	-	-	-	2,855.05	67,093.68	23.5	1984		
22.5	1985	-	-	3,816.36	85,868.10	604.69	13,605.53	-	-	-	-	2,610.24	58,730.40	1,694.76	38,132.10	22.5	1985
21.5	1986	-	-	749.33	16,110.60	1,575.90	33,881.85	18.12	369.58	1,024.71	22,031.27	2,364.63	50,839.55	21.5	1986		
20.5	1987	-	-	595.06	12,198.73	877.12	17,980.96	-	-	-	-	1,661.16	34,053.78	20.5	1987		
19.5	1988	-	-	1,001.30	19,525.35	157.39	3,069.11	-	-	-	-	1,039.48	20,269.86	19.5	1988		
18.5	1989	-	-	624.20	11,547.70	380.19	7,033.52	-	-	-	-	102.23	1,891.26	914.52	16,918.62	18.5	1989
17.5	1990	-	-	1,010.08	17,676.40	469.65	8,222.38	-	-	-	-	-	19.62	343.35	17.5	1990	
16.5	1991	1,160.70	19,151.55	320.51	5,288.42	235.80	3,890.70	-	-	-	-	416.49	6,872.09	16.5	1991		
15.5	1992	-	-	745.63	11,557.27	-	-	-	-	-	-	-	-	15.5	1992		
14.5	1993	-	-	526.94	7,640.63	71.82	1,041.39	-	-	-	-	97.42	1,412.59	187.52	2,719.04	14.5	1993
13.5	1994	-	-	186.77	2,521.40	541.13	7,305.26	5.36	72.36	32.35	436.73	651.06	8,789.31	13.5	1994		
12.5	1995	17,152.88	214,411.00	395.81	4,947.63	151.64	1,895.50	-	-	-	-	233.03	2,912.88	1,052.04	13,150.50	12.5	1995
11.5	1996	-	-	134.41	1,545.72	93.79	1,078.59	-	-	-	-	454.50	5,226.75	11.5	1996		
10.5	1997	675.81	7,096.01	702.60	7,377.30	35.27	370.34	-	-	-	-	184.66	1,938.93	637.51	6,693.86	10.5	1997
9.5	1998	-	-	901.39	8,563.21	29.91	284.15	-	-	-	-	-	914.74	8,690.03	9.5	1998	
8.5	1999	-	-	522.71	4,443.04	123.64	1,050.94	-	-	-	-	549.12	4,687.52	345.17	2,933.95	8.5	1999
7.5	2000	-	-	1,582.05	11,865.38	-	-	-	-	-	-	198.03	1,485.23	709.36	5,320.35	7.5	2000
6.5	2001	-	-	1,041.51	6,769.82	-	-	-	-	-	-	77.22	501.93	408.90	2,657.85	6.5	2001
5.5	2002	-	-	1,290.14	7,095.77	96.39	530.15	1,118.46	6,151.53	24.84	136.62	869.39	4,781.65	5.5	2002		
4.5	2003	-	-	498.70	2,244.15	26.89	121.01	-	-	-	-	435.13	1,958.09	379.22	1,706.49	4.5	2003
3.5	2004	-	-	3,420.01	11,970.04	124.57	436.00	-	-	-	-	-	505.11	1,767.89	3.5	2004	
2.5	2005	-	-	226.16	565.40	-	-	-	-	-	-	-	140.56	351.40	2.5	2005	
1.5	2006	-	-	-	-	-	-	-	-	-	-	-	-	1.5	2006		
TOTAL ACCOUNT		158,419.89		54,014.09		25,777.31		1,141.94		21,582.61		51,482.37		TOTAL ACCOUNT			
TOTAL			4,871,562.15		1,689,885.97		931,609.23		6,613.47		625,081.80		1,543,158.98		TOTAL		
AVERAGE AGE			30.75		31.29		36.14		5.79		28.99		29.97		AVERAGE AGE		

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2007 Projected Aged Retirements**

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

AGE	YEAR	3683	WT AVG	3691	WT AVG	3693	WT AVG	370	WT AVG	3711	WT AVG	3713	WT AVG	AGE	YEAR
67.5	1940	-	-	5,565.32	375,659.10	-	-	1,379.18	93,094.65	-	-	-	-	67.5	1940
66.5	1941	-	-	101.48	6,748.42	-	-	-	-	-	-	-	-	66.5	1941
65.5	1942	-	-	4.84	303.92	-	-	81.30	5,325.15	-	-	-	-	65.5	1942
64.5	1943	-	-	5.21	336.05	-	-	217.59	14,034.56	-	-	-	-	64.5	1943
63.5	1944	-	-	5.21	330.84	-	-	-	-	-	-	-	-	63.5	1944
62.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	62.5	1945
61.5	1946	-	-	10.90	670.35	-	-	51.96	3,195.54	-	-	-	-	61.5	1946
60.5	1947	-	-	61.47	3,718.94	-	-	143.52	8,682.96	-	-	-	-	60.5	1947
59.5	1948	-	-	28.76	1,711.22	-	-	177.96	10,588.62	-	-	-	-	59.5	1948
58.5	1949	-	-	5.76	336.96	-	-	334.71	19,580.54	-	-	-	-	58.5	1949
57.5	1950	-	-	-	-	-	-	569.52	32,747.40	-	-	-	-	57.5	1950
56.5	1951	-	-	25.75	1,454.88	-	-	282.46	14,828.99	-	-	-	-	56.5	1951
55.5	1952	-	-	41.90	2,325.45	-	-	335.03	18,594.17	-	-	-	-	55.5	1952
54.5	1953	-	-	61.57	3,355.57	-	-	863.81	47,077.65	-	-	-	-	54.5	1953
53.5	1954	-	-	1,823.67	97,566.35	-	-	48.04	2,570.14	-	-	-	-	53.5	1954
52.5	1955	-	-	50.77	2,665.43	-	-	570.50	29,951.25	-	-	-	-	52.5	1955
51.5	1956	-	-	61.48	3,166.22	-	-	595.95	30,691.43	-	-	-	-	51.5	1956
50.5	1957	-	-	171.73	8,672.37	-	-	807.37	40,772.19	-	-	-	-	50.5	1957
49.5	1958	-	-	14.68	728.66	-	-	757.33	37,487.84	-	-	-	-	49.5	1958
48.5	1959	-	-	67.14	3,256.29	-	-	1,031.86	50,045.21	-	-	-	-	48.5	1959
47.5	1960	-	-	97.03	4,808.93	-	-	446.81	21,223.48	-	-	-	-	47.5	1960
46.5	1961	-	-	125.21	5,822.27	-	-	641.14	29,813.01	-	-	-	-	46.5	1961
45.5	1962	-	-	136.25	6,199.38	-	-	714.08	32,490.84	-	-	-	-	45.5	1962
44.5	1963	-	-	227.25	10,112.63	-	-	872.20	38,812.90	597.35	26,582.08	-	-	44.5	1963
43.5	1964	-	-	74.47	3,239.45	-	-	383.70	16,690.95	538.11	23,407.79	-	-	43.5	1964
42.5	1965	-	-	-	-	-	-	733.84	31,188.20	22.04	936.70	-	-	42.5	1965
41.5	1966	-	-	78.27	3,248.21	-	-	738.98	30,667.67	179.92	7,466.68	-	-	41.5	1966
40.5	1967	-	-	262.01	10,611.41	-	-	538.89	21,825.05	-	-	-	-	40.5	1967
39.5	1968	-	-	46.47	1,835.57	-	-	310.67	12,271.47	96.65	3,817.68	-	-	39.5	1968
38.5	1969	-	-	160.70	6,188.95	-	-	707.26	27,229.51	-	-	-	-	38.5	1969
37.5	1970	-	-	100.36	3,763.50	-	-	960.84	36,031.50	43.47	1,630.13	-	-	37.5	1970
36.5	1971	-	-	144.45	5,272.43	-	-	394.51	14,399.62	486.39	17,753.24	-	-	36.5	1971
35.5	1972	1,463.86	51,967.03	549.08	19,492.34	57.17	2,029.54	754.54	26,786.17	13.03	462.57	-	-	35.5	1972
34.5	1973	11,841.85	408,543.83	243.96	8,416.62	-	-	1,470.52	50,732.94	-	-	-	-	34.5	1973
33.5	1974	1,915.00	64,152.50	374.38	12,541.73	342.23	11,464.71	1,992.25	68,740.38	12.17	407.70	-	-	33.5	1974
32.5	1975	-	-	404.03	13,130.98	-	-	692.46	22,504.95	92.22	2,997.15	-	-	32.5	1975
31.5	1976	-	-	216.25	6,811.88	-	-	473.50	14,915.25	136.74	4,307.31	-	-	31.5	1976
30.5	1977	-	-	214.90	6,554.45	-	-	743.76	22,684.68	137.59	4,196.50	-	-	30.5	1977
29.5	1978	-	-	410.86	12,120.37	-	-	1,031.58	30,431.61	135.70	4,003.15	-	-	29.5	1978
28.5	1979	727.61	20,736.89	496.12	14,139.42	75.09	2,140.07	919.96	26,218.86	64.30	1,832.55	-	-	28.5	1979
27.5	1980	-	-	139.16	3,826.90	26.08	717.20	774.18	21,289.95	-	-	-	-	27.5	1980
26.5	1981	4,106.86	108,831.79	131.67	3,489.26	147.23	3,901.60	1,109.44	29,400.16	105.69	2,800.79	-	-	26.5	1981
25.5	1982	3,041.39	77,555.45	-	-	-	-	1,236.69	31,535.60	486.53	12,406.52	-	-	25.5	1982
24.5	1983	715.86	17,538.57	34.33	841.09	-	-	1,339.05	32,806.73	72.52	1,776.74	-	-	24.5	1983
23.5	1984	2,258.90	53,084.15	95.76	2,250.36	85.74	2,014.89	1,291.73	30,355.66	928.64	21,823.04	-	-	23.5	1984
22.5	1985	2,759.34	62,085.15	174.01	3,915.23	82.22	1,849.95	1,778.16	39,963.60	335.62	7,551.45	-	-	22.5	1985
21.5	1986	2,129.83	45,791.35	104.96	2,256.64	-	-	2,731.71	58,731.77	573.71	12,334.77	-	-	21.5	1986
20.5	1987	-	-	38.42	767.61	-	-	2,054.50	42,117.25	736.68	15,101.94	-	-	20.5	1987
19.5	1988	-	-	75.17	1,465.82	70.50	1,374.75	2,411.09	47,016.26	477.48	9,310.86	-	-	19.5	1988
18.5	1989	-	-	45.46	841.01	-	-	2,487.16	46,012.46	1,137.31	21,040.24	814.55	15,069.18	18.5	1989
17.5	1990	-	-	-	-	170.30	2,980.25	1,595.62	27,923.35	758.46	13,273.05	-	-	17.5	1990
16.5	1991	-	-	-	-	106.11	1,750.82	1,396.03	23,034.50	796.87	13,148.36	14.01	231.17	16.5	1991
15.5	1992	-	-	-	-	-	-	2,909.02	45,089.81	1,346.76	20,874.78	131.18	2,033.29	15.5	1992
14.5	1993	-	-	112.72	1,634.44	-	-	1,949.82	28,272.39	1,204.68	17,467.86	452.42	6,560.09	14.5	1993
13.5	1994	-	-	101.63	1,372.01	-	-	1,857.65	25,078.28	1,372.54	18,529.29	315.77	4,262.90	13.5	1994
12.5	1995	-	-	-	-	-	-	2,334.52	29,181.50	1,414.39	17,679.88	203.38	2,542.25	12.5	1995
11.5	1996	-	-	109.77	1,262.36	-	-	2,849.10	32,764.65	2,954.77	33,979.86	-	-	11.5	1996
10.5	1997	2,167.01	22,753.61	129.29	1,357.55	-	-	2,003.42	21,035.91	3,088.07	32,424.74	75.64	794.22	10.5	1997
9.5	1998	-	-	-	-	-	-	2,384.62	22,653.89	3,297.57	31,326.92	460.20	4,371.90	9.5	1998
8.5	1999	-	-	82.69	702.87	137.21	1,166.29	1,913.29	16,282.97	3,068.48	26,082.08	-	-	8.5	1999
7.5	2000	-	-	-	-	153.61	1,152.08	7,074.04	53,055.30	2,754.99	20,662.43	1,890.24	14,176.80	7.5	2000
6.5	2001	-	-	-	-	-	-	3,330.99	21,651.44	2,253.62	14,648.53	163.46	1,062.49	6.5	2001
5.5	2002	-	-	1,180.50	6,492.75	-	-	759.14	4,175.27	1,816.33	9,989.82	626.82	3,448.41	5.5	2002
4.5	2003	-	-	-	-	-	-	684.72	3,081.24	891.57	4,012.07	813.89	3,662.51	4.5	2003
3.5	2004	911.04	3,188.64	-	-	-	-	452.15	1,582.53	2,405.52	8,419.32	-	-	3.5	2004
2.5	2005	-	-	-	-	205.54	513.85	166.37	415.93	348.83	872.08	-	-	2.5	2005
1.5	2006	-	-	-	-	-	-	-	-	65.31	97.97	-	-	1.5	2006
TOTAL ACCOUNT		34,038.55		15,025.03		1,659.03		74,621.79		37,248.82		5,981.36		TOTAL ACCOUNT	
TOTAL WEIGHTED		938,228.94		699,609.30		33,055.97		1,767,415.42		487,436.51		58,213.19		TOTAL WEIGHTED	
AVERAGE AGE		27.50		46.56		19.92		23.68		13.09		9.77		AVERAGE AGE	

FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2007 Projected Aged Retirements

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

AGE	YEAR	3731	WT AVG	3733	WT AVG	390	WT AVG	3911	WT AVG	3912	WT AVG	3913	WT AVG	AGE	YEAR
67.5	1940	-	-	-	-	-	-	-	-	-	-	-	-	67.5	1940
66.5	1941	-	-	-	-	-	-	-	-	-	-	-	-	66.5	1941
65.5	1942	-	-	-	-	-	-	-	-	-	-	-	-	65.5	1942
64.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	64.5	1943
63.5	1944	-	-	-	-	-	-	-	-	-	-	-	-	63.5	1944
62.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	62.5	1945
61.5	1946	-	-	-	-	-	-	-	-	-	-	-	-	61.5	1946
60.5	1947	-	-	-	-	-	-	-	-	-	-	-	-	60.5	1947
59.5	1948	-	-	-	-	-	-	-	-	-	-	-	-	59.5	1948
58.5	1949	-	-	-	-	-	-	-	-	-	-	-	-	58.5	1949
57.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	57.5	1950
56.5	1951	-	-	-	-	-	-	-	-	-	-	-	-	56.5	1951
55.5	1952	-	-	-	-	-	-	-	-	-	-	-	-	55.5	1952
54.5	1953	-	-	-	-	-	-	-	-	-	-	-	-	54.5	1953
53.5	1954	-	-	-	-	-	-	-	-	-	-	-	-	53.5	1954
52.5	1955	6.22	326.55	-	-	-	-	-	-	-	-	-	-	52.5	1955
51.5	1956	-	-	-	-	-	-	-	-	-	-	-	-	51.5	1956
50.5	1957	-	-	-	-	-	-	-	-	-	-	-	-	50.5	1957
49.5	1958	22.03	1,090.49	-	-	-	-	-	-	-	-	-	-	49.5	1958
48.5	1959	23.50	1,139.75	-	-	-	-	-	-	-	-	-	-	48.5	1959
47.5	1960	-	-	-	-	-	-	-	-	-	-	-	-	47.5	1960
46.5	1961	-	-	-	-	-	-	-	-	-	-	-	-	46.5	1961
45.5	1962	65.92	2,999.36	-	-	-	-	-	-	-	-	-	-	45.5	1962
44.5	1963	482.40	21,466.80	-	-	-	-	-	-	-	-	-	-	44.5	1963
43.5	1964	1,389.47	60,441.95	-	-	-	-	-	-	-	-	-	-	43.5	1964
42.5	1965	58.89	2,502.83	-	-	-	-	-	-	-	-	-	-	42.5	1965
41.5	1966	35.34	1,466.61	-	-	-	-	-	-	-	-	-	-	41.5	1966
40.5	1967	37.12	1,503.36	-	-	-	-	-	-	-	-	-	-	40.5	1967
39.5	1968	-	-	-	-	-	-	-	-	-	-	-	-	39.5	1968
38.5	1969	-	-	-	-	-	-	-	-	-	-	-	-	38.5	1969
37.5	1970	-	-	-	-	-	-	-	-	-	-	-	-	37.5	1970
36.5	1971	40.46	1,476.79	-	-	-	-	-	-	-	-	-	-	36.5	1971
35.5	1972	8.96	318.06	-	-	-	-	-	-	-	-	-	-	35.5	1972
34.5	1973	-	-	-	-	-	-	-	-	-	-	-	-	34.5	1973
33.5	1974	-	-	-	-	106.92	3,581.82	-	-	-	-	-	-	33.5	1974
32.5	1975	12.84	417.30	-	-	-	-	-	-	-	-	-	-	32.5	1975
31.5	1976	-	-	-	-	-	-	-	-	-	-	-	-	31.5	1976
30.5	1977	14.85	452.93	-	-	-	-	-	-	-	-	-	-	30.5	1977
29.5	1978	-	-	-	-	-	-	-	-	-	-	-	-	29.5	1978
28.5	1979	84.22	2,400.27	-	-	-	-	-	-	-	-	-	-	28.5	1979
27.5	1980	76.69	2,108.98	-	-	-	-	-	-	-	-	-	-	27.5	1980
26.5	1981	25.00	662.50	-	-	-	-	-	-	-	-	-	-	26.5	1981
25.5	1982	80.60	2,055.30	-	-	-	-	-	414.96	10,581.48	-	-	-	25.5	1982
24.5	1983	243.48	5,965.26	-	-	-	-	-	-	-	-	-	-	24.5	1983
23.5	1984	509.25	11,967.38	-	-	99.84	2,346.24	-	-	-	-	-	-	23.5	1984
22.5	1985	256.20	5,764.50	-	-	-	-	-	-	-	-	-	-	22.5	1985
21.5	1986	355.22	7,637.23	-	-	-	-	-	-	-	-	-	-	21.5	1986
20.5	1987	217.88	4,466.54	-	-	-	-	-	222.86	4,568.63	-	-	-	20.5	1987
19.5	1988	54.29	1,058.66	-	-	-	-	-	-	-	-	-	-	19.5	1988
18.5	1989	551.35	10,199.98	182.91	3,383.84	-	-	-	534.25	9,883.63	-	-	-	18.5	1989
17.5	1990	194.67	3,406.73	468.36	8,161.30	-	-	-	318.44	5,572.70	-	-	-	17.5	1990
16.5	1991	448.95	7,407.68	-	-	-	-	-	-	-	175.18	2,890.47	-	16.5	1991
15.5	1992	744.38	11,537.89	-	-	-	-	-	-	-	-	-	-	15.5	1992
14.5	1993	1,567.04	22,722.08	-	-	-	-	-	1,479.66	21,455.07	-	-	-	14.5	1993
13.5	1994	1,007.37	13,599.50	-	-	-	-	-	-	-	552.93	7,464.56	-	13.5	1994
12.5	1995	585.78	7,322.25	257.04	3,213.00	-	-	-	-	-	-	-	-	12.5	1995
11.5	1996	1,309.86	15,063.39	344.51	3,961.87	-	-	-	-	-	1,822.83	20,962.55	-	11.5	1996
10.5	1997	1,234.96	12,967.08	-	-	-	-	-	-	-	250.43	2,829.52	-	10.5	1997
9.5	1998	881.26	8,371.97	-	-	-	-	-	-	-	1,089.03	10,345.79	-	9.5	1998
8.5	1999	172.27	1,464.30	-	-	-	-	-	-	-	7,816.87	66,443.40	-	8.5	1999
7.5	2000	672.15	5,041.13	-	-	-	-	-	-	-	3,248.60	24,384.50	-	7.5	2000
6.5	2001	490.64	3,189.16	126.74	823.81	-	-	-	-	-	3,198.91	20,792.92	-	6.5	2001
5.5	2002	269.31	1,481.21	-	-	-	-	-	-	-	3,510.38	19,307.09	-	5.5	2002
4.5	2003	-	-	-	-	-	-	-	-	-	-	-	-	4.5	2003
3.5	2004	-	-	-	-	-	-	-	-	-	-	-	-	3.5	2004
2.5	2005	-	-	-	-	-	-	-	-	-	-	-	-	2.5	2005
1.5	2006	-	-	-	-	-	-	-	-	-	-	-	-	1.5	2006
TOTAL ACCOUNT		14,230.82		1,377.58		208.78				2,970.17		21,665.16		TOTAL ACCOUNT	
TOTAL WEIGHTED AVERAGE AGE			263,483.70		19,543.81		5,928.06	#DIV/0!			52,061.51		175,200.77		
		18.51		14.19		28.67				17.53		8.09		TOTAL WEIGHTED AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2007 Projected Aged Retirements**

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

AGE	YEAR	3921	WT AVG	3922	WT AVG	3923	WT AVG	3924	WT AVG	3931	WT AVG	3932	WT AVG	AGE	YEAR
67.5	1940	-	-	-	-	-	-	-	-	-	-	-	-	67.5	1940
66.5	1941	-	-	-	-	-	-	-	-	-	-	-	-	66.5	1941
65.5	1942	-	-	-	-	-	-	-	-	-	-	-	-	65.5	1942
64.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	64.5	1943
63.5	1944	-	-	-	-	-	-	-	-	-	-	-	-	63.5	1944
62.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	62.5	1945
61.5	1946	-	-	-	-	-	-	-	-	-	-	-	-	61.5	1946
60.5	1947	-	-	-	-	-	-	-	-	-	-	-	-	60.5	1947
59.5	1948	-	-	-	-	-	-	-	-	-	-	-	-	59.5	1948
58.5	1949	-	-	-	-	-	-	-	-	-	-	-	-	58.5	1949
57.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	57.5	1950
56.5	1951	-	-	-	-	-	-	-	-	-	-	-	-	56.5	1951
55.5	1952	-	-	-	-	-	-	-	-	-	-	-	-	55.5	1952
54.5	1953	-	-	-	-	-	-	-	-	-	-	-	-	54.5	1953
53.5	1954	-	-	-	-	-	-	-	-	-	-	-	-	53.5	1954
52.5	1955	-	-	-	-	-	-	-	-	-	-	-	-	52.5	1955
51.5	1956	-	-	-	-	-	-	-	-	-	-	-	-	51.5	1956
50.5	1957	-	-	-	-	-	-	-	-	-	-	-	-	50.5	1957
49.5	1958	-	-	-	-	-	-	-	-	-	-	-	-	49.5	1958
48.5	1959	-	-	-	-	-	-	-	-	-	-	-	-	48.5	1959
47.5	1960	-	-	-	-	-	-	-	-	-	-	-	-	47.5	1960
46.5	1961	-	-	-	-	-	-	-	-	-	-	-	-	46.5	1961
45.5	1962	-	-	-	-	-	-	-	-	-	-	-	-	45.5	1962
44.5	1963	-	-	-	-	-	-	-	-	-	-	-	-	44.5	1963
43.5	1964	-	-	-	-	-	-	-	-	-	-	-	-	43.5	1964
42.5	1965	-	-	-	-	-	-	-	-	-	-	-	-	42.5	1965
41.5	1966	-	-	-	-	-	-	-	-	-	-	-	-	41.5	1966
40.5	1967	-	-	-	-	-	-	-	-	-	-	-	-	40.5	1967
39.5	1968	-	-	-	-	-	-	-	-	-	-	-	-	39.5	1968
38.5	1969	-	-	-	-	-	-	-	-	-	-	-	-	38.5	1969
37.5	1970	-	-	-	-	-	-	-	-	-	-	-	-	37.5	1970
36.5	1971	-	-	-	-	-	-	-	-	-	-	-	-	36.5	1971
35.5	1972	-	-	-	-	-	-	-	-	-	-	-	-	35.5	1972
34.5	1973	-	-	-	-	-	-	-	-	-	-	-	-	34.5	1973
33.5	1974	-	-	-	-	-	-	-	-	-	-	-	-	33.5	1974
32.5	1975	-	-	-	-	-	-	-	-	-	-	-	-	32.5	1975
31.5	1976	-	-	-	-	-	-	-	-	-	-	-	-	31.5	1976
30.5	1977	-	-	-	-	-	-	-	-	-	-	-	-	30.5	1977
29.5	1978	-	-	-	-	-	-	-	-	-	-	-	-	29.5	1978
28.5	1979	-	-	-	-	-	-	-	-	-	-	-	-	28.5	1979
27.5	1980	-	-	-	-	-	-	-	-	-	-	-	-	27.5	1980
26.5	1981	-	-	-	-	-	-	-	-	-	-	-	-	26.5	1981
25.5	1982	-	-	-	-	-	-	-	-	-	-	-	-	25.5	1982
24.5	1983	-	-	-	-	-	-	-	-	-	-	-	-	24.5	1983
23.5	1984	-	-	-	-	-	-	-	-	-	-	-	-	23.5	1984
22.5	1985	-	-	-	-	26,690.37	600,533.33	1,050.00	23,625.00	-	-	-	-	22.5	1985
21.5	1986	-	-	-	-	-	-	-	-	-	-	-	-	21.5	1986
20.5	1987	-	-	-	-	-	-	-	-	-	-	-	-	20.5	1987
19.5	1988	-	-	-	-	-	-	-	-	-	-	-	-	19.5	1988
18.5	1989	-	-	3,297.75	61,008.38	7,041.44	130,266.64	-	-	-	-	-	-	18.5	1989
17.5	1990	-	-	4,742.23	82,989.03	416.39	7,286.83	1,855.88	32,477.90	-	-	-	-	17.5	1990
16.5	1991	-	-	-	-	19,878.95	328,002.68	-	-	-	-	-	-	16.5	1991
15.5	1992	-	-	-	-	-	-	-	-	-	-	-	-	15.5	1992
14.5	1993	-	-	-	-	59,904.55	868,615.98	-	-	-	-	-	-	14.5	1993
13.5	1994	-	-	-	-	-	-	-	-	-	-	-	-	13.5	1994
12.5	1995	-	-	2,971.88	37,148.50	27,442.60	343,032.50	-	-	-	-	-	-	12.5	1995
11.5	1996	-	-	-	-	-	-	-	-	-	-	-	-	11.5	1996
10.5	1997	-	-	4,363.44	45,816.12	-	-	-	-	-	-	-	-	10.5	1997
9.5	1998	-	-	7,340.33	69,733.14	-	-	-	-	-	-	-	-	9.5	1998
8.5	1999	-	-	-	-	-	-	-	-	-	-	-	-	8.5	1999
7.5	2000	-	-	-	-	-	-	-	-	-	-	-	-	7.5	2000
6.5	2001	-	-	2,500.00	16,250.00	-	-	-	-	-	-	-	-	6.5	2001
5.5	2002	-	-	-	-	-	-	-	-	-	-	-	-	5.5	2002
4.5	2003	-	-	-	-	-	-	-	-	-	-	-	-	4.5	2003
3.5	2004	-	-	-	-	-	-	-	-	-	-	-	-	3.5	2004
2.5	2005	-	-	-	-	-	-	-	-	-	-	-	-	2.5	2005
1.5	2006	-	-	-	-	-	-	-	-	-	-	-	-	1.5	2006
TOTAL	ACCOUNT			25,215.83		141,374.30		2,905.88						TOTAL	ACCOUNT
TOTAL	WEIGHTED				312,845.16		2,277,737.94		58,102.90					TOTAL	WEIGHTED
AVERAGE	AGE	#DIV/0!		12.41		16.11		19.31		#DIV/0!		#DIV/0!		AVERAGE	AGE

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2007 Projected Aged Retirements**

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

AGE	YEAR	3941	WT AVG	3942	WT AVG	3951	WT AVG	3952	WT AVG	396	WT AVG	3970	WT AVG	AGE	YEAR
67.5	1940	-	-	-	-	-	-	-	-	-	-	-	-	67.5	1940
66.5	1941	-	-	-	-	-	-	-	-	-	-	-	-	66.5	1941
65.5	1942	-	-	-	-	-	-	-	-	-	-	-	-	65.5	1942
64.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	64.5	1943
63.5	1944	-	-	-	-	-	-	-	-	-	-	-	-	63.5	1944
62.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	62.5	1945
61.5	1946	-	-	-	-	-	-	-	-	-	-	-	-	61.5	1946
60.5	1947	-	-	-	-	-	-	-	-	-	-	-	-	60.5	1947
59.5	1948	-	-	-	-	-	-	-	-	-	-	-	-	59.5	1948
58.5	1949	-	-	-	-	-	-	-	-	-	-	-	-	58.5	1949
57.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	57.5	1950
56.5	1951	-	-	-	-	-	-	-	-	-	-	-	-	56.5	1951
55.5	1952	-	-	-	-	-	-	-	-	-	-	-	-	55.5	1952
54.5	1953	-	-	-	-	-	-	-	-	-	-	-	-	54.5	1953
53.5	1954	-	-	-	-	-	-	-	-	-	-	-	-	53.5	1954
52.5	1955	-	-	-	-	-	-	-	-	-	-	-	-	52.5	1955
51.5	1956	-	-	-	-	-	-	-	-	-	-	-	-	51.5	1956
50.5	1957	-	-	-	-	-	-	-	-	-	-	-	-	50.5	1957
49.5	1958	-	-	-	-	-	-	-	-	-	-	-	-	49.5	1958
48.5	1959	-	-	-	-	-	-	-	-	-	-	-	-	48.5	1959
47.5	1960	-	-	-	-	-	-	-	-	-	-	-	-	47.5	1960
46.5	1961	-	-	-	-	-	-	-	-	-	-	-	-	46.5	1961
45.5	1962	-	-	-	-	-	-	-	-	-	-	-	-	45.5	1962
44.5	1963	-	-	-	-	-	-	-	-	-	-	-	-	44.5	1963
43.5	1964	-	-	-	-	-	-	-	-	-	-	-	-	43.5	1964
42.5	1965	-	-	-	-	-	-	-	-	-	-	-	-	42.5	1965
41.5	1966	-	-	-	-	-	-	-	-	-	-	-	-	41.5	1966
40.5	1967	-	-	-	-	-	-	-	-	-	-	-	-	40.5	1967
39.5	1968	-	-	-	-	-	-	-	-	-	-	-	-	39.5	1968
38.5	1969	-	-	-	-	-	-	-	-	-	-	-	-	38.5	1969
37.5	1970	-	-	-	-	-	-	-	-	-	-	-	-	37.5	1970
36.5	1971	-	-	-	-	-	-	-	-	-	-	-	-	36.5	1971
35.5	1972	-	-	-	-	-	-	-	-	-	-	-	-	35.5	1972
34.5	1973	-	-	-	-	-	-	1,603.61	55,324.55	-	-	-	-	34.5	1973
33.5	1974	-	-	-	-	-	-	-	-	-	-	-	-	33.5	1974
32.5	1975	-	-	-	-	-	-	-	-	-	-	-	-	32.5	1975
31.5	1976	-	-	-	-	-	-	-	-	-	-	-	-	31.5	1976
30.5	1977	-	-	-	-	-	-	-	-	-	-	-	-	30.5	1977
29.5	1978	-	-	-	-	-	-	-	-	-	-	-	-	29.5	1978
28.5	1979	-	-	150.87	4,294.10	-	-	-	-	-	-	-	-	28.5	1979
27.5	1980	-	-	-	-	-	-	-	-	-	-	-	-	27.5	1980
26.5	1981	-	-	-	-	-	-	-	-	-	-	-	-	26.5	1981
25.5	1982	-	-	-	-	-	-	-	-	-	-	-	-	25.5	1982
24.5	1983	-	-	-	-	-	-	-	-	-	-	-	-	24.5	1983
23.5	1984	146.99	3,454.27	-	-	-	-	-	-	-	-	-	-	23.5	1984
22.5	1985	-	-	-	-	-	-	-	-	-	-	-	-	22.5	1985
21.5	1986	-	-	-	-	-	-	-	-	-	-	-	-	21.5	1986
20.5	1987	-	-	406.88	8,341.04	-	-	-	-	-	-	-	-	20.5	1987
19.5	1988	158.89	3,098.36	-	-	-	-	177.29	3,457.16	-	-	-	-	19.5	1988
18.5	1989	-	-	257.68	4,767.08	-	-	-	-	-	-	-	-	18.5	1989
17.5	1990	-	-	-	-	-	-	-	-	-	-	-	-	17.5	1990
16.5	1991	-	-	-	-	-	-	-	-	265.00	4,372.50	-	-	16.5	1991
15.5	1992	-	-	-	-	-	-	-	-	-	-	-	-	15.5	1992
14.5	1993	-	-	467.99	6,785.86	-	-	-	-	-	-	-	-	14.5	1993
13.5	1994	-	-	-	-	-	-	151.31	2,042.69	874.27	11,802.65	-	-	13.5	1994
12.5	1995	-	-	-	-	-	-	-	-	-	-	-	-	12.5	1995
11.5	1996	-	-	-	-	145.54	1,673.71	-	-	198.25	2,279.88	-	-	11.5	1996
10.5	1997	155.37	1,631.39	-	-	-	-	-	-	-	-	-	-	10.5	1997
9.5	1998	-	-	940.00	8,930.00	-	-	-	-	-	-	-	-	9.5	1998
8.5	1999	-	-	1,270.80	10,801.80	-	-	-	-	292.91	2,489.74	-	-	8.5	1999
7.5	2000	-	-	-	-	-	-	-	-	-	-	-	-	7.5	2000
6.5	2001	-	-	288.75	1,876.88	-	-	-	-	-	-	-	-	6.5	2001
5.5	2002	-	-	-	-	-	-	-	-	-	-	-	-	5.5	2002
4.5	2003	-	-	-	-	-	-	-	-	-	-	-	-	4.5	2003
3.5	2004	-	-	-	-	-	-	-	-	-	-	-	-	3.5	2004
2.5	2005	-	-	-	-	-	-	-	-	-	-	-	-	2.5	2005
1.5	2006	-	-	-	-	-	-	-	-	-	-	-	-	1.5	2006
TOTAL ACCOUNT		461.25		3,782.77		145.54		1,932.21		1,630.43				TOTAL ACCOUNT	
TOTAL WEIGHTED AVERAGE AGE		17.74	8,184.01	12.11	45,798.75	11.50	1,673.71	31.48	60,824.39	12.85	20,844.78			#DIV/0!	TOTAL WEIGHTED AVERAGE AGE

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2007 Projected Aged Retirements**

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

AGE	YEAR	3971	WT AVG	3973	WT AVG	398	WT AVG	TOTAL	WT AVG	AGE	YEAR
67.5	1940	-	-	-	-	-	-	9,276.12	826,138.10	67.5	1940
66.5	1941	-	-	-	-	-	-	101.48	6,748.42	66.5	1941
65.5	1942	-	-	-	-	-	-	85.94	5,629.07	65.5	1942
64.5	1943	-	-	-	-	-	-	222.80	14,370.60	64.5	1943
63.5	1944	-	-	-	-	-	-	996.33	63,266.96	63.5	1944
62.5	1945	-	-	-	-	-	-	2,953.71	184,606.88	62.5	1945
61.5	1946	-	-	-	-	-	-	813.70	50,042.55	61.5	1946
60.5	1947	-	-	-	-	-	-	4,541.42	274,755.91	60.5	1947
59.5	1948	-	-	-	-	-	-	368.16	21,905.52	59.5	1948
58.5	1949	-	-	-	-	-	-	1,006.20	58,862.70	58.5	1949
57.5	1950	-	-	-	-	-	-	849.35	37,337.63	57.5	1950
56.5	1951	-	-	-	-	-	-	2,105.58	118,965.27	56.5	1951
55.5	1952	-	-	-	-	-	-	1,207.96	67,041.78	55.5	1952
54.5	1953	-	-	-	-	-	-	1,793.87	97,765.92	54.5	1953
53.5	1954	-	-	-	-	-	-	2,812.45	139,768.08	53.5	1954
52.5	1955	-	-	-	-	-	-	2,969.04	155,874.60	52.5	1955
51.5	1956	-	-	-	-	-	-	1,517.37	78,144.56	51.5	1956
50.5	1957	-	-	-	-	-	-	2,858.46	144,352.23	50.5	1957
49.5	1958	-	-	-	-	-	-	1,411.88	69,888.06	49.5	1958
48.5	1959	-	-	-	-	-	-	2,185.25	105,984.63	48.5	1959
47.5	1960	-	-	-	-	-	-	1,853.05	88,019.88	47.5	1960
46.5	1961	-	-	-	-	-	-	2,245.40	104,411.10	46.5	1961
45.5	1962	-	-	-	-	-	-	34,440.54	1,567,044.57	45.5	1962
44.5	1963	-	-	-	-	-	-	4,789.69	212,251.21	44.5	1963
43.5	1964	-	-	-	-	-	-	4,300.77	187,083.50	43.5	1964
42.5	1965	-	-	-	-	-	-	5,539.65	235,435.13	42.5	1965
41.5	1966	-	-	-	-	-	-	2,538.93	105,365.60	41.5	1966
40.5	1967	-	-	-	-	-	-	3,021.09	122,354.15	40.5	1967
39.5	1968	-	-	-	-	-	-	2,326.67	91,903.47	39.5	1968
38.5	1969	-	-	-	-	-	-	2,784.24	107,193.24	38.5	1969
37.5	1970	-	-	-	-	-	-	7,834.04	293,776.50	37.5	1970
36.5	1971	-	-	-	-	-	-	2,638.69	96,312.19	36.5	1971
35.5	1972	-	-	-	-	-	-	13,695.86	486,203.03	35.5	1972
34.5	1973	-	-	-	-	-	-	58,640.22	2,023,087.59	34.5	1973
33.5	1974	-	-	-	-	-	-	51,374.22	1,721,036.37	33.5	1974
32.5	1975	-	-	-	-	-	-	16,303.01	529,847.83	32.5	1975
31.5	1976	-	-	-	-	-	-	22,628.68	712,803.42	31.5	1976
30.5	1977	-	-	-	-	-	-	6,783.99	206,911.70	30.5	1977
29.5	1978	-	-	-	-	-	-	4,667.91	137,703.35	29.5	1978
28.5	1979	-	-	-	-	-	-	6,849.94	195,223.29	28.5	1979
27.5	1980	-	-	-	-	-	-	5,253.08	144,459.70	27.5	1980
26.5	1981	-	-	-	-	-	-	12,081.45	320,158.43	26.5	1981
25.5	1982	-	-	-	-	-	-	77,318.62	1,971,624.81	25.5	1982
24.5	1983	-	-	-	-	-	-	6,902.48	169,110.76	24.5	1983
23.5	1984	-	-	-	-	-	-	9,595.51	225,494.49	23.5	1984
22.5	1985	-	-	-	-	-	-	44,705.89	1,005,882.53	22.5	1985
21.5	1986	-	-	-	-	-	-	16,475.44	354,221.96	21.5	1986
20.5	1987	-	-	-	-	669.38	13,722.29	7,479.94	153,338.77	20.5	1987
19.5	1988	-	-	-	-	926.18	18,060.51	15,077.90	294,019.05	19.5	1988
18.5	1989	-	-	-	-	-	-	19,844.93	367,131.21	18.5	1989
17.5	1990	-	-	-	-	-	-	27,150.41	475,132.18	17.5	1990
16.5	1991	-	-	-	-	-	-	25,214.60	416,040.90	16.5	1991
15.5	1992	-	-	-	-	-	-	5,876.97	91,093.04	15.5	1992
14.5	1993	2,448.08	35,453.66	-	-	-	-	97,926.68	1,419,936.86	14.5	1993
13.5	1994	-	-	-	-	-	-	7,650.14	103,276.89	13.5	1994
12.5	1995	152.38	1,904.75	-	-	-	-	58,596.94	732,461.75	12.5	1995
11.5	1996	152.38	1,752.37	-	-	-	-	12,188.32	140,165.68	11.5	1996
10.5	1997	-	-	-	-	-	-	15,703.48	164,886.54	10.5	1997
9.5	1998	-	-	-	-	-	-	18,239.05	173,270.98	9.5	1998
8.5	1999	401.25	3,410.63	-	-	-	-	16,696.41	141,919.49	8.5	1999
7.5	2000	697.33	5,229.98	1,731.56	12,986.70	-	-	20,711.98	155,339.65	7.5	2000
6.5	2001	-	-	-	-	-	-	13,880.74	90,224.81	6.5	2001
5.5	2002	-	-	-	-	-	-	15,107.57	83,091.64	5.5	2002
4.5	2003	-	-	-	-	-	-	3,730.12	16,785.54	4.5	2003
3.5	2004	-	-	-	-	-	-	7,818.40	27,364.40	3.5	2004
2.5	2005	-	-	-	-	-	-	1,087.46	2,718.65	2.5	2005
1.5	2006	-	-	-	-	-	-	85.31	97.97	1.5	2006
TOTAL ACCOUNT		3,848.42		1,731.56		1,595.56		857,293.48		TOTAL ACCOUNT	
TOTAL WEIGHTED AVERAGE AGE			47,751.38		12,986.70		31,782.80		20,784,663.33		TOTAL WEIGHTED AVERAGE AGE
		12.41		7.50		19.92		24.24			

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2003 Aged Retirements**

AGE	YEAR	355	WT AVG	356	WT AVG	362	WT AVG	364	WT AVG	365	WT AVG	AGE	YEAR
63.5	1940	-	-	-	-	-	-	67.68	4,297.68	-	-	63.5	1940
62.5	1941	-	-	-	-	-	-	-	-	-	-	62.5	1941
61.5	1942	-	-	-	-	-	-	-	-	-	-	61.5	1942
60.5	1943	-	-	-	-	-	-	-	-	-	-	60.5	1943
59.5	1944	-	-	-	-	-	-	-	-	1,331.97	79,252.22	59.5	1944
58.5	1945	-	-	-	-	-	-	11,793.58	689,924.43	-	-	58.5	1945
57.5	1946	-	-	-	-	-	-	2,834.52	162,984.90	-	-	57.5	1946
56.5	1947	-	-	-	-	-	-	17,077.14	964,858.41	-	-	56.5	1947
55.5	1948	-	-	-	-	-	-	-	-	-	-	55.5	1948
54.5	1949	-	-	-	-	-	-	158.16	8,619.72	6.19	337.36	54.5	1949
53.5	1950	-	-	-	-	-	-	-	-	319.33	17,084.16	53.5	1950
52.5	1951	-	-	-	-	4,997.79	262,383.98	165.12	8,668.80	845.92	44,410.80	52.5	1951
51.5	1952	-	-	-	-	-	-	305.91	15,754.37	236.61	12,185.42	51.5	1952
50.5	1953	-	-	-	-	-	-	133.26	6,729.63	-	-	50.5	1953
49.5	1954	-	-	-	-	123.85	6,130.58	307.90	15,241.05	77.04	3,813.48	49.5	1954
48.5	1955	-	-	-	-	-	-	462.10	22,411.85	-	-	48.5	1955
47.5	1956	-	-	-	-	-	-	349.76	16,613.60	12.15	577.13	47.5	1956
46.5	1957	-	-	-	-	78.42	3,646.53	264.11	12,281.12	1,442.80	67,090.20	46.5	1957
45.5	1958	-	-	-	-	-	-	457.17	20,801.24	129.79	5,905.45	45.5	1958
44.5	1959	-	-	-	-	-	-	551.16	24,526.62	328.50	14,618.25	44.5	1959
43.5	1960	-	-	-	-	-	-	26.68	1,160.58	1,842.58	80,152.23	43.5	1960
42.5	1961	-	-	-	-	-	-	470.45	19,994.13	95.82	4,072.35	42.5	1961
41.5	1962	-	-	5,849.66	242,760.89	25,000.00	1,037,500.00	1,122.14	46,568.81	786.60	32,643.90	41.5	1962
40.5	1963	-	-	-	-	-	-	1,460.82	59,163.21	16.12	652.86	40.5	1963
39.5	1964	-	-	-	-	-	-	276.32	10,914.64	119.15	4,706.43	39.5	1964
38.5	1965	-	-	-	-	-	-	1,064.35	40,977.48	451.21	17,371.59	38.5	1965
37.5	1966	-	-	-	-	90.38	3,389.25	286.43	10,741.13	1,448.49	54,318.38	37.5	1966
36.5	1967	-	-	-	-	-	-	1,023.85	37,370.53	23.29	850.09	36.5	1967
35.5	1968	-	-	-	-	-	-	1,776.87	63,078.89	969.26	34,408.73	35.5	1968
34.5	1969	-	-	-	-	-	-	811.83	28,008.14	1,245.17	42,958.37	34.5	1969
33.5	1970	-	-	-	-	-	-	1,633.62	54,726.27	851.25	28,516.88	33.5	1970
32.5	1971	-	-	-	-	-	-	1,369.08	44,495.10	441.80	14,358.50	32.5	1971
31.5	1972	-	-	-	-	18,750.34	590,635.71	1,969.09	62,026.34	809.11	25,486.97	31.5	1972
30.5	1973	24,209.44	738,387.92	17,415.23	531,184.52	-	-	293.26	8,944.43	218.43	6,662.12	30.5	1973
29.5	1974	96,952.26	2,860,091.67	55,583.20	1,639,704.40	-	-	1,241.14	36,613.63	814.56	24,029.52	29.5	1974
28.5	1975	-	-	-	-	-	-	1,480.67	42,199.10	832.61	23,729.39	28.5	1975
27.5	1976	-	-	-	-	-	-	652.25	17,936.88	149.41	4,108.78	27.5	1976
26.5	1977	-	-	-	-	-	-	165.01	4,372.77	284.44	7,537.66	26.5	1977
25.5	1978	-	-	-	-	-	-	1,573.31	40,119.41	293.59	7,486.55	25.5	1978
24.5	1979	-	-	-	-	-	-	947.45	23,212.53	237.99	5,830.76	24.5	1979
23.5	1980	-	-	-	-	-	-	915.74	21,519.89	1,002.80	23,565.80	23.5	1980
22.5	1981	-	-	-	-	-	-	-	-	-	-	22.5	1981
21.5	1982	-	-	-	-	-	-	170.42	3,664.03	3,422.25	73,578.38	21.5	1982
20.5	1983	-	-	-	-	-	-	632.87	12,973.84	101.67	2,084.24	20.5	1983
19.5	1984	-	-	-	-	-	-	-	-	2,377.20	46,355.40	19.5	1984
18.5	1985	-	-	-	-	-	-	1,044.92	19,331.02	715.19	13,231.02	18.5	1985
17.5	1986	-	-	-	-	-	-	-	-	2,815.18	49,265.65	17.5	1986
16.5	1987	-	-	-	-	-	-	1,715.63	28,307.90	1,030.13	16,997.15	16.5	1987
15.5	1988	-	-	-	-	-	-	1,121.84	17,388.52	-	-	15.5	1988
14.5	1989	-	-	-	-	-	-	939.94	13,629.13	-	-	14.5	1989
13.5	1990	-	-	-	-	-	-	998.13	13,474.76	1,107.72	14,954.22	13.5	1990
12.5	1991	-	-	-	-	-	-	-	-	-	-	12.5	1991
11.5	1992	-	-	-	-	-	-	297.90	3,425.85	-	-	11.5	1992
10.5	1993	-	-	105,599.63	1,108,796.12	-	-	1,580.14	16,591.47	-	-	10.5	1993
9.5	1994	-	-	-	-	-	-	-	-	-	-	9.5	1994
8.5	1995	-	-	16,998.28	144,485.38	-	-	650.52	5,529.42	606.55	5,155.68	8.5	1995
7.5	1996	-	-	-	-	-	-	268.82	2,016.15	-	-	7.5	1996
6.5	1997	-	-	-	-	-	-	-	-	-	-	6.5	1997
5.5	1998	-	-	-	-	-	-	697.89	3,838.40	119.63	657.97	5.5	1998
4.5	1999	-	-	-	-	-	-	-	-	59.23	266.54	4.5	1999
3.5	2000	-	-	-	-	-	-	3,644.81	12,756.84	-	-	3.5	2000
2.5	2001	-	-	-	-	-	-	883.26	2,208.15	-	-	2.5	2001
1.5	2002	-	-	-	-	-	-	953.25	1,429.88	326.23	489.35	1.5	2002
0.5	2003	-	-	-	-	-	-	-	-	-	-	0.5	2003
TOTAL ACCOUNT		121,161.70		201,448.00		49,040.78		71,088.27		30,344.96		TOTAL ACCOUNT	
TOTAL WEIGHTED			3,596,479.59		3,888,911.30		1,903,886.04		2,804,422.57		911,757.80	TOTAL WEIGHTED	
AVERAGE AGE		29.70		18.20		38.82		39.45		30.05		AVERAGE AGE	

FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2003 Aged Retirements

AGE	YEAR	3672	WT AVG	3681	WT AVG	3683	WT AVG	3691	WT AVG	AGE	YEAR
63.5	1940	-	-	-	-	-	-	22,261.29	1,413,591.92	63.5	1940
62.5	1941	-	-	-	-	-	-	258.30	16,143.75	62.5	1941
61.5	1942	-	-	-	-	-	-	18.55	1,140.83	61.5	1942
60.5	1943	-	-	-	-	-	-	20.85	1,261.43	60.5	1943
59.5	1944	-	-	-	-	-	-	-	-	59.5	1944
58.5	1945	-	-	-	-	-	-	-	-	58.5	1945
57.5	1946	-	-	-	-	-	-	-	-	57.5	1946
56.5	1947	-	-	-	-	-	-	-	-	56.5	1947
55.5	1948	-	-	-	-	-	-	-	-	55.5	1948
54.5	1949	-	-	-	-	-	-	-	-	54.5	1949
53.5	1950	-	-	-	-	-	-	-	-	53.5	1950
52.5	1951	-	-	227.46	11,941.65	-	-	-	-	52.5	1951
51.5	1952	-	-	633.55	32,627.83	-	-	84.31	4,341.97	51.5	1952
50.5	1953	-	-	358.05	18,081.53	-	-	-	-	50.5	1953
49.5	1954	-	-	135.94	6,729.03	-	-	30.92	1,530.54	49.5	1954
48.5	1955	-	-	3,243.51	157,310.24	-	-	97.57	4,732.15	48.5	1955
47.5	1956	-	-	193.99	9,214.53	-	-	30.56	1,451.60	47.5	1956
46.5	1957	-	-	58.75	2,731.88	-	-	62.59	2,910.44	46.5	1957
45.5	1958	-	-	71.28	3,243.24	-	-	58.71	2,671.31	45.5	1958
44.5	1959	-	-	221.29	9,847.41	-	-	67.18	2,989.51	44.5	1959
43.5	1960	-	-	250.75	10,907.63	-	-	105.85	4,604.48	43.5	1960
42.5	1961	-	-	949.75	40,364.38	-	-	171.74	7,298.95	42.5	1961
41.5	1962	-	-	404.79	16,798.79	-	-	203.25	8,434.88	41.5	1962
40.5	1963	-	-	1,200.72	48,629.16	-	-	238.65	9,665.33	40.5	1963
39.5	1964	-	-	223.64	8,833.78	-	-	53.27	2,104.17	39.5	1964
38.5	1965	-	-	94.22	3,627.47	-	-	-	-	38.5	1965
37.5	1966	-	-	734.68	27,550.50	-	-	-	-	37.5	1966
36.5	1967	-	-	1,244.47	45,423.16	-	-	58.68	2,141.82	36.5	1967
35.5	1968	-	-	515.69	18,307.00	-	-	139.41	4,949.06	35.5	1968
34.5	1969	-	-	347.94	12,003.93	-	-	357.12	12,320.64	34.5	1969
33.5	1970	-	-	646.71	21,664.79	-	-	160.58	5,379.43	33.5	1970
32.5	1971	-	-	1,386.08	45,047.60	-	-	165.08	5,365.10	32.5	1971
31.5	1972	-	-	685.02	21,578.13	1,756.63	55,333.85	542.08	17,075.62	31.5	1972
30.5	1973	13,811.59	421,253.50	2,774.63	84,626.22	20,849.74	635,917.07	212.54	6,482.47	30.5	1973
29.5	1974	1,153.44	34,026.48	736.12	21,715.54	3,573.98	105,432.41	306.51	9,042.05	29.5	1974
28.5	1975	-	-	2,952.11	84,135.14	-	-	867.95	24,736.58	28.5	1975
27.5	1976	1,235.46	33,975.15	1,186.37	32,625.18	-	-	345.41	9,498.78	27.5	1976
26.5	1977	842.45	22,324.93	904.87	23,979.06	-	-	311.01	8,241.77	26.5	1977
25.5	1978	108.18	2,758.59	3,094.40	78,907.20	-	-	795.16	20,276.58	25.5	1978
24.5	1979	54.72	1,340.64	1,458.43	35,731.54	2,910.45	71,306.03	1,623.95	39,786.78	24.5	1979
23.5	1980	768.68	18,063.98	436.29	10,252.82	-	-	233.75	5,493.13	23.5	1980
22.5	1981	-	-	495.99	11,159.78	10,118.00	227,655.00	399.84	8,996.40	22.5	1981
21.5	1982	-	-	1,387.31	29,827.17	3,794.26	81,576.59	-	-	21.5	1982
20.5	1983	-	-	5,108.55	104,725.28	2,863.42	58,700.11	-	-	20.5	1983
19.5	1984	-	-	3,489.29	68,041.16	5,987.97	116,765.42	-	-	19.5	1984
18.5	1985	3,254.03	60,199.56	2,950.67	54,587.40	-	-	417.63	7,726.16	18.5	1985
17.5	1986	-	-	3,650.26	63,879.55	6,874.22	120,298.85	-	-	17.5	1986
16.5	1987	-	-	890.32	14,690.28	-	-	-	-	16.5	1987
15.5	1988	-	-	481.02	7,455.81	-	-	-	-	15.5	1988
14.5	1989	408.93	5,929.49	1,813.00	26,288.50	-	-	-	-	14.5	1989
13.5	1990	-	-	-	-	-	-	-	-	13.5	1990
12.5	1991	-	-	832.98	10,412.25	-	-	-	-	12.5	1991
11.5	1992	-	-	-	-	-	-	-	-	11.5	1992
10.5	1993	-	-	-	-	-	-	-	-	10.5	1993
9.5	1994	-	-	-	-	-	-	-	-	9.5	1994
8.5	1995	-	-	701.36	5,961.56	-	-	-	-	8.5	1995
7.5	1996	-	-	-	-	-	-	-	-	7.5	1996
6.5	1997	-	-	557.95	3,626.68	-	-	-	-	6.5	1997
5.5	1998	-	-	3,161.24	17,386.82	-	-	-	-	5.5	1998
4.5	1999	-	-	690.33	3,106.49	-	-	-	-	4.5	1999
3.5	2000	-	-	557.30	1,950.55	-	-	-	-	3.5	2000
2.5	2001	-	-	-	-	-	-	-	-	2.5	2001
1.5	2002	-	-	534.29	801.44	-	-	2,361.00	3,541.50	1.5	2002
0.5	2003	-	-	-	-	-	-	-	-	0.5	2003
TOTAL ACCOUNT		21,637.48		54,673.36		58,728.67		33,061.29		TOTAL ACCOUNT	
TOTAL WEIGHTED			599,872.30		1,368,336.95		1,472,985.32		1,875,926.94	TOTAL WEIGHTED	
AVERAGE AGE		27.72		25.03		25.08		50.69		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2003 Aged Retirements**

AGE	YEAR	3693	WT AVG	370	WT AVG	3711	WT AVG	3713	WT AVG	3731	WT AVG	AGE	YEAR
63.5	1940	-	-	5,516.72	350,311.72	-	-	-	-	-	-	63.5	1940
62.5	1941	-	-	-	-	-	-	-	-	-	-	62.5	1941
61.5	1942	-	-	162.60	9,999.90	-	-	-	-	-	-	61.5	1942
60.5	1943	-	-	65.26	3,947.63	-	-	-	-	-	-	60.5	1943
59.5	1944	-	-	-	-	-	-	-	-	-	-	59.5	1944
58.5	1945	-	-	-	-	-	-	-	-	-	-	58.5	1945
57.5	1946	-	-	61.10	3,513.25	-	-	-	-	-	-	57.5	1946
56.5	1947	-	-	287.00	16,215.50	-	-	-	-	-	-	56.5	1947
55.5	1948	-	-	231.75	12,862.13	-	-	-	-	-	-	55.5	1948
54.5	1949	-	-	295.75	16,118.38	-	-	-	-	-	-	54.5	1949
53.5	1950	-	-	823.72	44,069.02	-	-	-	-	-	-	53.5	1950
52.5	1951	-	-	363.82	19,100.55	-	-	-	-	-	-	52.5	1951
51.5	1952	-	-	500.04	25,752.06	-	-	-	-	-	-	51.5	1952
50.5	1953	-	-	1,133.38	57,235.69	-	-	-	-	-	-	50.5	1953
49.5	1954	-	-	115.30	5,707.35	-	-	-	-	-	-	49.5	1954
48.5	1955	-	-	570.05	27,647.43	-	-	-	-	24.87	1,206.20	48.5	1955
47.5	1956	-	-	453.58	21,545.05	-	-	-	-	-	-	47.5	1956
46.5	1957	-	-	289.65	13,468.73	-	-	-	-	-	-	46.5	1957
45.5	1958	-	-	195.62	8,900.71	-	-	-	-	88.11	4,009.01	45.5	1958
44.5	1959	-	-	321.93	14,325.89	-	-	-	-	94.01	4,183.45	44.5	1959
43.5	1960	-	-	177.90	7,738.65	-	-	-	-	-	-	43.5	1960
42.5	1961	-	-	475.14	20,193.45	-	-	-	-	-	-	42.5	1961
41.5	1962	-	-	167.77	6,962.46	-	-	-	-	263.66	10,941.89	41.5	1962
40.5	1963	-	-	143.16	5,797.98	1,493.37	60,481.49	-	-	1,248.68	50,571.54	40.5	1963
39.5	1964	-	-	61.38	2,424.51	66.87	2,641.37	-	-	237.68	9,388.36	39.5	1964
38.5	1965	-	-	230.33	8,867.71	88.14	3,393.39	-	-	-	-	38.5	1965
37.5	1966	-	-	-	-	239.90	8,996.25	-	-	-	-	37.5	1966
36.5	1967	-	-	434.04	15,842.46	-	-	-	-	148.46	5,418.79	36.5	1967
35.5	1968	-	-	204.83	7,271.47	96.65	3,431.08	-	-	-	-	35.5	1968
34.5	1969	-	-	231.12	7,973.64	-	-	-	-	-	-	34.5	1969
33.5	1970	-	-	80.38	2,692.73	86.93	2,912.16	-	-	-	-	33.5	1970
32.5	1971	-	-	215.34	6,998.55	-	-	-	-	-	-	32.5	1971
31.5	1972	228.68	7,203.42	348.07	10,984.21	-	-	-	-	35.84	1,128.96	31.5	1972
30.5	1973	-	-	417.77	12,741.99	-	-	-	-	-	-	30.5	1973
29.5	1974	1,368.90	40,382.55	383.67	11,318.27	-	-	-	-	-	-	29.5	1974
28.5	1975	-	-	483.39	13,776.62	184.43	5,256.26	-	-	51.37	1,464.05	28.5	1975
27.5	1976	-	-	273.56	7,522.90	437.57	12,033.18	-	-	-	-	27.5	1976
26.5	1977	-	-	564.03	14,946.80	366.91	9,723.12	-	-	59.38	1,573.57	26.5	1977
25.5	1978	-	-	503.05	12,827.78	450.73	11,493.62	-	-	-	-	25.5	1978
24.5	1979	300.37	7,359.07	841.81	20,624.35	49.16	1,204.42	-	-	112.29	2,751.11	24.5	1979
23.5	1980	-	-	695.61	16,346.84	-	-	-	-	306.76	7,208.86	23.5	1980
22.5	1981	-	-	639.14	14,380.65	80.05	1,801.13	-	-	99.99	2,249.78	22.5	1981
21.5	1982	-	-	848.05	18,233.08	898.20	19,311.30	-	-	-	-	21.5	1982
20.5	1983	-	-	1,050.53	21,535.87	145.04	2,973.32	-	-	837.95	17,177.98	20.5	1983
19.5	1984	-	-	800.24	15,604.68	1,783.87	34,785.47	-	-	1,717.88	33,498.66	19.5	1984
18.5	1985	-	-	908.63	16,809.66	806.42	14,918.77	-	-	827.14	15,302.09	18.5	1985
17.5	1986	-	-	1,763.73	30,865.28	847.58	14,832.65	-	-	1,179.22	20,636.35	17.5	1986
16.5	1987	-	-	1,911.97	31,547.51	1,201.51	19,824.92	-	-	449.08	7,409.82	16.5	1987
15.5	1988	-	-	1,116.80	17,310.40	424.43	6,578.67	-	-	217.17	3,366.14	15.5	1988
14.5	1989	-	-	2,133.48	30,935.46	603.23	8,746.84	2,534.14	36,745.03	661.62	9,593.49	14.5	1989
13.5	1990	-	-	1,011.48	13,654.98	1,250.70	16,884.45	-	-	289.09	3,902.72	13.5	1990
12.5	1991	-	-	988.11	12,351.38	1,821.19	22,764.88	56.04	700.50	213.61	2,670.13	12.5	1991
11.5	1992	-	-	2,061.04	23,701.96	1,122.22	12,905.53	349.81	4,022.82	559.29	6,431.84	11.5	1992
10.5	1993	-	-	906.04	9,513.42	2,078.81	21,827.51	226.21	2,375.21	643.59	6,757.70	10.5	1993
9.5	1994	-	-	589.11	5,596.55	2,131.69	20,251.06	1,263.06	11,999.07	566.07	5,377.67	9.5	1994
8.5	1995	-	-	866.16	7,362.36	1,645.62	13,987.77	325.40	2,765.90	415.95	3,535.58	8.5	1995
7.5	1996	-	-	849.96	6,374.70	2,725.91	20,444.33	-	-	721.03	5,407.73	7.5	1996
6.5	1997	-	-	634.64	4,125.16	4,183.83	27,194.90	-	-	183.23	1,191.00	6.5	1997
5.5	1998	-	-	233.58	1,284.69	3,937.40	21,655.70	-	-	574.38	3,159.09	5.5	1998
4.5	1999	548.83	2,469.74	198.07	891.32	3,531.56	15,892.02	-	-	134.10	603.45	4.5	1999
3.5	2000	614.45	2,150.58	1,121.86	3,926.51	1,644.98	5,757.43	-	-	340.78	1,192.73	3.5	2000
2.5	2001	-	-	648.30	1,620.75	2,142.20	5,355.50	-	-	-	-	2.5	2001
1.5	2002	-	-	177.78	266.67	1,764.84	2,647.41	1,186.67	1,750.01	289.00	433.50	1.5	2002
0.5	2003	-	-	278.48	139.24	509.46	254.73	1,323.42	661.71	-	-	0.5	2003
TOTAL ACCOUNT		3,061.23		40,056.79		40,841.50		7,244.75		13,591.28		TOTAL ACCOUNT	
TOTAL WEIGHTED			59,565.35		1,152,586.52		453,162.54		61,020.24		249,743.16	TOTAL WEIGHTED	
AVERAGE AGE		19.46		28.77		11.10		8.42		18.38		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2003 Aged Retirements**

AGE	YEAR	3733	WT AVG	3912	WT AVG	3922	WT AVG	3923	WT AVG	AGE	YEAR
63.5	1940	-	-	-	-	-	-	-	-	63.5	1940
62.5	1941	-	-	-	-	-	-	-	-	62.5	1941
61.5	1942	-	-	-	-	-	-	-	-	61.5	1942
60.5	1943	-	-	-	-	-	-	-	-	60.5	1943
59.5	1944	-	-	-	-	-	-	-	-	59.5	1944
58.5	1945	-	-	-	-	-	-	-	-	58.5	1945
57.5	1946	-	-	-	-	-	-	-	-	57.5	1946
56.5	1947	-	-	-	-	-	-	-	-	56.5	1947
55.5	1948	-	-	-	-	-	-	-	-	55.5	1948
54.5	1949	-	-	-	-	-	-	-	-	54.5	1949
53.5	1950	-	-	-	-	-	-	-	-	53.5	1950
52.5	1951	-	-	-	-	-	-	-	-	52.5	1951
51.5	1952	-	-	-	-	-	-	-	-	51.5	1952
50.5	1953	-	-	-	-	-	-	-	-	50.5	1953
49.5	1954	-	-	-	-	-	-	-	-	49.5	1954
48.5	1955	-	-	-	-	-	-	-	-	48.5	1955
47.5	1956	-	-	-	-	-	-	-	-	47.5	1956
46.5	1957	-	-	-	-	-	-	-	-	46.5	1957
45.5	1958	-	-	-	-	-	-	-	-	45.5	1958
44.5	1959	-	-	-	-	-	-	-	-	44.5	1959
43.5	1960	-	-	-	-	-	-	-	-	43.5	1960
42.5	1961	-	-	-	-	-	-	-	-	42.5	1961
41.5	1962	-	-	-	-	-	-	-	-	41.5	1962
40.5	1963	-	-	-	-	-	-	-	-	40.5	1963
39.5	1964	-	-	-	-	-	-	-	-	39.5	1964
38.5	1965	-	-	-	-	-	-	-	-	38.5	1965
37.5	1966	-	-	-	-	-	-	-	-	37.5	1966
36.5	1967	-	-	-	-	-	-	-	-	36.5	1967
35.5	1968	-	-	-	-	-	-	-	-	35.5	1968
34.5	1969	-	-	-	-	-	-	-	-	34.5	1969
33.5	1970	-	-	-	-	-	-	-	-	33.5	1970
32.5	1971	-	-	-	-	-	-	-	-	32.5	1971
31.5	1972	-	-	-	-	-	-	-	-	31.5	1972
30.5	1973	-	-	-	-	-	-	-	-	30.5	1973
29.5	1974	-	-	-	-	-	-	-	-	29.5	1974
28.5	1975	-	-	-	-	-	-	-	-	28.5	1975
27.5	1976	-	-	-	-	-	-	-	-	27.5	1976
26.5	1977	-	-	-	-	-	-	-	-	26.5	1977
25.5	1978	-	-	-	-	-	-	-	-	25.5	1978
24.5	1979	-	-	-	-	-	-	-	-	24.5	1979
23.5	1980	-	-	-	-	-	-	-	-	23.5	1980
22.5	1981	-	-	-	-	-	-	-	-	22.5	1981
21.5	1982	-	-	1,659.84	35,686.56	-	-	-	-	21.5	1982
20.5	1983	-	-	-	-	-	-	-	-	20.5	1983
19.5	1984	-	-	-	-	-	-	-	-	19.5	1984
18.5	1985	-	-	-	-	-	-	-	-	18.5	1985
17.5	1986	-	-	-	-	-	-	-	-	17.5	1986
16.5	1987	-	-	-	-	-	-	-	-	16.5	1987
15.5	1988	-	-	-	-	-	-	-	-	15.5	1988
14.5	1989	731.64	10,608.78	-	-	13,191.00	191,269.50	28,165.74	408,403.23	14.5	1989
13.5	1990	1,865.45	25,183.58	-	-	18,968.90	256,080.15	1,665.55	22,484.93	13.5	1990
12.5	1991	-	-	-	-	-	-	-	-	12.5	1991
11.5	1992	-	-	-	-	-	-	-	-	11.5	1992
10.5	1993	-	-	-	-	-	-	-	-	10.5	1993
9.5	1994	-	-	-	-	-	-	-	-	9.5	1994
8.5	1995	257.04	2,184.84	-	-	-	-	109,770.40	933,048.40	8.5	1995
7.5	1996	1,033.52	7,751.40	-	-	-	-	-	-	7.5	1996
6.5	1997	-	-	-	-	-	-	-	-	6.5	1997
5.5	1998	-	-	-	-	-	-	-	-	5.5	1998
4.5	1999	-	-	-	-	-	-	-	-	4.5	1999
3.5	2000	-	-	-	-	-	-	-	-	3.5	2000
2.5	2001	-	-	-	-	-	-	-	-	2.5	2001
1.5	2002	-	-	-	-	-	-	-	-	1.5	2002
0.5	2003	-	-	-	-	-	-	-	-	0.5	2003
TOTAL ACCOUNT		3,887.65		1,659.84		32,159.90		139,601.69		TOTAL ACCOUNT	
TOTAL WEIGHTED			45,728.60		35,686.56		447,349.65		1,363,936.56	TOTAL WEIGHTED	
AVERAGE AGE		11.76		21.50		13.91		9.77		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2003 Aged Retirements**

AGE	YEAR	3924	WT AVG	3942	WT AVG	3951	WT AVG	398	WT AVG	TOTAL	WT AVG	AGE	YEAR
63.5	1940	-	-	-	-	-	-	-	-	27,845.69	1,768,201.32	63.5	1940
62.5	1941	-	-	-	-	-	-	-	-	258.30	16,143.75	62.5	1941
61.5	1942	-	-	-	-	-	-	-	-	181.15	11,140.73	61.5	1942
60.5	1943	-	-	-	-	-	-	-	-	86.10	5,209.05	60.5	1943
59.5	1944	-	-	-	-	-	-	-	-	1,331.97	79,252.22	59.5	1944
58.5	1945	-	-	-	-	-	-	-	-	11,793.58	689,924.43	58.5	1945
57.5	1946	-	-	-	-	-	-	-	-	2,895.62	166,498.15	57.5	1946
56.5	1947	-	-	-	-	-	-	-	-	17,364.14	981,073.91	56.5	1947
55.5	1948	-	-	-	-	-	-	-	-	231.75	12,862.13	55.5	1948
54.5	1949	-	-	-	-	-	-	-	-	460.10	25,075.45	54.5	1949
53.5	1950	-	-	-	-	-	-	-	-	1,143.05	61,153.18	53.5	1950
52.5	1951	-	-	-	-	-	-	-	-	6,600.11	346,505.78	52.5	1951
51.5	1952	-	-	-	-	-	-	-	-	1,760.42	90,661.63	51.5	1952
50.5	1953	-	-	-	-	-	-	-	-	1,624.69	82,046.85	50.5	1953
49.5	1954	-	-	-	-	-	-	-	-	790.95	39,152.03	49.5	1954
48.5	1955	-	-	-	-	-	-	-	-	4,398.10	213,307.85	48.5	1955
47.5	1956	-	-	-	-	-	-	-	-	1,040.04	49,401.90	47.5	1956
46.5	1957	-	-	-	-	-	-	-	-	2,196.32	102,128.88	46.5	1957
45.5	1958	-	-	-	-	-	-	-	-	1,000.68	45,530.94	45.5	1958
44.5	1959	-	-	-	-	-	-	-	-	1,584.07	70,491.12	44.5	1959
43.5	1960	-	-	-	-	-	-	-	-	2,403.76	104,563.56	43.5	1960
42.5	1961	-	-	-	-	-	-	-	-	2,162.90	91,923.25	42.5	1961
41.5	1962	-	-	-	-	-	-	-	-	33,797.87	1,402,611.61	41.5	1962
40.5	1963	-	-	-	-	-	-	-	-	5,801.52	234,961.56	40.5	1963
39.5	1964	-	-	-	-	-	-	-	-	1,038.31	41,013.25	39.5	1964
38.5	1965	-	-	-	-	-	-	-	-	1,928.25	74,237.63	38.5	1965
37.5	1966	-	-	-	-	-	-	-	-	2,799.88	104,995.50	37.5	1966
36.5	1967	-	-	-	-	-	-	-	-	2,932.79	107,046.84	36.5	1967
35.5	1968	-	-	-	-	-	-	-	-	3,702.71	131,446.21	35.5	1968
34.5	1969	-	-	-	-	-	-	-	-	2,993.18	103,264.71	34.5	1969
33.5	1970	-	-	-	-	-	-	-	-	3,459.47	115,892.25	33.5	1970
32.5	1971	-	-	-	-	-	-	-	-	3,577.38	116,264.85	32.5	1971
31.5	1972	-	-	-	-	-	-	-	-	25,124.86	791,433.09	31.5	1972
30.5	1973	-	-	-	-	-	-	-	-	80,202.63	2,446,180.22	30.5	1973
29.5	1974	-	-	-	-	-	-	-	-	162,113.78	4,782,356.51	29.5	1974
28.5	1975	-	-	-	-	-	-	-	-	6,852.53	195,297.11	28.5	1975
27.5	1976	-	-	-	-	-	-	-	-	4,280.03	117,700.83	27.5	1976
26.5	1977	-	-	-	-	-	-	-	-	3,498.10	92,699.65	26.5	1977
25.5	1978	-	-	-	-	-	-	-	-	6,818.42	173,869.71	25.5	1978
24.5	1979	-	-	-	-	-	-	-	-	8,536.62	209,147.19	24.5	1979
23.5	1980	-	-	-	-	-	-	-	-	4,359.63	102,451.31	23.5	1980
22.5	1981	-	-	-	-	-	-	-	-	11,833.01	266,242.73	22.5	1981
21.5	1982	-	-	-	-	-	-	-	-	12,180.33	261,877.10	21.5	1982
20.5	1983	-	-	-	-	-	-	-	-	10,740.03	220,170.62	20.5	1983
19.5	1984	-	-	-	-	-	-	-	-	16,156.45	315,050.78	19.5	1984
18.5	1985	4,200.00	77,700.00	-	-	-	-	-	-	15,124.63	279,805.66	18.5	1985
17.5	1986	-	-	-	-	-	-	-	-	17,130.19	299,778.33	17.5	1986
16.5	1987	-	-	-	-	-	-	2,677.50	44,178.75	9,876.14	162,958.31	16.5	1987
15.5	1988	-	-	-	-	-	-	-	-	3,361.26	52,099.53	15.5	1988
14.5	1989	-	-	-	-	-	-	-	-	51,182.72	742,149.44	14.5	1989
13.5	1990	7,423.50	100,217.25	-	-	-	-	-	-	34,580.52	466,837.02	13.5	1990
12.5	1991	-	-	-	-	-	-	-	-	3,911.93	48,899.13	12.5	1991
11.5	1992	-	-	-	-	-	-	-	-	4,390.26	50,487.99	11.5	1992
10.5	1993	-	-	-	-	-	-	-	-	111,034.42	1,165,861.41	10.5	1993
9.5	1994	-	-	-	-	-	-	-	-	4,549.93	43,224.34	9.5	1994
8.5	1995	-	-	-	-	-	-	-	-	132,237.28	1,124,016.88	8.5	1995
7.5	1996	-	-	-	-	582.15	4,366.13	-	-	6,181.39	46,360.43	7.5	1996
6.5	1997	-	-	-	-	-	-	-	-	5,559.65	36,137.73	6.5	1997
5.5	1998	-	-	-	-	-	-	-	-	8,724.12	47,982.66	5.5	1998
4.5	1999	-	-	-	-	-	-	-	-	5,162.12	23,229.54	4.5	1999
3.5	2000	-	-	-	-	-	-	-	-	7,924.18	27,734.63	3.5	2000
2.5	2001	-	-	1,155.00	2,887.50	-	-	-	-	4,828.76	12,071.90	2.5	2001
1.5	2002	-	-	-	-	-	-	-	-	7,573.16	11,359.74	1.5	2002
0.5	2003	-	-	-	-	-	-	-	-	2,111.36	1,055.68	0.5	2003
TOTAL ACCOUNT		11,623.50		1,155.00		582.15		2,677.50		939,325.29		TOTAL ACCOUNT	
TOTAL WEIGHTED			177,917.25		2,887.50		4,366.13		44,178.75		22,100,507.58	TOTAL WEIGHTED	
AVERAGE AGE		15.31		2.50		7.50		16.50		23.53		AVERAGE AGE	

FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2004 Aged Retirements

AGE	YEAR	356	WT AVG	3640	WT AVG	3650	WT AVG	3662	WT AVG	3672	WT AVG	AGE	YEAR
64.5	1940	-	-	-	-	8,276.05	533,805.23	-	-	-	-	64.5	1940
63.5	1941	-	-	-	-	-	-	-	-	-	-	63.5	1941
62.5	1942	-	-	-	-	-	-	-	-	-	-	62.5	1942
61.5	1943	-	-	-	-	-	-	-	-	-	-	61.5	1943
60.5	1944	-	-	-	-	494.69	29,928.75	-	-	-	-	60.5	1944
59.5	1945	-	-	-	-	-	-	-	-	-	-	59.5	1945
58.5	1946	-	-	-	-	168.85	9,877.73	-	-	-	-	58.5	1946
57.5	1947	-	-	-	-	268.56	15,442.20	-	-	-	-	57.5	1947
56.5	1948	-	-	-	-	-	-	-	-	-	-	56.5	1948
55.5	1949	-	-	474.50	26,334.75	-	-	-	-	-	-	55.5	1949
54.5	1950	-	-	-	-	-	-	-	-	-	-	54.5	1950
53.5	1951	-	-	48.53	2,596.36	219.69	11,753.42	-	-	-	-	53.5	1951
52.5	1952	-	-	337.42	17,714.55	64.68	3,395.70	-	-	-	-	52.5	1952
51.5	1953	-	-	266.53	13,726.30	282.08	14,527.12	-	-	-	-	51.5	1953
50.5	1954	-	-	-	-	127.77	6,452.39	-	-	-	-	50.5	1954
49.5	1955	-	-	125.26	6,200.37	-	-	-	-	-	-	49.5	1955
48.5	1956	-	-	524.29	25,428.07	107.41	5,209.39	-	-	-	-	48.5	1956
47.5	1957	-	-	2,128.14	101,086.65	54.58	2,592.55	-	-	-	-	47.5	1957
46.5	1958	-	-	433.47	20,156.36	-	-	-	-	-	-	46.5	1958
45.5	1959	-	-	805.21	36,537.06	118.26	5,380.83	-	-	-	-	45.5	1959
44.5	1960	-	-	53.39	2,375.86	304.44	13,547.58	-	-	-	-	44.5	1960
43.5	1961	-	-	780.64	33,957.84	-	-	-	-	-	-	43.5	1961
42.5	1962	-	-	807.77	34,330.23	34.93	1,484.53	-	-	-	-	42.5	1962
41.5	1963	-	-	1,198.97	49,757.26	1,855.59	77,006.99	-	-	-	-	41.5	1963
40.5	1964	-	-	372.31	15,078.56	-	-	-	-	-	-	40.5	1964
39.5	1965	-	-	2,478.34	97,894.43	811.41	32,050.70	-	-	-	-	39.5	1965
38.5	1966	-	-	340.02	13,090.77	3.99	153.62	-	-	-	-	38.5	1966
37.5	1967	-	-	2,107.17	79,018.88	1,700.17	63,756.38	-	-	-	-	37.5	1967
36.5	1968	-	-	698.91	25,510.22	99.59	3,635.04	-	-	-	-	36.5	1968
35.5	1969	-	-	915.19	32,489.25	60.92	2,162.66	-	-	-	-	35.5	1969
34.5	1970	-	-	996.42	34,376.49	474.05	16,354.73	-	-	-	-	34.5	1970
33.5	1971	-	-	593.96	19,897.66	267.32	8,955.22	-	-	-	-	33.5	1971
32.5	1972	-	-	3,087.42	100,341.15	1,005.37	32,674.53	-	-	10,570.22	343,532.15	32.5	1972
31.5	1973	-	-	1,020.56	32,147.64	223.68	7,045.92	-	-	3,893.22	122,636.43	31.5	1973
30.5	1974	-	-	2,669.79	81,428.60	1,025.49	31,277.45	-	-	9,318.03	284,199.92	30.5	1974
29.5	1975	-	-	1,172.63	34,592.59	419.37	12,371.42	-	-	1,265.74	37,339.33	29.5	1975
28.5	1976	-	-	135.06	3,849.21	1,004.08	28,616.28	-	-	-	-	28.5	1976
27.5	1977	-	-	656.69	18,058.98	762.73	20,975.08	-	-	-	-	27.5	1977
26.5	1978	-	-	1,100.59	29,165.64	44.33	1,174.75	-	-	-	-	26.5	1978
25.5	1979	-	-	-	-	-	-	-	-	-	-	25.5	1979
24.5	1980	-	-	486.57	11,920.97	524.72	12,855.64	-	-	39.10	957.95	24.5	1980
23.5	1981	-	-	275.04	6,463.44	-	-	-	-	-	-	23.5	1981
22.5	1982	-	-	170.42	3,834.45	-	-	-	-	-	-	22.5	1982
21.5	1983	-	-	435.09	9,354.44	-	-	-	-	595.92	12,812.28	21.5	1983
20.5	1984	-	-	1,163.16	23,844.78	381.80	7,826.90	-	-	-	-	20.5	1984
19.5	1985	-	-	284.33	5,544.44	219.86	4,287.27	-	-	-	-	19.5	1985
18.5	1986	-	-	1,292.66	23,914.21	1,353.23	25,034.76	72.46	1,340.51	-	-	18.5	1986
17.5	1987	-	-	443.06	7,753.55	1,107.82	19,386.85	-	-	-	-	17.5	1987
16.5	1988	-	-	1,881.21	31,039.97	72.39	1,194.44	-	-	-	-	16.5	1988
15.5	1989	-	-	590.74	9,156.47	1,039.16	16,106.98	-	-	-	-	15.5	1989
14.5	1990	-	-	1,059.28	15,359.56	206.61	2,995.85	-	-	-	-	14.5	1990
13.5	1991	-	-	-	-	-	-	-	-	-	-	13.5	1991
12.5	1992	-	-	827.08	10,338.50	-	-	-	-	-	-	12.5	1992
11.5	1993	4,236.45	48,719.18	-	-	-	-	-	-	-	-	11.5	1993
10.5	1994	-	-	498.06	5,229.63	2,164.50	22,727.25	21.45	225.23	129.40	1,358.70	10.5	1994
9.5	1995	-	-	932.71	8,860.75	-	-	-	-	932.12	8,855.14	9.5	1995
8.5	1996	-	-	-	-	82.71	703.04	-	-	-	-	8.5	1996
7.5	1997	-	-	1,269.13	9,518.48	-	-	-	-	738.64	5,539.80	7.5	1997
6.5	1998	-	-	1,395.78	9,072.57	-	-	-	-	-	-	6.5	1998
5.5	1999	-	-	-	-	435.34	2,394.37	-	-	2,196.47	12,080.59	5.5	1999
4.5	2000	-	-	864.44	3,889.98	-	-	-	-	792.12	3,564.54	4.5	2000
3.5	2001	-	-	1,204.97	4,217.40	-	-	-	-	308.88	1,081.08	3.5	2001
2.5	2002	-	-	4,207.31	10,518.28	59.31	148.28	-	-	-	-	2.5	2002
1.5	2003	-	-	1,691.61	2,537.42	-	-	-	-	642.24	963.36	1.5	2003
0.5	2004	-	-	5,053.49	2,526.75	498.28	249.14	-	-	-	-	0.5	2004
TOTAL ACCOUNT		4,236.45		52,355.32		28,425.81		93.91		31,422.10		TOTAL ACCOUNT	
TOTAL WEIGHTED			48,719.18		1,202,137.84		1,107,518.85		1,565.74		834,921.26	TOTAL WEIGHTED	
AVERAGE AGE		11.50		22.96		38.96		16.67		26.57		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2004 Aged Retirements**

AGE	YEAR	3681	WT AVG	3683	WT AVG	3691	WT AVG	3693	WT AVG	3700	WT AVG	AGE	YEAR
64.5	1940	-	-	-	-	-	-	-	-	-	-	64.5	1940
63.5	1941	-	-	-	-	18.45	1,171.58	-	-	-	-	63.5	1941
62.5	1942	-	-	-	-	-	-	-	-	27.10	1,693.75	62.5	1942
61.5	1943	-	-	-	-	-	-	-	-	21.76	1,338.24	61.5	1943
60.5	1944	-	-	-	-	20.85	1,261.43	-	-	-	-	60.5	1944
59.5	1945	-	-	-	-	-	-	-	-	-	-	59.5	1945
58.5	1946	-	-	-	-	-	-	-	-	61.11	3,574.94	58.5	1946
57.5	1947	-	-	-	-	-	-	-	-	111.61	6,417.58	57.5	1947
56.5	1948	-	-	-	-	69.03	3,900.20	-	-	99.30	5,610.45	56.5	1948
55.5	1949	-	-	-	-	-	-	-	-	171.22	9,502.71	55.5	1949
54.5	1950	-	-	-	-	-	-	-	-	493.09	26,873.41	54.5	1950
53.5	1951	44.35	2,372.73	-	-	-	-	-	-	114.31	6,115.59	53.5	1951
52.5	1952	496.16	26,048.40	-	-	83.30	4,373.25	-	-	219.63	11,530.58	52.5	1952
51.5	1953	1,583.05	81,527.08	-	-	-	-	-	-	618.35	31,845.03	51.5	1953
50.5	1954	620.35	31,327.68	-	-	123.70	6,246.85	-	-	38.43	1,940.72	50.5	1954
49.5	1955	1,792.24	88,715.88	-	-	-	-	-	-	570.50	28,239.75	49.5	1955
48.5	1956	106.25	5,153.13	-	-	154.25	7,481.13	-	-	923.20	44,775.20	48.5	1956
47.5	1957	839.41	39,871.98	-	-	36.72	1,744.20	-	-	785.58	37,315.05	47.5	1957
46.5	1958	287.26	13,357.59	-	-	-	-	-	-	850.14	39,531.51	46.5	1958
45.5	1959	290.18	13,203.19	-	-	100.68	4,580.94	-	-	1,293.00	58,831.50	45.5	1959
44.5	1960	1,003.02	44,634.39	-	-	282.26	12,560.57	-	-	360.64	16,048.48	44.5	1960
43.5	1961	1,250.71	54,405.89	-	-	85.87	3,735.35	-	-	491.17	21,365.90	43.5	1961
42.5	1962	436.95	18,570.38	-	-	-	-	-	-	434.82	18,479.85	42.5	1962
41.5	1963	237.93	9,874.10	-	-	152.95	6,347.43	-	-	319.36	13,253.44	41.5	1963
40.5	1964	638.04	33,940.62	-	-	-	-	-	-	61.38	2,485.89	40.5	1964
39.5	1965	571.64	22,579.78	-	-	-	-	-	-	186.71	7,375.05	39.5	1965
38.5	1966	476.47	18,344.10	-	-	-	-	-	-	167.95	6,466.08	38.5	1966
37.5	1967	515.81	19,342.88	-	-	293.42	11,003.25	-	-	49.18	1,844.25	37.5	1967
36.5	1968	519.26	18,952.99	-	-	46.47	1,696.16	-	-	238.15	8,692.48	36.5	1968
35.5	1969	336.81	11,956.76	-	-	-	-	-	-	-	-	35.5	1969
34.5	1970	601.06	20,736.57	-	-	160.58	5,540.01	-	-	129.48	4,467.06	34.5	1970
33.5	1971	80.25	2,688.38	-	-	82.54	2,765.09	-	-	319.64	10,707.94	33.5	1971
32.5	1972	727.86	23,655.45	3,513.26	114,180.95	1,023.06	33,249.45	-	-	703.30	22,857.25	32.5	1972
31.5	1973	1,073.30	33,808.95	9,219.15	290,403.23	624.80	19,681.20	-	-	902.48	28,428.12	31.5	1973
30.5	1974	909.35	27,735.18	2,359.29	71,958.35	475.79	14,511.60	-	-	1,147.08	34,985.94	30.5	1974
29.5	1975	47.46	1,400.07	-	-	349.21	10,301.70	-	-	301.85	8,904.58	29.5	1975
28.5	1976	366.35	10,440.98	-	-	345.41	9,844.19	-	-	388.01	11,058.29	28.5	1976
27.5	1977	-	-	-	-	233.25	6,414.38	-	-	259.22	7,128.55	27.5	1977
26.5	1978	497.37	13,180.31	-	-	224.90	5,959.65	-	-	849.18	22,503.27	26.5	1978
25.5	1979	790.74	20,163.87	-	-	157.92	4,026.96	-	-	438.74	11,187.87	25.5	1979
24.5	1980	212.79	5,213.36	-	-	322.87	7,910.32	104.31	2,555.60	730.81	17,904.85	24.5	1980
23.5	1981	548.37	12,886.70	-	-	-	-	588.92	13,839.62	779.65	18,321.78	23.5	1981
22.5	1982	-	-	3,794.26	85,370.85	-	-	-	-	1,206.40	27,144.00	22.5	1982
21.5	1983	2,549.38	54,811.67	-	-	-	-	-	-	1,043.64	22,438.26	21.5	1983
20.5	1984	659.04	13,510.32	-	-	-	-	342.96	7,030.68	1,060.27	21,735.54	20.5	1984
19.5	1985	1,091.29	21,280.16	11,037.34	215,228.13	-	-	328.87	6,412.97	868.35	16,932.83	19.5	1985
18.5	1986	716.33	13,252.11	1,645.09	30,434.17	-	-	-	-	1,148.23	21,242.26	18.5	1986
17.5	1987	-	-	-	-	-	-	-	-	1,747.46	30,580.55	17.5	1987
16.5	1988	481.02	7,936.83	-	-	150.34	2,480.61	281.99	4,652.84	1,720.70	28,391.55	16.5	1988
15.5	1989	964.45	14,948.98	-	-	-	-	-	-	1,421.80	22,037.90	15.5	1989
14.5	1990	-	-	-	-	-	-	681.20	9,877.40	1,348.65	19,555.43	14.5	1990
13.5	1991	-	-	-	-	-	-	424.42	5,729.67	1,228.85	16,589.48	13.5	1991
12.5	1992	-	-	-	-	-	-	-	-	785.52	9,819.00	12.5	1992
11.5	1993	750.09	8,628.04	-	-	-	-	-	-	916.37	10,538.26	11.5	1993
10.5	1994	477.97	5,018.69	-	-	406.50	4,268.25	-	-	1,292.40	13,570.20	10.5	1994
9.5	1995	1,402.73	13,325.94	-	-	-	-	-	-	863.23	8,200.69	9.5	1995
8.5	1996	1,211.99	10,301.92	-	-	439.06	3,732.01	-	-	708.30	6,020.55	8.5	1996
7.5	1997	557.95	4,184.63	-	-	-	-	-	-	753.76	5,653.20	7.5	1997
6.5	1998	497.70	3,235.05	-	-	-	-	-	-	609.53	3,961.95	6.5	1998
5.5	1999	690.33	3,796.82	-	-	-	-	-	-	396.15	2,178.83	5.5	1999
4.5	2000	-	-	-	-	-	-	-	-	1,801.82	8,108.19	4.5	2000
3.5	2001	545.20	1,908.20	-	-	-	-	-	-	1,581.34	5,534.69	3.5	2001
2.5	2002	1,602.89	4,007.23	-	-	-	-	-	-	88.89	222.23	2.5	2002
1.5	2003	505.62	758.43	-	-	-	-	-	-	588.60	882.90	1.5	2003
0.5	2004	-	-	-	-	-	-	-	-	195.51	97.76	0.5	2004
TOTAL ACCOUNT		32,804.77		31,588.39		6,464.18		2,752.67		39,032.90		TOTAL ACCOUNT	
TOTAL WEIGHTED			908,992.26		807,575.67		196,787.90		50,098.77		911,039.05	TOTAL WEIGHTED	
AVERAGE AGE		27.65		25.58		30.44		18.20		23.34		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2004 Aged Retirements**

AGE	YEAR	3711	WT AVG	3713	WT AVG	3731	WT AVG	3733	WT AVG	3913	WT AVG	AGE	YEAR
64.5	1940	-	-	-	-	-	-	-	-	-	-	64.5	1940
63.5	1941	-	-	-	-	-	-	-	-	-	-	63.5	1941
62.5	1942	-	-	-	-	-	-	-	-	-	-	62.5	1942
61.5	1943	-	-	-	-	-	-	-	-	-	-	61.5	1943
60.5	1944	-	-	-	-	-	-	-	-	-	-	60.5	1944
59.5	1945	-	-	-	-	-	-	-	-	-	-	59.5	1945
58.5	1946	-	-	-	-	-	-	-	-	-	-	58.5	1946
57.5	1947	-	-	-	-	-	-	-	-	-	-	57.5	1947
56.5	1948	-	-	-	-	-	-	-	-	-	-	56.5	1948
55.5	1949	-	-	-	-	-	-	-	-	-	-	55.5	1949
54.5	1950	-	-	-	-	-	-	-	-	-	-	54.5	1950
53.5	1951	-	-	-	-	-	-	-	-	-	-	53.5	1951
52.5	1952	-	-	-	-	-	-	-	-	-	-	52.5	1952
51.5	1953	-	-	-	-	-	-	-	-	-	-	51.5	1953
50.5	1954	-	-	-	-	-	-	-	-	-	-	50.5	1954
49.5	1955	-	-	-	-	-	-	-	-	-	-	49.5	1955
48.5	1956	-	-	-	-	-	-	-	-	-	-	48.5	1956
47.5	1957	-	-	-	-	-	-	-	-	-	-	47.5	1957
46.5	1958	-	-	-	-	-	-	-	-	-	-	46.5	1958
45.5	1959	-	-	-	-	-	-	-	-	-	-	45.5	1959
44.5	1960	-	-	-	-	-	-	-	-	-	-	44.5	1960
43.5	1961	-	-	-	-	-	-	-	-	-	-	43.5	1961
42.5	1962	-	-	-	-	-	-	-	-	-	-	42.5	1962
41.5	1963	821.37	34,086.86	-	-	680.93	28,258.60	-	-	-	-	41.5	1963
40.5	1964	842.18	34,108.29	-	-	2,176.67	88,155.14	-	-	-	-	40.5	1964
39.5	1965	-	-	-	-	-	-	-	-	-	-	39.5	1965
38.5	1966	239.89	9,235.77	-	-	-	-	-	-	-	-	38.5	1966
37.5	1967	-	-	-	-	-	-	-	-	-	-	37.5	1967
36.5	1968	193.30	7,055.45	-	-	-	-	-	-	-	-	36.5	1968
35.5	1969	-	-	-	-	-	-	-	-	-	-	35.5	1969
34.5	1970	-	-	-	-	-	-	-	-	-	-	34.5	1970
33.5	1971	416.48	13,952.08	-	-	-	-	-	-	-	-	33.5	1971
32.5	1972	-	-	-	-	-	-	-	-	-	-	32.5	1972
31.5	1973	-	-	-	-	-	-	-	-	-	-	31.5	1973
30.5	1974	-	-	-	-	-	-	-	-	-	-	30.5	1974
29.5	1975	184.44	5,440.98	-	-	-	-	-	-	-	-	29.5	1975
28.5	1976	109.39	3,117.62	-	-	-	-	-	-	-	-	28.5	1976
27.5	1977	94.93	2,610.58	-	-	-	-	-	-	-	-	27.5	1977
26.5	1978	92.07	2,439.86	-	-	-	-	-	-	-	-	26.5	1978
25.5	1979	208.02	5,304.51	-	-	-	-	-	-	-	-	25.5	1979
24.5	1980	-	-	-	-	-	-	-	-	-	-	24.5	1980
23.5	1981	342.70	8,053.45	-	-	-	-	-	-	-	-	23.5	1981
22.5	1982	149.70	3,368.25	-	-	-	-	-	-	-	-	22.5	1982
21.5	1983	-	-	-	-	135.95	2,922.93	-	-	-	-	21.5	1983
20.5	1984	1,930.68	39,578.94	-	-	-	-	-	-	-	-	20.5	1984
19.5	1985	178.68	3,484.26	-	-	-	-	-	-	-	-	19.5	1985
18.5	1986	482.42	8,924.77	-	-	-	-	-	-	-	-	18.5	1986
17.5	1987	581.73	10,180.28	-	-	-	-	-	-	-	-	17.5	1987
16.5	1988	212.21	3,501.47	-	-	-	-	-	-	-	-	16.5	1988
15.5	1989	876.88	13,591.64	362.02	5,611.31	882.16	13,673.48	-	-	-	-	15.5	1989
14.5	1990	668.68	9,695.86	-	-	289.09	4,191.81	-	-	-	-	14.5	1990
13.5	1991	909.78	12,282.03	-	-	213.61	2,883.74	-	-	-	-	13.5	1991
12.5	1992	1,421.61	17,770.13	-	-	779.79	9,747.38	-	-	-	-	12.5	1992
11.5	1993	1,245.42	14,322.33	1,357.26	15,608.49	1,913.50	22,005.25	-	-	-	-	11.5	1993
10.5	1994	467.17	4,905.29	-	-	566.07	5,943.74	-	-	-	-	10.5	1994
9.5	1995	1,662.23	15,791.19	488.11	4,637.05	1,171.55	11,129.73	771.13	7,325.74	-	-	9.5	1995
8.5	1996	3,889.15	33,057.78	-	-	1,761.58	14,973.43	344.50	2,928.25	-	-	8.5	1996
7.5	1997	3,785.37	28,390.28	302.55	2,269.13	832.19	6,241.43	-	-	-	-	7.5	1997
6.5	1998	1,968.70	12,796.55	1,840.79	11,965.14	2,376.29	15,445.89	-	-	-	-	6.5	1998
5.5	1999	1,986.68	10,926.74	-	-	134.10	737.55	-	-	-	-	5.5	1999
4.5	2000	2,190.60	9,857.70	1,852.21	8,334.95	232.57	1,046.57	-	-	-	-	4.5	2000
3.5	2001	2,459.90	8,609.65	653.85	2,288.48	138.77	485.70	506.96	1,774.36	-	-	3.5	2001
2.5	2002	1,008.54	2,521.35	1,339.81	3,349.53	436.66	1,091.65	-	-	14,041.52	35,103.80	2.5	2002
1.5	2003	1,273.66	1,910.49	-	-	-	-	-	-	-	-	1.5	2003
0.5	2004	8,070.71	4,035.36	-	-	-	-	-	-	-	-	0.5	2004
TOTAL ACCOUNT		40,965.27		8,198.80		14,721.48		1,622.59		14,041.52		TOTAL ACCOUNT	
TOTAL WEIGHTED			394,907.73		54,064.05		228,933.98		12,028.35		35,103.80	TOTAL WEIGHTED	
AVERAGE AGE		9.64		6.60		15.55		7.41		2.50		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2004 Aged Retirements**

AGE	YEAR	3922	WT AVG	3923	WT AVG	3942	WT AVG	3952	WT AVG	TOTAL	WT AVG	AGE	YEAR
64.5	1940	-	-	-	-	-	-	-	-	8,276.05	533,805.23	64.5	1940
63.5	1941	-	-	-	-	-	-	-	-	18.45	1,171.58	63.5	1941
62.5	1942	-	-	-	-	-	-	-	-	27.10	1,693.75	62.5	1942
61.5	1943	-	-	-	-	-	-	-	-	21.76	1,338.24	61.5	1943
60.5	1944	-	-	-	-	-	-	-	-	515.54	31,190.17	60.5	1944
59.5	1945	-	-	-	-	-	-	-	-	-	-	59.5	1945
58.5	1946	-	-	-	-	-	-	-	-	229.96	13,452.66	58.5	1946
57.5	1947	-	-	-	-	-	-	-	-	380.17	21,859.78	57.5	1947
56.5	1948	-	-	-	-	-	-	-	-	168.33	9,510.65	56.5	1948
55.5	1949	-	-	-	-	-	-	-	-	645.72	35,837.46	55.5	1949
54.5	1950	-	-	-	-	-	-	-	-	493.09	26,873.41	54.5	1950
53.5	1951	-	-	-	-	-	-	-	-	426.88	22,838.08	53.5	1951
52.5	1952	-	-	-	-	-	-	-	-	1,201.19	63,062.48	52.5	1952
51.5	1953	-	-	-	-	-	-	-	-	2,750.01	141,625.52	51.5	1953
50.5	1954	-	-	-	-	-	-	-	-	910.25	45,967.63	50.5	1954
49.5	1955	-	-	-	-	-	-	-	-	2,488.00	123,156.00	49.5	1955
48.5	1956	-	-	-	-	-	-	-	-	1,815.40	88,046.90	48.5	1956
47.5	1957	-	-	-	-	-	-	-	-	3,844.43	182,610.43	47.5	1957
46.5	1958	-	-	-	-	-	-	-	-	1,570.87	73,045.46	46.5	1958
45.5	1959	-	-	-	-	-	-	-	-	2,607.33	118,633.52	45.5	1959
44.5	1960	-	-	-	-	-	-	-	-	2,003.75	89,166.88	44.5	1960
43.5	1961	-	-	-	-	-	-	-	-	2,608.39	113,464.97	43.5	1961
42.5	1962	-	-	-	-	-	-	-	-	1,714.47	72,864.98	42.5	1962
41.5	1963	-	-	-	-	-	-	-	-	5,267.10	218,584.65	41.5	1963
40.5	1964	-	-	-	-	-	-	-	-	4,290.58	173,768.49	40.5	1964
39.5	1965	-	-	-	-	-	-	-	-	4,048.10	159,899.95	39.5	1965
38.5	1966	-	-	-	-	-	-	-	-	1,228.32	47,290.32	38.5	1966
37.5	1967	-	-	-	-	-	-	-	-	4,665.75	174,965.63	37.5	1967
36.5	1968	-	-	-	-	-	-	-	-	1,795.68	65,542.32	36.5	1968
35.5	1969	-	-	-	-	-	-	-	-	1,312.92	46,608.66	35.5	1969
34.5	1970	-	-	-	-	-	-	-	-	2,361.59	81,474.86	34.5	1970
33.5	1971	-	-	-	-	-	-	-	-	1,760.19	58,966.37	33.5	1971
32.5	1972	-	-	-	-	-	-	-	-	20,630.49	670,490.33	32.5	1972
31.5	1973	-	-	-	-	-	-	4,813.43	151,623.05	21,770.62	685,774.53	31.5	1973
30.5	1974	-	-	-	-	-	-	-	-	17,904.82	546,097.01	30.5	1974
29.5	1975	-	-	-	-	-	-	-	-	3,740.70	110,350.65	29.5	1975
28.5	1976	-	-	-	-	-	-	-	-	2,348.30	66,926.55	28.5	1976
27.5	1977	-	-	-	-	-	-	-	-	2,006.82	55,187.55	27.5	1977
26.5	1978	-	-	-	-	-	-	-	-	2,908.44	74,423.66	26.5	1978
25.5	1979	-	-	-	-	-	-	-	-	1,595.42	40,683.21	25.5	1979
24.5	1980	-	-	-	-	-	-	-	-	2,421.17	59,318.67	24.5	1980
23.5	1981	-	-	-	-	-	-	-	-	2,534.68	59,564.98	23.5	1981
22.5	1982	-	-	-	-	-	-	-	-	5,320.78	119,717.55	22.5	1982
21.5	1983	-	-	-	-	-	-	-	-	4,759.98	102,339.57	21.5	1983
20.5	1984	-	-	-	-	-	-	-	-	5,637.91	113,527.16	20.5	1984
19.5	1985	-	-	-	-	-	-	-	-	14,008.72	273,170.04	19.5	1985
18.5	1986	-	-	-	-	-	-	-	-	6,710.42	124,142.77	18.5	1986
17.5	1987	-	-	-	-	1,627.50	28,481.25	-	-	5,507.57	96,382.48	17.5	1987
16.5	1988	-	-	-	-	-	-	709.14	11,700.81	5,509.00	90,898.50	16.5	1988
15.5	1989	-	-	-	-	-	-	-	-	6,137.21	95,126.76	15.5	1989
14.5	1990	-	-	-	-	-	-	-	-	4,253.51	61,675.90	14.5	1990
13.5	1991	-	-	-	-	-	-	-	-	2,776.66	37,484.91	13.5	1991
12.5	1992	-	-	-	-	-	-	-	-	3,814.00	47,675.00	12.5	1992
11.5	1993	-	-	126,309.60	1,452,560.40	-	-	-	-	136,728.69	1,572,379.94	11.5	1993
10.5	1994	-	-	-	-	-	-	-	-	6,023.52	63,246.96	10.5	1994
9.5	1995	-	-	-	-	-	-	-	-	8,223.81	78,126.20	9.5	1995
8.5	1996	-	-	-	-	-	-	-	-	8,437.29	71,716.97	8.5	1996
7.5	1997	-	-	-	-	-	-	-	-	8,239.59	61,796.93	7.5	1997
6.5	1998	29,361.32	190,848.58	-	-	-	-	-	-	38,050.11	247,325.72	6.5	1998
5.5	1999	-	-	-	-	-	-	-	-	5,839.07	32,114.89	5.5	1999
4.5	2000	-	-	-	-	-	-	-	-	7,733.76	34,801.92	4.5	2000
3.5	2001	-	-	-	-	-	-	-	-	7,399.87	25,899.55	3.5	2001
2.5	2002	-	-	-	-	-	-	-	-	22,784.93	56,962.33	2.5	2002
1.5	2003	-	-	-	-	-	-	-	-	4,701.73	7,052.60	1.5	2003
0.5	2004	-	-	-	-	-	-	-	-	13,817.99	6,909.00	0.5	2004
TOTAL ACCOUNT		29,361.32		126,309.60		1,627.50		5,522.57		471,524.95		TOTAL ACCOUNT	
TOTAL WEIGHTED			190,848.58		1,452,560.40		28,481.25		163,323.86		8,627,608.26		TOTAL WEIGHTED
AVERAGE AGE		6.50		11.50		17.50		29.57		18.30		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2005 Aged Retirements**

AGE	YEAR	352	WT AVG	353	WT AVG	355	WT AVG	356	WT AVG	361	WT AVG	362	WT AVG	AGE	YEAR
65.5	1940	-	-	-	-	-	-	-	-	-	-	-	-	65.5	1940
64.5	1941	-	-	-	-	-	-	-	-	-	-	-	-	64.5	1941
63.5	1942	-	-	-	-	-	-	-	-	-	-	-	-	63.5	1942
62.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	62.5	1943
61.5	1944	-	-	-	-	-	-	-	-	-	-	-	-	61.5	1944
60.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	60.5	1945
59.5	1946	-	-	-	-	-	-	-	-	-	-	-	-	59.5	1946
58.5	1947	-	-	-	-	-	-	-	-	-	-	-	-	58.5	1947
57.5	1948	-	-	-	-	-	-	-	-	-	-	-	-	57.5	1948
56.5	1949	-	-	-	-	-	-	-	-	-	-	-	-	56.5	1949
55.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	55.5	1950
54.5	1951	-	-	-	-	-	-	-	-	-	-	-	-	54.5	1951
53.5	1952	-	-	-	-	-	-	-	-	-	-	-	-	53.5	1952
52.5	1953	-	-	-	-	-	-	-	-	-	-	-	-	52.5	1953
51.5	1954	-	-	-	-	-	-	-	-	-	-	-	-	51.5	1954
50.5	1955	-	-	-	-	-	-	-	-	-	-	-	-	50.5	1955
49.5	1956	-	-	-	-	-	-	-	-	-	-	-	-	49.5	1956
48.5	1957	-	-	-	-	-	-	-	-	-	-	355.49	17,241.27	48.5	1957
47.5	1958	-	-	-	-	-	-	-	-	-	-	-	-	47.5	1958
46.5	1959	-	-	-	-	-	-	-	-	-	-	-	-	46.5	1959
45.5	1960	-	-	-	-	-	-	-	-	-	-	134.35	6,112.93	45.5	1960
44.5	1961	-	-	-	-	-	-	-	-	-	-	-	-	44.5	1961
43.5	1962	-	-	-	-	-	-	-	-	-	-	94,081.43	4,092,542.21	43.5	1962
42.5	1963	-	-	-	-	-	-	-	-	-	-	-	-	42.5	1963
41.5	1964	-	-	-	-	-	-	-	-	-	-	-	-	41.5	1964
40.5	1965	-	-	-	-	-	-	-	-	-	-	9,129.14	369,730.17	40.5	1965
39.5	1966	-	-	-	-	-	-	-	-	-	-	144.59	5,711.31	39.5	1966
38.5	1967	-	-	-	-	-	-	-	-	-	-	-	-	38.5	1967
37.5	1968	-	-	-	-	-	-	-	-	-	-	-	-	37.5	1968
36.5	1969	-	-	-	-	-	-	-	-	-	-	-	-	36.5	1969
35.5	1970	-	-	-	-	-	-	-	-	-	-	15,317.12	543,757.78	35.5	1970
34.5	1971	-	-	-	-	-	-	-	-	-	-	-	-	34.5	1971
33.5	1972	-	-	-	-	-	-	-	-	-	-	650.00	21,775.00	33.5	1972
32.5	1973	-	-	-	-	-	-	-	-	-	-	98,826.46	3,211,859.95	32.5	1973
31.5	1974	-	-	-	-	-	-	-	-	-	-	-	-	31.5	1974
30.5	1975	-	-	-	-	3,954.45	120,810.73	-	-	-	-	35,740.04	1,090,071.22	30.5	1975
29.5	1976	4,394.52	129,638.34	57,983.81	1,710,522.40	8,113.84	239,358.28	-	-	-	-	14,301.80	407,601.30	29.5	1976
28.5	1977	-	-	-	-	-	-	-	-	-	-	-	-	28.5	1977
27.5	1978	-	-	-	-	-	-	-	-	-	-	-	-	27.5	1978
26.5	1979	-	-	-	-	-	-	-	-	-	-	-	-	26.5	1979
25.5	1980	-	-	2,567.65	65,475.08	-	-	-	-	-	-	-	-	25.5	1980
24.5	1981	-	-	16,079.40	393,945.30	-	-	-	-	-	-	-	-	24.5	1981
23.5	1982	-	-	33,117.62	778,264.07	-	-	-	-	-	-	239,999.92	5,639,998.12	23.5	1982
22.5	1983	-	-	-	-	-	-	-	-	-	-	-	-	22.5	1983
21.5	1984	-	-	-	-	-	-	-	-	-	-	-	-	21.5	1984
20.5	1985	-	-	-	-	11,423.68	234,185.44	-	-	-	-	-	-	20.5	1985
19.5	1986	-	-	-	-	19,389.28	378,090.96	-	-	-	-	-	-	19.5	1986
18.5	1987	-	-	-	-	-	-	-	-	-	-	-	-	18.5	1987
17.5	1988	-	-	-	-	29,179.78	510,646.15	4,935.54	86,371.95	-	-	-	-	17.5	1988
16.5	1989	-	-	-	-	5,895.73	97,279.55	-	-	-	-	-	-	16.5	1989
15.5	1990	-	-	60,530.02	938,215.31	-	-	-	-	-	-	-	-	15.5	1990
14.5	1991	-	-	-	-	-	-	-	-	-	-	4,642.80	67,320.60	14.5	1991
13.5	1992	-	-	-	-	-	-	-	-	-	-	-	-	13.5	1992
12.5	1993	-	-	-	-	-	-	-	-	-	-	-	-	12.5	1993
11.5	1994	-	-	-	-	-	-	-	-	-	-	-	-	11.5	1994
10.5	1995	-	-	-	-	-	-	-	-	-	-	68,611.50	720,420.75	10.5	1995
9.5	1996	-	-	6,474.45	61,507.28	-	-	-	-	-	-	-	-	9.5	1996
8.5	1997	-	-	-	-	-	-	-	-	-	-	2,703.25	22,977.63	8.5	1997
7.5	1998	-	-	-	-	-	-	-	-	-	-	-	-	7.5	1998
6.5	1999	-	-	-	-	-	-	-	-	-	-	-	-	6.5	1999
5.5	2000	-	-	-	-	-	-	-	-	-	-	-	-	5.5	2000
4.5	2001	-	-	-	-	-	-	-	-	-	-	-	-	4.5	2001
3.5	2002	-	-	270.00	945.00	13,914.28	48,699.98	-	-	-	-	-	-	3.5	2002
2.5	2003	-	-	-	-	-	-	-	-	-	-	-	-	2.5	2003
1.5	2004	-	-	-	-	-	-	-	-	-	-	-	-	1.5	2004
0.5	2005	-	-	-	-	-	-	-	-	-	-	-	-	0.5	2005
TOTAL ACCOUNT		4,394.52		177,022.95		91,871.04		4,935.54				584,637.89		TOTAL ACCOUNT	
TOTAL WEIGHTED			129,638.34		3,948,874.43		1,628,871.08		86,371.95				16,217,120.20	TOTAL WEIGHTED	
AVERAGE AGE		29.50		22.31		17.73		17.50		#DIV/0!		27.74		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2005 Aged Retirements**

AGE	YEAR	364	WT AVG	365	WT AVG	3672	WT AVG	3681	WT AVG	3683	WT AVG	3691	WT AVG	AGE	YEAR
65.5	1940	-	-	-	-	-	-	-	-	-	-	-	-	65.5	1940
64.5	1941	-	-	-	-	-	-	-	-	-	-	73.80	4,760.10	64.5	1941
63.5	1942	-	-	-	-	-	-	-	-	-	-	-	-	63.5	1942
62.5	1943	-	-	-	-	-	-	-	-	-	-	-	-	62.5	1943
61.5	1944	-	-	614.91	37,816.97	-	-	-	-	-	-	-	-	61.5	1944
60.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	60.5	1945
59.5	1946	-	-	-	-	-	-	-	-	-	-	21.80	1,297.10	59.5	1946
58.5	1947	-	-	-	-	-	-	-	-	-	-	-	-	58.5	1947
57.5	1948	-	-	-	-	-	-	645.74	37,130.05	-	-	23.01	1,323.08	57.5	1948
56.5	1949	79.08	4,468.02	44.97	2,540.81	-	-	-	-	-	-	-	-	56.5	1949
55.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	55.5	1950
54.5	1951	123.84	6,749.28	129.65	7,065.93	-	-	182.98	9,972.41	-	-	25.75	1,403.38	54.5	1951
53.5	1952	-	-	-	-	-	-	763.68	40,856.88	-	-	-	-	53.5	1952
52.5	1953	-	-	16.68	875.70	-	-	656.63	34,473.08	-	-	30.78	1,615.95	52.5	1953
51.5	1954	-	-	105.12	5,413.68	-	-	1,015.44	52,295.16	-	-	7,140.04	367,712.08	51.5	1954
50.5	1955	262.82	13,272.41	-	-	-	-	2,200.79	111,139.90	-	-	-	-	50.5	1955
49.5	1956	160.25	7,932.38	-	-	-	-	1,438.28	71,194.86	-	-	30.56	1,512.72	49.5	1956
48.5	1957	-	-	100.19	4,859.22	-	-	1,158.38	58,181.43	-	-	440.72	21,374.92	48.5	1957
47.5	1958	142.90	6,787.75	-	-	-	-	627.98	29,829.05	-	-	-	-	47.5	1958
46.5	1959	398.28	18,520.02	64.38	2,993.67	-	-	580.36	28,986.74	-	-	67.12	3,121.08	46.5	1959
45.5	1960	13.35	607.43	195.48	8,894.34	-	-	752.26	34,227.83	-	-	-	-	45.5	1960
44.5	1961	273.43	12,167.64	28.11	1,250.90	-	-	869.44	38,690.08	-	-	48.64	2,164.48	44.5	1961
43.5	1962	1,142.65	49,705.28	2,411.40	104,895.90	-	-	818.54	26,906.49	-	-	180.95	7,871.33	43.5	1962
42.5	1963	324.51	13,791.88	58.27	2,391.48	-	-	2,839.69	120,686.83	-	-	114.98	4,886.65	42.5	1963
41.5	1964	860.50	35,710.75	1,242.48	51,562.92	-	-	2,330.68	96,723.22	-	-	122.30	5,075.45	41.5	1964
40.5	1965	778.84	31,534.92	60.97	2,469.29	-	-	1,090.35	44,159.18	-	-	-	-	40.5	1965
39.5	1966	213.01	8,413.90	23.38	923.51	-	-	1,129.49	44,614.86	-	-	-	-	39.5	1966
38.5	1967	115.72	4,455.22	-	-	-	-	452.86	17,435.11	-	-	262.01	10,087.39	38.5	1967
37.5	1968	163.83	6,143.83	628.39	23,564.83	-	-	340.10	12,753.75	-	-	-	-	37.5	1968
36.5	1969	528.55	19,292.08	662.19	24,169.94	-	-	563.32	20,561.18	-	-	71.42	2,608.83	36.5	1969
35.5	1970	1,333.86	47,352.03	712.25	25,284.88	-	-	1,938.91	68,831.31	-	-	-	-	35.5	1970
34.5	1971	-	-	97.12	3,350.64	-	-	816.07	28,154.42	-	-	82.54	2,847.63	34.5	1971
33.5	1972	832.20	27,878.70	212.75	7,127.13	-	-	2,692.27	90,191.05	-	-	453.00	15,175.50	33.5	1972
32.5	1973	1,319.99	42,899.66	361.21	11,739.33	-	-	2,839.60	92,287.00	-	-	138.49	4,500.93	32.5	1973
31.5	1974	729.46	22,977.99	1,038.26	32,705.19	-	-	3,800.88	113,427.72	1,151.14	36,260.91	510.86	16,092.09	31.5	1974
30.5	1975	2,364.73	72,124.27	6,975.35	212,748.18	-	-	1,572.63	47,965.22	-	-	398.95	12,167.98	30.5	1975
29.5	1976	1,044.13	30,801.84	264.67	7,807.77	751.58	22,171.61	5,158.84	152,185.78	-	-	174.16	5,137.72	29.5	1976
28.5	1977	89.88	2,555.88	549.74	15,667.59	-	-	2,343.84	66,799.44	-	-	315.32	8,986.62	28.5	1977
27.5	1978	1,787.95	49,168.63	234.72	6,454.80	818.86	22,518.85	368.82	10,142.55	-	-	311.69	8,571.48	27.5	1978
26.5	1979	914.20	24,226.30	61.69	1,634.79	4,598.71	121,865.82	3,411.94	90,416.41	-	-	202.60	5,368.90	26.5	1979
25.5	1980	4,008.87	102,226.19	4,159.87	106,076.69	-	-	649.08	16,551.54	-	-	-	-	25.5	1980
24.5	1981	-	-	-	-	1,293.00	31,678.50	2,214.00	54,243.00	6,309.45	154,581.53	126.84	3,107.58	24.5	1981
23.5	1982	-	-	-	-	-	-	1,387.31	32,601.79	3,553.27	83,501.85	-	-	23.5	1982
22.5	1983	1,319.31	29,684.48	216.89	4,860.03	-	-	2,775.59	62,450.78	-	-	137.31	3,089.48	22.5	1983
21.5	1984	-	-	340.87	7,328.71	-	-	1,982.72	42,628.48	-	-	255.36	5,480.24	21.5	1984
20.5	1985	13,039.08	267,301.14	1,319.16	27,042.78	1,318.44	27,028.02	1,388.06	28,455.23	-	-	-	-	20.5	1985
19.5	1986	1,704.65	33,240.68	1,772.58	34,565.31	400.77	7,815.02	4,368.12	85,178.34	-	-	-	-	19.5	1986
18.5	1987	221.53	4,098.31	1,348.29	24,906.37	-	-	3,515.43	65,035.46	-	-	153.66	2,842.71	18.5	1987
17.5	1988	319.82	5,596.85	436.50	7,638.75	-	-	816.54	14,289.45	-	-	-	-	17.5	1988
16.5	1989	241.53	3,985.25	256.28	4,228.62	-	-	880.61	14,530.07	-	-	-	-	16.5	1989
15.5	1990	1,022.94	15,855.57	334.31	5,181.81	-	-	78.49	1,216.60	-	-	-	-	15.5	1990
14.5	1991	-	-	-	-	-	-	832.98	12,078.21	-	-	-	-	14.5	1991
13.5	1992	-	-	-	-	-	-	-	-	-	-	-	-	13.5	1992
12.5	1993	527.62	6,595.25	-	-	-	-	-	-	-	-	-	-	12.5	1993
11.5	1994	249.03	2,863.85	-	-	-	-	2,126.28	24,452.22	-	-	-	-	11.5	1994
10.5	1995	-	-	-	-	-	-	1,402.72	14,728.56	-	-	-	-	10.5	1995
9.5	1996	-	-	-	-	-	-	605.99	5,756.91	-	-	-	-	9.5	1996
8.5	1997	-	-	-	-	-	-	557.95	4,742.58	-	-	-	-	8.5	1997
7.5	1998	-	-	-	-	-	-	-	-	-	-	-	-	7.5	1998
6.5	1999	545.12	3,543.28	-	-	-	-	-	-	-	-	330.75	2,149.88	6.5	1999
5.5	2000	982.70	5,404.85	-	-	-	-	1,873.14	9,202.27	-	-	-	-	5.5	2000
4.5	2001	-	-	-	-	-	-	1,090.40	4,906.80	-	-	-	-	4.5	2001
3.5	2002	-	-	-	-	-	-	534.29	1,870.02	-	-	-	-	3.5	2002
2.5	2003	-	-	-	-	-	-	1,011.24	2,528.10	-	-	-	-	2.5	2003
1.5	2004	8,199.21	12,298.82	-	-	-	-	566.03	849.05	-	-	-	-	1.5	2004
0.5	2005	-	-	-	-	-	-	-	-	-	-	-	-	0.5	2005
TOTAL ACCOUNT		48,378.97		27,075.08		9,181.38		75,457.76		11,013.86		12,245.41		TOTAL ACCOUNT	
TOTAL WEIGHTED			1,052,232.14		828,058.16		233,077.51		2,185,514.36		274,344.28		532,341.22	TOTAL WEIGHTED	
AVERAGE AGE		21.75		30.58		25.39		28.96		24.91		43.47		AVERAGE AGE	

FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2005 Aged Retirements

AGE	YEAR	3693	WT AVG	370	WT AVG	3711	WT AVG	3713	WT AVG	3731	WT AVG	AGE	YEAR
65.5	1940	-	-	-	-	-	-	-	-	-	-	65.5	1940
64.5	1941	-	-	-	-	-	-	-	-	-	-	64.5	1941
63.5	1942	-	-	135.50	8,604.25	-	-	-	-	-	-	63.5	1942
62.5	1943	-	-	739.84	46,240.00	-	-	-	-	-	-	62.5	1943
61.5	1944	-	-	-	-	-	-	-	-	-	-	61.5	1944
60.5	1945	-	-	-	-	-	-	-	-	-	-	60.5	1945
59.5	1946	-	-	12.23	727.69	-	-	-	-	-	-	59.5	1946
58.5	1947	-	-	143.55	8,397.68	-	-	-	-	-	-	58.5	1947
57.5	1948	-	-	281.44	16,182.80	-	-	-	-	-	-	57.5	1948
56.5	1949	-	-	529.33	29,907.15	-	-	-	-	-	-	56.5	1949
55.5	1950	-	-	824.89	45,781.40	-	-	-	-	-	-	55.5	1950
54.5	1951	-	-	343.02	18,694.59	-	-	-	-	-	-	54.5	1951
53.5	1952	-	-	400.26	21,413.91	-	-	-	-	-	-	53.5	1952
52.5	1953	-	-	1,031.75	54,166.88	-	-	-	-	-	-	52.5	1953
51.5	1954	-	-	-	-	-	-	-	-	-	-	51.5	1954
50.5	1955	-	-	580.40	29,815.20	-	-	-	-	-	-	50.5	1955
49.5	1956	-	-	662.51	32,794.25	-	-	-	-	-	-	49.5	1956
48.5	1957	-	-	1,342.14	65,093.79	-	-	-	-	-	-	48.5	1957
47.5	1958	-	-	1,294.75	61,500.63	-	-	-	-	-	-	47.5	1958
46.5	1959	-	-	1,766.48	82,141.32	-	-	-	-	-	-	46.5	1959
45.5	1960	-	-	821.77	37,390.54	-	-	-	-	-	-	45.5	1960
44.5	1961	-	-	1,343.97	59,808.67	-	-	-	-	-	-	44.5	1961
43.5	1962	-	-	1,929.09	83,915.42	-	-	-	-	-	-	43.5	1962
42.5	1963	-	-	2,308.44	98,108.70	74.67	3,173.48	-	-	-	-	42.5	1963
41.5	1964	-	-	1,074.39	44,587.19	1,243.40	51,601.10	-	-	1,177.51	48,866.67	41.5	1964
40.5	1965	-	-	2,033.16	82,342.98	-	-	-	-	58.89	2,385.05	40.5	1965
39.5	1966	-	-	2,418.48	95,529.96	239.90	9,476.05	-	-	-	-	39.5	1966
38.5	1967	-	-	1,278.84	49,235.34	-	-	-	-	-	-	38.5	1967
37.5	1968	-	-	633.08	23,740.50	96.65	3,624.38	-	-	-	-	37.5	1968
36.5	1969	-	-	2,188.71	79,887.92	-	-	-	-	-	-	36.5	1969
35.5	1970	-	-	2,602.39	92,384.85	86.93	3,068.02	-	-	-	-	35.5	1970
34.5	1971	-	-	302.82	10,447.29	799.18	27,571.71	-	-	64.73	2,233.19	34.5	1971
33.5	1972	-	-	701.04	23,484.84	-	-	-	-	-	-	33.5	1972
32.5	1973	-	-	2,192.16	71,245.20	-	-	-	-	-	-	32.5	1973
31.5	1974	-	-	3,026.25	95,326.88	48.88	1,533.42	-	-	-	-	31.5	1974
30.5	1975	-	-	574.98	17,536.89	-	-	-	-	-	-	30.5	1975
29.5	1976	-	-	661.57	19,516.32	-	-	-	-	-	-	29.5	1976
28.5	1977	-	-	472.84	13,475.94	88.52	2,522.82	-	-	-	-	28.5	1977
27.5	1978	-	-	1,168.37	32,130.18	-	-	-	-	-	-	27.5	1978
26.5	1979	-	-	895.34	23,726.51	-	-	-	-	224.59	5,951.64	26.5	1979
25.5	1980	-	-	1,461.62	37,271.31	-	-	-	-	-	-	25.5	1980
24.5	1981	-	-	772.87	18,935.32	-	-	-	-	-	-	24.5	1981
23.5	1982	-	-	1,573.25	36,971.38	449.10	10,553.85	-	-	322.38	7,575.93	23.5	1982
22.5	1983	-	-	521.82	11,740.95	145.04	3,263.40	-	-	-	-	22.5	1983
21.5	1984	-	-	1,533.23	32,964.45	-	-	-	-	-	-	21.5	1984
20.5	1985	-	-	1,613.61	33,079.01	357.36	7,325.88	-	-	-	-	20.5	1985
19.5	1986	-	-	2,583.91	50,386.25	482.42	9,407.19	-	-	-	-	19.5	1986
18.5	1987	-	-	908.42	16,805.77	581.73	10,782.01	-	-	-	-	18.5	1987
17.5	1988	-	-	2,503.63	43,813.53	424.42	7,427.35	-	-	-	-	17.5	1988
16.5	1989	-	-	2,309.24	38,102.46	1,096.11	18,085.82	362.02	5,973.33	661.62	10,916.73	16.5	1989
15.5	1990	-	-	739.39	11,460.55	668.67	10,364.39	-	-	-	-	15.5	1990
14.5	1991	-	-	446.86	6,479.47	456.52	6,619.54	-	-	1,353.62	19,627.49	14.5	1991
13.5	1992	-	-	3,727.42	50,320.17	852.96	11,514.98	174.91	2,361.29	1,378.52	18,610.02	13.5	1992
12.5	1993	-	-	989.75	12,496.88	747.25	9,340.63	226.21	2,827.63	1,501.74	18,771.75	12.5	1993
11.5	1994	-	-	653.09	7,510.54	1,401.51	16,117.37	-	-	-	-	11.5	1994
10.5	1995	-	-	1,006.13	10,564.37	474.93	4,986.77	-	-	566.70	5,950.35	10.5	1995
9.5	1996	-	-	1,076.77	10,229.32	2,230.29	21,187.78	-	-	200.76	1,907.22	9.5	1996
8.5	1997	-	-	502.50	4,271.25	2,789.22	23,708.37	-	-	366.46	3,114.91	8.5	1997
7.5	1998	-	-	460.50	3,453.75	3,346.79	25,100.93	-	-	191.46	1,435.95	7.5	1998
6.5	1999	-	-	209.49	1,361.69	1,735.82	11,282.63	-	-	-	-	6.5	1999
5.5	2000	-	-	1,321.42	7,267.81	1,304.52	7,174.88	-	-	-	-	5.5	2000
4.5	2001	-	-	438.79	1,974.56	1,032.91	4,648.10	-	-	-	-	4.5	2001
3.5	2002	-	-	1,185.97	4,150.90	1,260.70	4,412.45	-	-	-	-	3.5	2002
2.5	2003	-	-	780.44	1,951.10	1,018.95	2,547.38	1,932.12	4,830.30	-	-	2.5	2003
1.5	2004	-	-	195.51	293.27	1,108.12	1,662.18	-	-	-	-	1.5	2004
0.5	2005	822.14	411.07	332.74	166.37	1,385.31	697.66	-	-	-	-	0.5	2005
TOTAL ACCOUNT		822.14		68,584.15		28,036.58		2,895.28		8,068.98		TOTAL ACCOUNT	
TOTAL WEIGHTED			411.07		2,029,303.94		330,780.59		15,992.54		147,346.88	TOTAL WEIGHTED	
AVERAGE AGE		0.50		29.59		11.80		5.93		18.26		AVERAGE AGE	

FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2005 Aged Retirements

AGE	YEAR	3900	WT AVG	3912	WT AVG	3913	WT AVG	3923	WT AVG	3941	WT AVG	AGE	YEAR
66.5	1940											66.5	1940
65.5	1941											65.5	1941
64.5	1942											64.5	1942
63.5	1943											63.5	1943
62.5	1944											62.5	1944
61.5	1945											61.5	1945
60.5	1946											60.5	1946
59.5	1947											59.5	1947
58.5	1948											58.5	1948
57.5	1949											57.5	1949
56.5	1950											56.5	1950
55.5	1951											55.5	1951
54.5	1952											54.5	1952
53.5	1953											53.5	1953
52.5	1954											52.5	1954
51.5	1955											51.5	1955
50.5	1956											50.5	1956
49.5	1957											49.5	1957
48.5	1958											48.5	1958
47.5	1959											47.5	1959
46.5	1960											46.5	1960
45.5	1961											45.5	1961
44.5	1962											44.5	1962
43.5	1963											43.5	1963
42.5	1964											42.5	1964
41.5	1965											41.5	1965
40.5	1966											40.5	1966
39.5	1967											39.5	1967
38.5	1968											38.5	1968
37.5	1969											37.5	1969
36.5	1970											36.5	1970
35.5	1971											35.5	1971
34.5	1972											34.5	1972
33.5	1973											33.5	1973
32.5	1974	427.68	13,471.92									32.5	1974
31.5	1975											31.5	1975
30.5	1976											30.5	1976
29.5	1977											29.5	1977
28.5	1978											28.5	1978
27.5	1979											27.5	1979
26.5	1980											26.5	1980
25.5	1981											25.5	1981
24.5	1982											24.5	1982
23.5	1983											23.5	1983
22.5	1984	399.37	8,586.46							587.95	12,840.93	22.5	1984
21.5	1985											21.5	1985
20.5	1986											20.5	1986
19.5	1987			891.45	16,491.83							19.5	1987
18.5	1988									635.55	11,122.13	18.5	1988
17.5	1989			1,193.05	19,885.33							17.5	1989
16.5	1990											16.5	1990
15.5	1991							78,515.80	1,152,979.10			15.5	1991
14.5	1992											14.5	1992
13.5	1993			5,918.63	73,982.88							13.5	1993
12.5	1994					2,211.70	25,434.55					12.5	1994
11.5	1995											11.5	1995
10.5	1996					1,045.56	9,932.82					10.5	1996
9.5	1997									621.46	5,282.41	9.5	1997
8.5	1998					3,253.87	24,404.03					8.5	1998
7.5	1999					19,894.10	129,311.65					7.5	1999
6.5	2000											6.5	2000
5.5	2001					4,145.78	18,656.01					5.5	2001
4.5	2002											4.5	2002
3.5	2003											3.5	2003
2.5	2004											2.5	2004
1.5	2005											1.5	2005
TOTAL ACCOUNT		827.05		8,003.13		30,551.01		79,515.80		1,844.96		TOTAL ACCOUNT	
TOTAL WEIGHTED AVERAGE AGE			22,058.38		110,160.03		207,739.06		1,152,979.10		29,045.46		TOTAL WEIGHTED AVERAGE AGE
		26.67		13.76		6.80		14.50		15.74			

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2005 Aged Retirements**

AGE	YEAR	3942	WT AVG	3952	WT AVG	396	WT AVG	3971	WT AVG	398	WT AVG	TOTAL	WT AVG	AGE	YEAR
66.5	1940	-	-	-	-	-	-	-	-	-	-	-	-	65.5	1940
65.5	1941	-	-	-	-	-	-	-	-	-	-	73.80	4,760.10	64.5	1941
64.5	1942	-	-	-	-	-	-	-	-	-	-	135.50	8,604.25	63.5	1942
63.5	1943	-	-	-	-	-	-	-	-	-	-	739.84	46,240.00	62.5	1943
62.5	1944	-	-	-	-	-	-	-	-	-	-	614.91	37,816.97	61.5	1944
61.5	1945	-	-	-	-	-	-	-	-	-	-	-	-	60.5	1945
60.5	1946	-	-	-	-	-	-	-	-	-	-	34.03	2,024.79	59.5	1946
59.5	1947	-	-	-	-	-	-	-	-	-	-	143.55	8,397.88	58.5	1947
58.5	1948	-	-	-	-	-	-	-	-	-	-	950.19	54,635.93	57.5	1948
57.5	1949	-	-	-	-	-	-	-	-	-	-	653.38	36,915.97	56.5	1949
56.5	1950	-	-	-	-	-	-	-	-	-	-	824.89	45,781.40	55.5	1950
55.5	1951	-	-	-	-	-	-	-	-	-	-	805.24	43,885.58	54.5	1951
54.5	1952	-	-	-	-	-	-	-	-	-	-	1,163.94	62,270.79	53.5	1952
53.5	1953	-	-	-	-	-	-	-	-	-	-	1,735.84	91,131.80	52.5	1953
52.5	1954	-	-	-	-	-	-	-	-	-	-	8,260.60	425,420.90	51.5	1954
51.5	1955	-	-	-	-	-	-	-	-	-	-	3,054.01	154,227.51	50.5	1955
50.5	1956	-	-	-	-	-	-	-	-	-	-	2,291.60	113,434.20	49.5	1956
49.5	1957	-	-	-	-	-	-	-	-	-	-	3,396.92	164,750.82	48.5	1957
48.5	1958	-	-	-	-	-	-	-	-	-	-	2,065.63	98,117.43	47.5	1958
47.5	1959	-	-	-	-	-	-	-	-	-	-	2,876.62	133,762.83	46.5	1959
46.5	1960	-	-	-	-	-	-	-	-	-	-	1,917.21	87,233.06	45.5	1960
45.5	1961	-	-	-	-	-	-	-	-	-	-	2,563.59	114,079.76	44.5	1961
44.5	1962	-	-	-	-	-	-	-	-	-	-	100,364.06	4,365,836.61	43.5	1962
43.5	1963	-	-	-	-	-	-	-	-	-	-	5,718.56	243,038.80	42.5	1963
42.5	1964	-	-	-	-	-	-	-	-	-	-	8,051.26	334,127.29	41.5	1964
41.5	1965	-	-	-	-	-	-	-	-	-	-	13,151.15	532,821.58	40.5	1965
40.5	1966	-	-	-	-	-	-	-	-	-	-	4,168.85	184,669.58	39.5	1966
39.5	1967	-	-	-	-	-	-	-	-	-	-	2,109.43	81,213.06	38.5	1967
38.5	1968	-	-	-	-	-	-	-	-	-	-	1,862.05	69,826.88	37.5	1968
37.5	1969	-	-	-	-	-	-	-	-	-	-	4,014.19	146,517.94	36.5	1969
36.5	1970	-	-	-	-	-	-	-	-	-	-	21,991.46	780,696.83	35.5	1970
35.5	1971	-	-	-	-	-	-	-	-	-	-	2,182.46	74,604.87	34.5	1971
34.5	1972	-	-	-	-	-	-	-	-	-	-	5,541.26	185,632.21	33.5	1972
33.5	1973	-	-	1,601.00	52,032.50	-	-	-	-	-	-	107,278.91	3,486,564.58	32.5	1973
32.5	1974	-	-	-	-	-	-	-	-	-	-	10,533.21	331,796.12	31.5	1974
31.5	1975	-	-	-	-	-	-	-	-	-	-	51,581.13	1,573,224.47	30.5	1975
30.5	1976	-	-	-	-	-	-	-	-	-	-	78,547.12	2,317,140.04	29.5	1976
29.5	1977	-	-	-	-	-	-	-	-	-	-	18,161.74	517,609.59	28.5	1977
28.5	1978	-	-	-	-	-	-	-	-	-	-	4,690.41	128,986.28	27.5	1978
27.5	1979	-	-	-	-	-	-	-	-	-	-	10,309.07	273,190.36	26.5	1979
26.5	1980	-	-	-	-	-	-	-	-	-	-	12,847.09	327,600.80	25.5	1980
25.5	1981	-	-	-	-	-	-	-	-	-	-	26,795.56	656,491.22	24.5	1981
24.5	1982	-	-	-	-	-	-	-	-	-	-	280,402.85	6,589,466.98	23.5	1982
23.5	1983	-	-	-	-	-	-	-	-	-	-	5,115.96	115,109.10	22.5	1983
22.5	1984	-	-	-	-	-	-	-	-	-	-	5,099.50	109,639.25	21.5	1984
21.5	1985	-	-	-	-	-	-	-	-	-	-	30,459.39	624,417.50	20.5	1985
20.5	1986	-	-	-	-	-	-	-	-	-	-	30,701.73	598,883.74	19.5	1986
19.5	1987	-	-	-	-	-	-	-	-	-	-	7,618.51	140,942.44	18.5	1987
18.5	1988	-	-	-	-	-	-	-	-	3,704.70	64,832.25	42,956.48	751,738.40	17.5	1988
17.5	1989	-	-	-	-	-	-	-	-	-	-	12,896.19	212,787.14	16.5	1989
16.5	1990	-	-	-	-	-	-	-	-	-	-	83,373.82	982,294.21	15.5	1990
15.5	1991	-	-	-	-	1,060.00	15,370.00	-	-	-	-	88,308.58	1,280,474.41	14.5	1991
14.5	1992	-	-	-	-	-	-	-	-	-	-	6,133.81	82,806.44	13.5	1992
13.5	1993	1,871.96	23,399.50	-	-	-	-	9,760.30	122,253.75	-	-	21,573.46	269,668.25	12.5	1993
12.5	1994	-	-	605.24	6,960.26	3,497.06	40,216.19	-	-	-	-	10,743.91	123,554.97	11.5	1994
11.5	1995	-	-	-	-	-	-	609.50	6,399.75	-	-	72,671.48	763,050.54	10.5	1995
10.5	1996	-	-	-	-	793.01	7,533.60	609.50	5,790.25	-	-	13,036.33	123,845.14	9.5	1996
9.5	1997	-	-	-	-	-	-	-	-	-	-	7,540.84	64,097.14	8.5	1997
8.5	1998	3,760.01	28,200.08	-	-	-	-	-	-	-	-	11,012.63	82,594.73	7.5	1998
7.5	1999	3,386.93	22,015.05	-	-	1,171.64	7,615.66	-	-	-	-	27,273.85	177,280.03	6.5	1999
6.5	2000	-	-	-	-	-	-	-	-	-	-	5,281.78	29,049.79	5.5	2000
5.5	2001	-	-	-	-	-	-	-	-	-	-	6,707.88	30,185.46	4.5	2001
4.5	2002	-	-	-	-	-	-	-	-	-	-	17,165.24	60,078.34	3.5	2002
3.5	2003	-	-	-	-	-	-	-	-	-	-	4,742.75	11,856.88	2.5	2003
2.5	2004	-	-	-	-	-	-	-	-	-	-	10,068.87	15,103.31	1.5	2004
1.5	2005	-	-	-	-	-	-	-	-	-	-	2,550.19	1,275.10	0.5	2005
TOTAL ACCOUNT		9,016.90		2,206.24		6,521.71		10,999.30		3,704.70		1,307,816.29		TOTAL ACCOUNT	
TOTAL WEIGHTED AVERAGE AGE		8.16	73,614.62	26.74	58,992.76	10.85	70,735.45	12.22	134,443.75	17.50	64,832.25	24.05	31,446,380.53	24.05	TOTAL WEIGHTED AVERAGE AGE

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2006 Aged Retirements**

AGE	YEAR	364	WT AVG	365	WT AVG	3662	WT AVG	3672	WT AVG	3681	WT AVG	AGE	YEAR
66.5	1940									982.74	65,352.21	66.5	1940
65.5	1941	-	-	-	-	-	-	-	-	-	-	65.5	1941
64.5	1942	-	-	-	-	-	-	-	-	-	-	64.5	1942
63.5	1943	-	-	-	-	-	-	-	-	-	-	63.5	1943
62.5	1944	-	-	1,522.92	95,182.50	-	-	-	-	-	-	62.5	1944
61.5	1945	-	-	21.25	1,306.88	-	-	-	-	-	-	61.5	1945
60.5	1946	-	-	-	-	-	-	-	-	-	-	60.5	1946
59.5	1947	-	-	-	-	-	-	-	-	-	-	59.5	1947
58.5	1948	-	-	-	-	-	-	-	-	-	-	58.5	1948
57.5	1949	553.80	31,832.00	1,346.38	77,416.85	-	-	-	-	-	-	57.5	1949
56.5	1950	-	-	-	-	-	-	-	-	-	-	56.5	1950
55.5	1951	262.18	14,550.99	21.94	1,217.67	-	-	-	-	-	-	55.5	1951
54.5	1952	466.18	25,406.81	4.85	264.33	-	-	-	-	15.04	819.68	54.5	1952
53.5	1953	152.55	8,161.43	-	-	-	-	-	-	25.11	1,343.39	53.5	1953
52.5	1954	106.55	5,593.88	76.57	4,019.93	-	-	-	-	266.43	13,987.58	52.5	1954
51.5	1955	340.21	17,520.82	91.98	4,736.87	-	-	-	-	847.27	43,634.41	51.5	1955
50.5	1956	146.45	7,395.73	156.46	7,901.23	-	-	-	-	244.45	12,344.73	50.5	1956
49.5	1957	419.37	20,758.82	59.24	2,932.38	-	-	-	-	558.52	27,646.74	49.5	1957
48.5	1958	321.50	15,592.75	-	-	-	-	-	-	-	-	48.5	1958
47.5	1959	137.78	6,544.55	313.02	14,868.45	-	-	-	-	442.58	21,022.55	47.5	1959
46.5	1960	231.25	10,753.13	-	-	-	-	-	-	429.26	19,960.59	46.5	1960
45.5	1961	665.33	30,272.52	97.82	4,450.81	-	-	-	-	434.71	19,779.31	45.5	1961
44.5	1962	484.34	21,553.13	23.29	1,036.41	-	-	-	-	892.61	39,721.15	44.5	1962
43.5	1963	491.75	21,391.13	130.75	5,687.63	-	-	-	-	546.84	23,874.54	43.5	1963
42.5	1964	687.15	29,203.88	348.93	14,829.53	-	-	-	-	360.88	15,337.40	42.5	1964
41.5	1965	1,472.97	61,128.26	510.37	21,180.36	-	-	-	-	385.85	16,012.78	41.5	1965
40.5	1966	337.06	13,650.93	175.90	7,123.95	-	-	-	-	621.80	25,182.90	40.5	1966
39.5	1967	175.56	8,934.62	310.44	12,262.38	-	-	-	-	1,062.88	41,983.76	39.5	1967
38.5	1968	349.45	13,453.83	749.38	28,851.13	-	-	-	-	680.73	26,208.11	38.5	1968
37.5	1969	659.46	24,729.75	329.12	12,342.00	-	-	-	-	1,204.62	45,173.25	37.5	1969
36.5	1970	715.43	26,113.20	635.32	23,189.18	-	-	-	-	1,061.49	38,744.39	36.5	1970
35.5	1971	65.22	2,315.31	257.52	9,141.96	-	-	-	-	917.06	32,555.63	35.5	1971
34.5	1972	751.82	25,937.79	287.53	9,919.79	-	-	-	-	365.85	12,621.83	34.5	1972
33.5	1973	3,510.55	117,603.43	638.54	21,391.09	-	-	-	-	1,491.38	49,961.23	33.5	1973
32.5	1974	649.32	21,102.90	1,465.37	47,624.53	-	-	8,570.70	278,547.75	67.67	2,199.28	32.5	1974
31.5	1975	1,197.72	37,728.18	59.91	1,887.17	-	-	-	-	370.38	11,668.97	31.5	1975
30.5	1976	391.68	11,946.24	426.90	13,020.45	-	-	2,222.44	67,784.42	1,727.36	52,684.48	30.5	1976
29.5	1977	228.91	6,752.85	674.66	19,902.47	-	-	-	-	886.78	26,160.01	29.5	1977
28.5	1978	1,276.68	36,385.38	255.57	7,283.75	-	-	-	-	904.72	25,784.52	28.5	1978
27.5	1979	1,430.27	39,332.43	41.13	1,131.08	-	-	-	-	3,380.80	92,966.50	27.5	1979
26.5	1980	240.77	6,380.41	62.31	1,651.22	-	-	-	-	872.58	23,123.37	26.5	1980
25.5	1981	976.04	24,889.02	2,574.58	65,651.79	-	-	889.80	22,179.90	495.99	12,647.75	25.5	1981
24.5	1982	6,777.48	166,048.26	608.40	14,905.80	-	-	1,192.64	29,219.68	-	-	24.5	1982
23.5	1983	709.03	16,662.21	85.08	1,999.38	-	-	-	-	3,459.55	81,299.43	23.5	1983
22.5	1984	1,031.39	23,206.28	-	-	-	-	-	-	5,289.13	119,005.43	22.5	1984
21.5	1985	897.10	19,287.85	164.54	3,537.61	-	-	5,668.47	126,172.11	1,349.00	29,003.50	21.5	1985
20.5	1986	-	-	362.62	7,433.71	-	-	3,698.05	75,810.03	723.79	14,837.70	20.5	1986
19.5	1987	-	-	24.24	472.68	-	-	-	-	2,238.90	43,658.55	19.5	1987
18.5	1988	682.31	12,622.74	120.66	2,232.21	-	-	-	-	2,379.34	44,017.79	18.5	1988
17.5	1989	724.59	12,680.33	225.32	3,943.10	-	-	-	-	-	-	17.5	1989
16.5	1990	959.96	15,839.34	230.77	3,807.71	-	-	-	-	-	-	16.5	1990
15.5	1991	1,282.04	19,871.62	943.18	14,619.29	-	-	-	-	-	-	15.5	1991
14.5	1992	1,857.52	26,934.04	-	-	-	-	-	-	-	-	14.5	1992
13.5	1993	-	-	287.27	3,878.15	-	-	389.68	5,260.68	-	-	13.5	1993
12.5	1994	-	-	-	-	-	-	-	-	-	-	12.5	1994
11.5	1995	-	-	-	-	-	-	-	-	701.38	8,065.64	11.5	1995
10.5	1996	268.82	2,822.61	292.45	3,070.73	-	-	-	-	-	-	10.5	1996
9.5	1997	1,541.28	14,642.16	141.06	1,340.07	-	-	-	-	876.19	8,323.81	9.5	1997
8.5	1998	1,511.88	12,850.98	-	-	-	-	-	-	-	-	8.5	1998
7.5	1999	1,545.73	11,592.98	-	-	-	-	-	-	-	-	7.5	1999
6.5	2000	836.24	5,435.56	-	-	-	-	-	-	607.06	3,945.89	6.5	2000
5.5	2001	2,077.80	11,427.90	-	-	-	-	-	-	-	-	5.5	2001
4.5	2002	-	-	-	-	4,473.82	20,132.19	99.34	447.03	806.09	3,627.41	4.5	2002
3.5	2003	303.17	1,061.10	107.55	376.43	-	-	1,098.26	3,843.91	-	-	3.5	2003
2.5	2004	427.34	1,068.35	-	-	-	-	-	-	1,454.39	3,635.98	2.5	2004
1.5	2005	904.64	1,356.98	-	-	-	-	-	-	562.23	843.35	1.5	2005
0.5	2006	-	-	-	-	-	-	-	-	-	-	0.5	2006
TOTAL ACCOUNT		44,233.42		17,263.09		4,473.82		24,009.38		42,993.21		TOTAL ACCOUNT	
TOTAL WEIGHTED			1,116,327.06		601,022.66		20,132.19		609,265.50		1,135,413.22	TOTAL WEIGHTED	
AVERAGE AGE		25.28		34.82		4.50		25.38		26.41		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2006 Aged Retirements**

AGE	YEAR	3683	WT AVG	3691	WT AVG	370	WT AVG	3711	WT AVG	3713	WT AVG	AGE	YEAR
66.5	1940	-	-	-	-	-	-	-	-	-	-	65.5	1941
65.5	1941	-	-	55.35	3,625.43	-	-	-	-	-	-	64.5	1942
64.5	1942	-	-	-	-	-	-	-	-	-	-	63.5	1943
63.5	1943	-	-	-	-	43.52	2,763.52	-	-	-	-	62.5	1944
62.5	1944	-	-	-	-	-	-	-	-	-	-	61.5	1945
61.5	1945	-	-	-	-	-	-	-	-	-	-	60.5	1946
60.5	1946	-	-	21.80	1,318.90	73.38	4,439.49	-	-	-	-	59.5	1947
59.5	1947	-	-	245.89	14,630.46	31.90	1,898.05	-	-	-	-	58.5	1948
58.5	1948	-	-	23.01	1,346.09	99.33	5,810.81	-	-	-	-	57.5	1949
57.5	1949	-	-	23.03	1,324.23	342.54	19,696.05	-	-	-	-	56.5	1950
56.5	1950	-	-	-	-	136.36	7,704.34	-	-	-	-	55.5	1951
55.5	1951	-	-	77.25	4,287.38	228.70	12,692.85	-	-	-	-	54.5	1952
54.5	1952	-	-	-	-	220.20	12,000.90	-	-	-	-	53.5	1953
53.5	1953	-	-	215.48	11,528.18	671.76	35,939.16	-	-	-	-	52.5	1954
52.5	1954	-	-	-	-	38.43	2,017.58	-	-	-	-	51.5	1955
51.5	1955	-	-	105.49	5,432.74	551.04	28,378.56	-	-	-	-	50.5	1956
50.5	1956	-	-	30.56	1,543.28	344.50	17,397.25	-	-	-	-	49.5	1957
49.5	1957	-	-	148.90	7,271.55	812.10	40,198.95	-	-	-	-	48.5	1958
48.5	1958	-	-	-	-	686.81	33,407.29	-	-	-	-	47.5	1959
47.5	1959	-	-	33.56	1,594.10	746.02	35,435.95	-	-	-	-	46.5	1960
46.5	1960	-	-	-	-	426.93	19,852.25	-	-	-	-	45.5	1961
45.5	1961	-	-	194.57	8,852.94	254.28	11,569.74	-	-	-	-	44.5	1962
44.5	1962	-	-	180.80	7,155.80	324.83	14,446.04	-	-	-	-	43.5	1963
43.5	1963	-	-	402.43	17,505.71	717.82	31,225.17	-	-	-	-	42.5	1964
42.5	1964	-	-	122.31	5,198.18	337.63	14,349.28	-	-	-	-	41.5	1965
41.5	1965	-	-	-	-	485.17	20,134.56	-	-	-	-	40.5	1966
40.5	1966	-	-	313.06	12,878.93	369.49	14,964.35	-	-	-	-	39.5	1967
39.5	1967	-	-	433.92	17,139.84	393.48	15,542.46	-	-	-	-	38.5	1968
38.5	1968	-	-	-	-	166.60	6,414.10	-	-	-	-	37.5	1969
37.5	1969	-	-	214.27	8,035.13	409.20	15,345.00	-	-	-	-	36.5	1970
36.5	1970	-	-	80.29	2,930.59	1,031.12	37,835.88	-	-	-	-	35.5	1971
35.5	1971	-	-	247.62	8,790.51	740.23	26,278.17	729.90	25,911.45	-	-	34.5	1972
34.5	1972	585.54	20,201.13	178.16	6,146.52	1,285.76	43,868.72	52.12	1,798.14	-	-	33.5	1973
33.5	1973	17,298.52	579,500.42	-	-	2,369.68	79,384.28	-	-	-	-	32.5	1974
32.5	1974	575.57	18,708.03	204.34	6,641.05	3,412.00	110,890.00	-	-	-	-	31.5	1975
31.5	1975	-	-	-	-	1,409.60	44,402.40	-	-	-	-	30.5	1976
30.5	1976	-	-	-	-	570.85	17,410.93	-	-	-	-	29.5	1977
29.5	1977	-	-	-	-	1,678.94	49,528.73	-	-	-	-	28.5	1978
28.5	1978	-	-	311.68	8,882.88	1,805.72	45,763.02	-	-	-	-	27.5	1979
27.5	1979	-	-	-	-	1,503.93	41,358.08	-	-	-	-	26.5	1980
26.5	1980	-	-	-	-	208.69	5,530.29	-	-	-	-	25.5	1981
25.5	1981	-	-	-	-	2,246.11	57,275.81	-	-	-	-	24.5	1982
24.5	1982	1,023.76	25,082.12	-	-	1,319.05	32,316.73	449.10	11,002.95	-	-	23.5	1983
23.5	1983	-	-	-	-	2,740.19	64,394.47	-	-	-	-	22.5	1984
22.5	1984	3,047.61	68,571.23	127.68	2,872.80	1,773.17	39,896.33	-	-	-	-	21.5	1985
21.5	1985	-	-	278.42	5,986.03	3,714.03	79,851.65	-	-	-	-	20.5	1986
20.5	1986	-	-	419.84	8,606.72	5,430.97	111,334.89	482.42	9,889.61	-	-	19.5	1987
19.5	1987	-	-	-	-	3,650.16	71,178.12	581.73	11,343.74	-	-	18.5	1988
18.5	1988	-	-	150.34	2,781.29	4,303.21	79,609.39	848.85	15,703.73	-	-	17.5	1989
17.5	1989	-	-	181.83	3,182.03	4,084.10	71,471.75	1,973.00	34,527.50	-	-	16.5	1990
16.5	1990	-	-	-	-	3,282.96	54,168.84	445.78	7,355.37	-	-	15.5	1991
15.5	1991	-	-	-	-	2,920.29	45,264.50	-	-	-	-	14.5	1992
14.5	1992	-	-	-	-	5,062.09	73,400.31	1,990.26	28,858.77	-	-	13.5	1993
13.5	1993	-	-	450.89	6,087.02	4,977.12	67,191.12	747.24	10,087.74	-	-	12.5	1994
12.5	1994	-	-	-	-	4,896.01	81,200.13	1,489.79	18,622.38	-	-	11.5	1995
11.5	1995	-	-	-	-	6,602.55	75,929.33	1,874.77	21,559.86	-	-	10.5	1996
10.5	1996	-	-	-	-	8,761.38	91,994.49	2,973.72	31,224.06	-	-	9.5	1997
9.5	1997	8,668.05	82,346.48	517.16	4,913.02	6,122.79	58,166.51	1,593.84	15,141.48	-	-	8.5	1998
8.5	1998	-	-	-	-	8,234.86	69,998.31	3,937.40	33,467.90	-	-	7.5	1999
7.5	1999	-	-	-	-	6,849.43	51,370.73	5,019.84	37,648.80	-	-	6.5	2000
6.5	2000	-	-	-	-	24,051.04	156,331.78	5,879.87	38,219.16	5,708.76	37,106.94	5.5	2001
5.5	2001	-	-	-	-	10,655.52	58,605.36	3,379.45	18,586.98	-	-	4.5	2002
4.5	2002	-	-	2,361.00	10,624.50	1,583.91	7,127.60	3,231.14	14,540.13	-	-	3.5	2003
3.5	2003	-	-	-	-	1,091.37	3,819.80	764.22	2,674.77	-	-	2.5	2004
2.5	2004	3,644.14	9,110.35	-	-	1,417.58	3,543.95	443.25	1,108.13	-	-	1.5	2005
1.5	2005	-	-	-	-	332.74	499.11	-	-	-	-	0.5	2006
0.5	2006	-	-	-	-	-	-	261.24	130.62	-	-	-	-
TOTAL ACCOUNT		34,843.19		8,328.93		150,812.97		39,148.93		5,708.78		TOTAL ACCOUNT	
TOTAL WEIGHTED AVERAGE AGE			803,517.75		208,913.57		2,411,413.08		389,403.24		37,106.94		TOTAL WEIGHTED AVERAGE AGE
		23.06		25.08		15.99		9.95		6.50			

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2006 Aged Retirements**

AGE	YEAR	3731	WT AVG	3912	WT AVG	3913	WT AVG	3922	WT AVG	3923	WT AVG	AGE	YEAR
65.5	1941	-	-	-	-	-	-	-	-	-	-	65.5	1941
64.5	1942	-	-	-	-	-	-	-	-	-	-	64.5	1942
63.5	1943	-	-	-	-	-	-	-	-	-	-	63.5	1943
62.5	1944	-	-	-	-	-	-	-	-	-	-	62.5	1944
61.5	1945	-	-	-	-	-	-	-	-	-	-	61.5	1945
60.5	1946	-	-	-	-	-	-	-	-	-	-	60.5	1946
59.5	1947	-	-	-	-	-	-	-	-	-	-	59.5	1947
58.5	1948	-	-	-	-	-	-	-	-	-	-	58.5	1948
57.5	1949	-	-	-	-	-	-	-	-	-	-	57.5	1949
56.5	1950	-	-	-	-	-	-	-	-	-	-	56.5	1950
55.5	1951	-	-	-	-	-	-	-	-	-	-	55.5	1951
54.5	1952	-	-	-	-	-	-	-	-	-	-	54.5	1952
53.5	1953	-	-	-	-	-	-	-	-	-	-	53.5	1953
52.5	1954	-	-	-	-	-	-	-	-	-	-	52.5	1954
51.5	1955	-	-	-	-	-	-	-	-	-	-	51.5	1955
50.5	1956	-	-	-	-	-	-	-	-	-	-	50.5	1956
49.5	1957	-	-	-	-	-	-	-	-	-	-	49.5	1957
48.5	1958	-	-	-	-	-	-	-	-	-	-	48.5	1958
47.5	1959	-	-	-	-	-	-	-	-	-	-	47.5	1959
46.5	1960	-	-	-	-	-	-	-	-	-	-	46.5	1960
45.5	1961	-	-	-	-	-	-	-	-	-	-	45.5	1961
44.5	1962	-	-	-	-	-	-	-	-	-	-	44.5	1962
43.5	1963	-	-	-	-	-	-	-	-	-	-	43.5	1963
42.5	1964	1,966.03	83,558.28	-	-	-	-	-	-	-	-	42.5	1964
41.5	1965	176.68	7,332.22	-	-	-	-	-	-	-	-	41.5	1965
40.5	1966	141.36	5,725.08	-	-	-	-	-	-	-	-	40.5	1966
39.5	1967	-	-	-	-	-	-	-	-	-	-	39.5	1967
38.5	1968	-	-	-	-	-	-	-	-	-	-	38.5	1968
37.5	1969	-	-	-	-	-	-	-	-	-	-	37.5	1969
36.5	1970	-	-	-	-	-	-	-	-	-	-	36.5	1970
35.5	1971	97.10	3,447.05	-	-	-	-	-	-	-	-	35.5	1971
34.5	1972	-	-	-	-	-	-	-	-	-	-	34.5	1972
33.5	1973	-	-	-	-	-	-	-	-	-	-	33.5	1973
32.5	1974	-	-	-	-	-	-	-	-	-	-	32.5	1974
31.5	1975	-	-	-	-	-	-	-	-	-	-	31.5	1975
30.5	1976	-	-	-	-	-	-	-	-	-	-	30.5	1976
29.5	1977	-	-	-	-	-	-	-	-	-	-	29.5	1977
28.5	1978	-	-	-	-	-	-	-	-	-	-	28.5	1978
27.5	1979	-	-	-	-	-	-	-	-	-	-	27.5	1979
26.5	1980	-	-	-	-	-	-	-	-	-	-	26.5	1980
25.5	1981	-	-	-	-	-	-	-	-	-	-	25.5	1981
24.5	1982	-	-	-	-	-	-	-	-	-	-	24.5	1982
23.5	1983	-	-	-	-	-	-	-	-	-	-	23.5	1983
22.5	1984	319.12	7,180.20	-	-	-	-	-	-	-	-	22.5	1984
21.5	1985	197.65	4,249.48	-	-	-	-	-	-	108,761.46	2,295,371.39	21.5	1985
20.5	1986	241.65	4,953.83	-	-	-	-	-	-	-	-	20.5	1986
19.5	1987	422.42	8,237.19	-	-	-	-	-	-	-	-	19.5	1987
18.5	1988	-	-	-	-	-	-	-	-	-	-	18.5	1988
17.5	1989	-	-	943.96	16,519.30	-	-	-	-	-	-	17.5	1989
16.5	1990	200.49	3,308.09	1,273.74	21,016.71	-	-	-	-	-	-	16.5	1990
15.5	1991	14.96	231.88	-	-	700.71	10,861.01	-	-	-	-	15.5	1991
14.5	1992	259.93	3,768.99	-	-	-	-	-	-	-	-	14.5	1992
13.5	1993	2,209.34	29,826.09	-	-	-	-	-	-	113,308.60	1,529,666.10	13.5	1993
12.5	1994	2,897.35	36,216.88	-	-	-	-	-	-	-	-	12.5	1994
11.5	1995	188.90	2,172.35	-	-	-	-	11,887.53	136,706.60	-	-	11.5	1995
10.5	1996	2,556.08	26,838.84	-	-	6,245.74	65,580.27	-	-	-	-	10.5	1996
9.5	1997	3,557.97	33,800.72	-	-	1,001.70	9,516.15	17,453.76	165,810.72	-	-	9.5	1997
8.5	1998	382.92	3,254.82	-	-	1,102.25	9,369.13	-	-	-	-	8.5	1998
7.5	1999	420.86	3,158.45	-	-	11,373.37	85,300.28	-	-	-	-	7.5	1999
6.5	2000	2,115.24	13,749.06	-	-	12,994.38	84,463.47	-	-	-	-	6.5	2000
5.5	2001	1,823.78	10,030.79	-	-	8,649.85	47,574.18	10,000.00	55,000.00	-	-	5.5	2001
4.5	2002	351.59	1,582.16	-	-	-	-	-	-	-	-	4.5	2002
3.5	2003	-	-	-	-	-	-	-	-	-	-	3.5	2003
2.5	2004	-	-	-	-	-	-	-	-	-	-	2.5	2004
1.5	2005	-	-	-	-	-	-	-	-	-	-	1.5	2005
0.5	2006	-	-	-	-	-	-	-	-	-	-	0.5	2006
TOTAL ACCOUNT		20,541.42		2,217.70		42,088.00		39,341.29		220,070.08		TOTAL ACCOUNT	
TOTAL WEIGHTED			292,818.41		37,536.01		312,664.47		357,517.32		3,825,037.49	TOTAL WEIGHTED	
AVERAGE AGE		14.25		16.93		7.43		9.09		17.38		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2006 Aged Retirements**

AGE	YEAR	3942	WT AVG	3971	WT AVG	3973	WT AVG	TOTAL	WT AVG	AGE	YEAR
								982.74	65,352.21	66.5	1940
65.5	1941	-	-	-	-	-	-	55.35	3,625.43	65.5	1941
64.5	1942	-	-	-	-	-	-	-	-	64.5	1942
63.5	1943	-	-	-	-	-	-	43.52	2,783.52	63.5	1943
62.5	1944	-	-	-	-	-	-	1,522.92	95,182.50	62.5	1944
61.5	1945	-	-	-	-	-	-	21.25	1,306.88	61.5	1945
60.5	1946	-	-	-	-	-	-	95.18	5,758.39	60.5	1946
59.5	1947	-	-	-	-	-	-	277.79	16,528.51	59.5	1947
58.5	1948	-	-	-	-	-	-	122.34	7,156.89	58.5	1948
57.5	1949	-	-	-	-	-	-	2,265.55	130,269.13	57.5	1949
56.5	1950	-	-	-	-	-	-	136.36	7,704.34	56.5	1950
55.5	1951	-	-	-	-	-	-	590.07	32,748.89	55.5	1951
54.5	1952	-	-	-	-	-	-	706.27	38,491.72	54.5	1952
53.5	1953	-	-	-	-	-	-	1,064.90	56,972.15	53.5	1953
52.5	1954	-	-	-	-	-	-	487.98	25,618.95	52.5	1954
51.5	1955	-	-	-	-	-	-	1,935.99	99,703.49	51.5	1955
50.5	1956	-	-	-	-	-	-	922.42	46,582.21	50.5	1956
49.5	1957	-	-	-	-	-	-	1,996.13	98,808.44	49.5	1957
48.5	1958	-	-	-	-	-	-	1,010.31	49,000.04	48.5	1958
47.5	1959	-	-	-	-	-	-	1,672.96	79,465.60	47.5	1959
46.5	1960	-	-	-	-	-	-	1,087.44	50,565.96	46.5	1960
45.5	1961	-	-	-	-	-	-	1,646.71	74,925.31	45.5	1961
44.5	1962	-	-	-	-	-	-	1,885.67	83,912.32	44.5	1962
43.5	1963	-	-	-	-	-	-	2,291.59	99,684.17	43.5	1963
42.5	1964	-	-	-	-	-	-	3,822.93	162,474.53	42.5	1964
41.5	1965	-	-	-	-	-	-	3,031.04	125,788.16	41.5	1965
40.5	1966	-	-	-	-	-	-	1,958.67	79,328.14	40.5	1966
39.5	1967	-	-	-	-	-	-	2,376.28	93,863.06	39.5	1967
38.5	1968	-	-	-	-	-	-	1,946.16	74,927.16	38.5	1968
37.5	1969	-	-	-	-	-	-	2,816.67	105,625.13	37.5	1969
36.5	1970	-	-	-	-	-	-	3,523.65	128,613.23	36.5	1970
35.5	1971	-	-	-	-	-	-	3,054.65	108,440.08	35.5	1971
34.5	1972	-	-	-	-	-	-	3,486.78	120,293.91	34.5	1972
33.5	1973	-	-	-	-	-	-	25,308.67	847,840.45	33.5	1973
32.5	1974	-	-	-	-	-	-	14,944.97	485,711.53	32.5	1974
31.5	1975	-	-	-	-	-	-	3,037.61	95,684.72	31.5	1975
30.5	1976	-	-	-	-	-	-	5,339.23	162,846.52	30.5	1976
29.5	1977	-	-	-	-	-	-	3,469.29	102,344.06	29.5	1977
28.5	1978	-	-	-	-	-	-	4,354.37	124,099.55	28.5	1978
27.5	1979	602.87	16,573.43	-	-	-	-	6,958.60	191,361.50	27.5	1979
26.5	1980	-	-	-	-	-	-	1,384.35	36,685.28	26.5	1980
25.5	1981	-	-	-	-	-	-	7,162.52	182,644.26	25.5	1981
24.5	1982	-	-	-	-	-	-	11,370.43	278,575.54	24.5	1982
23.5	1983	-	-	-	-	-	-	6,993.85	164,355.48	23.5	1983
22.5	1984	-	-	-	-	-	-	11,588.10	260,732.25	22.5	1984
21.5	1985	-	-	-	-	-	-	119,230.67	2,563,459.41	21.5	1985
20.5	1986	-	-	-	-	-	-	11,359.34	232,866.47	20.5	1986
19.5	1987	-	-	-	-	-	-	6,917.45	134,890.28	19.5	1987
18.5	1988	-	-	-	-	-	-	8,484.71	156,967.14	18.5	1988
17.5	1989	1,030.70	18,037.25	-	-	-	-	9,163.50	160,361.25	17.5	1989
16.5	1990	-	-	-	-	-	-	6,393.70	105,496.05	16.5	1990
15.5	1991	-	-	-	-	-	-	5,861.18	90,848.29	15.5	1991
14.5	1992	-	-	-	-	-	-	9,169.80	132,962.10	14.5	1992
13.5	1993	-	-	-	-	-	-	122,370.14	1,651,996.89	13.5	1993
12.5	1994	-	-	-	-	-	-	9,283.15	116,039.38	12.5	1994
11.5	1995	-	-	-	-	-	-	21,255.11	244,433.77	11.5	1995
10.5	1996	-	-	-	-	-	-	21,098.19	221,531.00	10.5	1996
9.5	1997	-	-	-	-	-	-	41,473.80	394,001.10	9.5	1997
8.5	1998	-	-	-	-	-	-	15,169.31	128,939.14	8.5	1998
7.5	1999	1,696.27	12,722.03	1,605.00	12,037.50	-	-	28,510.50	213,828.75	7.5	1999
6.5	2000	-	-	2,789.33	18,130.65	8,926.23	45,020.50	61,908.15	402,402.98	6.5	2000
5.5	2001	-	-	-	-	-	-	36,586.40	201,225.20	5.5	2001
4.5	2002	-	-	-	-	-	-	12,906.89	58,081.01	4.5	2002
3.5	2003	-	-	-	-	-	-	3,364.57	11,776.00	3.5	2003
2.5	2004	-	-	-	-	-	-	7,386.70	18,466.75	2.5	2004
1.5	2005	-	-	-	-	-	-	1,799.61	2,699.42	1.5	2005
0.5	2006	-	-	-	-	-	-	261.24	130.62	0.5	2006
TOTAL		3,329.84		4,394.33		6,926.23		710,704.37		TOTAL	
ACCOUNT										ACCOUNT	
TOTAL			47,332.70		30,188.15		45,020.50		12,347,782.41	TOTAL	
WEIGHTED										WEIGHTED	
AVERAGE AGE		14.22		6.87		6.50		17.37		AVERAGE AGE	

FLORIDA PUBLIC UTILITIES COMPANY 2007 CONSOLIDATED ELECTRIC DIVISIONS REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8) 2003

PLANT IN SERVICE (\$)							RESERVE (\$)							(CREDIT BALANCES)		
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Purch. & Adj.	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Purch. & Adj.	Ending Balance	Plant Acct.
350	17,629	-	-	-	-	17,629	350	28,856	-	(28,856)	-	-	-	-	-	350
3501	56,519	-	-	-	-	56,519	3501	-	-	30,044	-	-	-	-	30,044	3501
352	26,401	-	-	-	-	26,401	352	12,395	-	552	-	-	-	-	12,947	352
353	1,962,230	-	-	-	-	1,962,230	353	811,761	-	49,056	-	-	-	-	860,817	353
354	244,665	-	-	-	-	244,665	354	161,763	-	4,404	-	-	-	-	166,167	354
355	2,457,138	14,539	-	(121,162)	-	2,350,515	355	664,409	(121,162)	90,972	-	(1,466)	-	-	632,753	355
356	2,001,539	9,141	(447)	(201,446)	-	1,808,787	356	394,847	(201,446)	58,398	-	(201)	(93)	-	251,505	356
359	6,788	-	-	-	-	6,788	359	2,861	-	264	-	-	-	-	3,125	359
360	11,072	-	-	-	-	11,072	360	(3,339)	-	(3,502)	-	-	6,841	-	-	360
3601	16,188	-	-	-	-	16,188	3601	-	-	3,814	-	-	-	-	3,814	3601
361	96,042	-	-	-	-	96,042	361	22,171	-	2,112	-	-	-	-	24,283	361
362	3,317,022	48,559	-	(49,041)	-	3,316,540	362	1,443,860	(49,041)	119,370	-	(8,852)	-	-	1,505,337	362
364	7,271,848	366,203	-	(71,088)	-	7,566,963	364	3,132,256	(71,088)	308,314	2,999	(43,826)	(6,841)	-	3,321,814	364
365	8,331,788	275,742	446	(30,345)	-	8,577,631	365	4,132,117	(30,345)	368,871	8,547	(21,267)	93	-	4,458,016	365
366	1,735,671	159,378	-	-	-	1,895,049	366	378,893	-	36,460	30	-	-	-	415,383	366
367	3,539,708	169,485	-	(21,638)	-	3,687,555	367	1,186,354	(21,638)	102,090	364	(2,346)	-	-	1,264,824	367
368	11,194,435	539,291	-	(113,403)	-	11,620,323	368	5,377,667	(113,403)	478,890	549	(15,788)	-	-	5,727,915	368
369	6,586,448	435,140	-	(36,122)	-	6,985,466	369	2,730,470	(36,122)	274,082	2,266	(8,588)	-	-	2,962,108	369
370	2,893,452	188,821	-	(40,057)	-	3,042,216	370	1,605,410	(40,057)	106,084	1,011	(1,357)	-	-	1,671,091	370
371	1,463,527	181,186	-	(48,085)	-	1,596,628	371	419,199	(48,085)	96,951	2,504	(4,576)	-	-	465,993	371
373	1,070,014	47,470	-	(17,479)	-	1,100,005	373	284,359	(17,479)	50,603	128	(1,509)	-	-	316,102	373
389	72,462	-	-	-	-	72,462	389	6,704	-	-	-	-	-	-	6,704	389
390	1,359,363	9,039	-	-	-	1,368,402	390	353,264	-	28,134	-	-	-	-	381,398	390
3911	7,370	-	-	-	-	7,370	3911	5,579	-	460	-	-	-	-	6,039	3911
3912	37,716	-	-	(1,660)	-	36,056	3912	23,908	(1,660)	4,400	-	-	-	-	26,648	3912
3913	512,120	16,580	(6,042)	-	-	522,658	3913	274,559	-	89,828	-	-	-	-	364,387	3913
3921	96,021	-	-	-	-	96,021	3921	43,498	-	10,380	-	-	-	-	53,878	3921
3922	536,947	35,647	(14,057)	(32,160)	-	526,377	3922	305,745	(32,160)	67,662	1,603	-	(8,696)	-	334,154	3922
3923	1,655,054	438,357	-	(139,602)	-	1,953,809	3923	903,719	(139,602)	148,201	10,500	-	-	-	922,818	3923
3924	106,425	8,100	-	(11,623)	-	102,902	3924	20,040	(11,623)	3,632	1,101	-	-	-	13,150	3924
3931	106,918	-	-	-	-	106,918	3931	61,984	-	10,591	-	-	-	-	72,575	3931
3932	761	-	-	-	-	761	3932	459	-	111	-	-	-	-	570	3932
3941	37,773	-	-	-	-	37,773	3941	16,904	-	5,229	-	-	-	-	22,133	3941
3942	85,684	4,304	-	(1,155)	-	88,833	3942	56,536	(1,155)	7,930	100	(50)	-	-	63361	3942
3951	64,247	-	-	(582)	-	63,665	3951	20,877	(582)	8,267	-	-	-	-	28,562	3951
3952	38,558	-	-	-	-	38,558	3952	26,121	-	2,558	-	-	-	-	28,679	3952
396	116,642	-	-	-	-	116,642	396	73,944	-	5,028	-	-	-	-	78,972	396
397	128,694	-	-	-	-	128,694	397	90,729	-	18,616	-	-	-	-	109,345	397
398	20,037	3,332	-	(2,677)	-	20,692	398	11,262	(2,677)	3,341	201	-	-	-	12,127	398
399	0	10,000	0	0	0	10,000	399	-	-	-	-	-	-	-	-	399
TOTAL	59,282,916	2,960,314	(20,100)	(939,325)	0	61,283,805		25,082,141	(939,325)	2,563,341	31,903	(109,826)	(8,696)	0	26,619,538	

FLORIDA PUBLIC UTILITIES COMPANY 2007 CONSOLIDATED ELECTRIC DIVISIONS REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8) 2004

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Purch. & Adj.	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Purch. & Adj.	Ending Balance	Plant Acct.
350	17,629	-	-	-	-	17,629	350	-	-	-	-	-	-	-	0	350
3501	56,519	-	-	-	-	56,519	3501	30,044	-	1,248	-	-	-	-	31,292	3501
352	26,401	-	-	-	-	26,401	352	12,947	-	528	-	(46)	-	-	13,429	352
353	1,962,230	-	-	-	-	1,962,230	353	860,817	-	45,132	-	(11,752)	(163,432)	-	730,765	353
354	244,665	-	-	-	-	244,665	354	166,167	-	5,388	-	-	-	-	171,555	354
355	2,350,515	-	-	-	-	2,350,515	355	632,753	-	89,316	-	(660)	-	-	721,409	355
356	1,808,787	1,856	-	(4,236)	-	1,806,407	356	251,505	(4,236)	57,865	-	(183)	163,432	-	468,383	356
359	6,788	-	-	-	-	6,788	359	3,125	-	264	-	-	-	-	3,389	359
360	11,072	-	-	-	-	11,072	360	-	-	-	-	-	-	-	0	360
3601	16,188	5,200	-	-	-	21,388	3601	3,814	-	318	-	-	-	-	4,132	3601
361	96,042	-	-	-	-	96,042	361	24,283	-	2,112	-	-	-	-	26,395	361
362	3,316,540	16,446	-	-	-	3,332,986	362	1,505,337	-	99,771	-	2,490	-	-	1,607,598	362
364	7,566,963	678,157	-	(52,355)	-	8,192,765	364	3,321,814	(52,355)	331,033	7,843	(70,785)	4,973	-	3,542,523	364
365	8,577,631	411,104	-	(28,425)	-	8,960,310	365	4,458,016	(28,425)	332,410	6,218	(35,114)	(373,914)	-	4,359,191	365
366	1,895,049	172,725	-	(93)	-	2,067,681	366	415,383	(93)	39,598	413	(638)	21	-	454,684	366
367	3,687,555	310,508	-	(31,422)	-	3,966,641	367	1,264,824	(31,422)	110,450	315	(3,247)	1,800	-	1,342,720	367
368	11,620,323	658,448	-	(64,373)	-	12,214,398	368	5,727,915	(64,373)	499,235	611	(25,989)	385,107	-	6,522,506	368
369	6,985,466	411,492	-	(9,217)	-	7,387,741	369	2,962,108	(9,217)	272,717	2,501	(10,699)	-	-	3,217,410	369
370	3,042,216	168,713	-	(39,033)	-	3,171,896	370	1,671,091	(39,033)	111,969	156	(1,625)	-	-	1,742,558	370
371	1,596,628	189,695	-	(49,162)	-	1,737,161	371	465,993	(49,162)	101,154	3,369	(5,904)	-	-	515,450	371
373	1,100,005	29,728	-	(16,344)	-	1,113,389	373	316,102	(16,344)	62,083	90	(2,302)	-	-	359,629	373
389	72,462	-	-	-	-	72,462	389	6,704	-	-	-	-	-	-	6,704	389
390	1,368,402	7,745	-	-	-	1,376,147	390	381,398	-	27,444	-	-	-	-	408,842	390
3911	7,370	-	-	-	-	7,370	3911	6,039	-	329	-	-	-	-	6,368	3911
3912	36,056	-	-	-	-	36,056	3912	26,648	-	3,099	-	-	-	-	29,747	3912
3913	522,658	17,500	-	(14,042)	-	526,116	3913	364,387	(14,042)	68,414	-	-	-	-	418,759	3913
3921	96,021	-	-	-	-	96,021	3921	53,878	-	8,832	-	-	-	-	62,710	3921
3922	526,377	-	-	(29,361)	-	497,016	3922	334,154	(29,361)	59,207	3,353	-	(94,432)	-	272,921	3922
3923	1,953,809	164,803	-	(126,311)	-	1,992,301	3923	922,818	(126,311)	189,627	27,000	-	94,432	-	1,107,566	3923
3924	102,902	-	-	-	-	102,902	3924	13,150	-	4,116	-	-	-	-	17,266	3924
3931	106,918	-	-	-	-	106,918	3931	72,575	-	10,305	-	-	-	-	82,880	3931
3932	761	-	-	-	-	761	3932	570	-	108	-	-	-	-	678	3932
3941	37,773	-	-	-	-	37,773	3941	22,133	-	5,168	-	-	-	-	27,301	3941
3942	88,833	9,437	-	(1,628)	-	96,642	3942	63,361	(1,628)	6,614	-	-	-	-	68,347	3942
3951	63,665	-	-	-	-	63,665	3951	28,562	-	8,269	-	-	-	-	36,831	3951
3952	38,558	-	-	(5,523)	-	33,035	3952	28,679	(5,523)	2,367	-	-	-	-	25,523	3952
396	116,642	-	-	-	-	116,642	396	78,972	-	7,356	-	-	-	-	86,328	396
397	128,694	37,657	-	-	-	166,351	397	109,345	-	17,717	-	-	-	-	127,062	397
398	20,692	-	-	-	-	20,692	398	12,127	-	1,867	-	-	-	-	13,994	398
399	10,000	0	0	0	0	10,000	399	-	-	2,000	-	-	-	-	2,000	399
TOTAL	61,283,805	3,291,214	0	(471,525)	0	64,103,494		26,619,538	(471,525)	2,585,430	51,869	(166,453)	0	17,987	28,636,846	

FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2005

PLANT IN SERVICE (\$)						RESERVE (\$)					(CREDIT BALANCES)					
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Purch. & Adj.	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Purch. & Adj.	Ending Balance	Plant Acct.
350	17,629	-	-	-	-	17,629	350	-	-	-	-	-	-	-	-	350
3501	56,519	-	-	-	-	56,519	3501	31,292	-	1,248	-	-	-	-	32,540	3501
352	26,401	-	-	(4,395)	-	22,006	352	13,429	(4,395)	479	301	-	-	-	9,814	352
353	1,962,230	629,426	-	(177,023)	-	2,414,633	353	730,765	(177,023)	45,416	-	(45,331)	-	-	553,827	353
354	244,665	-	(20,000)	-	-	224,665	354	171,555	-	5,166	-	(12)	(14,208)	-	162,501	354
355	2,350,515	40,759	34,870	(91,871)	-	2,334,273	355	721,409	(91,871)	87,895	-	-	22,178	-	739,611	355
356	1,806,407	24,155	-	(4,936)	-	1,825,626	356	468,383	(4,936)	57,858	-	(5,796)	-	-	515,509	356
359	6,788	-	-	-	-	6,788	359	3,389	-	264	-	-	-	-	3,653	359
360	11,072	-	-	-	-	11,072	360	-	-	-	-	-	-	-	0	360
3601	21,388	-	-	-	-	21,388	3601	4,132	-	408	-	-	-	-	4,540	3601
361	96,042	-	-	-	-	96,042	361	26,395	-	2,112	-	-	-	-	28,507	361
362	3,332,986	2,392,109	-	(584,638)	-	5,140,457	362	1,607,598	(584,638)	100,902	-	(20,133)	-	-	1,103,729	362
364	8,192,765	407,536	(38,849)	(48,379)	-	8,513,073	364	3,542,523	(48,379)	350,645	2,717	(65,473)	(17,934)	1,439	3,765,538	364
365	8,960,310	270,186	18,482	(27,075)	-	9,221,903	365	4,359,191	(27,075)	345,237	12,168	(50,632)	8,527	1,695	4,649,111	365
366	2,067,681	303,006	2,235	-	-	2,372,922	366	454,684	-	45,014	1,196	(218)	455	-	501,131	366
367	3,966,641	451,568	1,905	(9,182)	-	4,410,932	367	1,342,720	(9,182)	122,341	3,065	(3,506)	656	-	1,456,094	367
368	12,214,398	548,321	-	(86,472)	-	12,676,247	368	6,522,506	(86,472)	520,154	2,345	(21,701)	-	299	6,937,131	368
369	7,387,741	447,276	-	(13,068)	-	7,821,949	369	3,217,410	(13,068)	288,213	8,884	(20,178)	-	423	3,481,684	369
370	3,171,896	179,527	-	(68,584)	-	3,282,839	370	1,742,558	(68,584)	116,247	159	(7,078)	-	-	1,783,302	370
371	1,737,161	125,907	-	(30,734)	-	1,832,334	371	515,450	(30,734)	108,598	3,461	(5,088)	-	-	591,687	371
373	1,113,389	45,976	1,357	(8,069)	-	1,152,653	373	359,629	(8,069)	63,335	83	(2,117)	327	-	413,188	373
389	72,462	-	-	-	-	72,462	389	6,704	-	-	-	-	-	-	6,704	389
390	1,376,147	40,815	-	(827)	-	1,416,135	390	408,842	(827)	27,720	-	(528)	-	-	435,207	390
3911	7,370	-	-	-	-	7,370	3911	6,368	-	329	-	-	-	-	6,697	3911
3912	36,056	-	-	(8,004)	-	28,052	3912	29,747	(8,004)	3,099	-	-	-	-	24,842	3912
3913	526,116	9,101	14,393	(30,551)	(321,670)	197,389	3913	418,759	(30,551)	50,971	-	-	-	(279,906)	159,273	3913
391305	-	-	-	-	321,670	321,670	391305	-	-	5,361	-	-	-	279,906	285,267	391305
3921	96,021	-	-	-	-	96,021	3921	62,710	-	8,832	-	-	-	-	71,542	3921
3922	497,016	40,744	(21,789)	-	-	515,971	3922	272,921	-	58,464	1,150	-	(18,458)	-	314,077	3922
3923	1,992,301	-	-	(79,516)	-	1,912,785	3923	1,107,566	(79,516)	184,236	-	-	-	-	1,212,286	3923
3924	102,902	-	-	-	-	102,902	3924	17,266	-	4,116	-	-	-	-	21,382	3924
3931	106,918	-	-	-	-	106,918	3931	82,880	-	10,305	-	-	-	-	93,185	3931
3932	761	-	-	-	-	761	3932	678	-	84	-	-	-	-	762	3932
3941	37,773	-	-	(1,845)	-	35,928	3941	27,301	(1,845)	5,168	-	-	-	-	30,624	3941
3942	96,642	9,557	-	(9,019)	-	97,180	3942	68,347	(9,019)	7,752	-	-	-	-	67,080	3942
3951	63,665	-	-	-	-	63,665	3951	36,831	-	8,269	-	-	-	-	45,100	3951
3952	33,035	1,260	-	(2,206)	-	32,089	3952	25,523	(2,206)	2,150	-	-	-	-	25,467	3952
396	116,642	1,498	-	(6,522)	-	111,618	396	86,328	(6,522)	7,247	-	-	-	-	87,053	396
397	166,351	-	-	(10,999)	-	155,352	397	127,062	(10,999)	10,017	-	-	-	-	126,080	397
398	20,692	-	-	(3,705)	-	16,987	398	13,994	(3,705)	1,879	-	-	-	-	12,168	398
399	10,000	-	-	-	-	10,000	399	2,000	-	2,000	-	-	-	-	4,000	399
TOTAL	64,103,494	5,968,727	(7,396)	(1,307,620)	0	68,757,205		28,636,846	(1,307,620)	2,659,531	35,529	(247,791)	(18,457)	3,856	29,761,894	

FLORIDA PUBLIC UTILITIES COMPANY 2007 CONSOLIDATED ELECTRIC DIVISIONS REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8) 2006

PLANT IN SERVICE (\$)										RESERVE (\$)						(CREDIT BALANCES)		
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Purch. & Adj.	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Purch. & Adj.	Ending Balance	Plant Acct.		
350	17,629	-	-	-	-	17,629	350	32,540	-	1,248	-	-	-	-	33,788	3501	350	
3501	56,519	-	-	-	-	56,519	3501	9,814	-	444	-	-	-	-	10,258	3502	352	
352	22,006	-	-	-	-	22,006	352	553,827	-	55,536	-	-	-	-	609,363	353	353	
353	2,414,633	-	-	-	-	2,414,633	353	162,501	-	4,944	-	-	-	-	167,445	354	354	
354	224,665	-	-	-	-	224,665	354	739,611	-	89,115	-	-	-	-	828,726	355	355	
355	2,334,273	-	-	-	-	2,334,273	355	515,509	-	59,428	-	-	-	-	574,937	356	356	
356	1,825,626	-	-	-	-	1,825,626	356	3,653	-	264	-	-	-	-	3,917	359	359	
359	6,788	-	-	-	-	6,788	359	-	-	-	-	-	-	-	0	360	360	
360	11,072	-	-	-	-	11,072	360	4,540	-	408	-	-	-	-	4,948	3601	361	
3601	21,388	-	-	-	-	21,388	361	28,507	-	2,112	-	-	-	-	30,619	361	361	
361	96,042	-	-	-	-	96,042	362	1,103,729	-	169,862	-	-	-	-	1,273,591	362	362	
362	5,140,457	-	-	-	-	5,140,457	362	3,765,538	-	365,410	-	-	-	-	4,130,948	364	364	
364	8,513,073	-	-	-	-	8,513,073	364	4,649,111	-	357,485	-	-	-	-	5,006,596	365	365	
365	9,221,903	-	-	-	-	9,221,903	365	501,131	-	48,730	-	-	-	-	549,861	366	366	
366	2,372,922	-	-	-	-	2,372,922	366	1,456,094	-	134,009	-	-	-	-	1,590,103	367	367	
367	4,410,932	-	-	-	-	4,410,932	367	6,937,131	-	538,182	-	-	-	-	7,475,313	368	368	
368	12,676,247	-	-	-	-	12,676,247	368	3,481,684	-	303,565	-	-	-	-	3,785,269	369	369	
369	7,821,949	-	-	-	-	7,821,949	369	1,783,302	-	120,095	-	-	-	-	1,903,397	370	370	
370	3,282,839	-	-	-	-	3,282,839	370	591,687	-	117,411	-	-	-	-	709,098	371	371	
371	1,832,334	-	-	-	-	1,832,334	371	413,188	-	65,839	-	-	-	-	479,027	373	373	
373	1,152,653	-	-	-	-	1,152,653	373	6,704	-	-	-	-	-	-	6,704	389	389	
389	72,462	-	-	-	-	72,462	389	435,207	-	28,676	-	-	-	-	463,883	390	390	
390	1,416,135	-	-	-	-	1,416,135	390	6,697	-	329	-	-	-	-	7,026	3911	3911	
3911	7,370	-	-	-	-	7,370	3911	24,842	-	1,110	-	-	-	-	25,952	3912	3912	
3912	28,052	-	-	-	-	28,052	3912	159,273	-	29,159	-	-	-	-	188,432	3913	3913	
3913	197,389	-	-	-	-	197,389	3913	285,267	-	64,960	-	-	-	-	350,227	391305	391305	
391305	321,670	-	-	-	-	321,670	3921	71,542	-	8,832	-	-	-	-	80,374	3921	3921	
3921	96,021	-	-	-	-	96,021	3922	314,077	-	57,416	-	-	-	-	371,493	3922	3922	
3922	515,971	-	-	-	-	515,971	3922	1,212,286	-	169,001	-	-	-	-	1,381,287	3923	3923	
3923	1,912,785	-	-	-	-	1,912,785	3924	21,382	-	4,116	-	-	-	-	25,498	3924	3924	
3924	102,902	-	-	-	-	102,902	3931	93,185	-	10,305	-	-	-	-	103,490	3931	3931	
3931	106,918	-	-	-	-	106,918	3932	762	-	(1)	-	-	-	-	761	3932	3932	
3932	761	-	-	-	-	761	3941	30,624	-	5,168	-	-	-	-	35,792	3941	3941	
3941	35,928	-	-	-	-	35,928	3942	67,080	-	7,505	-	-	-	-	74,585	3942	3942	
3942	97,180	-	-	-	-	97,180	3951	45,100	-	8,269	-	-	-	-	53,369	3951	3951	
3951	63,665	-	-	-	-	63,665	3952	25,467	-	2,329	-	-	-	-	27,796	3952	3952	
3952	32,089	-	-	-	-	32,089	396	87,053	-	7,467	-	-	-	-	94,520	396	396	
396	111,618	-	-	-	-	111,618	397	126,080	-	7,105	-	-	-	-	133,185	397	397	
397	155,352	-	-	-	-	155,352	398	12,168	-	1,878	-	-	-	-	14,046	398	398	
398	16,987	-	-	-	-	16,987	399	4,000	-	2,000	-	-	-	-	6,000	399	399	
399	10,000	-	-	-	-	10,000	TOTAL	29,761,894	-	2,849,711	-	-	-	-	32,611,605	TOTAL	TOTAL	
TOTAL	68,757,205	-	-	-	-	68,757,205		(710,705)	-	71,551	-	-	-	-	782,256			

FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
ESTIMATED REPORT OF DEPRECIATION DATA - DEPRECIATION STUDY ACCOUNTS ONLY
2007 - Projected

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Purch. & Adj.	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Purch. & Adj.	Ending Balance	Plant Acct.
3501	56,519	-	-	-	-	56,519	3501	33,788	-	388	-	-	-	-	34,176	3501
352	22,006	-	-	-	-	22,006	352	10,258	-	440	(75)	12	-	-	10,635	352
353	2,414,633	26,400	-	-	-	2,441,033	353	609,363	-	55,934	-	14,271	-	-	679,568	353
354	224,665	-	-	-	-	224,665	354	167,445	-	4,943	-	3	-	-	172,391	354
355	2,362,224	-	-	-	-	2,362,224	355	835,078	-	89,765	-	649	-	-	925,492	355
356	1,876,726	-	-	-	-	1,876,726	356	574,937	-	60,055	-	1,545	-	-	636,537	356
359	6,788	-	-	-	-	6,788	359	3,917	-	265	-	-	-	-	4,182	359
3601	21,388	-	-	-	-	21,388	3601	4,948	-	406	-	-	-	-	5,354	3601
361	96,042	-	-	-	-	96,042	361	30,619	-	2,113	-	-	-	-	32,732	361
362	5,809,937	1,318,090	-	(105,616)	-	7,022,411	362	1,263,344	(105,616)	182,141	(475)	12,229	-	-	1,351,623	362
364	8,929,469	558,967	-	(44,918)	-	9,443,518	364	4,029,819	(44,918)	383,838	(4,064)	60,876	-	-	4,425,551	364
365	9,644,105	393,146	-	(21,437)	-	10,015,814	365	4,980,856	(21,437)	372,076	(15,120)	38,940	-	-	5,355,315	365
366	2,575,295	507,552	-	(760)	-	3,082,087	366	544,957	(760)	55,960	(445)	359	-	-	600,071	366
367	4,855,463	611,349	-	(19,217)	-	5,447,595	367	1,564,860	(19,217)	148,099	(1,023)	2,730	-	-	1,695,449	367
368	13,025,580	523,359	-	(70,088)	-	13,478,851	368	7,390,832	(70,088)	557,714	(2,713)	19,611	-	-	7,895,356	368
369	8,208,933	300,800	-	(11,982)	-	8,497,751	369	3,764,825	(11,982)	317,145	(4,505)	13,937	-	-	4,079,420	369
370	3,334,586	197,721	-	(67,506)	-	3,464,801	370	1,745,254	(67,506)	122,434	(811)	4,827	-	-	1,804,198	370
371	2,077,796	120,270	-	(47,537)	-	2,150,529	371	670,029	(47,537)	128,884	(4,447)	4,939	-	-	751,868	371
373	1,200,228	38,400	-	(12,710)	-	1,225,918	373	455,299	(12,710)	67,984	(75)	2,279	-	-	512,777	373
390	1,416,135	702,100	-	(136)	-	2,118,099	390	28,676	(136)	28,850	-	-	-	-	57,390	390
3921	96,021	20,000	-	-	-	116,021	3921	8,832	-	9,447	-	-	-	-	18,279	3921
3922	515,971	40,500	-	(25,212)	-	531,259	3922	57,416	(25,212)	64,366	(9,184)	-	-	-	87,386	3922
3923	1,912,785	320,637	-	(141,372)	-	2,092,050	3923	169,001	(141,372)	197,567	-	-	-	-	225,196	3923
3924	102,902	-	-	-	-	102,902	3924	4,116	-	4,440	(275)	-	-	-	8,281	3924
396	111,618	-	-	(1,088)	-	110,530	396	7,467	(1,088)	12,223	-	-	-	-	18,602	396
TOTAL	63,934,254	5,679,291	0	(569,579)	0	76,007,527		28,955,937	(569,579)	2,867,477	(43,212)	177,207	0	0	31,387,830	

FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2007 MONTHLY PLANT BALANCES - PROJECTED
ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT

ACCT.	DESCRIPTION	BALANCE 12/31/2006	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
350	Land	17,629	17,629	17,629	17,629	17,629	17,629	17,629	17,629	17,629	17,629	17,629	17,629	17,629
3501	Land Rights	56,519	56,519	56,519	56,519	56,519	56,519	56,519	56,519	56,519	56,519	56,519	56,519	56,519
352	Structures & Improvements	22,006	22,006	22,006	22,006	22,006	22,006	22,006	22,006	22,006	22,006	22,006	22,006	22,006
353	Station Equipment	2,414,633	2,414,633	2,414,633	2,426,033	2,426,033	2,441,033	2,441,033	2,441,033	2,441,033	2,441,033	2,441,033	2,441,033	2,441,033
354	Towers & Fixtures	224,665	224,665	224,665	224,665	224,665	224,665	224,665	224,665	224,665	224,665	224,665	224,665	224,665
355	Poles & Fixtures	2,362,224	2,362,224	2,362,224	2,362,224	2,362,224	2,362,224	2,362,224	2,362,224	2,362,224	2,362,224	2,362,224	2,362,224	2,362,224
356	Overhead Conductors & Devices	1,876,726	1,876,726	1,876,726	1,876,726	1,876,726	1,876,726	1,876,726	1,876,726	1,876,726	1,876,726	1,876,726	1,876,726	1,876,726
359	Roads & Trails	6,788	6,788	6,788	6,788	6,788	6,788	6,788	6,788	6,788	6,788	6,788	6,788	6,788
360	Land	16,503	16,503	16,503	16,503	16,503	16,503	16,503	16,503	16,503	16,503	16,503	16,503	16,503
3601	Land Rights	21,388	21,388	21,388	21,388	21,388	21,388	21,388	21,388	21,388	21,388	21,388	21,388	21,388
361	Structures & Improvements	96,042	96,042	96,042	96,042	96,042	96,042	96,042	96,042	96,042	96,042	96,042	96,042	96,042
362	Station Equipment	5,809,937	5,809,937	5,809,937	5,809,937	5,809,937	6,254,825	6,281,623	6,268,421	6,255,219	6,242,017	6,258,815	6,245,613	7,022,411
364	Poles & Fixtures	8,929,469	8,948,701	8,967,743	8,988,763	9,019,565	9,114,744	9,183,168	9,213,498	9,243,828	9,314,158	9,354,488	9,389,869	9,443,518
365	Overhead Conductors & Devices	9,644,105	9,658,707	9,669,557	9,687,129	9,707,773	9,776,606	9,824,208	9,845,620	9,867,032	9,913,444	9,939,856	9,963,592	10,015,814
366	Underground Conduit	2,575,295	2,643,107	2,650,352	2,662,217	2,667,157	2,732,809	2,751,253	2,843,376	2,852,749	3,055,879	3,067,061	3,074,873	3,082,087
367	Underground Conduit/Device	4,855,463	4,907,364	4,937,049	4,949,858	4,965,189	5,018,320	5,057,368	5,171,719	5,173,179	5,403,219	5,416,679	5,427,059	5,447,595
368	Line Transformers	13,025,580	13,042,536	13,182,407	13,208,792	13,231,775	13,302,784	13,318,793	13,324,802	13,405,811	13,406,820	13,417,829	13,478,838	13,478,851
369	Overhead Services	8,208,933	8,240,071	8,258,100	8,289,235	8,313,054	8,336,807	8,359,827	8,383,064	8,406,084	8,429,004	8,451,924	8,474,844	8,497,751
370	Meters	3,334,586	3,369,331	3,377,752	3,377,300	3,382,760	3,393,264	3,403,768	3,414,272	3,424,377	3,434,482	3,444,587	3,454,692	3,464,801
371	Installations on Customer Premises	2,077,796	2,085,363	2,094,268	2,085,529	2,086,578	2,100,684	2,102,686	2,137,377	2,143,288	2,145,097	2,146,906	2,148,715	2,150,529
373	Street Lighting & Signal	1,200,228	1,204,074	1,207,977	1,209,767	1,212,282	1,213,988	1,215,694	1,217,400	1,219,106	1,220,810	1,222,514	1,224,218	1,225,918
389	Land & Land Rights	72,462	72,462	72,462	72,462	72,462	72,462	72,462	72,462	72,462	72,462	72,462	72,462	72,462
390	Structures & Improvements	1,441,205	1,441,132	1,441,132	1,441,132	1,443,240	1,443,231	1,443,222	1,443,213	1,443,204	1,443,195	1,443,186	1,443,177	2,143,169
3911	Office Furniture	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	57,370
3912	Office Machines	25,834	25,834	25,834	25,834	25,834	25,834	25,834	25,834	25,834	25,834	25,834	25,834	37,850
3913	Computer Equipment	220,623	220,623	224,479	227,749	227,749	234,786	232,981	231,176	229,371	297,278	310,473	308,668	346,863
391305	Software	682,414	682,414	682,414	682,414	682,414	682,414	682,414	682,414	702,414	702,414	702,414	702,414	702,414
3921	Transportation - Cars	96,021	96,021	96,021	96,021	96,021	96,021	96,021	96,021	116,021	116,021	116,021	116,021	116,021
3922	Transportation - Light Trucks & Vans	559,867	559,867	559,867	559,867	559,867	559,867	600,367	575,155	575,155	575,155	575,155	575,155	575,155
3923	Transportation - Heavy Trucks	2,047,140	2,047,777	2,047,777	2,047,777	2,047,777	2,047,777	2,047,777	2,056,405	2,056,405	2,056,405	2,226,405	2,226,405	2,226,405
3924	Transportation - Trailers	111,010	111,010	111,010	111,010	111,010	111,010	111,010	111,010	111,010	111,010	111,010	111,010	111,010
3931	Stores Equipment - Handling Equipment	106,918	106,918	106,918	86,430	86,430	133,430	133,430	133,430	142,430	142,430	142,430	142,430	142,430
3932	Stores Equipment - Portable Equipment	761	761	761	761	761	761	761	761	761	761	761	761	761
3941	Tools, Shop & Garage Equipment - Fixed	35,928	35,928	35,928	35,928	35,928	35,890	35,852	35,814	35,776	35,738	35,700	35,662	35,624
3942	Tools, Shop & Garage Equipment - Portable	101,981	101,981	101,981	101,981	101,981	101,666	101,351	101,036	100,720	100,404	100,088	99,772	99,456
3951	Laboratory Equipment - Fixed	63,665	63,665	63,665	63,665	63,665	63,653	63,641	63,629	63,617	63,605	63,593	63,581	63,569
3952	Laboratory Equipment - Portable	32,089	32,089	32,089	32,089	32,089	31,928	31,767	31,606	31,445	31,284	31,123	30,962	30,801
396	Power Operated Equipment	194,335	194,335	194,335	194,335	194,335	194,199	194,063	193,927	193,791	193,655	193,519	193,383	193,247
397	Communications Equipment	144,032	144,032	144,032	144,032	144,032	143,567	143,102	142,637	142,172	141,707	141,242	140,777	140,312
398	Miscellaneous Equipment	16,988	16,988	16,988	16,988	16,988	16,855	16,722	16,589	16,456	16,323	16,190	16,057	15,924
399	Misc Tangible Assets	10,000												
TOTALS		72,747,168	72,986,621	73,236,328	73,342,896	73,472,646	74,388,827	74,679,662	74,980,817	75,197,618	75,838,264	76,176,670	76,348,001	78,081,641

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2007 ADDITIONS - BUDGETED
ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT**

ACCT	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
350	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	-	-	11,400	-	15,000	-	-	-	-	-	-	-	26,400
354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-	-	-
359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	-	-	-	-	458,090	40,000	-	-	-	30,000	-	790,000	1,318,090
364	Poles & Fixtures	19,232	19,042	25,901	34,831	99,680	72,925	34,831	34,831	74,831	44,831	39,882	58,150	558,967
365	Overhead Conductors & Devices	14,602	10,850	18,909	23,560	70,981	49,750	23,560	23,560	48,560	28,560	25,884	54,370	393,146
366	Underground Conduit	67,812	7,245	11,865	4,940	65,747	18,539	92,218	9,468	203,225	11,277	7,907	7,309	507,552
367	Underground Conduit/Device	51,901	29,685	17,650	15,331	54,928	40,845	116,148	3,257	231,837	15,257	12,177	22,333	611,349
368	Line Transformers	16,956	139,871	39,295	23,137	78,137	23,137	13,137	88,137	8,137	18,137	68,137	7,141	523,359
369	Overhead Services	31,138	18,029	31,406	24,410	25,143	24,410	24,627	24,410	24,310	24,310	24,310	24,297	300,800
370	Meters	34,745	8,421	6,053	16,722	16,722	16,722	16,722	16,322	16,322	16,322	16,322	16,326	197,721
371	Installations on Customer Premises	7,567	8,905	5,620	5,411	17,708	5,604	38,293	9,513	5,411	5,411	5,411	5,416	120,270
373	Street Lighting & Signal	3,846	3,903	4,627	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,888	38,400
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	(73)	-	-	2,108	8	8	8	8	8	8	8	700,009	702,100
3911	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000
3912	Office Machines	-	-	-	-	-	-	-	-	-	-	-	-	-
3913	Computer Equipment	-	3,856	6,615	-	8,842	-	-	-	69,712	15,000	-	40,000	144,025
391305	Software	-	2,250	1,120	-	70,376	-	-	-	160,288	-	-	-	234,034
3921	Transportation - Cars	-	-	-	-	-	-	-	20,000	-	-	-	-	20,000
3922	Transportation - Light Trucks & Vans	-	-	-	-	-	40,500	-	-	-	-	-	-	40,500
3923	Transportation - Heavy Trucks	637	-	-	-	-	-	150,000	-	-	170,000	-	-	320,637
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
3931	Stores Equipment - Handling Equipment	-	-	-	-	47,000	-	-	9,000	-	-	-	-	56,000
3932	Stores Equipment - Portable Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
3941	Tools, Shop & Garage Equipment - Fixed	-	-	-	-	-	-	-	-	-	-	-	-	-
3942	Tools, Shop & Garage Equipment - Portable	-	-	-	-	-	-	-	-	-	-	-	-	-
3951	Laboratory Equipment - Fixed	-	-	-	-	-	-	-	-	-	-	-	-	-
3952	Laboratory Equipment - Portable	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
399	Misc Tangible Assets	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000
TOTALS		248,363	252,057	180,461	153,342	1,031,254	335,332	512,436	241,398	845,533	382,005	251,930	1,778,239	6,212,350

**FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
2007 RETIREMENTS - PROJECTED**

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

ACCT	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
350	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-	-	-
359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	-	-	-	-	13,202	13,202	13,202	13,202	13,202	13,202	13,202	13,202	105,616
364	Poles & Fixtures	-	-	4,881	4,029	4,501	4,501	4,501	4,501	4,501	4,501	4,501	4,501	44,918
365	Overhead Conductors & Devices	-	-	1,337	2,916	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	21,437
366	Underground Conduit	-	-	-	-	95	95	95	95	95	95	95	95	760
367	Underground Conduit/Device	-	-	4,841	-	1,797	1,797	1,797	1,797	1,797	1,797	1,797	1,797	19,217
368	Line Transformers	-	-	12,910	154	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	70,088
369	Overhead Services	-	-	271	591	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	11,982
370	Meters	-	-	6,505	11,262	6,218	6,218	6,218	6,217	6,217	6,217	6,217	6,217	67,506
371	Installations on Customer Premises	-	-	14,359	4,362	3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602	47,537
373	Street Lighting & Signal	-	-	2,837	377	1,186	1,186	1,186	1,186	1,188	1,188	1,188	1,188	12,710
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	-	17	17	17	17	17	17	17	17	136
3911	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Office Machines	-	-	-	-	248	248	248	248	248	248	248	248	1,984
3913	Computer Equipment	-	-	3,345	-	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	17,785
391305	Software	-	-	-	-	-	-	-	-	-	-	-	-	-
3921	Transportation - Cars	-	-	-	-	-	-	-	-	-	-	-	-	-
3922	Transportation - Light Trucks & Vans	-	-	-	-	-	-	25,212	-	-	-	-	-	25,212
3923	Transportation - Heavy Trucks	-	-	-	-	-	-	141,372	-	-	-	-	-	141,372
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
3931	Stores Equipment - Handling Equipment	-	-	20,488	-	-	-	-	-	-	-	-	-	20,488
3932	Stores Equipment - Portable Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
3941	Tools, Shop & Garage Equipment - Fixed	-	-	-	-	38	38	38	38	38	38	38	38	304
3942	Tools, Shop & Garage Equipment - Portable	-	-	-	-	315	315	315	316	316	316	316	316	2,525
3951	Laboratory Equipment - Fixed	-	-	-	-	12	12	12	12	12	12	12	12	96
3952	Laboratory Equipment - Portable	-	-	-	-	161	161	161	161	161	161	161	161	1,288
396	Power Operated Equipment	-	-	-	-	136	136	136	136	136	136	136	136	1,088
397	Communications Equipment	-	-	-	-	465	465	465	465	465	465	465	465	3,720
398	Miscellaneous Equipment	-	-	-	-	133	133	133	133	133	133	133	133	1,064
399	Misc Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTALS	-	-	71,774	23,691	44,597	44,597	211,181	44,597	44,599	44,599	44,599	44,599	618,833

FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
Computation of Projected 2007 Net Salvage
 (NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	2003	2003	2003	2004	2004	2004	2005	2005	2005	2006	2006	2006	2007	2007	2007
		COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR EST	SALVAGE EST	NET EST
350	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	12	(75)	(63)
352	Structures & Improvements	-	-	-	46	-	46	(301)	(301)	-	-	-	-	14,271	-	14,271
353	Station Equipment	-	-	-	11,752	-	11,752	45,331	45,331	-	-	-	-	3	-	3
354	Towers & Fixtures	-	-	-	-	-	-	12	12	-	-	-	-	649	-	649
355	Poles & Fixtures	1,466	-	1,466	660	-	660	-	-	-	470	-	470	1,545	-	1,545
356	Overhead Conductors & Devices	201	-	201	183	-	183	5,796	5,796	-	-	-	-	-	-	-
359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	8,852	-	8,852	7,789	-	7,789	20,131	20,131	-	12,145	(1,898)	10,247	12,229	(475)	11,754
364	Poles & Fixtures	43,826	(2,999)	40,827	82,599	(6,683)	75,916	64,547	(2,593)	61,954	52,531	(3,982)	48,549	60,876	(4,064)	56,812
365	Overhead Conductors & Devices	21,267	(8,547)	12,720	43,209	(6,218)	36,991	49,259	(12,168)	37,091	42,023	(33,547)	8,476	38,940	(15,120)	23,820
366	Underground Conduit	-	(30)	(30)	644	(413)	231	218	(1,196)	(978)	572	(142)	430	359	(445)	(86)
367	Underground Conduit/Device	2,346	(364)	1,982	3,485	(315)	3,170	3,506	(3,065)	441	1,582	(348)	1,234	2,730	(1,023)	1,707
368	Line Transformers	15,788	(549)	15,239	27,195	(610)	26,585	21,467	(2,345)	19,122	13,993	(7,348)	6,645	19,611	(2,713)	16,898
369	Overhead Services	8,588	(2,266)	6,322	10,699	(2,500)	8,199	19,997	(8,884)	11,113	16,465	(4,370)	12,095	13,937	(4,505)	9,432
370	Meters	1,357	(1,011)	346	1,625	(156)	1,469	7,078	(159)	6,919	9,248	(1,918)	7,330	4,827	(811)	4,016
371	Installations on Customer Premises	4,576	(2,504)	2,072	5,274	(2,739)	2,535	4,954	(3,327)	1,627	4,953	(9,219)	(4,266)	4,939	(4,447)	492
373	Street Lighting & Signal	1,509	(128)	1,381	2,302	(90)	2,212	2,117	(83)	2,034	3,186	-	3,186	2,279	(75)	2,204
389	Land & Land Rights	-	-	-	-	-	-	528	-	528	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3911	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Office Machines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3913	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
391305	Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3921	Transportation - Cars	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3922	Transportation - Light Trucks & Vans	-	(1,603)	(1,603)	-	(30,353)	(30,353)	-	(1,150)	(1,150)	-	(3,629)	(3,629)	-	(9,184)	(9,184)
3923	Transportation - Heavy Trucks	-	(10,500)	(10,500)	-	-	-	-	-	-	-	(5,000)	(5,000)	-	-	-
3924	Transportation - Trailers	-	(1,101)	(1,101)	-	-	-	-	-	-	-	-	-	-	(275)	(275)
3931	Stores Equipment - Handling Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3932	Stores Equipment - Portable Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3941	Tools, Shop & Garage Equipment - Fixed	-	-	-	-	-	-	-	-	-	-	-	-	13	(25)	(12)
3942	Tools, Shop & Garage Equipment - Portable	50	(100)	(50)	-	-	-	-	-	-	-	-	-	-	-	-
3951	Laboratory Equipment - Fixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3952	Laboratory Equipment - Portable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	(150)	(150)	-	-	(38)	(38)
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	(50)	(50)
398	Miscellaneous Equipment	-	(201)	(201)	-	-	-	-	-	-	-	-	-	-	-	-
399	Misc Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTALS	109,826	(31,903)	78,124	197,462	(50,077)	147,385	244,941	(35,271)	209,670	157,168	(71,551)	85,767	177,220	(43,325)	133,983

FLORIDA PUBLIC UTILITIES COMPANY
COMBINED - GAS DIVISIONS
Net Salvage Percentages

Negative Percentage Indicates Negative Salvage

ACCT.	DESCRIPTION	2003			2004			2005			2006			----- Estimated -----			----- Estimated 5 Year Average -----		
		TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	5 YR TOTAL	5 YR TOTAL	5 YR AVERAGE
		RET.	SAL. -(COR)	%	RET.	SAL. -(COR)	%	RET.	SAL. -(COR)	%	RET.	SAL. -(COR)	%	RET.	SAL. -(COR)	%	RET.	SAL. -(COR)	NET SAL. %
350	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Structures & Improvements	-	-	-	(46)	-	-	4,395	301	6.85%	-	-	-	1,099	64	5.82%	5,494	319	5.81%
363	Station Equipment	-	-	-	(11,752)	-	-	177,023	(45,331)	(25.61%)	-	-	-	-	(14,271)	-	177,023	-	-
364	Towers & Fixtures	-	-	-	-	-	-	-	(12)	-	-	-	-	(3)	-	-	-	(15)	-
366	Poles & Fixtures	121,162	(1,466)	(1.21%)	(660)	-	-	91,871	-	-	-	(470)	-	(649)	-	-	213,033	(3,245)	(1.52%)
366	Overhead Conductors & Devices	201,446	(201)	(0.1%)	4,236	(183)	(4.32%)	4,936	(5,796)	(117.42%)	-	-	-	-	(1,545)	-	210,618	(7,725)	(3.67%)
369	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	49,041	(8,852)	(18.05%)	(7,789)	-	-	584,638	(20,131)	(3.44%)	-	(10,247)	-	105,616	(11,755)	(11.13%)	739,295	(58,774)	(7.95%)
364	Poles & Fixtures	71,088	(40,827)	(57.43%)	52,355	(75,916)	(145.%)	48,379	(61,954)	(128.06%)	44,233	(48,549)	(109.76%)	44,918	(56,811)	(126.48%)	260,973	(284,057)	(108.85%)
366	Overhead Conductors & Devices	30,345	(12,720)	(41.92%)	28,425	(36,991)	(130.14%)	27,075	(37,091)	(136.99%)	17,263	(8,476)	(49.1%)	21,437	(23,819)	(111.11%)	124,545	(119,097)	(95.63%)
366	Underground Conduit	-	30	-	93	(231)	(248.39%)	-	978	-	4,474	(430)	(9.61%)	760	87	11.45%	5,327	434	8.15%
367	Underground Conduit/Device	21,638	(1,982)	(9.16%)	31,422	(3,170)	(10.09%)	9,182	(441)	(4.8%)	24,009	(1,234)	(5.14%)	19,217	(1,707)	(8.88%)	105,468	(8,534)	(8.09%)
368	Line Transformers	113,403	(15,239)	(13.44%)	64,373	(26,585)	(41.3%)	86,472	(19,122)	(22.11%)	77,836	(6,645)	(8.54%)	70,088	(16,898)	(24.11%)	412,172	(84,489)	(20.5%)
369	Overhead Services	36,122	(6,322)	(17.5%)	9,217	(8,199)	(88.96%)	13,068	(11,113)	(85.04%)	8,329	(12,095)	(145.22%)	11,982	(9,431)	(78.71%)	78,718	(47,160)	(59.91%)
370	Meters	40,057	(346)	(0.86%)	39,033	(1,469)	(3.76%)	68,584	(6,919)	(10.09%)	150,813	(7,330)	(4.86%)	67,506	(4,016)	(5.95%)	365,993	(20,080)	(5.49%)
371	Installations on Customer Premises	48,085	(2,072)	(4.31%)	49,162	(2,535)	(5.16%)	30,734	(1,627)	(5.29%)	44,858	4,266	9.51%	47,537	(492)	(1.03%)	220,376	(2,460)	(1.12%)
373	Street Lighting & Signal	17,479	(1,381)	(7.9%)	16,344	(2,212)	(13.53%)	8,069	(2,034)	(25.21%)	20,542	(3,186)	(15.51%)	12,710	(2,203)	(17.33%)	75,144	(11,016)	(14.66%)
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	-	-	-	827	(528)	(63.85%)	-	-	-	136	-	-	-	-	-
3911	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Office Machines	1,660	-	-	-	-	-	8,004	-	-	2,218	-	-	1,984	-	-	13,866	-	-
3913	Computer Equipment	-	-	-	14,042	-	-	30,551	-	-	42,068	-	-	17,785	-	-	104,446	-	-
391305	Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3921	Transportation - Cars	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3922	Transportation - Light Trucks & Vans	32,160	1,603	4.98%	29,361	30,353	103.38%	-	1,150	-	39,342	3,629	9.22%	25,212	9,184	36.43%	126,075	45,919	36.42%
3923	Transportation - Heavy Trucks	139,602	10,500	7.52%	126,311	-	-	79,516	-	-	220,070	5,000	2.27%	141,372	-	-	-	-	-
3924	Transportation - Trailers	11,623	1,101	9.47%	-	-	-	-	-	-	-	-	-	275	-	-	11,623	1,376	11.84%
3931	Stores Equipment - Handling Equipment	-	-	-	-	-	-	-	-	-	-	-	20,488	-	-	-	20,488	-	-
3932	Stores Equipment - Portable Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3941	Tools, Shop & Garage Equipment - Fixed	-	-	-	-	-	-	1,845	-	-	-	-	-	304	-	-	2,149	-	-
3942	Tools, Shop & Garage Equipment - Portable	1,155	50	4.33%	1,628	-	-	9,019	-	-	3,330	-	-	2,525	13	0.51%	17,657	63	0.36%
3961	Laboratory Equipment - Fixed	582	-	-	-	-	-	-	-	-	-	-	96	-	-	-	678	-	-
3962	Laboratory Equipment - Portable	-	-	-	5,523	-	-	2,206	-	-	-	-	1,288	-	-	-	9,017	-	-
396	Power Operated Equipment	-	-	-	-	-	-	6,522	-	-	-	-	1,088	-	-	-	7,610	-	-
397	Communications Equipment	-	-	-	-	-	-	10,999	-	-	11,320	150	1.33%	3,720	38	1.02%	26,039	188	0.72%
398	Miscellaneous Equipment	2,677	201	7.51%	-	-	-	3,705	-	-	-	-	1,064	50	4.7%	7,446	251	3.37%	
399	Misc Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS		939,325	(77,923)	(138.07%)	471,525	(147,385)	(587.28%)	1,307,620	(209,670)	(621.07%)	710,705	(85,617)	(325.4%)	619,932	(133,889)	(324.8%)	3,341,273	(598,102)	(260.71%)

Exhibit K.1/1

FLORIDA PUBLIC UTILITIES COMPANY
 2007 CONSOLIDATED ELECTRIC DIVISIONS
 2007 MONTHLY DEPRECIATION - PROJECTED

ACCT	DESCRIPTION	RATE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
3501	Land Rights	2.2%	32	32	32	32	32	32	32	32	32	32	32	32	388
352	Structures & Improvements	2.0%	37	37	37	37	37	37	37	37	37	37	37	37	440
353	Station Equipment	2.3%	4,628	4,628	4,628	4,650	4,650	4,679	4,679	4,679	4,679	4,679	4,679	4,679	55,934
354	Towers & Fixtures	2.2%	412	412	412	412	412	412	412	412	412	412	412	412	4,943
355	Poles & Fixtures	3.8%	7,480	7,480	7,480	7,480	7,480	7,480	7,480	7,480	7,480	7,480	7,480	7,480	89,765
356	Overhead Conductors & Devices	3.2%	5,005	5,005	5,005	5,005	5,005	5,005	5,005	5,005	5,005	5,005	5,005	5,005	60,055
359	Roads & Trails	3.9%	22	22	22	22	22	22	22	22	22	22	22	22	265
360	Land	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	1.9%	34	34	34	34	34	34	34	34	34	34	34	34	406
361	Structures & Improvements	2.2%	176	176	176	176	176	176	176	176	176	176	176	176	2,113
362	Station Equipment	3.0%	14,525	14,525	14,525	14,525	14,525	15,637	15,704	15,671	15,638	15,605	15,647	15,614	182,141
364	Poles & Fixtures	4.2%	31,253	31,320	31,387	31,461	31,568	31,902	32,141	32,247	32,353	32,600	32,741	32,865	383,838
365	Overhead Conductors & Devices	3.8%	30,540	30,586	30,620	30,676	30,741	30,959	31,110	31,178	31,246	31,393	31,476	31,551	372,076
366	Underground Conduit	2.0%	4,292	4,405	4,417	4,437	4,445	4,555	4,585	4,739	4,755	5,093	5,112	5,125	55,960
367	Underground Conduit/Device	2.9%	11,734	11,859	11,931	11,962	11,999	12,128	12,222	12,498	12,502	13,058	13,090	13,115	148,099
368	Line Transformers	4.2%	45,590	45,649	46,138	46,231	46,311	46,560	46,616	46,637	46,920	46,924	46,962	47,176	557,714
369	Overhead Services	3.8%	25,995	26,094	26,151	26,249	26,325	26,400	26,473	26,546	26,619	26,692	26,764	26,837	317,145
370	Meters	3.6%	10,004	10,108	10,133	10,132	10,148	10,180	10,211	10,243	10,273	10,303	10,334	10,364	122,434
371	Installations on Customer Premises	6.1%	10,562	10,601	10,646	10,601	10,607	10,678	10,689	10,865	10,895	10,904	10,913	10,923	128,884
373	Street Lighting & Signal	5.6%	5,601	5,619	5,637	5,646	5,657	5,665	5,673	5,681	5,689	5,697	5,705	5,713	67,984
389	Land & Land Rights	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	2.0%	2,402	2,402	2,402	2,402	2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	28,850
3911	Office Furniture	Amort 7	28	28	28	28	28	28	28	28	28	28	28	28	336
3912	Office Machines	Amort 5	96	96	96	96	96	96	96	96	96	96	96	96	1,152
3913	Computer Equipment	Amort 5	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	22,464
391305	Software	Amort 5	6,619	6,619	6,619	6,619	6,619	6,619	6,619	6,619	6,619	6,619	6,619	6,619	79,428
3921	Transportation - Cars	9.2%	736	736	736	736	736	736	736	736	889	889	889	889	9,447
3922	Transportation - Light Trucks & Vans	11.3%	5,272	5,272	5,272	5,272	5,272	5,272	5,653	5,416	5,416	5,416	5,416	5,416	64,366
3923	Transportation - Heavy Trucks	9.5%	16,207	16,212	16,212	16,212	16,212	16,212	16,212	16,280	16,280	16,280	17,626	17,626	197,567
3924	Transportation - Trailers	4.0%	370	370	370	370	370	370	370	370	370	370	370	370	4,440
3931	Stores Equipment - Handling Equipment	Amort 7	286	286	286	286	286	286	286	286	286	286	286	286	3,432
3932	Stores Equipment - Portable Equipment	Amort 7	-	-	-	-	-	-	-	-	-	-	-	-	-
3941	Tools, Shop & Garage Equipment - Fixed	Amort 7	6	6	6	6	6	6	6	6	6	6	6	6	72
3942	Tools, Shop & Garage Equipment - Portable	Amort 7	532	532	532	532	532	532	532	532	532	532	532	532	6,387
3951	Laboratory Equipment - Fixed	Amort 7	286	286	286	286	286	286	286	286	286	286	286	286	3,432
3952	Laboratory Equipment - Portable	Amort 7	105	105	105	105	105	105	105	105	105	105	105	105	1,257
396	Power Operated Equipment	6.3%	1,020	1,020	1,020	1,020	1,020	1,020	1,019	1,018	1,017	1,017	1,016	1,015	12,223
397	Communications Equipment	Amort 5	590	590	590	590	590	590	590	590	590	590	590	590	7,080
398	Miscellaneous Equipment	Amort 7	143	143	143	143	143	143	143	143	143	143	143	143	1,716
399	Misc Tangible Assets	Amort 5	167	167	167	167	167	167	167	167	167	167	167	167	2,004
TOTALS			244,658	245,334	246,154	246,509	246,921	249,285	250,426	251,138	251,875	253,253	255,074	255,611	2,996,237

FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
Aged Vehicle Listing
BASED ON CPR BALANCES AT 12/31/06

ACCOUNT	DIV	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3921	1.1.5	11152	2000 TOYOTA CAMRY	1999	23,771.79	7.5	178,288.43
3921	1.1.5	14435	1999 CHEVROLET MALIBU	1999	17,694.73	7.5	132,710.48
3921	1.1.4	11520	2001 CHEV MALIBU AUTO	2001	17,745.05	5.5	97,597.78
3921	1.1.5	14712	2001 CHEVROLET MALIBU	2001	15,778.59	5.5	86,782.25
3921	1.1.4	15164	2002 CHEVROLET IMPALA	2002	21,030.01	4.5	94,635.05
3921 Total					96,020.17	6.1	590,013.99
3922	1.1.5	14444	1995 CHEVY S-10 PICKUP	1995	11,887.53	11.5	136,706.60
3922	1.1.4	9537	1997 FORD F150	1997	17,487.44	9.5	166,130.68
3922	1.1.4	9538	1998 TOYOTA TACOMA 4X2	1998	14,057.60	8.5	119,489.60
3922	1.1.4	9540	1998 TOYOTA TACOMA PICKUP	1998	14,656.66	8.5	124,581.61
3922	1.1.4	11153	2000 TOYOTA TACOMA EXT. CAB	1999	22,617.79	7.5	169,633.43
3922	1.1.5	14447	1999 FORD F-350 PICKUP	1999	39,592.96	7.5	296,947.20
3922	1.1.5	14448	1999 CHEVROLET S-10 PICKUP	1999	13,458.37	7.5	100,937.78
3922	1.1.5	16952	1999 FORD F-150	1999	19,404.36	7.5	145,532.70
3922	1.1.5	14637	2000 CHEVROLET 3/4T PICKUP	2000	28,341.01	6.5	184,216.57
3922	1.1.5	14638	2000 FORD F 350 PICKUP	2000	37,256.59	6.5	242,167.84
3922	1.1.5	14639	2001 FORD RANGER 4X2	2000	12,814.83	6.5	83,296.40
3922	1.1.5	14640	2001 FORD RANGER 4X2	2000	12,814.83	6.5	83,296.40
3922	1.1.5	14641	2001 FORD RANGER 4X2	2000	12,814.83	6.5	83,296.40
3922	1.1.5	14642	FORD F350 W/11' UTILITY BODY	2000	16,100.00	6.5	104,650.00
3922	1.1.5	16953	2000 FORD F-150	2000	20,082.45	6.5	130,535.93
3922	1.1.4	11521	2000 TOYOTA PICKUP TRUCK	2001	19,134.28	5.5	105,238.54
3922	1.1.4	11604	2001 TOYOTA TUNDRA PICKUP	2001	17,022.60	5.5	93,624.30
3922	1.1.4	11605	2001 TOYOTA TUNDRA PICKUP	2001	16,831.80	5.5	92,574.90
3922	1.1.5	14708	2001 FORD F 150 PICKUP	2001	19,580.09	5.5	107,690.50
3922	1.1.5	14709	2001 FORD F 150 PICKUP	2001	19,580.09	5.5	107,690.50
3922	1.1.5	14710	2001 FORD F 150 PICKUP	2001	19,580.09	5.5	107,690.50
3922	1.1.5	14711	2001 FORD RANGER PICKUP	2001	13,450.00	5.5	73,975.00
3922	1.1.4	15185	2002 GMC SAVANNA VAN	2002	21,157.10	4.5	95,206.95
3922	1.1.4	15567	2003 GMC SIERRA 1500	2003	17,823.33	3.5	62,381.66
3922	1.1.4	15568	2003 GMC SIERRA 1500	2003	17,823.34	3.5	62,381.69
3922	1.1.4	16268	2004 GMC CANYON TRUCK	2005	13,581.21	1.5	20,371.82
3922	1.1.4	16269	2004 GMC CANYON TRUCK	2005	13,581.21	1.5	20,371.82
3922	1.1.4	16270	2004 GMC CANYON TRUCK	2005	13,581.22	1.5	20,371.83
3922	1.1.4	16909	2006 CHEVY SILVERADO EXT-CAB	2006	21,019.67	0.5	10,509.84
3922	1.1.5	16708	2006 CHEVY TRAILBLAZER	2006	22,731.30	0.5	11,365.65
3922 Total					559,864.58	5.6	3,162,864.64
3923	1.1.5	14450	1993 INTERNATIONAL MODEL 4900	1993	104,010.38	13.5	1,404,140.13
3923	1.1.4	9547	1994 FREIGHTLINER	1994	73,309.60	12.5	916,370.00
3923	1.1.4	9547	ALTEC HYDRAULIC CHASSIS	1994	38,925.32	12.5	486,566.50
3923	1.1.5	14451	1995 INTERNATIONAL MODEL 4700	1995	41,790.50	11.5	480,590.75
3923	1.1.5	14452	ALTEC MODEL ASLS160-102 AERIAL	1995	77,689.52	11.5	893,429.48
3923	1.1.4	9549	1996 FREIGHTLINER	1996	44,487.51	10.5	467,118.86
3923	1.1.5	14453	1997 FREIGHTLINER MODEL FL70	1996	103,634.54	10.5	1,088,162.67
3923	1.1.4	9549	1997 ALTEC	1997	68,272.22	9.5	648,586.09
3923	1.1.5	14454	INTERNATIONAL MODEL 4800 4X4	1998	63,857.35	8.5	542,787.48
3923	1.1.5	14455	1998 ALTEC AA550-MH	1998	95,786.03	8.5	814,181.26
3923	1.1.4	11154	1999 FREIGHTLINER/ALTEC DEVICE	1999	125,012.24	7.5	937,591.80
3923	1.1.5	14456	1999 INTERNATIONAL DERRICK/AUG	1999	132,508.92	7.5	993,816.90
3923	1.1.4	12997	2001 FREIGHTLINER W/ALTEC	2002	120,273.70	4.5	541,231.65
3923	1.1.4	15533	2003 FREIGHTLINER ALTEC	2003	142,865.61	3.5	500,029.64
3923	1.1.4	15569	2004 FREIGHTLINER ALTEC	2003	128,325.00	3.5	449,137.50
3923	1.1.4	15686	2004 FREIGHTLINER ALTEC DERRIC	2003	167,165.98	3.5	585,080.93
3923	1.1.4	15686	2004 FREIGHTLINER ADD'L COSTS	2004	27,000.00	2.5	67,500.00
3923	1.1.4	15686	2004 ALTEC-COATING	2004	1,290.00	2.5	3,225.00
3923	1.1.5	15883	2004 INTERNATIONAL 7300	2004	136,533.35	2.5	341,333.38
3923	1.1.5	15883	2004 INT'L 7300 TAG REFUND	2004	(20.00)	2.5	(50.00)
3923	1.1.4	16910	2006 FREIGHTLINER ALTEC	2006	155,148.28	0.5	77,574.14
3923	1.1.5	17092	2005 INT'L 7400 W/ALTEC	2006	199,277.00	0.5	99,638.50
3923 Total					2,047,143.05	6.0	12,338,042.66

FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
Aged Vehicle Listing
BASED ON CPR BALANCES AT 12/31/06

ACCOUNT	DIV	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3924	1.1.4	9551	ALTEC TANDOM AXLE TRAILER	1991	5,774.00	15.5	89,497.00
3924	1.1.5	14460	1992 TRAILER-BACKHOE	1992	6,105.11	14.5	88,524.10
3924	1.1.4	9552	BUTLER POLE TRAILER	1993	744.11	13.5	10,045.49
3924	1.1.4	9553	BAKER / BUTLER BP 800 S	1994	9,315.28	12.5	116,441.00
3924	1.1.5	14643	TWO - SLRT 56/96 REEL TRAILERS	2000	16,769.80	6.5	109,003.70
3924	1.1.5	14643	REELTR-RETIRE IN 2007	2000	(16,769.80)	6.5	(109,003.70)
3924	1.1.5	14643	SLTR 56/96 REEL TRAILER 102"W	2000	8,384.90	6.5	54,501.85
3924	1.1.5	14643	SLTR 56/96 REEL TRAILER 102"W	2000	8,384.90	6.5	54,501.85
3924	1.1.5	14713	16' TRAILER FOR EXCAVATOR	2001	3,581.61	5.5	19,698.86
3924	1.1.4	15186	WIRE PULLER TRAILER-VEH 1863	2002	40,250.57	4.5	181,127.57
3924	1.1.4	15187	THREE IN ONE TRAILER-VEH 1862	2002	12,261.89	4.5	55,178.51
3924	1.1.4	15186	TAG WIRE PULLER TRAILER	2003	14.86	3.5	52.01
3924	1.1.4	15187	TAG THREE IN ONE TRAILER	2003	15.36	3.5	53.76
3924	1.1.5	15545	POLE TRAILER	2003	8,070.44	3.5	28,246.54
3924	1.1.4	17021	2006 ROLLS RITE TRAILER	2006	8,107.75	0.5	4,053.88
3924 Total					111,010.78	6.3	701,922.42

FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
Computation of Estimated Asset Age

12/31/06 Balances are based on Actual Database Asset Information - See Exhibit N
 December 31, 2007

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
3501	Balance	12/31/2006	56,519	42.5	2,402,707	352	Balance	12/31/2006	22,007	21.2	467,057
	BALANCE	1/1/2007	56,519	43.5	2,458,562		BALANCE	1/1/2007	22,007	22.2	488,554
	ADDITION	2007	-0-	0.5	-0-		ADDITION	2007	-0-	0.5	-0-
	RETIREMENT	2007	-0-	0.0	-0-		RETIREMENT	2007	-0-	31.5	-0-
	BALANCE	12/31/2007	56,519		2,458,562		BALANCE	12/31/2007	22,007		488,554
			AGE	43.5					AGE	22.2	
353	Balance	12/31/2006	2,414,632	14.5	35,085,198	354	Balance	12/31/2006	224,665	32.5	7,301,626
	BALANCE	1/1/2007	2,414,632	15.5	37,426,797		BALANCE	1/1/2007	224,665	33.5	7,526,291
	ADDITION	2007	26,400	0.5	13,200		ADDITION	2007	-0-	0.5	-0-
	RETIREMENT	2007	-0-	24.3	-0-		RETIREMENT	2007	-0-	0.0	-0-
	BALANCE	12/31/2007	2,441,032		37,439,997		BALANCE	12/31/2007	224,665		7,526,291
			AGE	15.3					AGE	33.5	
355	Balance	12/31/2006	2,362,223	13.2	31,126,940	356	Balance	12/31/2006	1,876,726	11.2	21,108,833
	BALANCE	1/1/2007	2,362,223	14.2	33,543,571		BALANCE	1/1/2007	1,876,726	12.2	22,896,057
	ADDITION	2007	-0-	0.5	-0-		ADDITION	2007	-0-	0.5	-0-
	RETIREMENT	2007	-0-	27.7	-0-		RETIREMENT	2007	-0-	22.0	-0-
	BALANCE	12/31/2007	2,362,223		33,543,571		BALANCE	12/31/2007	1,876,726		22,896,057
			AGE	14.2					AGE	12.2	
359	Balance	12/31/2006	6,788	21.7	147,582	3601	Balance	12/31/2006	21,388	12.9	275,262
	BALANCE	1/1/2007	6,788	22.7	154,077		BALANCE	1/1/2007	21,388	13.9	297,289
	ADDITION	2007	-0-	0.5	-0-		ADDITION	2007	-0-	0.5	-0-
	RETIREMENT	2007	-0-	0.0	-0-		RETIREMENT	2007	-0-	0.0	-0-
	BALANCE	12/31/2007	6,788		154,077		BALANCE	12/31/2007	21,388		297,289
			AGE	22.7					AGE	13.9	
361	Balance	12/31/2006	96,042	14.3	1,372,470	362	Balance	12/31/2006	5,809,935	8.4	48,522,431
	BALANCE	1/1/2007	96,042	15.3	1,469,438		BALANCE	1/1/2007	5,809,935	9.4	54,613,392
	ADDITION	2007	-0-	0.5	-0-		ADDITION	2007	1,318,090	0.5	859,045
	RETIREMENT	2007	-0-	0.0	-0-		RETIREMENT	2007	(105,616)	30.8	(3,247,796)
	BALANCE	12/31/2007	96,042		1,469,438		BALANCE	12/31/2007	7,022,409		52,024,641
			AGE	N/A					AGE	7.4	

FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
Computation of Estimated Asset Age

12/31/06 Balances are based on Actual Database Asset Information - See Exhibit N
 December 31, 2007

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
364	Balance	12/31/2006	8,929,466	14.2	126,920,548	365	Balance	12/31/2006	9,644,106	18.1	174,841,133
	BALANCE	1/1/2007	8,929,466	15.2	135,727,881		BALANCE	1/1/2007	9,644,106	19.1	184,202,419
	ADDITION	2007	558,967	0.5	279,484		ADDITION	2007	393,146	0.5	196,573
	RETIREMENT	2007	(44,918)	31.3	(1,405,306)		RETIREMENT	2007	(21,437)	36.1	(774,748)
	BALANCE	12/31/2007	9,443,515		134,602,059		BALANCE	12/31/2007	10,015,815		183,624,244
			AGE	14.3					AGE	18.3	
3662	Balance	12/31/2006	2,575,294	10.3	26,472,652	3672	Balance	12/31/2006	4,855,464	11.5	55,685,544
	BALANCE	1/1/2007	2,575,294	11.3	29,100,821		BALANCE	1/1/2007	4,855,464	12.5	60,693,301
	ADDITION	2007	507,552	0.5	253,776		ADDITION	2007	611,349	0.5	305,675
	RETIREMENT	2007	(760)	5.8	(4,401)		RETIREMENT	2007	(19,217)	29.0	(557,085)
	BALANCE	12/31/2007	3,082,086		29,350,196		BALANCE	12/31/2007	5,447,596		60,441,891
			AGE	9.5					AGE	11.1	
368	Balance	12/31/2006	13,025,581	15.0	195,652,276	369	Balance	12/31/2006	8,208,932	12.6	103,706,501
	BALANCE	1/1/2007	13,025,581	16.0	208,677,857		BALANCE	1/1/2007	8,208,932	13.6	111,915,433
	ADDITION	2007	523,359	0.5	261,680		ADDITION	2007	300,800	0.5	150,400
	RETIREMENT	2007	(70,088)	29.0	(2,031,851)		RETIREMENT	2007	(11,982)	43.9	(526,130)
	BALANCE	12/31/2007	13,478,852		206,907,688		BALANCE	12/31/2007	8,497,750		111,539,703
			AGE	15.4					AGE	13.1	
370	Balance	12/31/2006	3,334,588	15.8	52,768,721	371	Balance	12/31/2006	2,077,796	7.4	15,287,722
	BALANCE	1/1/2007	3,334,588	16.8	56,021,072		BALANCE	1/1/2007	2,077,796	8.4	17,365,518
	ADDITION	2007	197,721	0.5	98,861		ADDITION	2007	120,270	0.5	60,135
	RETIREMENT	2007	(67,506)	23.7	(1,598,878)		RETIREMENT	2007	(47,537)	12.6	(600,392)
	BALANCE	12/31/2007	3,464,803		54,521,055		BALANCE	12/31/2007	2,150,529		16,825,261
			AGE	15.7					AGE	7.8	
373	Balance	12/31/2006	1,200,229	12.0	14,350,890	390	Balance	12/31/2006	1,441,206	16.4	23,682,933
	BALANCE	1/1/2007	1,200,229	13.0	15,551,119		BALANCE	1/1/2007	1,441,206	17.4	25,076,980
	ADDITION	2007	38,400	0.5	19,200		ADDITION	2007	702,100	0.5	351,050
	RETIREMENT	2007	(12,710)	18.5	(235,308)		RETIREMENT	2007	(136)	0.0	-0-
	BALANCE	12/31/2007	1,225,919		15,335,011		BALANCE	12/31/2007	2,143,170		25,428,030
			AGE	12.5					AGE	11.9	

FLORIDA PUBLIC UTILITIES COMPANY
2007 CONSOLIDATED ELECTRIC DIVISIONS
Computation of Estimated Asset Age

12/31/06 Balances are based on Actual Database Asset Information - See Exhibit N
December 31, 2007

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
3921	Balance	12/31/2006	96,020	6.1	590,014	3922	Balance	12/31/2006	559,865	5.6	3,162,865
BALANCE	1/1/2007	96,020	7.1	681,743	BALANCE	1/1/2007	559,865	6.6	3,695,106		
ADDITION	2007	20,000	0.5	10,000	ADDITION	2007	40,500	0.5	20,250		
RETIREMENT	2007	-0-	0.0	-0-	RETIREMENT	2007	(25,212)	12.4	(312,900)		
BALANCE	12/31/2007	116,020		691,743	BALANCE	12/31/2007	575,153		3,402,456		
		AGE	6.0				AGE	5.9			
3923	Balance	12/31/2006	2,047,143	6.0	12,338,043	3924	Balance	12/31/2006	111,011	6.3	701,922
BALANCE	1/1/2007	2,047,143	7.0	14,330,001	BALANCE	1/1/2007	111,011	7.3	810,379		
ADDITION	2007	320,637	0.5	160,319	ADDITION	2007	-0-	0.5	-0-		
RETIREMENT	2007	(141,372)	16.1	(2,277,701)	RETIREMENT	2007	-0-	19.3	-0-		
BALANCE	12/31/2007	2,226,408		12,212,619	BALANCE	12/31/2007	111,011		810,379		
		AGE	5.5				AGE	7.3			
396	Balance	12/31/2006	194,335	18.4	3,577,628						
BALANCE	1/1/2007	194,335	19.4	3,770,094							
ADDITION	2007	-0-	0.5	-0-							
RETIREMENT	2007	(1,088)	12.8	(13,977)							
BALANCE	12/31/2007	193,247		3,756,117							
		AGE	19.4								

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3500	1973	17,629.00	33.5	590,571.50
3500 Total		17,629.00	33.5	590,571.50
3501	1962	7,341.97	44.5	326,717.67
3501	1974	20,970.50	32.5	681,541.25
3501	1978	28,206.20	28.5	803,876.70
3501 Total		56,518.67	32.1	1,812,135.62
3520	1976	12,908.92	30.5	393,722.06
3520	1996	1,700.00	10.5	17,850.00
3520	1999	7,398.00	7.5	55,485.00
3520 Total		22,006.92	21.2	467,057.06
3530	1976	527,406.65	30.5	16,085,902.83
3530	1985	8,850.68	21.5	190,289.62
3530	1990	609,654.77	16.5	10,059,303.71
3530	1992	(5,722.12)	14.5	(82,970.74)
3530	1993	464,099.17	13.5	6,265,338.80
3530	1994	3,352.39	12.5	41,904.88
3530	1997	154,074.16	9.5	1,463,704.52
3530	2001	11,877.53	5.5	65,326.42
3530	2002	11,613.11	4.5	52,259.00
3530	2005	629,425.72	1.5	944,138.58
3530 Total		2,414,632.06	14.5	35,085,197.62
3540	1974	224,665.40	32.5	7,301,625.50
3540 Total		224,665.40	32.5	7,301,625.50

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3550	1970	17,669.86	36.5	644,949.89
3550	1974	20,000.00	32.5	650,000.00
3550	1975	15,817.82	31.5	498,261.33
3550	1976	49,048.13	30.5	1,495,967.97
3550	1978	74,358.40	28.5	2,119,214.40
3550	1980	71,637.36	26.5	1,898,390.04
3550	1982	178,596.68	24.5	4,375,618.66
3550	1984	30,495.59	22.5	686,150.78
3550	1988	23,364.74	18.5	432,247.69
3550	1989	166,844.48	17.5	2,919,778.40
3550	1990	142,689.15	16.5	2,354,370.98
3550	1991	246,157.18	15.5	3,815,436.29
3550	1993	28,072.15	13.5	378,974.03
3550	1994	156,443.68	12.5	1,955,546.00
3550	1995	106,239.00	11.5	1,221,748.50
3550	1996	83,986.04	10.5	881,853.42
3550	1997	106,097.45	9.5	1,007,925.78
3550	1999	53,957.13	7.5	404,678.48
3550	2000	30,354.50	6.5	197,304.25
3550	2002	677,145.37	4.5	3,047,154.17
3550	2003	14,538.98	3.5	50,886.43
3550	2005	56,127.92	1.5	84,191.88
3550	2006	12,581.68	0.5	6,290.84
3550 Total		2,362,223.29	13.2	31,126,940.21
3560	1971	97.09	35.5	3,446.70
3560	1972	27,570.40	34.5	951,178.80
3560	1974	49,743.49	32.5	1,616,663.43
3560	1975	55,385.14	31.5	1,744,631.91
3560	1976	27,645.88	30.5	843,199.34
3560	1980	92.40	26.5	2,448.60
3560	1982	133,336.16	24.5	3,266,735.92
3560	1983	67,711.21	23.5	1,591,213.44
3560	1984	39,607.94	22.5	891,178.65
3560	1986	11,327.50	20.5	232,213.75
3560	1989	102,845.13	17.5	1,799,789.78
3560	1991	74,547.05	15.5	1,155,479.28
3560	1992	29,418.50	14.5	426,568.25
3560	1993	110,918.26	13.5	1,497,396.51
3560	1994	1,500.00	12.5	18,750.00
3560	1995	18,414.81	11.5	211,770.32
3560	1996	208.00	10.5	2,184.00
3560	1999	24,989.53	7.5	187,421.48
3560	2000	63.00	6.5	409.50
3560	2002	1,015,052.78	4.5	4,567,737.51
3560	2003	9,141.00	3.5	31,993.50
3560	2004	1,856.00	2.5	4,640.00
3560	2005	24,154.53	1.5	36,231.80
3560	2006	51,100.20	0.5	25,550.10
3560 Total		1,876,726.00	11.2	21,108,832.57

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3590	1962	1,960.55	44.5	87,244.48
3590	1994	4,827.00	12.5	60,337.50
3590 Total		6,787.55	21.7	147,581.98
3600	1957	381.99	49.5	18,908.51
3600	1962	4,500.00	44.5	200,250.00
3600	1967	1,100.00	39.5	43,450.00
3600	1974	5,090.00	32.5	165,425.00
3600	2006	5,431.00	0.5	2,715.50
3600 Total		16,502.99	26.1	430,749.01
3601	1928	109.37	78.5	8,585.55
3601	1934	78.30	72.5	5,676.75
3601	1991	16,000.00	15.5	248,000.00
3601	2004	5,200.00	2.5	13,000.00
3601 Total		21,387.67	12.9	275,262.30
3610	1959	92.12	47.5	4,375.70
3610	1962	9,401.80	44.5	418,380.10
3610	1972	295.00	34.5	10,177.50
3610	1976	4,283.49	30.5	130,646.45
3610	1979	1,300.00	27.5	35,750.00
3610	1980	500.00	26.5	13,250.00
3610	1982	321.36	24.5	7,873.32
3610	1984	17,316.79	22.5	389,627.78
3610	1985	66.10	21.5	1,421.15
3610	1998	6,348.00	8.5	53,958.00
3610	2001	54,483.10	5.5	299,657.05
3610	2002	1,633.96	4.5	7,352.82
3610 Total		96,041.72	14.3	1,372,469.87

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3620	1953	4,220.22	53.5	225,781.77
3620	1957	2,091.26	49.5	103,517.37
3620	1960	5,254.43	46.5	244,331.00
3620	1965	22,322.37	41.5	926,378.36
3620	1966	14,743.74	40.5	597,121.47
3620	1970	27,615.04	36.5	1,007,948.96
3620	1973	172,096.09	33.5	5,765,219.02
3620	1977	49,573.17	29.5	1,462,408.52
3620	1979	700.00	27.5	19,250.00
3620	1980	36,210.04	26.5	959,566.06
3620	1981	32,257.18	25.5	822,558.09
3620	1982	252,252.22	24.5	6,180,179.39
3620	1983	10,662.82	23.5	250,576.27
3620	1985	7,882.67	21.5	169,477.41
3620	1986	486,134.25	20.5	9,965,752.13
3620	1987	5,508.21	19.5	107,410.10
3620	1989	340,490.47	17.5	5,958,583.23
3620	1990	1,422.87	16.5	23,477.36
3620	1993	126,518.61	13.5	1,708,001.24
3620	1994	27,572.27	12.5	344,653.38
3620	1995	91,906.86	11.5	1,056,928.89
3620	1997	371,351.22	9.5	3,527,836.59
3620	1999	73,919.29	7.5	554,394.68
3620	2000	49.00	6.5	318.50
3620	2001	64,138.58	5.5	352,762.19
3620	2002	456,450.15	4.5	2,054,025.68
3620	2003	48,559.28	3.5	169,957.48
3620	2004	16,446.00	2.5	41,115.00
3620	2005	2,392,107.48	1.5	3,588,161.22
3620	2006	669,479.51	0.5	334,739.76
3620 Total		5,809,935.30	8.4	48,522,431.12

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3640	1940	4,361.71	66.5	290,053.72
3640	1944	246.72	62.5	15,420.00
3640	1945	2,541.55	61.5	156,305.33
3640	1946	1,645.52	60.5	99,553.96
3640	1947	5,197.28	59.5	309,238.16
3640	1948	3,570.06	58.5	208,848.51
3640	1949	13,580.91	57.5	780,902.33
3640	1950	1,135.55	56.5	64,158.58
3640	1951	8,384.38	55.5	465,333.09
3640	1952	17,832.04	54.5	971,846.18
3640	1953	21,071.36	53.5	1,127,317.76
3640	1954	21,109.72	52.5	1,108,260.30
3640	1955	10,200.18	51.5	525,309.27
3640	1956	9,963.46	50.5	503,154.73
3640	1957	25,518.10	49.5	1,263,145.95
3640	1958	11,490.39	48.5	557,283.92
3640	1959	14,763.18	47.5	701,251.05
3640	1960	10,627.16	46.5	494,162.94
3640	1961	17,701.56	45.5	805,420.98
3640	1962	17,591.49	44.5	782,821.31
3640	1963	27,803.40	43.5	1,209,447.90
3640	1964	21,478.51	42.5	912,836.68
3640	1965	49,164.26	41.5	2,040,316.79
3640	1966	40,056.04	40.5	1,622,269.62
3640	1967	53,999.82	39.5	2,132,992.89
3640	1968	11,288.08	38.5	434,591.08
3640	1969	37,055.65	37.5	1,389,586.88
3640	1970	32,027.83	36.5	1,169,015.80
3640	1971	47,040.38	35.5	1,669,933.49
3640	1972	45,004.27	34.5	1,552,647.32
3640	1973	107,836.45	33.5	3,612,521.08
3640	1974	92,445.63	32.5	3,004,482.98
3640	1975	38,733.95	31.5	1,220,119.43
3640	1976	99,588.23	30.5	3,037,441.02
3640	1977	93,928.72	29.5	2,770,897.24
3640	1978	95,858.37	28.5	2,731,963.55
3640	1979	124,317.17	27.5	3,418,722.18
3640	1980	148,765.14	26.5	3,942,276.21
3640	1981	121,585.81	25.5	3,100,438.16
3640	1982	100,582.98	24.5	2,464,283.01
3640	1983	115,767.15	23.5	2,720,528.03
3640	1984	151,886.10	22.5	3,417,437.25
3640	1985	181,433.44	21.5	3,900,818.96
3640	1986	176,113.22	20.5	3,610,321.01
3640	1987	212,193.11	19.5	4,137,765.65
3640	1988	233,665.76	18.5	4,322,816.56
3640	1989	221,707.29	17.5	3,879,877.58
3640	1990	288,015.36	16.5	4,752,253.44
3640	1991	274,744.31	15.5	4,258,536.81
3640	1992	211,350.03	14.5	3,064,575.44

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3640	1993	435,294.03	13.5	5,876,469.41
3640	1994	330,604.40	12.5	4,132,555.00
3640	1995	336,066.60	11.5	3,864,765.90
3640	1996	251,076.25	10.5	2,636,300.63
3640	1997	367,116.82	9.5	3,487,609.79
3640	1998	320,220.57	8.5	2,721,874.85
3640	1999	273,971.45	7.5	2,054,785.88
3640	2000	334,244.58	6.5	2,172,589.77
3640	2001	287,878.34	5.5	1,583,330.87
3640	2002	427,464.13	4.5	1,923,588.59
3640	2003	356,393.40	3.5	1,247,376.90
3640	2004	664,477.07	2.5	1,661,192.68
3640	2005	391,260.71	1.5	586,891.07
3640	2006	479,428.74	0.5	239,714.37
3640 Total		8,929,465.87	14.2	126,920,547.82

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3650	1940	839.05	66.5	55,796.83
3650	1943	155.21	63.5	9,855.84
3650	1944	6,088.44	62.5	380,527.50
3650	1945	190.32	61.5	11,704.68
3650	1946	5,472.11	60.5	331,062.66
3650	1947	13,657.83	59.5	812,640.89
3650	1948	4,592.84	58.5	268,681.14
3650	1949	26,284.46	57.5	1,511,356.45
3650	1950	10,482.06	56.5	592,236.39
3650	1951	39,977.68	55.5	2,218,761.24
3650	1952	18,337.55	54.5	999,396.48
3650	1953	23,915.30	53.5	1,279,468.55
3650	1954	46,307.85	52.5	2,431,162.13
3650	1955	27,137.56	51.5	1,397,584.34
3650	1956	25,453.33	50.5	1,285,393.17
3650	1957	40,874.19	49.5	2,023,272.41
3650	1958	17,661.52	48.5	856,583.72
3650	1959	22,907.13	47.5	1,088,088.68
3650	1960	8,275.11	46.5	384,792.62
3650	1961	55,233.52	45.5	2,513,125.16
3650	1962	51,064.14	44.5	2,272,354.23
3650	1963	65,544.05	43.5	2,851,166.18
3650	1964	38,150.27	42.5	1,621,386.48
3650	1965	116,682.22	41.5	4,842,312.13
3650	1966	41,254.27	40.5	1,670,797.94
3650	1967	96,071.52	39.5	3,794,825.04
3650	1968	23,328.98	38.5	898,165.73
3650	1969	106,720.89	37.5	4,002,033.38
3650	1970	59,175.57	36.5	2,159,908.31
3650	1971	88,921.92	35.5	3,156,728.16
3650	1972	125,062.98	34.5	4,314,672.81
3650	1973	207,865.66	33.5	6,963,499.61
3650	1974	161,281.40	32.5	5,241,645.50
3650	1975	107,594.56	31.5	3,389,228.64
3650	1976	272,828.05	30.5	8,321,255.53
3650	1977	102,816.51	29.5	3,033,087.05
3650	1978	107,382.53	28.5	3,060,402.11
3650	1979	102,012.08	27.5	2,805,332.20
3650	1980	136,768.15	26.5	3,624,355.98
3650	1981	127,278.64	25.5	3,245,605.32
3650	1982	134,305.03	24.5	3,290,473.24
3650	1983	93,449.85	23.5	2,196,071.48
3650	1984	136,729.04	22.5	3,076,403.40
3650	1985	349,025.27	21.5	7,504,043.31
3650	1986	294,585.67	20.5	6,039,006.24
3650	1987	352,007.10	19.5	6,864,138.45
3650	1988	308,977.85	18.5	5,716,090.23
3650	1989	217,470.02	17.5	3,805,725.35
3650	1990	391,492.16	16.5	6,459,620.64
3650	1991	252,328.07	15.5	3,911,085.09

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3650	1992	276,579.99	14.5	4,010,409.86
3650	1993	546,921.91	13.5	7,383,445.79
3650	1994	292,408.73	12.5	3,655,109.13
3650	1995	324,159.45	11.5	3,727,833.68
3650	1996	191,676.78	10.5	2,012,606.19
3650	1997	278,524.24	9.5	2,645,980.28
3650	1998	261,119.72	8.5	2,219,517.62
3650	1999	240,308.43	7.5	1,802,313.23
3650	2000	259,172.40	6.5	1,684,620.60
3650	2001	165,836.74	5.5	912,102.07
3650	2002	364,829.17	4.5	1,641,731.27
3650	2003	260,293.80	3.5	911,028.30
3650	2004	410,604.69	2.5	1,026,511.73
3650	2005	270,186.21	1.5	405,279.32
3650	2006	439,465.92	0.5	219,732.96
3650 Total		9,644,105.69	18.1	174,841,132.67

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3662	1945	27.60	61.5	1,697.40
3662	1950	4.25	56.5	240.13
3662	1952	91.09	54.5	4,964.41
3662	1959	115.31	47.5	5,477.23
3662	1960	180.95	46.5	8,414.18
3662	1979	6,323.86	27.5	173,906.15
3662	1980	9,356.48	26.5	247,946.72
3662	1981	18,694.61	25.5	476,712.56
3662	1982	29,371.78	24.5	719,608.61
3662	1983	31,728.30	23.5	745,615.05
3662	1984	15,571.77	22.5	350,364.83
3662	1985	71,932.23	21.5	1,546,542.95
3662	1986	132,668.01	20.5	2,719,694.21
3662	1987	55,522.34	19.5	1,082,685.63
3662	1988	170,271.88	18.5	3,150,029.78
3662	1989	213,342.14	17.5	3,733,487.45
3662	1990	159,784.37	16.5	2,636,442.11
3662	1991	34,306.00	15.5	531,743.00
3662	1992	41,553.88	14.5	602,531.26
3662	1993	53,867.79	13.5	727,215.17
3662	1994	46,049.93	12.5	575,624.13
3662	1995	37,714.32	11.5	433,714.68
3662	1996	57,010.15	10.5	598,606.58
3662	1997	67,481.06	9.5	641,070.07
3662	1998	62,051.80	8.5	527,440.30
3662	1999	132,016.85	7.5	990,126.38
3662	2000	165,012.79	6.5	1,072,583.14
3662	2001	74,810.52	5.5	411,457.86
3662	2002	46,475.86	4.5	209,141.37
3662	2003	159,377.98	3.5	557,822.93
3662	2004	172,725.20	2.5	431,813.00
3662	2005	303,006.19	1.5	454,509.29
3662	2006	206,846.59	0.5	103,423.30
3662 Total		2,575,293.88	10.3	26,472,651.86

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3672	1945	15.34	61.5	943.41
3672	1948	130.78	58.5	7,650.63
3672	1949	1,148.64	57.5	66,046.80
3672	1950	511.25	56.5	28,885.63
3672	1951	95.33	55.5	5,290.82
3672	1952	247.01	54.5	13,462.05
3672	1953	401.51	53.5	21,480.79
3672	1959	546.85	47.5	25,975.38
3672	1961	1,434.04	45.5	65,248.82
3672	1971	-	35.5	-
3672	1972	821.81	34.5	28,352.45
3672	1973	1,025.69	33.5	34,360.62
3672	1974	200,688.06	32.5	6,522,361.95
3672	1975	14,515.00	31.5	457,222.50
3672	1976	35,692.30	30.5	1,088,615.15
3672	1977	10,239.19	29.5	302,056.11
3672	1978	33,097.68	28.5	943,283.88
3672	1979	31,159.73	27.5	856,892.58
3672	1980	15,655.76	26.5	414,877.64
3672	1981	44,440.49	25.5	1,133,232.50
3672	1982	46,893.22	24.5	1,148,883.89
3672	1983	57,185.33	23.5	1,343,855.26
3672	1984	45,220.82	22.5	1,017,468.45
3672	1985	89,824.29	21.5	1,931,222.24
3672	1986	201,303.99	20.5	4,126,731.80
3672	1987	104,082.34	19.5	2,029,605.63
3672	1988	242,217.23	18.5	4,481,018.76
3672	1989	298,381.01	17.5	5,221,667.68
3672	1990	241,632.37	16.5	3,986,934.11
3672	1991	105,355.72	15.5	1,633,013.66
3672	1992	65,502.24	14.5	949,782.48
3672	1993	124,095.38	13.5	1,675,287.63
3672	1994	91,929.55	12.5	1,149,119.38
3672	1995	134,740.85	11.5	1,549,519.78
3672	1996	98,518.19	10.5	1,034,441.00
3672	1997	165,774.69	9.5	1,574,859.56
3672	1998	311,202.39	8.5	2,645,220.32
3672	1999	187,385.07	7.5	1,405,388.03
3672	2000	170,191.55	6.5	1,106,245.08
3672	2001	106,938.30	5.5	588,160.65
3672	2002	176,862.73	4.5	795,882.29
3672	2003	167,744.25	3.5	587,104.88
3672	2004	310,507.91	2.5	776,269.78
3672	2005	451,567.53	1.5	677,351.30
3672	2006	468,540.65	0.5	234,270.33
3672 Total		4,855,464.06	11.5	55,685,543.68

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3681	1940	1,474.13	66.5	98,029.65
3681	1946	3,022.44	60.5	182,857.62
3681	1947	3,970.63	59.5	236,252.49
3681	1948	4,111.14	58.5	240,501.69
3681	1949	5,702.33	57.5	327,883.98
3681	1950	3,863.70	56.5	218,299.05
3681	1951	4,816.99	55.5	267,342.95
3681	1952	8,906.86	54.5	485,423.87
3681	1953	18,104.37	53.5	968,583.80
3681	1954	10,501.10	52.5	551,307.75
3681	1955	38,760.60	51.5	1,996,170.90
3681	1956	18,759.72	50.5	947,365.86
3681	1957	15,067.24	49.5	745,828.38
3681	1958	12,007.37	48.5	582,357.45
3681	1959	27,451.49	47.5	1,303,945.78
3681	1960	25,857.88	46.5	1,202,391.42
3681	1961	15,529.95	45.5	706,612.73
3681	1962	35,491.72	44.5	1,579,381.54
3681	1963	31,650.86	43.5	1,376,812.41
3681	1964	44,944.94	42.5	1,910,159.95
3681	1965	30,862.88	41.5	1,280,809.52
3681	1966	49,212.68	40.5	1,993,113.54
3681	1967	60,204.85	39.5	2,378,091.58
3681	1968	35,354.20	38.5	1,361,136.70
3681	1969	69,994.77	37.5	2,624,803.88
3681	1970	53,480.82	36.5	1,952,049.93
3681	1971	59,843.90	35.5	2,124,458.45
3681	1972	76,455.92	34.5	2,637,729.24
3681	1973	125,114.11	33.5	4,191,322.69
3681	1974	129,031.19	32.5	4,193,513.68
3681	1975	40,697.85	31.5	1,281,982.28
3681	1976	84,134.67	30.5	2,566,107.44
3681	1977	123,675.57	29.5	3,648,429.32
3681	1978	91,765.10	28.5	2,615,305.35
3681	1979	101,408.08	27.5	2,788,722.20
3681	1980	86,887.04	26.5	2,302,506.56
3681	1981	121,813.83	25.5	3,106,252.67
3681	1982	87,960.42	24.5	2,155,030.29
3681	1983	193,787.43	23.5	4,554,004.61
3681	1984	227,504.32	22.5	5,118,847.20
3681	1985	310,475.18	21.5	6,675,216.37
3681	1986	342,275.80	20.5	7,016,653.90
3681	1987	267,097.89	19.5	5,208,408.86
3681	1988	259,318.69	18.5	4,797,395.77
3681	1989	235,948.21	17.5	4,129,093.68
3681	1990	248,208.07	16.5	4,095,433.16
3681	1991	102,697.78	15.5	1,591,815.59
3681	1992	167,563.11	14.5	2,429,665.10
3681	1993	189,238.04	13.5	2,554,713.54
3681	1994	195,240.23	12.5	2,440,502.88

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3681	1995	229,138.01	11.5	2,635,087.12
3681	1996	244,667.22	10.5	2,569,005.81
3681	1997	240,684.53	9.5	2,286,503.04
3681	1998	234,154.03	8.5	1,990,309.26
3681	1999	139,606.88	7.5	1,047,051.60
3681	2000	186,255.15	6.5	1,210,658.48
3681	2001	201,496.25	5.5	1,108,229.38
3681	2002	189,158.74	4.5	851,214.33
3681	2003	195,537.36	3.5	684,380.76
3681	2004	225,247.35	2.5	563,118.38
3681	2005	233,989.16	1.5	350,983.74
3681	2006	266,075.88	0.5	133,037.94
3681 Total		7,083,258.65	18.0	127,170,205.09
3683	1972	22,174.17	34.5	765,008.87
3683	1973	242,950.23	33.5	8,138,832.71
3683	1974	45,861.75	32.5	1,490,506.88
3683	1975	9,751.80	31.5	307,181.70
3683	1977	23,595.53	29.5	696,068.14
3683	1978	21,169.13	28.5	603,320.21
3683	1979	14,221.06	27.5	391,079.15
3683	1980	9,348.57	26.5	247,737.11
3683	1981	12,618.91	25.5	321,782.21
3683	1982	49,110.33	24.5	1,203,203.09
3683	1983	12,343.78	23.5	290,078.83
3683	1984	138,329.54	22.5	3,112,414.65
3683	1985	49,186.78	21.5	1,057,515.77
3683	1986	335,850.93	20.5	6,884,944.07
3683	1987	176,484.42	19.5	3,441,446.19
3683	1988	223,823.19	18.5	4,140,729.02
3683	1989	228,887.61	17.5	4,005,533.18
3683	1990	242,344.39	16.5	3,998,682.44
3683	1991	86,728.70	15.5	1,344,294.85
3683	1992	138,990.25	14.5	2,015,358.63
3683	1993	83,829.91	13.5	1,131,703.79
3683	1994	176,559.99	12.5	2,206,999.88
3683	1995	217,974.60	11.5	2,506,707.90
3683	1996	226,195.62	10.5	2,375,054.01
3683	1997	327,439.87	9.5	3,110,678.77
3683	1998	226,686.51	8.5	1,926,835.34
3683	1999	252,290.05	7.5	1,892,175.38
3683	2000	351,380.65	6.5	2,283,974.23
3683	2001	392,342.43	5.5	2,157,883.37
3683	2002	359,215.77	4.5	1,616,470.97
3683	2003	342,235.79	3.5	1,197,825.27
3683	2004	427,536.98	2.5	1,068,842.45
3683	2005	313,770.02	1.5	470,655.03
3683	2006	161,093.04	0.5	80,546.52
3683 Total		5,942,322.30	11.5	68,482,070.61

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3691	1940	0.03	66.5	2.00
3691	1941	1,033.29	65.5	67,680.50
3691	1944	876.04	62.5	54,752.50
3691	1946	3,998.06	60.5	241,882.63
3691	1947	5,128.71	59.5	305,158.25
3691	1948	3,596.73	58.5	210,408.71
3691	1949	3,474.45	57.5	199,780.88
3691	1950	1,692.03	56.5	95,599.70
3691	1951	4,403.74	55.5	244,407.57
3691	1952	6,932.08	54.5	377,798.36
3691	1953	10,435.72	53.5	558,311.02
3691	1954	5,597.86	52.5	293,887.65
3691	1955	8,337.41	51.5	429,376.62
3691	1956	16,124.47	50.5	814,285.74
3691	1957	12,618.22	49.5	624,601.89
3691	1958	5,673.39	48.5	275,159.42
3691	1959	4,028.42	47.5	191,349.95
3691	1960	776.25	46.5	36,095.63
3691	1961	6,549.11	45.5	297,984.51
3691	1962	9,238.99	44.5	411,135.06
3691	1963	14,622.93	43.5	636,097.46
3691	1964	12,806.53	42.5	544,277.53
3691	1966	13,785.35	40.5	558,306.68
3691	1967	18,851.46	39.5	744,632.67
3691	1969	3,357.17	37.5	125,893.88
3691	1970	3,854.22	36.5	140,679.03
3691	1971	16,426.46	35.5	583,139.33
3691	1972	32,098.91	34.5	1,107,412.40
3691	1973	38,576.07	33.5	1,292,298.35
3691	1974	46,268.43	32.5	1,503,723.98
3691	1975	39,747.03	31.5	1,252,031.45
3691	1976	42,976.29	30.5	1,310,776.85
3691	1977	40,999.62	29.5	1,209,488.79
3691	1978	45,084.10	28.5	1,284,896.85
3691	1979	48,569.24	27.5	1,335,654.10
3691	1980	63,271.97	26.5	1,676,707.21
3691	1981	75,047.56	25.5	1,913,712.78
3691	1982	82,232.72	24.5	2,014,701.64
3691	1983	89,011.92	23.5	2,091,780.12
3691	1984	93,465.82	22.5	2,102,980.95
3691	1985	112,989.91	21.5	2,429,283.07
3691	1986	115,926.11	20.5	2,376,485.26
3691	1987	105,953.02	19.5	2,066,083.89
3691	1988	120,784.89	18.5	2,234,520.47
3691	1989	142,368.92	17.5	2,491,456.10
3691	1990	145,497.16	16.5	2,400,703.14
3691	1991	165,775.22	15.5	2,569,515.91
3691	1992	143,175.31	14.5	2,076,042.00
3691	1993	162,011.29	13.5	2,187,152.42
3691	1994	162,025.47	12.5	2,025,318.38

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3691	1995	151,830.15	11.5	1,746,046.73
3691	1996	133,906.09	10.5	1,406,013.95
3691	1997	134,013.21	9.5	1,273,125.50
3691	1998	143,320.39	8.5	1,218,223.32
3691	1999	143,895.79	7.5	1,079,218.43
3691	2000	152,086.90	6.5	988,564.85
3691	2001	165,768.40	5.5	911,726.20
3691	2002	172,983.85	4.5	778,427.33
3691	2003	174,219.66	3.5	609,768.81
3691	2004	169,707.42	2.5	424,268.55
3691	2005	138,739.02	1.5	208,108.53
3691	2006	130,615.68	0.5	65,307.84
3691 Total		4,119,162.66	15.2	62,724,211.32
3693	1972	7,318.02	34.5	252,471.69
3693	1973	16,605.46	33.5	556,282.91
3693	1974	33,049.35	32.5	1,074,103.88
3693	1975	2,407.80	31.5	75,845.70
3693	1976	7,177.38	30.5	218,910.09
3693	1977	5,689.74	29.5	167,847.33
3693	1978	5,278.92	28.5	150,449.22
3693	1979	12,915.98	27.5	355,189.45
3693	1980	19,207.04	26.5	508,986.56
3693	1981	34,695.53	25.5	884,736.02
3693	1982	52,253.96	24.5	1,280,222.02
3693	1983	56,310.89	23.5	1,323,305.92
3693	1984	67,587.04	22.5	1,520,708.40
3693	1985	61,045.36	21.5	1,312,475.24
3693	1986	57,335.27	20.5	1,175,373.04
3693	1987	86,797.67	19.5	1,692,554.57
3693	1988	112,554.41	18.5	2,082,256.59
3693	1989	134,273.78	17.5	2,349,791.15
3693	1990	116,025.15	16.5	1,914,414.98
3693	1991	139,463.81	15.5	2,161,689.06
3693	1992	122,866.44	14.5	1,781,563.38
3693	1993	144,055.61	13.5	1,944,750.74
3693	1994	151,518.50	12.5	1,893,981.25
3693	1995	162,276.69	11.5	1,866,181.94
3693	1996	166,727.89	10.5	1,750,642.85
3693	1997	190,804.00	9.5	1,812,638.00
3693	1998	200,405.63	8.5	1,703,447.86
3693	1999	208,147.79	7.5	1,561,108.43
3693	2000	211,682.19	6.5	1,375,934.24
3693	2001	196,029.95	5.5	1,078,164.73
3693	2002	232,146.94	4.5	1,044,661.23
3693	2003	260,920.30	3.5	913,221.05
3693	2004	241,784.35	2.5	604,460.88
3693	2005	307,714.35	1.5	461,571.53
3693	2006	264,696.25	0.5	132,348.13
3693 Total		4,089,769.44	10.0	40,982,290.06

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3700	1943	521.76	63.5	33,131.76
3700	1946	12.23	60.5	739.92
3700	1947	751.00	59.5	44,684.50
3700	1948	2,597.93	58.5	151,978.91
3700	1949	3,364.01	57.5	193,430.58
3700	1950	1,483.04	56.5	83,791.76
3700	1951	5,139.57	55.5	285,246.14
3700	1952	6,050.30	54.5	329,741.35
3700	1953	4,294.22	53.5	229,740.77
3700	1954	3,247.83	52.5	170,511.08
3700	1955	3,644.32	51.5	187,682.48
3700	1956	8,292.14	50.5	418,753.07
3700	1957	11,050.98	49.5	547,023.51
3700	1958	10,513.91	48.5	509,924.64
3700	1959	11,228.27	47.5	533,342.83
3700	1960	8,040.07	46.5	373,863.26
3700	1961	13,238.34	45.5	602,344.47
3700	1962	11,711.25	44.5	521,150.63
3700	1963	15,897.11	43.5	691,524.29
3700	1964	6,993.37	42.5	297,218.23
3700	1965	18,497.67	41.5	767,653.31
3700	1966	9,749.78	40.5	394,866.09
3700	1967	7,104.15	39.5	280,613.93
3700	1968	14,211.48	38.5	547,141.98
3700	1969	13,024.78	37.5	488,429.25
3700	1970	16,550.23	36.5	604,083.40
3700	1971	18,023.87	35.5	639,847.39
3700	1972	39,953.62	34.5	1,378,399.89
3700	1973	84,030.39	33.5	2,815,018.07
3700	1974	69,204.64	32.5	2,249,150.80
3700	1975	24,854.20	31.5	782,907.30
3700	1976	26,171.27	30.5	798,223.74
3700	1977	22,601.04	29.5	666,730.68
3700	1978	47,478.47	28.5	1,353,136.40
3700	1979	47,373.71	27.5	1,302,777.03
3700	1980	51,662.27	26.5	1,369,050.16
3700	1981	57,284.65	25.5	1,460,758.58
3700	1982	69,804.01	24.5	1,710,198.25
3700	1983	83,532.03	23.5	1,963,002.71
3700	1984	67,511.31	22.5	1,519,004.48
3700	1985	79,761.00	21.5	1,714,861.50
3700	1986	110,667.23	20.5	2,268,678.22
3700	1987	94,658.32	19.5	1,845,837.24
3700	1988	101,029.97	18.5	1,869,054.45
3700	1989	142,462.90	17.5	2,493,100.75
3700	1990	93,317.75	16.5	1,539,742.88
3700	1991	68,651.23	15.5	1,064,094.07
3700	1992	93,790.42	14.5	1,359,961.09
3700	1993	74,613.26	13.5	1,007,279.01

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3700	1994	80,991.73	12.5	1,012,396.63
3700	1995	77,672.43	11.5	893,232.95
3700	1996	96,123.60	10.5	1,009,297.80
3700	1997	117,616.05	9.5	1,117,352.48
3700	1998	78,802.67	8.5	669,822.70
3700	1999	78,647.14	7.5	589,853.55
3700	2000	76,330.14	6.5	496,145.91
3700	2001	100,504.77	5.5	552,776.24
3700	2002	117,843.15	4.5	530,294.18
3700	2003	186,082.10	3.5	651,287.35
3700	2004	166,904.84	2.5	417,262.10
3700	2005	178,861.64	1.5	268,292.46
3700	2006	202,560.07	0.5	101,280.04
3700 Total		3,334,587.63	15.8	52,768,721.22

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3711	1963	227.22	43.5	9,884.07
3711	1964	1,081.58	42.5	45,967.15
3711	1965	1,410.30	41.5	58,527.45
3711	1966	2,798.88	40.5	113,354.64
3711	1967	2,233.65	39.5	88,229.18
3711	1968	1,739.74	38.5	66,979.99
3711	1969	1,071.85	37.5	40,194.38
3711	1970	1,217.13	36.5	44,425.25
3711	1971	1,624.76	35.5	57,678.98
3711	1972	4,612.33	34.5	159,125.39
3711	1973	5,623.75	33.5	188,395.63
3711	1974	3,277.01	32.5	106,502.83
3711	1975	368.88	31.5	11,619.72
3711	1976	5,013.34	30.5	152,906.87
3711	1977	2,821.27	29.5	83,227.47
3711	1978	2,593.10	28.5	73,903.35
3711	1979	3,671.84	27.5	100,975.60
3711	1980	840.88	26.5	22,283.32
3711	1981	9,985.96	25.5	254,641.98
3711	1982	9,188.82	24.5	225,126.09
3711	1983	7,547.14	23.5	177,357.79
3711	1984	8,690.59	22.5	195,538.28
3711	1985	11,271.19	21.5	242,330.59
3711	1986	22,089.63	20.5	452,837.42
3711	1987	24,672.87	19.5	481,120.97
3711	1988	18,184.65	18.5	336,416.03
3711	1989	17,489.79	17.5	306,071.33
3711	1990	21,893.33	16.5	361,239.95
3711	1991	33,566.30	15.5	520,277.65
3711	1992	47,615.89	14.5	690,430.41
3711	1993	40,832.30	13.5	551,236.05
3711	1994	41,996.20	12.5	524,952.50
3711	1995	34,299.73	11.5	394,446.90
3711	1996	69,002.85	10.5	724,529.93
3711	1997	47,325.54	9.5	449,592.63
3711	1998	44,127.50	8.5	375,083.75
3711	1999	69,970.66	7.5	524,779.95
3711	2000	80,288.58	6.5	521,875.77
3711	2001	83,880.38	5.5	461,342.09
3711	2002	103,442.59	4.5	465,491.66
3711	2003	101,206.91	3.5	354,224.19
3711	2004	101,065.71	2.5	252,664.28
3711	2005	101,103.33	1.5	151,655.00
3711	2006	124,482.28	0.5	62,241.14
3711 Total		1,317,448.23	8.7	11,481,685.60

**Florida Public Utilities Company
 CONSOLIDATED ELECTRIC DIVISIONS
 CPR Asset Age at December 31, 2006**

Account	Install Year	Basis	Age	Weight
3713	1982	241.94	24.5	5,927.53
3713	1989	13,642.29	17.5	238,740.08
3713	1990	186.54	16.5	3,077.91
3713	1991	112.08	15.5	1,737.24
3713	1992	1,290.25	14.5	18,708.63
3713	1993	5,756.84	13.5	77,717.34
3713	1994	10,577.50	12.5	132,218.75
3713	1995	16,413.61	11.5	188,756.52
3713	1996	55,375.76	10.5	581,445.48
3713	1997	12,857.21	9.5	122,143.50
3713	1998	32,650.03	8.5	277,525.26
3713	1999	35,474.07	7.5	266,055.53
3713	2000	92,455.94	6.5	600,963.61
3713	2001	66,089.07	5.5	363,489.89
3713	2002	79,505.52	4.5	357,774.84
3713	2003	73,157.19	3.5	256,050.17
3713	2004	79,007.33	2.5	197,518.33
3713	2005	23,408.50	1.5	35,112.75
3713	2006	162,146.33	0.5	81,073.17
3713 Total		760,348.00	5.0	3,806,036.53

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3731	1940	700.08	66.5	46,555.32
3731	1946	99.25	60.5	6,004.63
3731	1948	338.20	58.5	19,784.70
3731	1949	443.20	57.5	25,484.00
3731	1950	1,211.05	56.5	68,424.33
3731	1951	4,680.46	55.5	259,765.53
3731	1952	1,151.32	54.5	62,746.94
3731	1953	1,801.81	53.5	96,396.84
3731	1954	1,373.17	52.5	72,091.43
3731	1955	8,856.44	51.5	456,106.66
3731	1956	3,240.55	50.5	163,647.78
3731	1957	6,241.18	49.5	308,938.41
3731	1958	2,278.21	48.5	110,493.19
3731	1959	5,195.83	47.5	246,801.93
3731	1960	2,066.66	46.5	96,099.69
3731	1961	914.19	45.5	41,595.65
3731	1962	633.71	44.5	28,200.10
3731	1963	3,416.93	43.5	148,636.46
3731	1964	7,237.44	42.5	307,591.20
3731	1965	3,502.78	41.5	145,365.37
3731	1966	1,975.83	40.5	80,021.12
3731	1967	20,889.21	39.5	825,123.80
3731	1968	7,697.44	38.5	296,351.44
3731	1969	12,185.15	37.5	456,943.13
3731	1970	507.96	36.5	18,540.54
3731	1971	1,064.01	35.5	37,772.36
3731	1972	1,615.42	34.5	55,731.99
3731	1973	997.12	33.5	33,403.52
3731	1974	1,329.22	32.5	43,199.65
3731	1975	3,045.17	31.5	95,922.86
3731	1976	1,516.79	30.5	46,262.10
3731	1977	2,585.67	29.5	76,277.27
3731	1978	1,269.40	28.5	36,177.90
3731	1979	4,210.05	27.5	115,776.38
3731	1980	1,866.20	26.5	49,454.30
3731	1981	2,775.69	25.5	70,780.10
3731	1982	10,160.91	24.5	248,942.30
3731	1983	7,792.90	23.5	183,133.15
3731	1984	14,640.91	22.5	329,420.48
3731	1985	12,257.82	21.5	263,543.13
3731	1986	7,122.13	20.5	146,003.67
3731	1987	12,892.97	19.5	251,412.92
3731	1988	10,808.52	18.5	199,957.62
3731	1989	13,213.04	17.5	231,228.20
3731	1990	8,137.87	16.5	134,274.86
3731	1991	23,119.51	15.5	358,352.41
3731	1992	15,761.63	14.5	228,543.64
3731	1993	21,138.82	13.5	285,374.07
3731	1994	23,372.88	12.5	292,161.00
3731	1995	16,516.25	11.5	189,936.88

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3731	1996	20,647.71	10.5	216,800.96
3731	1997	19,469.41	9.5	184,959.40
3731	1998	12,440.72	8.5	105,746.12
3731	1999	18,658.02	7.5	139,935.15
3731	2000	20,572.63	6.5	133,722.10
3731	2001	26,197.10	5.5	144,084.05
3731	2002	87,378.04	4.5	393,201.18
3731	2003	19,194.00	3.5	67,179.00
3731	2004	28,040.55	2.5	70,101.38
3731	2005	28,442.24	1.5	42,663.36
3731	2006	37,042.08	0.5	18,521.04
3731 Total		635,931.45	15.6	9,907,666.69
3733	1962	436.42	44.5	19,420.69
3733	1972	3,619.52	34.5	124,873.44
3733	1974	15,925.94	32.5	517,593.05
3733	1976	4,207.05	30.5	128,315.03
3733	1977	37.28	29.5	1,099.76
3733	1983	70.26	23.5	1,651.11
3733	1984	1,069.53	22.5	24,064.43
3733	1988	628.89	18.5	11,634.47
3733	1989	2,409.15	17.5	42,160.13
3733	1990	4,209.99	16.5	69,464.84
3733	1992	295.00	14.5	4,277.50
3733	1995	6,889.37	11.5	79,227.76
3733	1996	37,647.72	10.5	395,301.06
3733	1997	31,661.01	9.5	300,779.60
3733	1998	111,765.43	8.5	950,006.16
3733	1999	70,937.78	7.5	532,033.35
3733	2000	54,690.00	6.5	355,485.00
3733	2001	114,301.28	5.5	628,657.04
3733	2002	24,924.23	4.5	112,159.04
3733	2003	28,275.53	3.5	98,964.36
3733	2004	1,686.73	2.5	4,216.83
3733	2005	17,534.02	1.5	26,301.03
3733	2006	31,075.20	0.5	15,537.60
3733 Total		564,297.33	7.9	4,443,223.28
3890	1940	1,119.81	66.5	74,467.37
3890	1950	732.51	56.5	41,386.82
3890	1953	383.00	53.5	20,490.50
3890	1977	22,297.21	29.5	657,767.70
3890	1987	45,985.99	19.5	896,726.81
3890	1990	1,943.63	16.5	32,069.90
3890 Total		72,462.15	23.8	1,722,909.10

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3900	1937	7,386.05	69.5	513,330.48
3900	1947	18,978.42	59.5	1,129,215.99
3900	1948	291.94	58.5	17,078.49
3900	1949	610.90	57.5	35,126.75
3900	1951	37.02	55.5	2,054.61
3900	1952	25,009.81	54.5	1,363,034.65
3900	1953	10,447.90	53.5	558,962.65
3900	1954	3,335.24	52.5	175,100.10
3900	1955	2,225.07	51.5	114,591.11
3900	1957	238.61	49.5	11,811.20
3900	1958	2,591.93	48.5	125,708.61
3900	1959	3,794.50	47.5	180,238.75
3900	1960	555.14	46.5	25,814.01
3900	1961	3,281.83	45.5	149,323.27
3900	1963	116.35	43.5	5,061.23
3900	1966	391.00	40.5	15,835.50
3900	1967	6,724.91	39.5	265,633.95
3900	1970	110.00	36.5	4,015.00
3900	1971	110.00	35.5	3,905.00
3900	1980	157,988.67	26.5	4,186,699.76
3900	1983	1,870.00	23.5	43,945.00
3900	1984	7,860.46	22.5	176,860.35
3900	1987	9,108.29	19.5	177,611.66
3900	1988	1,416.70	18.5	26,208.95
3900	1989	1,500.00	17.5	26,250.00
3900	1991	1,455.23	15.5	22,556.07
3900	1992	11,287.99	14.5	163,675.86
3900	1993	863,617.45	13.5	11,658,835.58
3900	1994	74,233.55	12.5	927,919.38
3900	1995	23,204.21	11.5	266,848.42
3900	1996	99,523.22	10.5	1,044,993.81
3900	1997	8,960.45	9.5	85,124.28
3900	1998	1,200.00	8.5	10,200.00
3900	2001	3,773.00	5.5	20,751.50
3900	2002	5,300.87	4.5	23,853.92
3900	2003	9,039.40	3.5	31,637.90
3900	2004	7,744.99	2.5	19,362.48
3900	2005	40,814.63	1.5	61,221.95
3900	2006	25,070.00	0.5	12,535.00
3900 Total		1,441,205.73	16.4	23,682,933.22
3911	1980	2,379.52	26.5	63,057.28
3911	1981	574.60	25.5	14,652.30
3911	1987	1,210.75	19.5	23,609.63
3911	1993	870.80	13.5	11,755.80
3911	2000	2,333.91	6.5	15,170.42
3911 Total		7,369.58	17.4	128,245.43

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3912	1984	1,047.90	22.5	23,577.75
3912	1985	1,207.50	21.5	25,961.25
3912	1987	523.95	19.5	10,217.03
3912	1989	782.78	17.5	13,698.65
3912	1995	954.00	11.5	10,971.00
3912	1998	13,277.68	8.5	112,860.28
3912	2001	8,041.22	5.5	44,226.71
3912 Total		25,835.03	9.3	241,512.67
3913	1993	1,503.03	13.5	20,290.91
3913	1995	18,202.84	11.5	209,332.66
3913	1996	66,514.13	10.5	698,398.37
3913	1997	54,478.59	9.5	517,546.61
3913	1998	24,880.14	8.5	211,481.19
3913	1999	36,908.15	7.5	276,811.13
3913	2000	118,993.55	6.5	773,458.08
3913	2001	79,208.09	5.5	435,644.50
3913	2002	18,729.64	4.5	84,283.38
3913	2003	16,580.20	3.5	58,030.70
3913	2004	17,499.71	2.5	43,749.28
3913	2005	23,494.71	1.5	35,242.07
3913	2006	426,045.16	0.5	213,022.58
3913 Total		903,037.94	4.0	3,577,291.46
3921	1999	41,466.52	7.5	310,998.90
3921	2001	33,523.64	5.5	184,380.02
3921	2002	21,030.01	4.5	94,635.05
3921 Total		96,020.17	6.1	590,013.97
3922	1995	11,887.53	11.5	136,706.60
3922	1997	17,487.44	9.5	166,130.68
3922	1998	28,714.26	8.5	244,071.21
3922	1999	95,073.48	7.5	713,051.10
3922	2000	140,224.54	6.5	911,459.51
3922	2001	125,178.95	5.5	688,484.23
3922	2002	21,157.10	4.5	95,206.95
3922	2003	35,646.67	3.5	124,763.35
3922	2005	40,743.64	1.5	61,115.46
3922	2006	43,750.97	0.5	21,875.49
3922 Total		559,864.58	5.6	3,162,864.58

**Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006**

Account	Install Year	Basis	Age	Weight
3923	1993	104,010.38	13.5	1,404,140.13
3923	1994	112,234.92	12.5	1,402,936.50
3923	1995	119,480.02	11.5	1,374,020.23
3923	1996	148,122.05	10.5	1,555,281.53
3923	1997	68,272.22	9.5	648,586.09
3923	1998	159,643.38	8.5	1,356,968.73
3923	1999	257,521.16	7.5	1,931,408.70
3923	2002	120,273.70	4.5	541,231.65
3923	2003	438,356.59	3.5	1,534,248.07
3923	2004	164,803.35	2.5	412,008.38
3923	2006	354,425.28	0.5	177,212.64
3923 Total		2,047,143.05	6.0	12,338,042.65
3924	1991	5,774.00	15.5	89,497.00
3924	1992	6,105.11	14.5	88,524.10
3924	1993	744.11	13.5	10,045.49
3924	1994	9,315.28	12.5	116,441.00
3924	2000	16,769.80	6.5	109,003.70
3924	2001	3,581.61	5.5	19,698.86
3924	2002	52,512.46	4.5	236,306.07
3924	2003	8,100.66	3.5	28,352.31
3924	2006	8,107.75	0.5	4,053.88
3924 Total		111,010.78	6.3	701,922.41
3931	1979	16,524.00	27.5	454,410.00
3931	1981	20,488.00	25.5	522,444.00
3931	1993	45,898.18	13.5	619,625.43
3931	2000	24,007.68	6.5	156,049.92
3931 Total		106,917.86	16.4	1,752,529.35
3932	1998	760.89	8.5	6,467.57
3932 Total		760.89	8.5	6,467.57
3941	1968	922.54	38.5	35,517.79
3941	1984	2,854.54	22.5	64,227.15
3941	1985	3,183.60	21.5	68,447.40
3941	1986	586.48	20.5	12,022.84
3941	1991	2,215.16	15.5	34,334.98
3941	1998	2,439.60	8.5	20,736.60
3941	1999	23,725.64	7.5	177,942.30
3941 Total		35,927.56	11.5	413,229.06

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3942	1971	999.60	35.5	35,485.80
3942	1973	1,471.60	33.5	49,298.60
3942	1986	2,410.50	20.5	49,415.25
3942	1987	8,844.00	19.5	172,458.00
3942	1988	2,294.25	18.5	42,443.63
3942	1989	1,039.33	17.5	18,188.28
3942	1990	3,073.53	16.5	50,713.25
3942	1992	3,116.19	14.5	45,184.76
3942	1993	3,238.30	13.5	43,717.05
3942	1995	8,786.23	11.5	101,041.65
3942	1996	2,522.96	10.5	26,491.08
3942	1997	1,822.22	9.5	17,311.09
3942	1998	4,926.84	8.5	41,878.14
3942	1999	9,887.22	7.5	74,154.15
3942	2001	10,617.31	5.5	58,395.21
3942	2002	5,502.63	4.5	24,761.84
3942	2003	4,304.29	3.5	15,065.02
3942	2004	9,437.43	2.5	23,593.58
3942	2005	9,556.67	1.5	14,335.01
3942	2006	8,131.34	0.5	4,065.67
3942 Total		101,982.44	8.9	907,997.06
3951	1981	1,535.12	25.5	39,145.56
3951	1982	588.00	24.5	14,406.00
3951	1983	2,279.35	23.5	53,564.73
3951	1984	8,635.83	22.5	194,306.18
3951	1985	1,573.37	21.5	33,827.46
3951	1995	25,029.28	11.5	287,836.72
3951	2002	24,025.18	4.5	108,113.31
3951 Total		63,666.13	11.5	731,199.96
3952	1989	8,835.65	17.5	154,623.88
3952	1994	3,089.54	12.5	38,619.25
3952	1995	1,001.70	11.5	11,519.55
3952	1996	1,339.09	10.5	14,060.45
3952	1997	1,515.00	9.5	14,392.50
3952	1999	7,513.54	7.5	56,351.55
3952	2002	7,535.63	4.5	33,910.34
3952	2005	1,259.65	1.5	1,889.48
3952 Total		32,089.80	10.1	325,367.00
3960	1980	44,949.40	26.5	1,191,159.10
3960	1986	82,716.63	20.5	1,695,690.92
3960	1987	17,023.00	19.5	331,948.50
3960	1992	1,003.66	14.5	14,553.07
3960	1994	11,819.77	12.5	147,747.13
3960	2001	35,324.29	5.5	194,283.60
3960	2005	1,498.00	1.5	2,247.00
3960 Total		194,334.75	18.4	3,577,629.32

Florida Public Utilities Company
CONSOLIDATED ELECTRIC DIVISIONS
CPR Asset Age at December 31, 2006

Account	Install Year	Basis	Age	Weight
3971	1975	765.00	31.5	24,097.50
3971	1993	48,240.63	13.5	651,248.51
3971	1995	2,622.35	11.5	30,157.03
3971	1996	609.50	10.5	6,399.75
3971	1999	35,024.02	7.5	262,680.15
3971	2000	4,813.72	6.5	31,289.18
3971 Total		92,075.22	10.9	1,005,872.12
3973	1999	14,297.93	7.5	107,234.48
3973	2004	37,656.73	2.5	94,141.83
3973 Total		51,954.66	3.9	201,376.31
3980	1997	593.95	9.5	5,642.53
3980	1999	1,181.43	7.5	8,860.73
3980	2000	10,057.59	6.5	65,374.34
3980	2001	1,821.14	5.5	10,016.27
3980	2003	3,332.50	3.5	11,663.75
3980 Total		16,986.61	6.0	101,557.62
3990	2003	10,000.00	3.5	35,000.00
3990 Total		10,000.00	3.5	35,000.00
Grand Total		72,747,156.69	13.3	969,130,801.65