



December 10, 2008

Ms. Ann Cole, Director
Commission Clerk & Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0950

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COMMISSION
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RE: Depreciation Study: Florida Public Utilities Company, Consolidate Natural Gas,
Docket No. 080548-GU

Dear Ms. Cole:

Enclosed please find our filing of one original and five copies of the above referenced depreciation study.

The filing includes:

- Discussion of the filing, and proposed changes to the various rate components,
- Proposed Reserve Allocations,
- Data Summary Sheets used to compute the Remaining Life Rate, and
- Detailed exhibits of historic and projected data as required.

This depreciation study is being filed in conjunction with our upcoming rate case filing. We anticipate the depreciation rates determined during this depreciation study will be applied to arrive at adjusted values for depreciation expense and plant reserve balances, during the rate case review process.

You may contact me at 561.838.1733 or jmesite@fpuc.com as questions or comments arise.

Sincerely,

James V. Mesite, Jr.
FLORIDA PUBLIC UTILITIES COMPANY
Senior Project Accountant

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cc: Cheryl M. Martin, FPUC, Controller
File: SJ54-138

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**Florida Public Utilities Company
2008 Depreciation Study Filing
Docket No. 080548-GU**

Florida Public Utilities Company (FPUC or Company), is filing this depreciation study with the Florida Public Service Commission (FPSC or Commission) in accordance with Rule 25.7.045(8)(a), and in conjunction with our upcoming rate proceeding. Our last depreciation study was filed on April 20, 2004.

Attachments 1 through 4, contain the data used to arrive at the proposed Remaining Life Rate for the various accounts. Attachment 5 is a listing of the proposed Reserve Allocation transfers. Attachment 6 contains Exhibits with details for the data contained Attachments 1 through 5.

Date Of Implementation

FPUC herein requests that the implementation date of the rates resulting from this depreciation study be implemented concurrent with the implementation of the final base rates determined in our upcoming rate proceeding. We expect that date to be early to mid-year 2009. This implementation date would be appropriate since these new depreciation rates would be implemented within five years of the implementation of our last depreciation rates, January 1, 2005.

Reserve Transfers

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Reserve transfers are proposed involving nine accounts as detailed in Attachment 5. The reserve transfers reallocated all account reserves in excesses of theoretical levels to accounts within the same account group with reserves below theoretical levels.

Revision of Depreciation Rates

The period covered by this depreciation study is January 2004 through December 2008, with 2008 being estimated. 2004 is the first year included since it was estimated in the previous study.

FPUC proposes modification to Remaining Life Rates due to changes in the levels of investments, retirements, salvage, and/or cost-of-removal associated with the various accounts from what was determined during the last depreciation study. Additionally, these changes in life rates continues the gradual true-up of the values used in prior depreciation studies associated with cost-of-removal and salvage with FPUC's actual historical experience.

Since there have been no significant modification to the Natural Gas Divisions scope of operation, it is anticipated that the Curves associated with the individual accounts will remain unchanged. The relative associations between Average Remaining Life and Average Age will therefore remain consistent. FPUC will welcome proposals from the Commission concerning the applicable Curves and resultant modifications to Average Remaining Life for the various accounts.

Proposed Remaining Life Rates, and relevant data used for the computation, are presented in Attachments 1 through 4. The changes proposed by the Company result in an annual increase in depreciation expenses of \$387,251.

FPUC has presented direct testimony in the upcoming rate proceeding, requesting that the annual impact of the results from this depreciation

study, be included in the final computation of 2009 rate base and expenses for the purposes of determining requested 2009 rate relief.

Distribution Plant Accounts:

Account 3741 – Land Rights

This account has not been included in the final orders for the past two depreciation studies. Based on past conversations with Betty Gardner and Pat Lee, the Company was advised to continue to use the same Remaining Life Rate as was previously in effect: 3.2%. Since this account has not shown any activity since 1998, the Company proposes that the Remaining Life Rate of 3.2% continue. We have included investment and reserve data for this account so that the 3.2% rate can be reviewed for appropriateness.

Account 375 – Structures and Improvements

The Company does not propose a change to the Average Service Life. FPUC proposes an increase in the Average Remaining Life from 14.3 to 15.1 years. This change is commensurate with the decrease of the Average Age from 26.1 to 25.3 years.

Account 3761 – Mains - Plastic

This account continues to experience a Net Salvage rate significantly higher than that allowed in previous depreciation study. In the 2004 depreciation study the account experienced an average Net Salvage rate of (2.23%) and the approved Net Salvage was changed from (18%) to (15%).

For this depreciation study the account experienced an average Net Salvage of (4.01%), still significantly higher than the approved (15%). For this depreciation study we are proposing a further increase in Net Salvage from (15%) to (10%).

The Company does not propose a change to the Average Service Life. The proposed slight decrease in Average Remaining Life from 38.0 to 37.5 years is commensurate with the increase in Average Age from 7.5 to 8.0 years.

Account 3762 – Mains - Steel

This account continues to experience a Net Salvage rate significantly less than that allowed in previous depreciation study. In the 2004 depreciation study the account experienced an average Net Salvage rate of (206%) and the approved Net Salvage remained at (15%).

For this depreciation study the account experienced an average Net Salvage of (91%), still significantly less than the approved (15%). For this depreciation study we are proposing a further decrease in Net Salvage from (15%) to (20%).

The Company does not propose a change to the Average Service Life. The proposed decrease in Average Remaining Life from 26.0 to 23.2 years is commensurate with the increase in Average Age from 19.1 to 21.9 years.

Account 378 – Measuring and Regulating Equipment - General

Based on the retirement history and the Average Age of this account, FPUC proposes that the Average Service Life of this account be reduced from 31 to 27 years. Concurrently, the Company proposes the decrease in Average Remaining Life from 25.0 to 15.5 years is commensurate with the increase in Average Age from 6.0 to 12.5 years.

This account experienced a Net Salvage rate of (20%) for the period covered by this depreciation study. The Company proposes the Net Salvage rate be reduced from 0.0% to (10%).

Account 379 – Measuring and Regulating Equipment – City Gate Stations

Based on the retirement history and the Average Age of this account, FPUC proposes that the Average Service Life of this account be reduced from 30 to 27 years. Concurrently, the Company proposes the decrease in Average Remaining Life from 23.0 to 18.1 years is commensurate with the increase in Average Age from 7.5 to 9.4 years.

Account 3801 – Services - Plastic

The Company does not propose a change to the Average Service Life. The Company proposes the decrease in Average Remaining Life from 28.0 to 27.0 years is commensurate with the increase in Average Age from 9.0 to 9.6 years.

This account has continually experienced Net Salvage rates significantly below what has been allowed in previous depreciation studies. During the period covered by this study, the average Net Salvage rate was (62%). FPUC proposes decreasing the Net Salvage rate from (15%) to (25%).

Account 3802 – Services - Other

The Company does not propose a change to the Average Service Life. The Company proposes the decrease in Average Remaining Life from 11.0 to 8.6 years is commensurate with the increase in Average Age from 28.0 to 31.2 years.

This account has continually experienced Net Salvage rates significantly below what has been allowed in previous depreciation studies. During the period covered by this study, the average Net Salvage rate was (440%). FPUC proposes decreasing the Net Salvage rate from (71%) to (150%).

Account 381 – Meters

The Company does not propose a change to the Average Service Life. The Company proposes the decrease in Average Remaining Life from 18.4 to 18.1 years is commensurate with the increase in Average Age from 12.5 to 12.7 years.

Account 382 – Meter Installations

The Company does not propose a change to the Average Service Life. The Company proposes the increase in Average Remaining Life from 25.0 to 26.3 years is commensurate with the decrease in Average Age from 11.0 to 9.7 years.

This account includes a proposed increase to the reserve account of \$7,896 resulting from reserve allocations.

Account 383 – Regulators

The Company does not propose a change to the Average Service Life. The Company proposes the increase in Average Remaining Life from 16.8 to 18.2 years is commensurate with the decrease in Average Age from 13.4 to 12.0 years.

Account 384 – Regulator Installations

The Company does not propose a change to the Average Service Life. The Company proposes the decrease in Average Remaining Life from 23.0 to 22.6 years is commensurate with the increase in Average Age from 11.4 to 11.8 years.

This account includes a proposed decrease to the reserve account of \$7,896 resulting from reserve allocations.

Account 385 – Industrial Measuring & Regulation Equipment

The Company does not propose a change to the Average Service Life. The Company proposes the decrease in Average Remaining Life from 13.0 to 11.8 years is commensurate with the decrease in Average Age from 16.6 to 17.8 years.

Account 387 – Other Equipment

Based on the retirement history and the Average Age of this account, FPUC proposes that the Average Service Life of this account be reduced from 30 to 25 years. Concurrently, the Company proposes the decrease in Average Remaining Life from 22.0 to 18.2 years is appropriate taking into account the decrease in Average Age from 7.6 to 6.6 years.

General Plant Accounts:

Account 390 – Structures & Improvements

The Company does not propose a change to the Average Service Life. FPUC proposes a decrease in the Average Remaining Life from 31.0 to 29.6 years. This change is commensurate with the increase of the Average Age from 9.4 to 10.7 years.

Account 3911 – Office Furniture

The Company does not propose a change to the Average Service Life. FPUC proposes an increase in the Average Remaining Life from 15.0 to 15.4 years. This change is commensurate with the decrease of the Average Age from 6.9 to 6.3 years.

Account 3912 – Office Equipment

The Company does not propose a change to the Average Service Life. FPUC proposes a decrease in the Average Remaining Life from 9.2 to 8.4 years. This change is commensurate with the increase of the Average Age from 5.2 to 6.0 years.

Account 3913 – Computers

The Company does not propose a change to the Average Service Life. FPUC proposes an increase in the Average Remaining Life from 5.3 to 5.4 years. This change is commensurate with the decrease of the Average Age from 4.8 to 4.7 years.

Account 3921 – Transportation - Cars

The Company does not propose a change to the Average Service Life. FPUC proposes an increase in the Average Remaining Life from 2.7 to 3.7 years. This change is commensurate with the decrease of the Average Age from 7.0 to 5.5 years.

Account 3922 – Transportation – Light Trucks & Vans

The Company does not propose a change to the Average Service Life. FPUC proposes an increase in the Average Remaining Life from 6.8 to 7.2 years. This change is commensurate with the decrease of the Average Age from 4.8 to 4.3 years.

Account 3923 – Transportation – Heavy Trucks

The Company does not currently own any transportation equipment in this account, but expects to purchase such equipment in the future. The criteria for this account is a vehicle gross weight in excess of 26,000 pounds. FPUC requests that the Commission provide a preliminary Remaining Life Rate based on the industry averages for this account.

Account 3924 – Transportation – Trailers

The Company does not propose a change to the Average Service Life. FPUC proposes an increase in the Average Remaining Life from 6.8 to 8.7 years. This change is commensurate with the decrease of the Average Age from 13.2 to 11.3 years.

Account 393 – Stores Equipment

Due to the overall limited activity in the account the Company does not propose a change to the Average Service Life. However, the average retirement age for the depreciation study period also substantiates the current Average Service Life. FPUC proposes a decrease in the Average Remaining Life from 7.2 to 2.2 years. This change is commensurate with the increase of the Average Age from 18.9 to 23.9 years.

Account 394 – Tools, Shop, & Garage Equipment

The Company does not propose a change to the Average Service Life. FPUC proposes an increase in the Average Remaining Life from 5.8 to 7.8 years. This change is commensurate with the decrease of the Average Age from 10.1 to 8.3 years.

Account 395 – Laboratory Equipment

The Company currently does not have any investment in this account, but expects to purchase such equipment in the future. FPUC requests that the Commission provide a preliminary Remaining Life Rate based on the industry averages for this account.

Account 396 – Power Operated Equipment

The Company does not propose a change to the Average Service Life. FPUC proposes a decrease in the Average Remaining Life from 9.0 to 7.5 years. This change is commensurate with the increase of the Average Age from 6.4 to 7.9 years.

Account 397 – Communication Equipment

This account experienced high retirement activity over the depreciation study period indicating a 2008 average retirement age of 12.5 years. This, together with the current average age of 5 years, would indicate that a shortening of the Average Service Life is called for. The Company proposes a reduction to the Average Service Life from 14 to 13 years. FPUC also proposes an increase in the Average Remaining Life from 8.0 to 8.5 years. This change is commensurate with the decrease of the Average Age from 6.6 to 5.0 years and the decrease in Average Service Life from 14.0 to 13.0 years.

Account 398 – Miscellaneous Equipment

Over the depreciation study period this account indicates a 2008 average retirement age of 10.5 years. This, together with the current average age of 2.8 years, would indicate that a shortening of the Average Service Life is called for. The Company proposes a reduction to the Average Service Life from 17.0 to 15.0 years as an intermediate reduction. FPUC also proposes a decrease in the Average Remaining Life from 13.8 to 12.3 years. This change is commensurate with the decrease of the Average Age from 3.3 to 2.8 years commensurate with the decrease in Average Service Life from 17.0 to 15.0 years.

Account 399 – Miscellaneous Tangible

As has been the case in the past, FPUC proposes that this account continue to be amortized over 5 years.

FLORIDA PUBLIC UTILITIES COMPANY
2008 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY
DOCKET NO. 080548-GU
CONSOLIDATED DEPRECIATION RATES
DATA ENTRY SHEET

Attachment 1

ACCOUNT	1/1/09 INVESTMENT	1/1/09 RESERVE	CURRENT - CONSOLIDATED					PROPOSED - CONSOLIDATED				
			AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	AGE (YRS.)	CURVE	AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	AGE (YRS.)	CURVE
DISTRIBUTION PLANT												
3741	Land Rights	12,909	(7,255)									
375	Structures & Improvements	466,142	239,609	40.0	14.3	0.0	26.1	S4	40.0	15.1	0.0	25.3 S4
3761	Mains - Plastic	28,341,446	5,198,740	45.0	38.0	-15.0	7.5	S3	45.0	37.5	-10.0	8.0 S3
3762	Mains - Steel	27,610,292	14,880,466	45.0	26.0	-15.0	19.1	S3	45.0	23.2	-20.0	21.9 S3
378	Measuring and Regulating Ept. - General	304,435	94,329	31.0	25.0	0.0	6.0	R3	27.0	15.5	-10.0	12.5 R3
379	Measuring and Regulating Ept. - City Gate	2,134,257	516,641	30.0	23.0	0.0	7.5	R3	27.0	18.1	0.0	9.4 R3
3801	Services - Plastic	22,910,806	5,936,240	36.0	28.0	-15.0	9.0	S3	36.0	27.5	-25.0	9.6 S3
3802	Services - Other	2,124,313	1,828,327	36.0	11.1	-71.0	28.0	S3	36.0	8.6	-150.0	31.2 S2
381	Meters	5,896,606	2,297,525	30.0	18.4	0.0	12.5	R3	30.0	18.1	0.0	12.7 R3
382	Meter Installations	3,148,025	834,246 *	36.0	25.0	-5.0	11.0	S2	36.0	26.3	-5.0	9.7 S2
383	House Regulators	2,073,954	794,491	30.0	16.8	0.0	13.4	R4	30.0	18.2	0.0	12.0 R4
384	House Regulator Installations	968,029	290,409 *	36.0	23.0	-5.0	11.4	S3	36.0	22.6	-5.0	11.8 S3
385	Indus. Meas. & Reg. Station Equip	35,819	1,161	26.0	13.0	0.0	16.6	R3	26.0	11.8	0.0	17.8 R3
387	Other Equipment	834,935	131,507	30.0	22.0	0.0	7.6	S2	25.0	18.2	0.0	6.6 S2
	Total Distribution Plant	96,861,968	33,036,436									
GENERAL PLANT												
390	Structures & Improvements	4,141,550	857,340	40.0	31.0	0.0	9.4	R3	40.0	29.6	0.0	10.7 R3
3911	Office Furniture	167,958	43,803 *	21.0	15.0	0.0	6.9	S2	21.0	15.4	0.0	6.3 S2
3912	Office Equipment	199,222	74,554 *	14.0	9.2	0.0	5.2	S2	14.0	8.4	0.0	6.0 S2
3913	Computers	3,837,455	1,741,121	10.0	5.3	0.0	4.8	S4	10.0	5.4	0.0	4.7 S4
3921	Transportation-Cars	199,845	24,219	8.0	2.7	10.0	7.0	S2	8.0	3.7	10.0	5.5 S2
3922	Transportation- Light Trucks & Vans	3,710,984	1,067,468 *	11.0	6.8	10.0	4.8	S2	11.0	7.2	10.0	4.3 S2
3923	Transportation-Heavy Trucks	-	-									
3924	Transportation -Trailers	44,666	25,236 *	20.0	6.8	0.0	13.2	S5	20.0	8.7	0.0	11.3 S5
393	Stores Equipment	10,564	9,050	26.0	7.2	0.0	18.9	S5	26.0	2.2	0.0	23.9 S5
394	Tools, Shop & Garage Equipment	332,143	163,016 *	15.0	5.8	0.0	10.1	S3	15.0	7.6	0.0	8.3 S3
395	Laboratory Equipment	-	- *	20.0	n/a	n/a	n/a	R3	20.0	0.0	0.0	0.0 R3
396	Power Operated Equipment	304,159	116,137	15.0	9.0	5.0	6.4	S2	15.0	7.5	5.0	7.9 S2
397	Communication Equipment	366,214	37,827 *	14.0	8.0	0.0	6.6	S1	13.0	8.5	0.0	5.0 S1
398	Miscellaneous Equipment	222,118	25,417	17.0	13.8	0.0	3.3	R2	15.0	12.3	10.0	2.8 R2
399	Miscellaneous Tangible	33,970	9,650	5 Year Amortization		5 Year Amortization			5 Year Amortization		5 Year Amortization	
	Total General Plant	13,570,848	4,194,838									
	Total Plant	110,432,816	37,231,274									
* Denotes Restated Reserve												

FLORIDA PUBLIC UTILITIES COMPANY
2008 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY
DOCKET NO. 080548-GU
CONSOLIDATED DEPRECIATION RATES
COMPARISON OF RATES AND COMPONENTS

Attachment 2

ACCOUNT	CURRENT - CONSOLIDATED		PROPOSED - CONSOLIDATED		
	REMAINING LIFE RATE (%)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	1/1/2009 RESERVE (%)	REMAINING LIFE RATE (%)
DISTRIBUTION PLANT					
3741 Land Rights	3.2	12.4	0.0	-56.2	12.6
375 Structures & Improvements	2.8	15.1	0.0	51.4	3.2
3761 Mains - Plastic	2.6	37.5	-10.0	18.3	2.4
3762 Mains - Steel	2.6	23.2	-20.0	53.9	2.8
378 Measuring and Regulating Ept. - General	3.4	15.5	-10.0	31.0	5.1
379 Measuring and Regulating Ept. - City Gate	3.5	18.1	0.0	24.2	4.2
3801 Services - Plastic	3.2	27.5	-25.0	25.9	3.6
3802 Services - Other	7.5	8.6	-150.0	86.1	19.1
381 Meters	3.3	18.1	0.0	39.0	3.4
382 Meter Installations	3.0	26.3	-5.0	26.5	3.0
383 House Regulators	3.5	18.2	0.0	38.3	3.4
384 House Regulator Installations	3.4	22.6	-5.0	30.0	3.3
385 Indus. Meas. & Reg. Station Equip	3.3	11.8	0.0	3.2	8.2
387 Other Equipment	3.7	18.2	0.0	15.8	4.6
GENERAL PLANT					
390 Structures & Improvemts.	2.5	29.6	0.0	20.7	2.7
3911 Office Furniture	4.8	15.4	0.0	26.1	4.8
3912 Office Equipment	7.5	8.4	0.0	37.4	7.5
3913 Computers	11.1	5.4	0.0	45.4	10.1
3921 Transportation-Cars	11.3	3.7	10.0	12.1	21.0
3922 Transportation- Light Trucks & Vans	8.2	7.2	10.0	28.8	8.5
3923 Transportation-Heavy Trucks	n/a	n/a	n/a	n/a	n/a
3924 Transportation -Trailers	5.8	8.7	0.0	56.5	5.0
393 Stores Equipment	4.6	2.2	0.0	85.7	6.5
394 Tools, Shop & Garage Equipment	6.6	7.6	0.0	49.1	6.7
395 Laboratory Equipment	2.2	0.0	0.0	n/a	n/a
396 Power Operated Equipment	6.3	7.5	5.0	38.2	7.6
397 Communication Equipment	7.8	8.5	0.0	10.3	10.5
398 Miscellaneous Equipment	6.0	12.3	10.0	11.4	6.4
399 Miscellaneous Tangible	5 Year Amortization	5 Year Amortization	5 Year Amortization	5 Year Amortization	5 Year Amortization

FLORIDA PUBLIC UTILITIES COMPANY
2008 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY
DOCKET NO. 080548-GU
CONSOLIDATED DEPRECIATION RATES
COMPARISON OF EXPENSES

Attachment 3

ACCOUNT	1/1/09 INVESTMENT	1/1/09 RESERVE	CURRENT RATES		PROPOSED RATES		CHANGE IN EXPENSES (\$)	
			RATE (%)	EXPENSES (\$)	RATE (%)	ESTIMATED EXPENSES (\$)		
DISTRIBUTION PLANT								
3741 Land Rights	12,909	(7,255)	3.2	413	12.6	1,627	1,214	
375 Structures & Improvements	466,142	239,609	2.8	13,052	3.2	14,917	1,865	
3761 Mains - Plastic	28,341,446	5,198,740	2.6	736,878	2.4	680,195	(56,683)	
3762 Mains - Steel	27,610,292	14,880,466	2.6	717,868	2.8	773,088	55,220	
378 Measuring and Regulating Ept. - General	304,435	94,329	3.4	10,351	5.1	15,526	5,175	
379 Measuring and Regulating Ept. - City Gate	2,134,257	516,641	3.5	74,699	4.2	89,639	14,940	
3801 Services - Plastic	22,910,806	5,936,240	3.2	733,146	3.6	824,789	91,643	
3802 Services - Other	2,124,313	1,828,327	7.5	159,323	19.1	405,744	246,421	
381 Meters	5,896,606	2,297,525	3.3	194,588	3.4	200,485	5,897	
382 Meter Installations *	3,148,025	834,246	3.0	94,441	3.0	94,441	-	
383 House Regulators	2,073,954	794,491	3.5	72,588	3.4	70,514	(2,074)	
384 House Regulator Installations *	968,029	290,409	3.4	32,913	3.3	31,945	(968)	
385 Indus. Meas. & Reg. Station Equip	35,819	1,161	3.3	1,182	8.2	2,937	1,755	
387 Other Equipment	834,935	131,507	3.7	30,893	4.6	38,407	7,514	
Total Distribution Plant	96,861,968	33,036,436		2,872,335		3,244,254	371,919	
GENERAL PLANT								
390 Structures & Improvemts.	4,141,550	857,340	2.5	103,539	2.7	111,822	8,283	
3911 Office Furniture *	167,958	43,803	4.8	8,062	4.8	8,062	-	
3912 Office Equipment *	199,222	74,554	7.5	14,942	7.5	14,942	-	
3913 Computers	3,837,455	1,741,121	11.1	425,958	10.1	387,583	(38,375)	
3921 Transportation-Cars	199,845	24,219	11.3	22,582	21.0	41,967	19,385	
3922 Transportation- Light Trucks & Vans *	3,710,984	1,067,468	8.2	304,301	8.5	315,434	11,133	
3923 Transportation-Heavy Trucks	-	-	n/a	n/a	n/a	n/a	n/a	
3924 Transportation -Trailers *	44,666	25,236	5.8	2,591	5.0	2,233	(358)	
393 Stores Equipment	10,564	9,050	4.6	486	6.5	687	201	
394 Tools, Shop & Garage Equipment *	332,143	163,016	6.6	21,921	6.7	22,254	333	
395 Laboratory Equipment *	-	-	2.2	-	-	-	-	
396 Power Operated Equipment	304,159	116,137	6.3	19,162	7.6	23,116	3,954	
397 Communication Equipment *	366,214	37,827	7.8	28,565	10.5	38,452	9,887	
398 Miscellaneous Equipment	222,118	25,417	6.0	13,327	6.4	14,216	889	
399 Miscellaneous Tangible	33,970	9,650	5 Year Amortization		5 Year Amortization		-	
Total General Plant	13,570,848	4,194,838		965,436		980,768	15,332	
Total Plant	110,432,816	37,231,274		3,837,771		4,225,022	387,251	

* Denotes Restated Reserve

FLORIDA PUBLIC UTILITIES COMPANY
2008 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY
DOCKET NO. 080548-GU
CONSOLIDATED DEPRECIATION RATES
THEORETICAL RESERVE CALCULATIONS - USING PROPOSED RATES

Attachment 4

ACCOUNT		1/1/09 INVESTMENT	1/1/09 RESERVE	THEORETICAL RESERVE (%)	THEORETICAL RESERVE (\$)	IMBALANCE (\$)	WLR (%)	ARL (YEARS)	NET SALV (%)
DISTRIBUTION PLANT									
3741	Land Rights	12,909	(7,255)	59.1	7,627	(14,882)	3.3	12.4	0.0
375	Structures & Improvements	466,142	239,609	62.3	290,173	(50,564)	2.5	15.1	0.0
3761	Mains - Plastic	28,341,446	5,198,740	20.0	5,668,289	(469,549)	2.4	37.5	-10.0
3762	Mains - Steel	27,610,292	14,880,466	57.4	15,837,263	(956,797)	2.7	23.2	-20.0
378	Measuring and Regulating Ept. - General	304,435	94,329	46.5	141,410	(47,081)	4.1	15.5	-10.0
379	Measuring and Regulating Ept. - City Gate	2,134,257	516,641	33.0	704,945	(188,304)	3.7	18.1	0.0
3801	Services - Plastic	22,910,806	5,936,240	28.8	6,586,857	(650,617)	3.5	27.5	-25.0
3802	Services - Other	2,124,313	1,828,327	190.7	4,050,215	(2,221,888)	6.9	8.6	-150.0
381	Meters	5,896,606	2,297,525	40.3	2,374,563	(77,038)	3.3	18.1	0.0
382	Meter Installations	* 3,148,025	834,246	28.7	904,428	(70,182)	2.9	26.3	-5.0
383	House Regulators	2,073,954	794,491	39.9	828,337	(33,846)	3.3	18.2	0.0
384	House Regulator Installations	* 968,029	290,409	39.5	381,984	(91,575)	2.9	22.6	-5.0
385	Indus. Meas. & Reg. Station Equip	35,819	1,161	55.2	19,758	(18,597)	3.8	11.8	0.0
387	Other Equipment	834,935	131,507	27.2	227,102	(95,595)	4.0	18.2	0.0
Total Distribution Plant		96,861,968	33,036,436		38,015,324	(4,971,633)			
GENERAL PLANT									
390	Structures & Improvemts.	4,141,550	857,340	26.0	1,076,803	(219,463)	2.5	29.6	0.0
3911	Office Furniture	* 167,958	43,803	26.1	43,803	-	4.8	15.4	0.0
3912	Office Equipment	* 199,222	74,554	40.4	80,406	(5,852)	7.1	8.4	0.0
3913	Computers	3,837,455	1,741,121	46.0	1,765,229	(24,108)	10.0	5.4	0.0
3921	Transportation-Cars	199,845	24,219	48.2	96,305	(72,086)	11.3	3.7	10.0
3922	Transportation- Light Trucks & Vans	* 3,710,984	1,067,468	31.0	1,148,921	(81,453)	8.2	7.2	10.0
3923	Transportation-Heavy Trucks	-	-	n/a	n/a	n/a	n/a	n/a	n/a
3924	Transportation -Trailers	* 44,666	25,236	56.5	25,236	-	5.0	8.7	0.0
393	Stores Equipment	10,564	9,050	91.6	9,681	(631)	3.8	2.2	0.0
394	Tools, Shop & Garage Equipment	* 332,143	163,016	49.1	163,016	-	6.7	7.6	0.0
395	Laboratory Equipment	* -	-	100.0	-	-	5.0	0.0	0.0
396	Power Operated Equipment	304,159	116,137	47.8	145,236	(29,099)	6.3	7.5	5.0
397	Communication Equipment	* 366,214	37,827	34.6	126,527	(88,700)	7.7	8.5	0.0
398	Miscellaneous Equipment	222,118	25,417	16.2	35,983	(10,566)	6.0	12.3	10.0
399	Miscellaneous Tangible	33,970	9,650	5 Year Amortization	5 Year Amortization	5 Year Amortization	5 Year Amortization		
Total General Plant		13,570,848	4,194,838		4,717,146	(531,958)			
Total Plant		110,432,816	37,231,274		42,732,470	(5,503,591)			

* Denotes Restated Reserve

Florida Public Utilities Company
2008 Depreciation Study
Docket No. 080548-GU
Proposed Reserve Allocations

Account	Description	Booked Reserve	Proposed Transfer	1/1/09 Restated Reserve
382	Meter Installations	826,350	7,896	834,246
384	Regulator Installations	298,305	(7,896)	290,409
3911	Office Furniture	44,788	(985)	43,803
3912	Office Equipment	73,569	985	74,554
3922	Transportation- Light Trucks & Vans	1,063,973	3,495	1,067,468
3924	Transportation -Trailers	28,731	(3,495)	25,236
394	Tools, Shop & Garage Equipment	163,255	(239)	163,016
395	Laboratory Equipment	344	(344)	-0-
397	Communication Equipment	37,244	583	37,827
		<u>2,536,559</u>	<u>-0-</u>	<u>2,536,559</u>

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
2008 DEPRECIATION STUDY
Docket No. 080548-GU

EXHIBIT INDEX

<u>Exhibit</u>	<u>Description</u>
A	2008 Projected Aged Retirements
B	2004 Aged Retirements
C	2005 Aged Retirements
D	2006 Aged Retirements
E	2007 Aged Retirements
F	-none-
G	Plant In Service and Reserve Summaries 2004 Through 2007: South Florida Division Including Common Central Florida Division Combined Natural Gas Divisions <u>2008 Projections:</u>
H	Plant - Monthly Balances
I	Reserve - Monthly Balances
J	Additions
K	Retirements
L	Net Salvage
M	Depreciation Expense
	 <u>Age Listings:</u>
N	Transportation Accounts - Detail, Actual @ 12/31/07
O	Vintage Asset Listing - Actual @ 12/31/07
P	Projected Account Ages - @ 1/1/09

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2008 PROJECTED RETIREMENTS

AGE	YEAR	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG	AGE	YEAR
79.5	1929	-	-	4,823.00	383,428.50	-	-	-	-	-	-	79.5	1929
78.5	1930	-	-	1,949.00	152,996.50	-	-	-	-	-	-	78.5	1930
68.5	1940	-	-	-	-	-	-	6,938.00	475,253.00	-	-	68.5	1940
67.5	1941	-	-	-	-	-	-	-	-	-	-	67.5	1941
66.5	1942	-	-	-	-	-	-	-	-	-	-	66.5	1942
65.5	1943	-	-	-	-	-	-	750.00	49,125.00	-	-	65.5	1943
64.5	1944	-	-	-	-	-	-	-	-	-	-	64.5	1944
63.5	1945	-	-	-	-	-	-	-	-	-	-	63.5	1945
62.5	1946	-	-	622.00	38,875.00	-	-	-	-	-	-	62.5	1946
61.5	1947	-	-	250.00	15,375.00	-	-	11.00	676.50	-	-	61.5	1947
60.5	1948	-	-	75.00	4,537.50	-	-	17.00	1,028.50	-	-	60.5	1948
59.5	1949	-	-	59.00	3,510.50	-	-	27.00	1,606.50	-	-	59.5	1949
58.5	1950	-	-	-	-	-	-	-	-	-	-	58.5	1950
57.5	1951	-	-	3,064.00	176,180.00	-	-	-	-	-	-	57.5	1951
56.5	1952	-	-	569.00	32,148.50	-	-	4.00	226.00	-	-	56.5	1952
55.5	1953	-	-	-	-	-	-	-	-	-	-	55.5	1953
54.5	1954	-	-	-	-	-	-	13.00	708.50	-	-	54.5	1954
53.5	1955	-	-	-	-	-	-	-	-	-	-	53.5	1955
52.5	1956	-	-	-	-	-	-	20.00	1,050.00	-	-	52.5	1956
51.5	1957	-	-	-	-	-	-	44.00	2,266.00	-	-	51.5	1957
50.5	1958	-	-	601.00	30,350.50	-	-	6.00	303.00	-	-	50.5	1958
49.5	1959	-	-	-	-	-	-	13.00	643.50	-	-	49.5	1959
48.5	1960	-	-	-	-	-	-	-	-	-	-	48.5	1960
47.5	1961	-	-	-	-	-	-	-	-	-	-	47.5	1961
46.5	1962	-	-	-	-	-	-	-	-	-	-	46.5	1962
45.5	1963	-	-	-	-	-	-	-	-	-	-	45.5	1963
44.5	1964	-	-	-	-	-	-	-	-	-	-	44.5	1964
43.5	1965	-	-	188.00	8,178.00	-	-	-	-	1,457.00	63,379.50	43.5	1965
42.5	1966	-	-	-	-	-	-	-	-	-	-	42.5	1966
41.5	1967	-	-	631.00	26,186.50	-	-	9,413.00	390,639.50	-	-	41.5	1967
40.5	1968	-	-	-	-	-	-	7.00	283.50	-	-	40.5	1968
39.5	1969	-	-	5.00	197.50	-	-	863.00	34,088.50	-	-	39.5	1969
38.5	1970	-	-	-	-	-	-	9,948.00	382,998.00	-	-	38.5	1970
37.5	1971	-	-	-	-	-	-	-	-	-	-	37.5	1971
36.5	1972	-	-	-	-	-	-	119.00	4,343.50	-	-	36.5	1972
35.5	1973	-	-	-	-	-	-	1.00	35.50	16.00	568.00	35.5	1973
34.5	1974	-	-	259.00	8,935.50	-	-	2,343.00	80,833.50	-	-	34.5	1974
33.5	1975	-	-	-	-	-	-	579.00	19,396.50	-	-	33.5	1975
32.5	1976	-	-	414.00	13,465.00	-	-	241.00	7,832.50	-	-	32.5	1976
31.5	1977	-	-	41.00	1,291.50	668.00	21,042.00	39.00	1,228.50	-	-	31.5	1977
30.5	1978	-	-	373.00	11,376.50	1,977.00	60,298.50	97.00	2,958.50	-	-	30.5	1978
29.5	1979	-	-	98.00	2,891.00	4,800.00	141,600.00	-	-	-	-	29.5	1979
28.5	1980	-	-	-	-	114.00	3,249.00	487.00	13,879.50	-	-	28.5	1980
27.5	1981	-	-	-	-	962.00	26,455.00	46.00	1,265.00	310.00	8,525.00	27.5	1981
26.5	1982	-	-	-	-	782.00	20,723.00	-	-	-	-	26.5	1982
25.5	1983	-	-	279.00	7,114.50	-	-	-	-	-	-	25.5	1983
24.5	1984	-	-	-	-	707.00	17,321.50	223.00	5,463.50	-	-	24.5	1984
23.5	1985	-	-	1,593.00	37,435.50	-	-	-	-	-	-	23.5	1985
22.5	1986	-	-	157.00	3,532.50	9.00	202.50	-	-	-	-	22.5	1986
21.5	1987	-	-	1,113.00	23,929.50	485.00	10,427.50	-	-	-	-	21.5	1987
20.5	1988	-	-	301.00	6,170.50	1,150.00	23,575.00	943.00	19,331.50	-	-	20.5	1988
19.5	1989	-	-	-	-	106.00	2,067.00	-	-	-	-	19.5	1989
18.5	1990	-	-	-	-	86.00	1,591.00	-	-	-	-	18.5	1990
17.5	1991	-	-	-	-	209.00	3,657.50	-	-	-	-	17.5	1991
16.5	1992	-	-	-	-	185.00	3,052.50	9.00	148.50	-	-	16.5	1992
15.5	1993	-	-	-	-	-	-	-	-	2,482.00	38,471.00	15.5	1993
14.5	1994	-	-	-	-	3.00	43.50	-	-	-	-	14.5	1994
13.5	1995	-	-	149.00	2,011.50	-	-	88.00	1,188.00	-	-	13.5	1995
12.5	1996	-	-	-	-	-	-	5,683.00	71,037.50	-	-	12.5	1996
11.5	1997	-	-	-	-	-	-	6,703.00	77,084.50	-	-	11.5	1997
10.5	1998	-	-	-	-	-	-	452.00	4,746.00	453.00	4,756.50	10.5	1998
9.5	1999	-	-	-	-	-	-	-	-	452.00	4,294.00	9.5	1999
8.5	2000	-	-	-	-	-	-	-	-	-	-	8.5	2000
7.5	2001	-	-	-	-	66.00	495.00	-	-	-	-	7.5	2001
6.5	2002	-	-	-	-	-	-	3.00	19.50	-	-	6.5	2002
5.5	2003	-	-	-	-	763.00	4,196.50	-	-	-	-	5.5	2003
4.5	2004	-	-	-	-	-	-	-	-	-	-	4.5	2004
3.5	2005	-	-	-	-	-	-	-	-	-	-	3.5	2005
2.5	2006	-	-	-	-	1,307.00	3,267.50	-	-	-	-	2.5	2006
1.5	2007	-	-	-	-	16,956.00	25,434.00	-	-	-	-	1.5	2007
0.5	2008	-	-	-	-	-	-	-	-	-	-	0.5	2008
TOTAL				17,613.00		31,335.00		46,130.00		5,170.00		TOTAL	
TOTAL					990,108.00		368,699.00		1,651,688.00		119,994.00	TOTAL	
AVG AGE		N/A		56.21		11.77		35.81		23.21		AVG AGE	

Exhibit A 2/6

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2008 PROJECTED RETIREMENTS

AGE	YEAR	379	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG	382	WT AVG	AGE	YEAR
79.5	1929	-	-	-	-	-	-	-	-	-	-	79.5	1929
78.5	1930	-	-	-	-	-	-	-	-	-	-	78.5	1930
68.5	1940	-	-	-	-	2,179.00	149,261.50	-	-	-	-	68.5	1940
67.5	1941	-	-	-	-	-	-	-	-	-	-	67.5	1941
66.5	1942	-	-	-	-	-	-	-	-	-	-	66.5	1942
65.5	1943	-	-	-	-	-	-	-	-	-	-	65.5	1943
64.5	1944	-	-	-	-	6.00	387.00	-	-	-	-	64.5	1944
63.5	1945	-	-	-	-	32.00	2,032.00	-	-	-	-	63.5	1945
62.5	1946	-	-	-	-	1,159.00	72,437.50	-	-	-	-	62.5	1946
61.5	1947	-	-	-	-	1,390.00	85,485.00	-	-	-	-	61.5	1947
60.5	1948	-	-	-	-	16.00	968.00	-	-	74.00	4,477.00	60.5	1948
59.5	1949	-	-	-	-	8.00	476.00	-	-	554.00	32,963.00	59.5	1949
58.5	1950	-	-	-	-	-	-	-	-	550.00	32,175.00	58.5	1950
57.5	1951	-	-	-	-	18.00	1,035.00	-	-	647.00	37,202.50	57.5	1951
56.5	1952	-	-	-	-	-	-	-	-	474.00	26,781.00	56.5	1952
55.5	1953	-	-	-	-	-	-	-	-	555.00	30,802.50	55.5	1953
54.5	1954	-	-	-	-	-	-	-	-	-	-	54.5	1954
53.5	1955	-	-	-	-	-	-	-	-	-	-	53.5	1955
52.5	1956	-	-	-	-	-	-	-	-	-	-	52.5	1956
51.5	1957	-	-	-	-	-	-	-	-	-	-	51.5	1957
50.5	1958	-	-	-	-	-	-	-	-	51.00	2,575.50	50.5	1958
49.5	1959	1,394.00	69,003.00	-	-	-	-	471.00	23,314.50	-	-	49.5	1959
48.5	1960	-	-	-	-	-	-	291.00	14,113.50	-	-	48.5	1960
47.5	1961	-	-	-	-	-	-	35.00	1,662.50	-	-	47.5	1961
46.5	1962	-	-	-	-	-	-	-	-	-	-	46.5	1962
45.5	1963	-	-	-	-	-	-	205.00	9,327.50	-	-	45.5	1963
44.5	1964	-	-	-	-	-	-	773.00	34,398.50	-	-	44.5	1964
43.5	1965	-	-	-	-	3,699.00	180,906.50	1,903.00	82,780.50	232.00	10,092.00	43.5	1965
42.5	1966	-	-	-	-	782.00	33,235.00	1,069.00	45,432.50	15.00	637.50	42.5	1966
41.5	1967	-	-	-	-	3,542.00	146,993.00	468.00	19,422.00	319.00	13,238.50	41.5	1967
40.5	1968	-	-	-	-	1,723.00	69,781.50	86.00	3,483.00	39.00	1,579.50	40.5	1968
39.5	1969	-	-	514.00	20,303.00	1,736.00	68,572.00	61.00	2,409.50	253.00	9,993.50	39.5	1969
38.5	1970	-	-	-	-	911.00	35,073.50	221.00	8,508.50	26.00	1,001.00	38.5	1970
37.5	1971	-	-	6,799.00	254,962.50	3,609.00	135,337.50	57.00	2,137.50	588.00	22,050.00	37.5	1971
36.5	1972	-	-	5,095.00	185,967.50	2,148.00	78,402.00	26.00	949.00	128.00	4,672.00	36.5	1972
35.5	1973	-	-	-	-	1,145.00	40,647.50	122.00	4,331.00	38.00	1,349.00	35.5	1973
34.5	1974	-	-	-	-	1,434.00	49,473.00	113.00	3,898.50	137.00	4,726.50	34.5	1974
33.5	1975	-	-	-	-	760.00	25,460.00	96.00	3,216.00	27.00	904.50	33.5	1975
32.5	1976	-	-	9,277.00	301,502.50	764.00	24,830.00	90.00	2,925.00	171.00	5,557.50	32.5	1976
31.5	1977	-	-	11,508.00	362,502.00	275.00	8,662.50	406.00	12,789.00	12.00	378.00	31.5	1977
30.5	1978	-	-	1,349.00	41,144.50	295.00	8,997.50	67.00	2,043.50	45.00	1,372.50	30.5	1978
29.5	1979	-	-	81.00	2,389.50	320.00	9,440.00	449.00	13,245.50	37.00	1,091.50	29.5	1979
28.5	1980	-	-	3,273.00	93,280.50	473.00	13,480.50	1,261.00	35,938.50	75.00	2,137.50	28.5	1980
27.5	1981	-	-	8,558.00	235,345.00	64.00	1,760.00	712.00	19,580.00	40.00	1,100.00	27.5	1981
26.5	1982	654.00	17,331.00	9,938.00	263,357.00	233.00	6,174.50	643.00	17,039.50	114.00	3,021.00	26.5	1982
25.5	1983	159.00	4,054.50	10,064.00	256,632.00	49.00	1,249.50	740.00	18,870.00	75.00	1,912.50	25.5	1983
24.5	1984	-	-	15,987.00	391,681.50	-	-	1,400.00	34,300.00	260.00	6,370.00	24.5	1984
23.5	1985	-	-	4,730.00	111,155.00	227.00	5,334.50	468.00	10,998.00	88.00	2,068.00	23.5	1985
22.5	1986	-	-	2,746.00	61,785.00	273.00	6,142.50	127.00	2,857.50	232.00	5,220.00	22.5	1986
21.5	1987	-	-	1,727.00	37,130.50	-	-	40.00	860.00	96.00	2,064.00	21.5	1987
20.5	1988	6.00	123.00	2,085.00	42,742.50	-	-	196.00	4,018.00	208.00	4,264.00	20.5	1988
19.5	1989	-	-	4,492.00	87,594.00	-	-	839.00	16,360.50	282.00	5,499.00	19.5	1989
18.5	1990	-	-	12,712.00	235,172.00	-	-	269.00	4,976.50	744.00	13,764.00	18.5	1990
17.5	1991	236.00	4,130.00	1,257.00	21,997.50	-	-	190.00	3,325.00	49.00	857.50	17.5	1991
16.5	1992	-	-	1,048.00	17,292.00	6,898.00	113,817.00	6,129.00	101,128.50	44.00	726.00	16.5	1992
15.5	1993	13,495.00	209,172.50	969.00	15,019.50	-	-	1,267.00	19,638.50	69.00	1,069.50	15.5	1993
14.5	1994	1,564.00	22,678.00	828.00	12,006.00	-	-	2,721.00	39,454.50	59.00	855.50	14.5	1994
13.5	1995	-	-	918.00	12,393.00	-	-	1,642.00	22,167.00	80.00	1,080.00	13.5	1995
12.5	1996	-	-	2,642.00	33,025.00	301.00	3,762.50	3,239.00	40,487.50	458.00	5,725.00	12.5	1996
11.5	1997	-	-	687.00	7,900.50	360.00	4,140.00	975.00	11,212.50	723.00	8,314.50	11.5	1997
10.5	1998	-	-	932.00	9,786.00	171.00	1,795.50	937.00	9,838.50	761.00	7,990.50	10.5	1998
9.5	1999	-	-	2,193.00	20,833.50	-	-	4,649.00	44,165.50	1,135.00	10,782.50	9.5	1999
8.5	2000	-	-	277.00	2,354.50	185.00	1,572.50	3,215.00	27,327.50	137.00	1,164.50	8.5	2000
7.5	2001	-	-	1,905.00	14,287.50	52.00	390.00	390.00	2,925.00	1,630.00	12,225.00	7.5	2001
6.5	2002	7,087.00	46,065.50	538.00	3,497.00	-	-	1,015.00	6,597.50	135.00	877.50	6.5	2002
5.5	2003	-	-	-	-	-	-	609.00	3,349.50	-	-	5.5	2003
4.5	2004	-	-	309.00	1,390.50	22.00	99.00	587.00	2,641.50	35.00	157.50	4.5	2004
3.5	2005	-	-	72.00	252.00	-	-	116.00	406.00	30.00	105.00	3.5	2005
2.5	2006	-	-	-	-	-	-	66.00	165.00	-	-	2.5	2006
1.5	2007	-	-	-	-	-	-	1,502.00	2,253.00	-	-	1.5	2007
0.5	2008	-	-	-	-	-	-	-	-	-	-	0.5	2008
TOTAL		24,595.00		125,510.00		37,259.00		42,953.00		12,531.00		TOTAL	
TOTAL			372,558.00		3,156,681.00		1,367,612.00		793,269.00		344,971.00	TOTAL	
AVG AGE		15.15		25.15		36.71		18.47		27.53		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2008 PROJECTED RETIREMENTS

AGE	YEAR	363	WT AVG	364	WT AVG	365	WT AVG	367	WT AVG	390	WT AVG	AGE	YEAR
79.5	1929	-	-	-	-	-	-	-	-	-	-	79.5	1929
78.5	1930	-	-	-	-	-	-	-	-	-	-	78.5	1930
68.5	1940	-	-	-	-	-	-	-	-	-	-	68.5	1940
67.5	1941	-	-	-	-	-	-	-	-	-	-	67.5	1941
66.5	1942	-	-	-	-	-	-	-	-	-	-	66.5	1942
65.5	1943	-	-	-	-	-	-	-	-	-	-	65.5	1943
64.5	1944	-	-	-	-	-	-	-	-	-	-	64.5	1944
63.5	1945	-	-	-	-	-	-	-	-	-	-	63.5	1945
62.5	1946	-	-	-	-	-	-	-	-	-	-	62.5	1946
61.5	1947	-	-	-	-	-	-	-	-	-	-	61.5	1947
60.5	1948	-	-	-	-	-	-	-	-	-	-	60.5	1948
59.5	1949	-	-	-	-	-	-	-	-	-	-	59.5	1949
58.5	1950	-	-	-	-	-	-	-	-	-	-	58.5	1950
57.5	1951	-	-	-	-	-	-	-	-	-	-	57.5	1951
56.5	1952	-	-	-	-	-	-	-	-	-	-	56.5	1952
55.5	1953	-	-	2.00	111.00	-	-	-	-	-	-	55.5	1953
54.5	1954	-	-	1.00	54.50	-	-	-	-	-	-	54.5	1954
53.5	1955	-	-	-	-	-	-	-	-	-	-	53.5	1955
52.5	1956	-	-	-	-	-	-	-	-	-	-	52.5	1956
51.5	1957	-	-	3.00	154.50	-	-	-	-	-	-	51.5	1957
50.5	1958	-	-	8.00	404.00	-	-	-	-	-	-	50.5	1958
49.5	1959	-	-	409.00	20,245.50	-	-	-	-	-	-	49.5	1959
48.5	1960	-	-	157.00	7,614.50	-	-	-	-	-	-	48.5	1960
47.5	1961	-	-	-	-	-	-	-	-	-	-	47.5	1961
46.5	1962	-	-	-	-	-	-	-	-	-	-	46.5	1962
45.5	1963	-	-	-	-	-	-	-	-	-	-	45.5	1963
44.5	1964	-	-	-	-	-	-	-	-	-	-	44.5	1964
43.5	1965	49.00	2,131.50	140.00	6,090.00	-	-	-	-	743.00	32,320.50	43.5	1965
42.5	1966	-	-	-	-	66.00	2,805.00	-	-	44.00	1,870.00	42.5	1966
41.5	1967	11.00	456.50	146.00	6,059.00	-	-	-	-	-	-	41.5	1967
40.5	1968	16.00	648.00	9.00	364.50	2,650.00	107,325.00	-	-	-	-	40.5	1968
39.5	1969	23.00	908.50	5.00	197.50	-	-	-	-	-	-	39.5	1969
38.5	1970	262.00	10,087.00	11.00	423.50	-	-	-	-	-	-	38.5	1970
37.5	1971	466.00	17,475.00	166.00	6,225.00	-	-	-	-	-	-	37.5	1971
36.5	1972	222.00	8,103.00	53.00	1,934.50	-	-	-	-	-	-	36.5	1972
35.5	1973	1,272.00	45,156.00	8.00	284.00	-	-	-	-	-	-	35.5	1973
34.5	1974	472.00	16,284.00	32.00	1,104.00	-	-	-	-	295.00	10,177.50	34.5	1974
33.5	1975	263.00	8,810.50	7.00	234.50	-	-	94.00	3,149.00	-	-	33.5	1975
32.5	1976	41.00	1,332.50	131.00	4,257.50	-	-	-	-	13,896.00	451,620.00	32.5	1976
31.5	1977	40.00	1,260.00	4.00	126.00	-	-	-	-	18.00	567.00	31.5	1977
30.5	1978	38.00	1,159.00	16.00	488.00	-	-	-	-	-	-	30.5	1978
29.5	1979	20.00	590.00	11.00	324.50	-	-	-	-	-	-	29.5	1979
28.5	1980	39.00	1,111.50	47.00	1,339.50	-	-	-	-	-	-	28.5	1980
27.5	1981	144.00	3,960.00	29.00	797.50	-	-	-	-	-	-	27.5	1981
26.5	1982	169.00	4,478.50	65.00	1,722.50	-	-	51.00	1,351.50	5,842.00	154,813.00	26.5	1982
25.5	1983	265.00	6,757.50	44.00	1,122.00	-	-	-	-	-	-	25.5	1983
24.5	1984	469.00	11,490.50	212.00	5,194.00	-	-	-	-	-	-	24.5	1984
23.5	1985	408.00	9,588.00	72.00	1,692.00	564.00	13,254.00	-	-	-	-	23.5	1985
22.5	1986	1,522.00	34,245.00	146.00	3,285.00	-	-	201.00	4,522.50	-	-	22.5	1986
21.5	1987	1,291.00	27,756.50	79.00	1,698.50	6,033.00	129,709.50	436.00	9,374.00	-	-	21.5	1987
20.5	1988	-	-	125.00	2,562.50	-	-	-	-	-	-	20.5	1988
19.5	1989	88.00	1,716.00	89.00	1,735.50	159.00	3,100.50	298.00	5,811.00	-	-	19.5	1989
18.5	1990	-	-	338.00	6,253.00	-	-	-	-	206.00	3,811.00	18.5	1990
17.5	1991	-	-	27.00	472.50	-	-	392.00	6,860.00	-	-	17.5	1991
16.5	1992	-	-	30.00	495.00	(106.00)	(1,749.00)	2,185.00	36,052.50	1,378.00	22,737.00	16.5	1992
15.5	1993	-	-	29.00	449.50	1,098.00	17,019.00	859.00	13,314.50	859.00	13,314.50	15.5	1993
14.5	1994	-	-	38.00	551.00	143.00	2,073.50	584.00	8,468.00	670.00	9,715.00	14.5	1994
13.5	1995	-	-	50.00	675.00	1,286.00	17,361.00	922.00	12,447.00	-	-	13.5	1995
12.5	1996	-	-	178.00	2,225.00	1,296.00	16,200.00	793.00	9,912.50	-	-	12.5	1996
11.5	1997	-	-	334.00	3,841.00	-	-	363.00	4,174.50	-	-	11.5	1997
10.5	1998	-	-	667.00	7,003.50	-	-	2,555.00	26,827.50	1,161.00	12,190.50	10.5	1998
9.5	1999	-	-	740.00	7,030.00	-	-	-	-	4,911.00	46,654.50	9.5	1999
8.5	2000	-	-	65.00	552.50	-	-	-	-	-	-	8.5	2000
7.5	2001	-	-	368.00	2,760.00	-	-	187.00	1,402.50	8,186.00	61,395.00	7.5	2001
6.5	2002	-	-	19.00	123.50	-	-	-	-	4,917.00	31,960.50	6.5	2002
5.5	2003	-	-	-	-	-	-	791.00	4,350.50	-	-	5.5	2003
4.5	2004	-	-	9.00	40.50	-	-	575.00	2,587.50	-	-	4.5	2004
3.5	2005	-	-	4.00	14.00	-	-	-	-	-	-	3.5	2005
2.5	2006	-	-	-	-	-	-	-	-	-	-	2.5	2006
1.5	2007	215.00	322.50	-	-	-	-	-	-	-	-	1.5	2007
0.5	2008	-	-	-	-	-	-	-	-	-	-	0.5	2008
TOTAL		7,805.00		5,123.00		13,189.00		11,286.00		43,126.00		TOTAL	
TOTAL			215,828.00		110,332.00		307,099.00		150,605.00		853,146.00	TOTAL	
AVG AGE		27.65		21.54		23.28		13.34		19.78		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2008 PROJECTED RETIREMENTS

AGE	YEAR	3911	WT AVG	3912	WT AVG	3913	WT AVG	3921	WT AVG	AGE	YEAR
79.5	1929	-	-	-	-	-	-	-	-	79.5	1929
78.5	1930	-	-	-	-	-	-	-	-	78.5	1930
68.5	1940	-	-	-	-	-	-	-	-	68.5	1940
67.5	1941	-	-	-	-	-	-	-	-	67.5	1941
66.5	1942	-	-	-	-	-	-	-	-	66.5	1942
65.5	1943	-	-	-	-	-	-	-	-	65.5	1943
64.5	1944	-	-	-	-	-	-	-	-	64.5	1944
63.5	1945	-	-	-	-	-	-	-	-	63.5	1945
62.5	1946	-	-	-	-	-	-	-	-	62.5	1946
61.5	1947	-	-	-	-	-	-	-	-	61.5	1947
60.5	1948	-	-	-	-	-	-	-	-	60.5	1948
59.5	1949	-	-	-	-	-	-	-	-	59.5	1949
58.5	1950	-	-	-	-	-	-	-	-	58.5	1950
57.5	1951	-	-	-	-	-	-	-	-	57.5	1951
56.5	1952	-	-	-	-	-	-	-	-	56.5	1952
55.5	1953	-	-	-	-	-	-	-	-	55.5	1953
54.5	1954	-	-	-	-	-	-	-	-	54.5	1954
53.5	1955	-	-	-	-	-	-	-	-	53.5	1955
52.5	1956	-	-	-	-	-	-	-	-	52.5	1956
51.5	1957	-	-	-	-	-	-	-	-	51.5	1957
50.5	1958	-	-	-	-	-	-	-	-	50.5	1958
49.5	1959	-	-	-	-	-	-	-	-	49.5	1959
48.5	1960	-	-	-	-	-	-	-	-	48.5	1960
47.5	1961	-	-	-	-	-	-	-	-	47.5	1961
46.5	1962	-	-	-	-	-	-	-	-	46.5	1962
45.5	1963	-	-	-	-	-	-	-	-	45.5	1963
44.5	1964	-	-	-	-	-	-	-	-	44.5	1964
43.5	1965	-	-	-	-	-	-	-	-	43.5	1965
42.5	1966	-	-	-	-	-	-	-	-	42.5	1966
41.5	1967	-	-	-	-	-	-	-	-	41.5	1967
40.5	1968	-	-	-	-	-	-	-	-	40.5	1968
39.5	1969	-	-	-	-	-	-	-	-	39.5	1969
38.5	1970	-	-	-	-	-	-	-	-	38.5	1970
37.5	1971	-	-	-	-	-	-	-	-	37.5	1971
36.5	1972	-	-	-	-	-	-	-	-	36.5	1972
35.5	1973	-	-	515.00	18,282.50	-	-	-	-	35.5	1973
34.5	1974	-	-	-	-	-	-	-	-	34.5	1974
33.5	1975	-	-	-	-	-	-	-	-	33.5	1975
32.5	1976	39.00	1,267.50	-	-	-	-	-	-	32.5	1976
31.5	1977	30.00	945.00	-	-	-	-	-	-	31.5	1977
30.5	1978	69.00	2,104.50	-	-	-	-	-	-	30.5	1978
29.5	1979	171.00	5,044.50	-	-	-	-	-	-	29.5	1979
28.5	1980	154.00	4,389.00	104.00	2,964.00	312.00	8,892.00	-	-	28.5	1980
27.5	1981	70.00	1,925.00	-	-	26,998.00	742,445.00	-	-	27.5	1981
26.5	1982	-	-	-	-	-	-	-	-	26.5	1982
25.5	1983	505.00	12,877.50	238.00	6,069.00	-	-	-	-	25.5	1983
24.5	1984	412.00	10,094.00	262.00	6,419.00	-	-	-	-	24.5	1984
23.5	1985	1,533.00	36,025.50	629.00	14,781.50	-	-	-	-	23.5	1985
22.5	1986	182.00	4,095.00	1,422.00	31,995.00	392.00	8,820.00	-	-	22.5	1986
21.5	1987	100.00	2,150.00	-	-	-	-	-	-	21.5	1987
20.5	1988	270.00	5,535.00	-	-	645.00	13,222.50	-	-	20.5	1988
19.5	1989	93.00	1,813.50	185.00	3,607.50	-	-	-	-	19.5	1989
18.5	1990	-	-	151.00	2,793.50	14,784.00	273,504.00	2,376.00	43,956.00	18.5	1990
17.5	1991	225.00	3,937.50	953.00	16,677.50	3,091.00	54,092.50	-	-	17.5	1991
16.5	1992	222.00	3,663.00	213.00	3,514.50	7,592.00	125,268.00	-	-	16.5	1992
15.5	1993	-	-	-	-	6,539.00	101,354.50	4,010.00	62,155.00	15.5	1993
14.5	1994	-	-	1,226.00	17,777.00	35,201.00	510,414.50	9,551.00	138,489.50	14.5	1994
13.5	1995	42.00	567.00	3,505.00	47,317.50	11,439.00	154,426.50	9,137.00	123,349.50	13.5	1995
12.5	1996	174.00	2,175.00	-	-	35,202.00	440,025.00	16,405.00	205,062.50	12.5	1996
11.5	1997	-	-	519.00	5,968.50	12,816.00	147,384.00	11,494.00	132,181.00	11.5	1997
10.5	1998	-	-	-	-	15,024.00	157,752.00	-	-	10.5	1998
9.5	1999	-	-	1,283.00	12,188.50	32,495.00	308,702.50	-	-	9.5	1999
8.5	2000	220.00	1,870.00	-	-	26,135.00	222,147.50	4,985.00	42,372.50	8.5	2000
7.5	2001	-	-	-	-	25,709.00	192,817.50	11,540.00	86,550.00	7.5	2001
6.5	2002	148.00	962.00	-	-	6,228.00	40,482.00	-	-	6.5	2002
5.5	2003	-	-	-	-	42,144.00	231,792.00	-	-	5.5	2003
4.5	2004	-	-	-	-	-	-	-	-	4.5	2004
3.5	2005	-	-	-	-	-	-	-	-	3.5	2005
2.5	2006	-	-	-	-	535.00	1,337.50	619.00	1,547.50	2.5	2006
1.5	2007	-	-	-	-	-	-	-	-	1.5	2007
0.5	2008	-	-	-	-	-	-	-	-	0.5	2008
TOTAL		4,659.00		11,205.00		303,281.00		70,117.00		TOTAL	
TOTAL		101,441.00		190,356.00		3,734,860.00		835,664.00		TOTAL	
AVG AGE		21.77		16.99		12.31		11.92		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2008 PROJECTED RETIREMENTS

AGE	YEAR	3922	WT AVG	3924	WT AVG	3930	WT AVG	3940	WT AVG	3960	WT AVG	AGE	YEAR
79.5	1929	-	-	-	-	-	-	-	-	-	-	79.5	1929
78.5	1930	-	-	-	-	-	-	-	-	-	-	78.5	1930
68.5	1940	-	-	-	-	-	-	-	-	-	-	68.5	1940
67.5	1941	-	-	-	-	-	-	-	-	-	-	67.5	1941
66.5	1942	-	-	-	-	-	-	-	-	-	-	66.5	1942
65.5	1943	-	-	-	-	-	-	-	-	-	-	65.5	1943
64.5	1944	-	-	-	-	-	-	-	-	-	-	64.5	1944
63.5	1945	-	-	-	-	-	-	-	-	-	-	63.5	1945
62.5	1946	-	-	-	-	-	-	-	-	-	-	62.5	1946
61.5	1947	-	-	-	-	-	-	-	-	-	-	61.5	1947
60.5	1948	-	-	-	-	-	-	-	-	-	-	60.5	1948
59.5	1949	-	-	-	-	-	-	-	-	-	-	59.5	1949
58.5	1950	-	-	-	-	-	-	-	-	-	-	58.5	1950
57.5	1951	-	-	-	-	-	-	-	-	-	-	57.5	1951
56.5	1952	-	-	-	-	-	-	-	-	-	-	56.5	1952
55.5	1953	-	-	-	-	-	-	-	-	-	-	55.5	1953
54.5	1954	-	-	-	-	-	-	-	-	-	-	54.5	1954
53.5	1955	-	-	-	-	-	-	-	-	-	-	53.5	1955
52.5	1956	-	-	-	-	-	-	-	-	-	-	52.5	1956
51.5	1957	-	-	-	-	-	-	-	-	-	-	51.5	1957
50.5	1958	-	-	-	-	-	-	-	-	-	-	50.5	1958
49.5	1959	-	-	-	-	-	-	-	-	-	-	49.5	1959
48.5	1960	-	-	-	-	-	-	-	-	-	-	48.5	1960
47.5	1961	-	-	-	-	-	-	-	-	-	-	47.5	1961
46.5	1962	-	-	-	-	-	-	-	-	-	-	46.5	1962
45.5	1963	-	-	-	-	-	-	-	-	-	-	45.5	1963
44.5	1964	-	-	-	-	-	-	-	-	-	-	44.5	1964
43.5	1965	-	-	-	-	-	-	-	-	-	-	43.5	1965
42.5	1966	-	-	-	-	-	-	-	-	-	-	42.5	1966
41.5	1967	-	-	-	-	-	-	-	-	-	-	41.5	1967
40.5	1968	-	-	-	-	-	-	-	-	-	-	40.5	1968
39.5	1969	-	-	-	-	-	-	-	-	-	-	39.5	1969
38.5	1970	-	-	-	-	-	-	-	-	-	-	38.5	1970
37.5	1971	-	-	-	-	-	-	-	-	-	-	37.5	1971
36.5	1972	-	-	-	-	-	-	-	-	-	-	36.5	1972
35.5	1973	-	-	-	-	-	-	-	-	-	-	35.5	1973
34.5	1974	-	-	-	-	-	-	565.00	19,492.50	-	-	34.5	1974
33.5	1975	-	-	-	-	-	-	-	-	-	-	33.5	1975
32.5	1976	-	-	-	-	-	-	-	-	-	-	32.5	1976
31.5	1977	-	-	-	-	-	-	-	-	-	-	31.5	1977
30.5	1978	-	-	-	-	-	-	-	-	-	-	30.5	1978
29.5	1979	-	-	-	-	-	-	-	-	-	-	29.5	1979
28.5	1980	-	-	-	-	-	-	101.00	2,878.50	-	-	28.5	1980
27.5	1981	-	-	-	-	859.00	23,622.50	35.00	962.50	-	-	27.5	1981
26.5	1982	-	-	-	-	-	-	245.00	6,492.50	-	-	26.5	1982
25.5	1983	-	-	-	-	-	-	672.00	17,136.00	-	-	25.5	1983
24.5	1984	-	-	-	-	-	-	1,152.00	28,224.00	-	-	24.5	1984
23.5	1985	-	-	-	-	-	-	249.00	5,851.50	-	-	23.5	1985
22.5	1986	-	-	-	-	-	-	1,441.00	32,422.50	2,599.00	58,477.50	22.5	1986
21.5	1987	3,138.00	67,467.00	-	-	-	-	2,167.00	46,590.50	-	-	21.5	1987
20.5	1988	5,970.00	122,385.00	-	-	-	-	599.00	12,279.50	-	-	20.5	1988
19.5	1989	-	-	246.00	4,797.00	-	-	3,497.00	68,191.50	5,875.00	114,562.50	19.5	1989
18.5	1990	-	-	-	-	-	-	483.00	8,935.50	-	-	18.5	1990
17.5	1991	14,895.00	260,662.50	-	-	-	-	2,191.00	38,342.50	2,925.00	51,187.50	17.5	1991
16.5	1992	6,958.00	114,807.00	-	-	-	-	1,132.00	18,678.00	1,002.00	16,533.00	16.5	1992
15.5	1993	2,301.00	35,665.50	-	-	-	-	570.00	8,835.00	941.00	14,585.50	15.5	1993
14.5	1994	25,352.00	367,604.00	-	-	-	-	927.00	13,441.50	1,067.00	15,471.50	14.5	1994
13.5	1995	59,940.00	809,190.00	-	-	-	-	459.00	6,196.50	231.00	3,118.50	13.5	1995
12.5	1996	18,843.00	235,537.50	-	-	-	-	610.00	7,625.00	1,100.00	13,750.00	12.5	1996
11.5	1997	34,469.00	396,393.50	-	-	-	-	-	-	-	-	11.5	1997
10.5	1998	21,526.00	226,023.00	-	-	-	-	-	-	1,085.00	11,392.50	10.5	1998
9.5	1999	5,020.00	47,690.00	-	-	-	-	-	-	6,182.00	58,729.00	9.5	1999
8.5	2000	484.00	4,114.00	-	-	-	-	1,975.00	16,787.50	-	-	8.5	2000
7.5	2001	3,213.00	24,097.50	-	-	-	-	893.00	6,697.50	-	-	7.5	2001
6.5	2002	6,240.00	40,560.00	-	-	-	-	312.00	2,028.00	-	-	6.5	2002
5.5	2003	-	-	-	-	-	-	375.00	2,062.50	-	-	5.5	2003
4.5	2004	-	-	-	-	-	-	-	-	-	-	4.5	2004
3.5	2005	573.00	2,005.50	-	-	-	-	-	-	-	-	3.5	2005
2.5	2006	-	-	-	-	-	-	-	-	-	-	2.5	2006
1.5	2007	-	-	-	-	-	-	-	-	-	-	1.5	2007
0.5	2008	-	-	-	-	-	-	-	-	-	-	0.5	2008
TOTAL		208,922.00		246.00		859.00		20,550.00		23,007.00		TOTAL	
TOTAL		2,754,202.00		4,797.00		23,623.00		370,151.00		357,808.00		TOTAL	
AVG AGE		13.18		19.5		27.5		17.92		15.55		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2008 PROJECTED RETIREMENTS

AGE	YEAR	3970	WT AVG	398	WT AVG	TOTAL	WT AVG	AGE	YEAR
79.5	1929	-	-	-	-	4,823.00	383,428.50	79.5	1929
78.5	1930	-	-	-	-	1,949.00	152,996.50	78.5	1930
68.5	1940	-	-	-	-	9,117.00	624,514.50	68.5	1940
67.5	1941	-	-	-	-	-	-	67.5	1941
66.5	1942	-	-	-	-	-	-	66.5	1942
65.5	1943	-	-	-	-	750.00	49,125.00	65.5	1943
64.5	1944	-	-	-	-	6.00	387.00	64.5	1944
63.5	1945	-	-	-	-	32.00	2,032.00	63.5	1945
62.5	1946	-	-	-	-	1,781.00	111,312.50	62.5	1946
61.5	1947	-	-	-	-	1,651.00	101,536.50	61.5	1947
60.5	1948	-	-	-	-	182.00	11,011.00	60.5	1948
59.5	1949	-	-	-	-	648.00	38,556.00	59.5	1949
58.5	1950	-	-	-	-	550.00	32,175.00	58.5	1950
57.5	1951	-	-	-	-	3,729.00	214,417.50	57.5	1951
56.5	1952	-	-	-	-	1,047.00	59,155.50	56.5	1952
55.5	1953	-	-	-	-	557.00	30,913.50	55.5	1953
54.5	1954	-	-	-	-	14.00	763.00	54.5	1954
53.5	1955	-	-	-	-	-	-	53.5	1955
52.5	1956	-	-	-	-	20.00	1,050.00	52.5	1956
51.5	1957	-	-	-	-	47.00	2,420.50	51.5	1957
50.5	1958	-	-	-	-	666.00	33,633.00	50.5	1958
49.5	1959	-	-	-	-	2,287.00	113,206.50	49.5	1959
48.5	1960	-	-	-	-	448.00	21,728.00	48.5	1960
47.5	1961	-	-	-	-	35.00	1,662.50	47.5	1961
46.5	1962	-	-	-	-	-	-	46.5	1962
45.5	1963	-	-	-	-	205.00	9,327.50	45.5	1963
44.5	1964	-	-	-	-	773.00	34,398.50	44.5	1964
43.5	1965	-	-	-	-	8,411.00	365,878.50	43.5	1965
42.5	1966	-	-	-	-	1,976.00	83,980.00	42.5	1966
41.5	1967	164.00	6,806.00	-	-	14,694.00	609,801.00	41.5	1967
40.5	1968	-	-	-	-	4,530.00	183,465.00	40.5	1968
39.5	1969	-	-	-	-	3,460.00	136,670.00	39.5	1969
38.5	1970	-	-	-	-	11,379.00	438,091.50	38.5	1970
37.5	1971	333.00	12,487.50	-	-	12,018.00	450,675.00	37.5	1971
36.5	1972	-	-	-	-	7,791.00	284,371.50	36.5	1972
35.5	1973	-	-	-	-	3,117.00	110,653.50	35.5	1973
34.5	1974	-	-	-	-	5,650.00	194,925.00	34.5	1974
33.5	1975	-	-	-	-	1,826.00	61,171.00	33.5	1975
32.5	1976	-	-	-	-	25,064.00	814,580.00	32.5	1976
31.5	1977	-	-	-	-	13,041.00	410,791.50	31.5	1977
30.5	1978	-	-	-	-	4,326.00	131,943.00	30.5	1978
29.5	1979	-	-	-	-	5,987.00	176,616.50	29.5	1979
28.5	1980	-	-	-	-	6,440.00	183,540.00	28.5	1980
27.5	1981	2,082.00	57,255.00	-	-	40,909.00	1,124,997.50	27.5	1981
26.5	1982	326.00	8,639.00	-	-	19,062.00	505,143.00	26.5	1982
25.5	1983	-	-	-	-	13,090.00	333,795.00	25.5	1983
24.5	1984	206.00	5,047.00	-	-	21,290.00	521,605.00	24.5	1984
23.5	1985	1,008.00	23,688.00	-	-	11,569.00	271,871.50	23.5	1985
22.5	1986	187.00	4,207.50	132.00	2,970.00	11,768.00	264,780.00	22.5	1986
21.5	1987	187.00	4,020.50	-	-	16,892.00	363,178.00	21.5	1987
20.5	1988	1,760.00	36,080.00	-	-	14,258.00	292,289.00	20.5	1988
19.5	1989	865.00	16,867.50	-	-	17,114.00	333,723.00	19.5	1989
18.5	1990	-	-	-	-	32,149.00	594,756.50	18.5	1990
17.5	1991	314.00	5,495.00	-	-	26,954.00	471,695.00	17.5	1991
16.5	1992	3,273.00	54,004.50	-	-	38,192.00	630,168.00	16.5	1992
15.5	1993	2,005.00	31,077.50	-	-	37,493.00	581,141.50	15.5	1993
14.5	1994	4,152.00	60,204.00	-	-	84,086.00	1,219,247.00	14.5	1994
13.5	1995	5,215.00	70,402.50	1,022.00	13,797.00	96,125.00	1,297,687.50	13.5	1995
12.5	1996	292.00	3,650.00	-	-	87,216.00	1,090,200.00	12.5	1996
11.5	1997	-	-	-	-	69,443.00	798,594.50	11.5	1997
10.5	1998	13,662.00	143,451.00	409.00	4,294.50	59,795.00	627,847.50	10.5	1998
9.5	1999	14,572.00	138,434.00	-	-	73,632.00	699,504.00	9.5	1999
8.5	2000	231.00	1,963.50	-	-	37,909.00	322,226.50	8.5	2000
7.5	2001	6,438.00	48,285.00	-	-	60,577.00	454,327.50	7.5	2001
6.5	2002	345.00	2,242.50	1,149.00	7,468.50	28,136.00	182,884.00	6.5	2002
5.5	2003	559.00	3,074.50	-	-	45,241.00	248,825.50	5.5	2003
4.5	2004	494.00	2,223.00	-	-	2,031.00	9,139.50	4.5	2004
3.5	2005	502.00	1,757.00	-	-	1,297.00	4,539.50	3.5	2005
2.5	2006	-	-	-	-	2,527.00	6,317.50	2.5	2006
1.5	2007	-	-	-	-	18,673.00	28,009.50	1.5	2007
0.5	2008	-	-	-	-	-	-	0.5	2008
TOTAL		59,172.00		2,712.00		1,128,455.00		TOTAL	
TOTAL			741,362.00		28,530.00		19,945,397.00	TOTAL	
AVG AGE		12.53		10.52		17.67		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 RETIREMENTS

AGE	YEAR	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG	AGE	YEAR
64.5	1940	-	-	-	-	-	-	17,848.00	1,151,196.00	-	-	64.5	1940
63.5	1941	-	-	-	-	-	-	-	-	-	-	63.5	1941
62.5	1942	-	-	-	-	-	-	-	-	-	-	62.5	1942
61.5	1943	-	-	-	-	-	-	3,001.00	184,561.50	-	-	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	-	-	-	-	-	-	53.00	2,570.50	-	-	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	-	-	-	-	-	-	-	-	-	-	41.5	1963
40.5	1964	-	-	-	-	-	-	-	-	-	-	40.5	1964
39.5	1965	-	-	-	-	-	-	-	-	-	-	39.5	1965
38.5	1966	-	-	-	-	-	-	-	-	-	-	38.5	1966
37.5	1967	-	-	2,524.00	94,650.00	-	-	-	-	-	-	37.5	1967
36.5	1968	-	-	-	-	-	-	-	-	-	-	36.5	1968
35.5	1969	-	-	-	-	-	-	1,374.00	48,777.00	-	-	35.5	1969
34.5	1970	-	-	-	-	-	-	17,154.00	591,813.00	-	-	34.5	1970
33.5	1971	-	-	-	-	-	-	-	-	-	-	33.5	1971
32.5	1972	-	-	-	-	-	-	396.00	12,870.00	-	-	32.5	1972
31.5	1973	-	-	-	-	-	-	2.00	63.00	-	-	31.5	1973
30.5	1974	-	-	-	-	-	-	26.00	793.00	-	-	30.5	1974
29.5	1975	-	-	-	-	-	-	136.00	4,012.00	-	-	29.5	1975
28.5	1976	-	-	506.00	14,421.00	-	-	-	-	-	-	28.5	1976
27.5	1977	-	-	-	-	2,186.00	60,115.00	-	-	-	-	27.5	1977
26.5	1978	-	-	-	-	-	-	-	-	-	-	26.5	1978
25.5	1979	-	-	393.00	10,021.50	-	-	-	-	-	-	25.5	1979
24.5	1980	-	-	-	-	256.00	6,272.00	-	-	-	-	24.5	1980
23.5	1981	-	-	-	-	-	-	-	-	-	-	23.5	1981
22.5	1982	-	-	-	-	-	-	-	-	-	-	22.5	1982
21.5	1983	-	-	-	-	-	-	-	-	-	-	21.5	1983
20.5	1984	-	-	-	-	-	-	629.00	12,894.50	-	-	20.5	1984
19.5	1985	-	-	6,370.00	124,215.00	-	-	-	-	-	-	19.5	1985
18.5	1986	-	-	627.00	11,599.50	-	-	-	-	-	-	18.5	1986
17.5	1987	-	-	4,451.00	77,892.50	-	-	-	-	-	-	17.5	1987
16.5	1988	-	-	1,204.00	19,866.00	-	-	-	-	-	-	16.5	1988
15.5	1989	-	-	-	-	-	-	-	-	-	-	15.5	1989
14.5	1990	-	-	-	-	-	-	-	-	-	-	14.5	1990
13.5	1991	-	-	-	-	-	-	-	-	-	-	13.5	1991
12.5	1992	-	-	-	-	-	-	-	-	-	-	12.5	1992
11.5	1993	-	-	-	-	-	-	-	-	-	-	11.5	1993
10.5	1994	-	-	-	-	5.00	52.50	-	-	-	-	10.5	1994
9.5	1995	-	-	-	-	-	-	-	-	-	-	9.5	1995
8.5	1996	-	-	-	-	-	-	-	-	-	-	8.5	1996
7.5	1997	-	-	-	-	-	-	-	-	-	-	7.5	1997
6.5	1998	-	-	-	-	-	-	-	-	-	-	6.5	1998
5.5	1999	-	-	-	-	-	-	-	-	1,807.00	9,938.50	5.5	1999
4.5	2000	-	-	-	-	-	-	-	-	-	-	4.5	2000
3.5	2001	-	-	-	-	262.00	917.00	-	-	-	-	3.5	2001
2.5	2002	-	-	-	-	-	-	-	-	-	-	2.5	2002
1.5	2003	-	-	-	-	2,405.00	3,607.50	-	-	-	-	1.5	2003
0.5	2004	-	-	-	-	-	-	-	-	-	-	0.5	2004
TOTAL		-		16,075		5,114		40,619		1,807		TOTAL	
TOTAL		-			352,666		70,964		2,009,551		9,939	TOTAL	
AVG AGE		N/A		21.94		13.88		49.47		5.5		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 RETIREMENTS

AGE	YEAR	379	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG	382	WT AVG	AGE	YEAR
64.5	1940	-	-	-	-	2,386.00	153,897.00	-	-	-	-	64.5	1940
63.5	1941	-	-	-	-	-	-	-	-	-	-	63.5	1941
62.5	1942	-	-	-	-	-	-	-	-	-	-	62.5	1942
61.5	1943	-	-	-	-	-	-	-	-	-	-	61.5	1943
60.5	1944	-	-	-	-	24.00	1,452.00	-	-	-	-	60.5	1944
59.5	1945	-	-	-	-	128.00	7,616.00	-	-	-	-	59.5	1945
58.5	1946	-	-	-	-	2,730.00	159,705.00	-	-	-	-	58.5	1946
57.5	1947	-	-	-	-	-	-	-	-	-	-	57.5	1947
56.5	1948	-	-	-	-	63.00	3,559.50	-	-	295.00	16,667.50	56.5	1948
55.5	1949	-	-	-	-	-	-	-	-	2,106.00	116,883.00	55.5	1949
54.5	1950	-	-	-	-	-	-	-	-	-	-	54.5	1950
53.5	1951	-	-	-	-	70.00	3,745.00	-	-	-	-	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	-	-	-	-	-	-	341.00	15,515.50	-	-	45.5	1959
44.5	1960	-	-	-	-	-	-	683.00	30,393.50	-	-	44.5	1960
43.5	1961	-	-	-	-	-	-	-	-	-	-	43.5	1961
42.5	1962	-	-	-	-	-	-	-	-	-	-	42.5	1962
41.5	1963	-	-	-	-	-	-	-	-	-	-	41.5	1963
40.5	1964	-	-	-	-	-	-	48.00	1,944.00	-	-	40.5	1964
39.5	1965	-	-	-	-	6,558.00	259,041.00	297.00	11,731.50	146.00	5,767.00	39.5	1965
38.5	1966	-	-	-	-	-	-	231.00	8,893.50	10.00	385.00	38.5	1966
37.5	1967	-	-	-	-	1,610.00	60,375.00	528.00	19,800.00	152.00	5,700.00	37.5	1967
36.5	1968	-	-	-	-	2,055.00	75,007.50	-	-	22.00	803.00	36.5	1968
35.5	1969	-	2,054.00	72,917.00	-	325.00	11,537.50	49.00	1,739.50	957.00	33,973.50	35.5	1969
34.5	1970	-	-	-	-	1,697.00	58,546.50	52.00	1,794.00	-	-	34.5	1970
33.5	1971	-	27,010.00	904,835.00	-	8,574.00	287,229.00	62.00	2,077.00	2,182.00	73,097.00	33.5	1971
32.5	1972	-	3,206.00	104,195.00	-	643.00	20,897.50	59.00	1,917.50	23.00	747.50	32.5	1972
31.5	1973	-	-	-	-	695.00	21,892.50	245.00	7,717.50	91.00	2,866.50	31.5	1973
30.5	1974	-	-	-	-	1,931.00	58,895.50	306.00	9,333.00	134.00	4,087.00	30.5	1974
29.5	1975	-	-	-	-	1,801.00	53,129.50	317.00	9,351.50	77.00	2,271.50	29.5	1975
28.5	1976	-	5,423.00	154,555.50	-	796.00	22,686.00	37.00	1,054.50	54.00	1,539.00	28.5	1976
27.5	1977	-	2,066.00	56,815.00	-	235.00	6,462.50	238.00	6,545.00	31.00	852.50	27.5	1977
26.5	1978	-	-	-	-	-	-	143.00	3,789.50	50.00	1,325.00	26.5	1978
25.5	1979	-	-	-	-	151.00	3,850.50	267.00	6,808.50	32.00	816.00	25.5	1979
24.5	1980	-	-	-	-	761.00	18,644.50	707.00	17,321.50	141.00	3,454.50	24.5	1980
23.5	1981	-	21,177.00	497,659.50	-	198.00	4,653.00	1,128.00	26,508.00	-	-	23.5	1981
22.5	1982	-	667.00	15,007.50	-	127.00	2,857.50	818.00	18,405.00	65.00	1,462.50	22.5	1982
21.5	1983	-	15,546.00	334,239.00	-	-	-	1,252.00	26,918.00	-	-	21.5	1983
20.5	1984	-	9,357.00	191,818.50	-	-	-	788.00	16,154.00	229.00	4,694.50	20.5	1984
19.5	1985	-	437.00	8,521.50	-	708.00	13,806.00	26.00	507.00	110.00	2,145.00	19.5	1985
18.5	1986	-	6,640.00	122,840.00	-	1,090.00	20,165.00	253.00	4,680.50	438.00	8,103.00	18.5	1986
17.5	1987	-	2,024.00	35,420.00	-	-	-	-	-	104.00	1,820.00	17.5	1987
16.5	1988	-	2,919.00	48,163.50	-	-	-	325.00	5,362.50	352.00	5,808.00	16.5	1988
15.5	1989	-	6,893.00	106,841.50	-	-	-	2,605.00	40,377.50	963.00	14,926.50	15.5	1989
14.5	1990	-	19,893.00	288,448.50	-	-	-	111.00	1,609.50	828.00	12,006.00	14.5	1990
13.5	1991	-	905.00	12,217.50	-	-	-	451.00	6,088.50	62.00	837.00	13.5	1991
12.5	1992	-	925.00	11,562.50	-	8,744.00	109,300.00	1,292.00	16,150.00	15.00	187.50	12.5	1992
11.5	1993	-	564.00	6,486.00	-	-	-	2,325.00	26,737.50	29.00	333.50	11.5	1993
10.5	1994	-	1,482.00	15,561.00	-	-	-	7,384.00	77,532.00	105.00	1,102.50	10.5	1994
9.5	1995	-	672.00	6,384.00	-	-	-	311.00	2,954.50	68.00	646.00	9.5	1995
8.5	1996	-	1,097.00	9,324.50	-	461.00	3,918.50	196.00	1,666.00	142.00	1,207.00	8.5	1996
7.5	1997	-	894.00	6,705.00	-	753.00	5,647.50	133.00	997.50	318.00	2,385.00	7.5	1997
6.5	1998	-	637.00	4,140.50	-	-	-	850.00	5,525.00	769.00	4,998.50	6.5	1998
5.5	1999	-	3,252.00	17,886.00	-	-	-	16,459.00	90,524.50	1,240.00	6,820.00	5.5	1999
4.5	2000	-	-	-	-	719.00	3,235.50	2,677.00	12,046.50	72.00	324.00	4.5	2000
3.5	2001	-	5,871.00	20,548.50	-	206.00	721.00	-	-	6,189.00	21,661.50	3.5	2001
2.5	2002	-	1,238.00	3,095.00	-	-	-	1,113.00	2,782.50	275.00	687.50	2.5	2002
1.5	2003	-	-	-	-	-	-	200.00	300.00	-	-	1.5	2003
0.5	2004	-	-	-	-	-	-	473.00	236.50	-	-	0.5	2004
TOTAL	-	-	142,849	-	-	46,239	-	45,780	-	18,876	-	TOTAL	-
TOTAL	-	-	-	3,056,188	-	1,452,474	-	541,790	-	383,391	-	TOTAL	-
AVG AGE	N/A	-	21.39	-	-	31.41	-	11.83	-	19.25	-	AVG AGE	-

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 RETIREMENTS

AGE	YEAR	383	WT AVG	384	WT AVG	385	WT AVG	387	WT AVG	390	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		-	7.00	360.50		-		-		-	51.5	1953
50.5	1954		-	5.00	252.50		-		-		-	50.5	1954
49.5	1955		-		-		-		-		-	49.5	1955
48.5	1956		-	1.00	48.50		-		-		-	48.5	1956
47.5	1957		-	12.00	570.00		-		-		-	47.5	1957
46.5	1958		-	31.00	1,441.50		-		-		-	46.5	1958
45.5	1959		-	412.00	18,746.00		-		-		-	45.5	1959
44.5	1960		-	1.00	44.50		-		-		-	44.5	1960
43.5	1961		-		-		-		-		-	43.5	1961
42.5	1962		-		-		-		-		-	42.5	1962
41.5	1963		-		-		-		-		-	41.5	1963
40.5	1964		-		-		-		-		-	40.5	1964
39.5	1965	186.00	7,347.00	36.00	1,422.00		-		-	2,972.00	117,394.00	39.5	1965
38.5	1966		-		-		-		-	175.00	6,737.50	38.5	1966
37.5	1967		-	72.00	2,700.00		-		-		-	37.5	1967
36.5	1968	26.00	949.00	5.00	182.50		-		-		-	36.5	1968
35.5	1969	74.00	2,627.00	3.00	106.50		-		-		-	35.5	1969
34.5	1970		-	5.00	172.50		-		-		-	34.5	1970
33.5	1971	598.00	20,033.00	623.00	20,870.50		-		-		-	33.5	1971
32.5	1972	532.00	17,290.00	100.00	3,250.00		-		-		-	32.5	1972
31.5	1973		-	18.00	567.00		-		-		-	31.5	1973
30.5	1974		-	31.00	945.50		-		-	1,180.00	35,990.00	30.5	1974
29.5	1975	1,050.00	30,975.00	16.00	472.00		-		-		-	29.5	1975
28.5	1976		-	21.00	598.50		-		-	55,585.00	1,584,172.50	28.5	1976
27.5	1977		-	10.00	275.00		-		-	73.00	2,007.50	27.5	1977
26.5	1978		-	16.00	424.00		-		-		-	26.5	1978
25.5	1979		-	10.00	255.00		-		-		-	25.5	1979
24.5	1980		-	84.00	2,058.00		-		-		-	24.5	1980
23.5	1981		-		-		-		-		-	23.5	1981
22.5	1982	127.00	2,857.50	44.00	990.00		-		-	23,366.00	525,735.00	22.5	1982
21.5	1983		-		-		-		-		-	21.5	1983
20.5	1984	807.00	16,543.50	180.00	3,690.00		-		-		-	20.5	1984
19.5	1985	146.00	2,847.00	62.00	1,209.00		-		-		-	19.5	1985
18.5	1986	2,416.00	44,696.00	210.00	3,885.00		-		-		-	18.5	1986
17.5	1987		-	96.00	1,680.00		-		-		-	17.5	1987
16.5	1988		-	200.00	3,300.00		-		-		-	16.5	1988
15.5	1989	352.00	5,456.00	147.00	2,278.50		-		-		-	15.5	1989
14.5	1990		-	426.00	6,177.00		-		-	825.00	11,962.50	14.5	1990
13.5	1991		-	54.00	729.00		-		-		-	13.5	1991
12.5	1992		-		-		-		-	5,510.00	68,875.00	12.5	1992
11.5	1993		-	19.00	218.50		-		-	3,434.00	39,491.00	11.5	1993
10.5	1994		-	65.00	682.50		-		-	2,680.00	28,140.00	10.5	1994
9.5	1995		-	44.00	418.00		-		-		-	9.5	1995
8.5	1996		-	129.00	1,096.50		-		-		-	8.5	1996
7.5	1997		-	48.00	360.00		-		-		-	7.5	1997
6.5	1998		-	711.00	4,621.50		-		-	4,648.00	30,212.00	6.5	1998
5.5	1999		-	488.00	2,684.00		-		-		-	5.5	1999
4.5	2000		-	125.00	562.50		-		-		-	4.5	2000
3.5	2001		-	1,458.00	5,103.00		-		-		-	3.5	2001
2.5	2002		-	42.00	105.00		-		-		-	2.5	2002
1.5	2003		-		-		-		-		-	1.5	2003
0.5	2004		-		-		-		-		-	0.5	2004
TOTAL		6,314		6,067						100,448		TOTAL	
TOTAL			151,621		95,553					2,450,717		TOTAL	
AVG AGE		24.01		15.75		N/A				24.4		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 RETIREMENTS

AGE	YEAR	3911	WT AVG	3912	WT AVG	3913	WT AVG	3921	WT AVG	3922	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	-	-	-	-	-	-	-	-	-	-	41.5	1963
40.5	1964	-	-	-	-	-	-	-	-	-	-	40.5	1964
39.5	1965	-	-	-	-	-	-	-	-	-	-	39.5	1965
38.5	1966	-	-	-	-	-	-	-	-	-	-	38.5	1966
37.5	1967	-	-	-	-	-	-	-	-	-	-	37.5	1967
36.5	1968	-	-	-	-	-	-	-	-	-	-	36.5	1968
35.5	1969	-	-	-	-	-	-	-	-	-	-	35.5	1969
34.5	1970	-	-	-	-	-	-	-	-	-	-	34.5	1970
33.5	1971	-	-	-	-	-	-	-	-	-	-	33.5	1971
32.5	1972	-	-	-	-	-	-	-	-	-	-	32.5	1972
31.5	1973	-	-	-	-	-	-	-	-	-	-	31.5	1973
30.5	1974	-	-	-	-	-	-	-	-	-	-	30.5	1974
29.5	1975	-	-	-	-	-	-	-	-	-	-	29.5	1975
28.5	1976	-	-	-	-	-	-	-	-	-	-	28.5	1976
27.5	1977	-	-	-	-	-	-	-	-	-	-	27.5	1977
26.5	1978	-	-	-	-	-	-	-	-	-	-	26.5	1978
25.5	1979	-	-	-	-	-	-	-	-	-	-	25.5	1979
24.5	1980	-	-	-	-	1,248.00	30,576.00	-	-	-	-	24.5	1980
23.5	1981	-	-	-	-	-	-	-	-	-	-	23.5	1981
22.5	1982	-	-	-	-	-	-	-	-	-	-	22.5	1982
21.5	1983	-	-	-	-	-	-	-	-	-	-	21.5	1983
20.5	1984	-	-	-	-	-	-	-	-	-	-	20.5	1984
19.5	1985	-	-	-	-	-	-	-	-	-	-	19.5	1985
18.5	1986	-	-	-	-	-	-	-	-	-	-	18.5	1986
17.5	1987	-	-	-	-	-	-	-	-	-	-	17.5	1987
16.5	1988	-	-	-	-	-	-	-	-	23,879.00	394,003.50	16.5	1988
15.5	1989	-	-	-	-	-	-	-	-	-	-	15.5	1989
14.5	1990	-	-	-	-	32,146.00	466,117.00	9,503.00	137,793.50	-	-	14.5	1990
13.5	1991	-	-	-	-	1,926.00	26,001.00	-	-	51,059.00	689,296.50	13.5	1991
12.5	1992	-	-	-	-	19,007.00	237,587.50	-	-	27,832.00	347,900.00	12.5	1992
11.5	1993	-	-	-	-	1,504.00	17,296.00	-	-	-	-	11.5	1993
10.5	1994	-	-	-	-	39,494.00	414,687.00	12,536.00	131,628.00	15,436.00	162,078.00	10.5	1994
9.5	1995	-	-	-	-	-	-	-	-	41,010.00	389,595.00	9.5	1995
8.5	1996	-	-	-	-	15,237.00	129,514.50	-	-	-	-	8.5	1996
7.5	1997	-	-	-	-	-	-	15,237.00	114,277.50	-	-	7.5	1997
6.5	1998	-	-	-	-	-	-	-	-	-	-	6.5	1998
5.5	1999	-	-	5,136.00	28,248.00	715.00	3,932.50	-	-	-	-	5.5	1999
4.5	2000	-	-	-	-	-	-	-	-	-	-	4.5	2000
3.5	2001	-	-	-	-	611.00	2,138.50	22,607.00	79,124.50	-	-	3.5	2001
2.5	2002	-	-	-	-	603.00	1,507.50	-	-	-	-	2.5	2002
1.5	2003	-	-	-	-	-	-	-	-	-	-	1.5	2003
0.5	2004	-	-	-	-	-	-	-	-	-	-	0.5	2004
TOTAL				5,136		112,491		59,883		159,216		TOTAL	
TOTAL					28,248		1,329,358		462,824		1,982,873	TOTAL	
AVG AGE	N/A			5.5		11.82		7.73		12.45		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 RETIREMENTS

AGE	YEAR	3924	WT AVG	3930	WT AVG	3940	WT AVG	3960	WT AVG	3970	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											41.5	1963
40.5	1964											40.5	1964
39.5	1965											39.5	1965
38.5	1966											38.5	1966
37.5	1967											37.5	1967
36.5	1968											36.5	1968
35.5	1969											35.5	1969
34.5	1970											34.5	1970
33.5	1971											33.5	1971
32.5	1972											32.5	1972
31.5	1973											31.5	1973
30.5	1974											30.5	1974
29.5	1975											29.5	1975
28.5	1976											28.5	1976
27.5	1977											27.5	1977
26.5	1978											26.5	1978
25.5	1979											25.5	1979
24.5	1980											24.5	1980
23.5	1981									2,392.00	56,212.00	23.5	1981
22.5	1982											22.5	1982
21.5	1983											21.5	1983
20.5	1984											20.5	1984
19.5	1985									4,033.00	78,643.50	19.5	1985
18.5	1986											18.5	1986
17.5	1987											17.5	1987
16.5	1988									7,039.00	116,143.50	16.5	1988
15.5	1989	985.00	15,267.50									15.5	1989
14.5	1990											14.5	1990
13.5	1991											13.5	1991
12.5	1992											12.5	1992
11.5	1993											11.5	1993
10.5	1994									1,086.00	11,403.00	10.5	1994
9.5	1995											9.5	1995
8.5	1996									1,166.00	9,911.00	8.5	1996
7.5	1997											7.5	1997
6.5	1998											6.5	1998
5.5	1999							24,730.00	136,015.00			5.5	1999
4.5	2000											4.5	2000
3.5	2001											3.5	2001
2.5	2002											2.5	2002
1.5	2003											1.5	2003
0.5	2004											0.5	2004
TOTAL		985						24,730		15,716		TOTAL	
TOTAL			15,268						136,015		272,313	TOTAL	
AVG AGE		15.5		N/A		N/A		5.5		17.33		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2004 RETIREMENTS

AGE	YEAR	398	WT AVG	TOTAL	WT AVG	AGE	YEAR
64.5	1940	-	-	20,234.00	1,305,093.00	64.5	1940
63.5	1941	-	-	-	-	63.5	1941
62.5	1942	-	-	-	-	62.5	1942
61.5	1943	-	-	3,001.00	184,561.50	61.5	1943
60.5	1944	-	-	24.00	1,452.00	60.5	1944
59.5	1945	-	-	128.00	7,616.00	59.5	1945
58.5	1946	-	-	2,730.00	159,705.00	58.5	1946
57.5	1947	-	-	-	-	57.5	1947
56.5	1948	-	-	358.00	20,227.00	56.5	1948
55.5	1949	-	-	2,106.00	116,883.00	55.5	1949
54.5	1950	-	-	-	-	54.5	1950
53.5	1951	-	-	70.00	3,745.00	53.5	1951
52.5	1952	-	-	-	-	52.5	1952
51.5	1953	-	-	7.00	360.50	51.5	1953
50.5	1954	-	-	5.00	252.50	50.5	1954
49.5	1955	-	-	-	-	49.5	1955
48.5	1956	-	-	54.00	2,619.00	48.5	1956
47.5	1957	-	-	12.00	570.00	47.5	1957
46.5	1958	-	-	31.00	1,441.50	46.5	1958
45.5	1959	-	-	753.00	34,261.50	45.5	1959
44.5	1960	-	-	684.00	30,438.00	44.5	1960
43.5	1961	-	-	-	-	43.5	1961
42.5	1962	-	-	-	-	42.5	1962
41.5	1963	-	-	-	-	41.5	1963
40.5	1964	-	-	48.00	1,944.00	40.5	1964
39.5	1965	-	-	10,195.00	402,702.50	39.5	1965
38.5	1966	-	-	416.00	16,016.00	38.5	1966
37.5	1967	-	-	4,886.00	183,225.00	37.5	1967
36.5	1968	-	-	2,108.00	76,942.00	36.5	1968
35.5	1969	-	-	4,836.00	171,678.00	35.5	1969
34.5	1970	-	-	18,908.00	652,326.00	34.5	1970
33.5	1971	-	-	39,049.00	1,308,141.50	33.5	1971
32.5	1972	-	-	4,959.00	161,167.50	32.5	1972
31.5	1973	-	-	1,051.00	33,106.50	31.5	1973
30.5	1974	-	-	3,608.00	110,044.00	30.5	1974
29.5	1975	-	-	3,397.00	100,211.50	29.5	1975
28.5	1976	-	-	62,422.00	1,779,027.00	28.5	1976
27.5	1977	-	-	4,839.00	133,072.50	27.5	1977
26.5	1978	-	-	209.00	5,538.50	26.5	1978
25.5	1979	-	-	853.00	21,751.50	25.5	1979
24.5	1980	-	-	3,197.00	78,326.50	24.5	1980
23.5	1981	-	-	24,895.00	585,032.50	23.5	1981
22.5	1982	-	-	25,214.00	567,315.00	22.5	1982
21.5	1983	-	-	16,798.00	361,157.00	21.5	1983
20.5	1984	-	-	11,990.00	245,795.00	20.5	1984
19.5	1985	-	-	11,892.00	231,894.00	19.5	1985
18.5	1986	-	-	11,674.00	215,969.00	18.5	1986
17.5	1987	-	-	6,675.00	116,812.50	17.5	1987
16.5	1988	-	-	35,918.00	592,647.00	16.5	1988
15.5	1989	-	-	11,945.00	185,147.50	15.5	1989
14.5	1990	-	-	63,732.00	924,114.00	14.5	1990
13.5	1991	-	-	54,457.00	735,169.50	13.5	1991
12.5	1992	-	-	63,325.00	791,562.50	12.5	1992
11.5	1993	-	-	7,875.00	90,562.50	11.5	1993
10.5	1994	-	-	80,273.00	842,866.50	10.5	1994
9.5	1995	2,226.00	21,147.00	44,331.00	421,144.50	9.5	1995
8.5	1996	-	-	18,428.00	156,638.00	8.5	1996
7.5	1997	-	-	17,383.00	130,372.50	7.5	1997
6.5	1998	-	-	7,615.00	49,497.50	6.5	1998
5.5	1999	-	-	53,827.00	296,048.50	5.5	1999
4.5	2000	-	-	3,593.00	16,168.50	4.5	2000
3.5	2001	-	-	37,204.00	130,214.00	3.5	2001
2.5	2002	-	-	3,271.00	8,177.50	2.5	2002
1.5	2003	-	-	2,605.00	3,907.50	1.5	2003
0.5	2004	-	-	473.00	236.50	0.5	2004
TOTAL		2,226		810,571		TOTAL	
TOTAL			21,147		14,802,896	TOTAL	
AVG AGE		9.5		18.26		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2005 RETIREMENTS

AGE	YEAR	3741	WT AVG	3750	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG	AGE	YEAR
65.5	1940	-	-	-	-	-	-	4,987.00	326,648.50	-	-	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	-	-	-	-	-	-	68.00	3,910.00	-	-	57.5	1948
56.5	1949	-	-	-	-	-	-	-	-	-	-	56.5	1949
55.5	1950	-	-	-	-	-	-	-	-	-	-	55.5	1950
54.5	1951	-	-	-	-	-	-	-	-	-	-	54.5	1951
53.5	1952	-	-	-	-	-	-	8.00	428.00	-	-	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	-	-	-	-	-	-	175.00	8,487.50	-	-	48.5	1957
47.5	1958	-	-	-	-	-	-	-	-	-	-	47.5	1958
46.5	1959	-	-	-	-	-	-	-	-	-	-	46.5	1959
45.5	1960	-	-	-	-	-	-	-	-	-	-	45.5	1960
44.5	1961	-	-	-	-	-	-	-	-	-	-	44.5	1961
43.5	1962	-	-	-	-	-	-	-	-	-	-	43.5	1962
42.5	1963	-	-	-	-	-	-	-	-	-	-	42.5	1963
41.5	1964	-	-	-	-	-	-	-	-	-	-	41.5	1964
40.5	1965	-	-	750.00	30,375.00	-	-	-	-	-	-	40.5	1965
39.5	1966	-	-	-	-	-	-	-	-	-	-	39.5	1966
38.5	1967	-	-	-	-	-	-	-	-	-	-	38.5	1967
37.5	1968	-	-	-	-	-	-	-	-	-	-	37.5	1968
36.5	1969	-	-	19.00	693.50	-	-	-	-	-	-	36.5	1969
35.5	1970	-	-	-	-	-	-	14,740.00	523,270.00	-	-	35.5	1970
34.5	1971	-	-	-	-	-	-	-	-	-	-	34.5	1971
33.5	1972	-	-	-	-	-	-	-	-	-	-	33.5	1972
32.5	1973	-	-	-	-	-	-	-	-	-	-	32.5	1973
31.5	1974	-	-	-	-	-	-	158.00	4,977.00	-	-	31.5	1974
30.5	1975	-	-	-	-	-	-	-	-	-	-	30.5	1975
29.5	1976	-	-	1,148.00	33,866.00	-	-	-	-	-	-	29.5	1976
28.5	1977	-	-	162.00	4,617.00	50.00	1,425.00	-	-	-	-	28.5	1977
27.5	1978	-	-	711.00	19,552.50	1,805.00	49,637.50	-	-	-	-	27.5	1978
26.5	1979	-	-	-	-	-	-	-	-	-	-	26.5	1979
25.5	1980	-	-	-	-	-	-	-	-	-	-	25.5	1980
24.5	1981	-	-	-	-	2,288.00	56,056.00	-	-	-	-	24.5	1981
23.5	1982	-	-	-	-	-	-	-	-	-	-	23.5	1982
22.5	1983	-	-	-	-	-	-	-	-	-	-	22.5	1983
21.5	1984	-	-	-	-	179.00	3,848.50	264.00	5,676.00	-	-	21.5	1984
20.5	1985	-	-	-	-	-	-	-	-	-	-	20.5	1985
19.5	1986	-	-	-	-	-	-	-	-	-	-	19.5	1986
18.5	1987	-	-	-	-	-	-	-	-	-	-	18.5	1987
17.5	1988	-	-	-	-	4,484.00	78,470.00	3,770.00	65,975.00	-	-	17.5	1988
16.5	1989	-	-	-	-	423.00	6,979.50	-	-	-	-	16.5	1989
15.5	1990	-	-	-	-	-	-	-	-	-	-	15.5	1990
14.5	1991	-	-	-	-	834.00	12,093.00	-	-	-	-	14.5	1991
13.5	1992	-	-	-	-	-	-	-	-	-	-	13.5	1992
12.5	1993	-	-	-	-	-	-	-	-	9,926.00	124,075.00	12.5	1993
11.5	1994	-	-	-	-	5.00	57.50	-	-	-	-	11.5	1994
10.5	1995	-	-	-	-	-	-	-	-	-	-	10.5	1995
9.5	1996	-	-	-	-	-	-	-	-	-	-	9.5	1996
8.5	1997	-	-	-	-	-	-	407.00	3,459.50	-	-	8.5	1997
7.5	1998	14.00	105.00	-	-	-	-	-	-	-	-	7.5	1998
6.5	1999	-	-	-	-	-	-	-	-	-	-	6.5	1999
5.5	2000	-	-	-	-	-	-	-	-	-	-	5.5	2000
4.5	2001	-	-	-	-	-	-	-	-	-	-	4.5	2001
3.5	2002	-	-	-	-	-	-	11.00	38.50	-	-	3.5	2002
2.5	2003	-	-	-	-	645.00	1,612.50	-	-	-	-	2.5	2003
1.5	2004	-	-	-	-	-	-	-	-	-	-	1.5	2004
0.5	2005	-	-	-	-	-	-	-	-	-	-	0.5	2005
TOTAL		14.00		2,790.00		10,713.00		24,588.00		9,926.00		TOTAL	
TOTAL		105.00		89,104.00		210,179.50		942,870.00		124,075.00		TOTAL	
AVG AGE		7.50		31.94		19.62		38.35		12.50		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2005 RETIREMENTS

AGE	YEAR	379	WT AVG	3801	WT AVG	3802	WT AVG	3810	WT AVG	382	WT AVG	AGE	YEAR
60.5	1940	-	-	-	-	2,031.00	133,030.50	-	-	-	-	65.5	1940
59.5	1941	-	-	-	-	-	-	-	-	-	-	64.5	1941
58.5	1942	-	-	-	-	-	-	-	-	-	-	63.5	1942
57.5	1943	-	-	-	-	-	-	-	-	-	-	62.5	1943
56.5	1944	-	-	-	-	-	-	-	-	-	-	61.5	1944
55.5	1945	-	-	-	-	-	-	-	-	-	-	60.5	1945
54.5	1946	-	-	-	-	1,906.00	113,407.00	-	-	-	-	59.5	1946
53.5	1947	-	-	-	-	836.00	48,906.00	-	-	-	-	58.5	1947
52.5	1948	-	-	-	-	-	-	-	-	-	-	57.5	1948
51.5	1949	-	-	-	-	-	-	-	-	111.00	6,271.50	56.5	1949
50.5	1950	-	-	-	-	-	-	-	-	2,200.00	122,100.00	55.5	1950
49.5	1951	-	-	-	-	-	-	-	-	418.00	22,781.00	54.5	1951
48.5	1952	-	-	-	-	-	-	-	-	-	-	53.5	1952
47.5	1953	-	-	-	-	-	-	-	-	-	-	52.5	1953
46.5	1954	-	-	-	-	-	-	-	-	-	-	51.5	1954
45.5	1955	-	-	-	-	-	-	-	-	-	-	50.5	1955
44.5	1956	-	-	-	-	-	-	-	-	-	-	49.5	1956
43.5	1957	-	-	-	-	-	-	-	-	-	-	48.5	1957
42.5	1958	-	-	-	-	-	-	-	-	205.00	9,737.50	47.5	1958
41.5	1959	-	-	-	-	-	-	859.00	39,943.50	-	-	46.5	1959
40.5	1960	-	-	-	-	-	-	482.00	21,931.00	-	-	45.5	1960
39.5	1961	-	-	-	-	-	-	-	-	-	-	44.5	1961
38.5	1962	-	-	-	-	-	-	-	-	-	-	43.5	1962
37.5	1963	-	-	-	-	-	-	341.00	14,492.50	-	-	42.5	1963
36.5	1964	-	-	-	-	-	-	1,992.00	82,668.00	-	-	41.5	1964
35.5	1965	-	-	-	-	4,014.00	162,567.00	3,700.00	149,850.00	307.00	12,433.50	40.5	1965
34.5	1966	-	-	-	-	1,688.00	65,886.00	864.00	34,128.00	39.00	1,540.50	39.5	1966
33.5	1967	-	-	-	-	1,487.00	57,249.50	246.00	9,471.00	190.00	7,315.00	38.5	1967
32.5	1968	-	-	-	-	1,205.00	45,187.50	107.00	4,012.50	29.00	1,087.50	37.5	1968
31.5	1969	-	-	-	-	2,298.00	83,877.00	74.00	2,701.00	22.00	803.00	36.5	1969
30.5	1970	-	-	-	-	1,103.00	39,156.50	51.00	1,810.50	46.00	1,633.00	35.5	1970
29.5	1971	-	-	186.00	6,417.00	533.00	18,388.50	165.00	5,692.50	22.00	759.00	34.5	1971
28.5	1972	-	-	17,175.00	575,362.50	1,300.00	43,550.00	44.00	1,474.00	182.00	6,097.00	33.5	1972
27.5	1973	-	-	-	-	384.00	12,480.00	85.00	2,762.50	25.00	812.50	32.5	1973
26.5	1974	-	-	-	-	1,087.00	34,240.50	145.00	4,567.50	123.00	3,874.50	31.5	1974
25.5	1975	-	-	-	-	389.00	11,864.50	65.00	1,982.50	9.00	274.50	30.5	1975
24.5	1976	-	-	12,870.00	379,685.00	1,064.00	31,388.00	324.00	9,558.00	535.00	15,782.50	29.5	1976
23.5	1977	-	-	2,066.00	58,881.00	384.00	10,944.00	1,386.00	39,501.00	16.00	456.00	28.5	1977
22.5	1978	-	-	3,242.00	89,155.00	554.00	15,235.00	-	-	62.00	1,705.00	27.5	1978
21.5	1979	-	-	323.00	8,559.50	419.00	11,103.50	685.00	18,152.50	50.00	1,325.00	26.5	1979
20.5	1980	-	-	7,221.00	184,135.50	309.00	7,879.50	1,908.00	48,654.00	70.00	1,785.00	25.5	1980
19.5	1981	-	-	12,858.00	315,021.00	58.00	1,421.00	1,554.00	38,073.00	125.00	3,062.50	24.5	1981
18.5	1982	-	-	16,263.00	382,180.50	233.00	5,475.50	1,555.00	36,542.50	90.00	2,115.00	23.5	1982
17.5	1983	-	-	587.00	13,207.50	-	-	1,620.00	36,450.00	78.00	1,755.00	22.5	1983
16.5	1984	-	-	17,468.00	375,562.00	-	-	1,970.00	42,355.00	367.00	7,890.50	21.5	1984
15.5	1985	-	-	669.00	13,714.50	-	-	126.00	2,583.00	43.00	881.50	20.5	1985
14.5	1986	-	-	1,394.00	27,183.00	-	-	121.00	2,359.50	212.00	4,134.00	19.5	1986
13.5	1987	-	-	2,293.00	42,420.50	-	-	158.00	2,923.00	130.00	2,405.00	18.5	1987
12.5	1988	22.00	385.00	2,160.00	37,800.00	-	-	255.00	4,462.50	226.00	3,955.00	17.5	1988
11.5	1989	-	-	1,510.00	24,915.00	-	-	588.00	9,702.00	33.00	544.50	16.5	1989
10.5	1990	-	-	25,789.00	399,729.50	-	-	484.00	7,502.00	1,041.00	16,135.50	15.5	1990
9.5	1991	-	-	568.00	8,236.00	-	-	256.00	3,712.00	29.00	420.50	14.5	1991
8.5	1992	-	-	231.00	3,118.50	6,727.00	90,814.50	3,829.00	51,691.50	31.00	418.50	13.5	1992
7.5	1993	53,979.00	674,737.50	1,003.00	12,537.50	-	-	90.00	1,125.00	215.00	2,687.50	12.5	1993
6.5	1994	-	-	1,392.00	16,008.00	-	-	1,005.00	11,557.50	99.00	1,138.50	11.5	1994
5.5	1995	-	-	1,472.00	15,456.00	-	-	5,575.00	58,537.50	74.00	777.00	10.5	1995
4.5	1996	-	-	3,160.00	30,020.00	-	-	883.00	8,388.50	505.00	4,797.50	9.5	1996
3.5	1997	-	-	1,008.00	8,568.00	702.00	5,967.00	580.00	4,930.00	961.00	8,168.50	8.5	1997
2.5	1998	-	-	206.00	1,545.00	357.00	2,677.50	1,152.00	8,640.00	463.00	3,472.50	7.5	1998
1.5	1999	-	-	1,976.00	12,844.00	-	-	163.00	1,059.50	1,774.00	11,531.00	6.5	1999
0.5	2000	-	-	1,106.00	6,083.00	13.00	71.50	3,066.00	16,863.00	336.00	1,848.00	5.5	2000
0.0	2001	-	-	221.00	994.50	-	-	315.00	1,417.50	28.00	126.00	4.5	2001
0.0	2002	-	-	-	-	-	-	-	-	-	-	3.5	2002
0.0	2003	-	-	-	-	-	-	99.00	247.50	-	-	2.5	2003
0.0	2004	-	-	414.00	621.00	-	-	249.00	373.50	-	-	1.5	2004
1.0	2005	-	-	286.00	143.00	-	-	-	-	118.00	59.00	0.5	2005
TOTAL		54,001.00		137,117.00		31,061.00		39,216.00		11,639.00		TOTAL	
TOTAL		675,122.50		3,050,083.50		1,052,767.50		844,848.00		296,896.50		TOTAL	
AVG AGE		12.50		22.24		33.89		21.54		25.51		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2005 RETIREMENTS

AGE	YEAR	383	WT AVG	384	WT AVG	385	WT AVG	387	WT AVG	3911	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	-	-	-	-	-	-	-	-	-	-	48.5	1957
47.5	1958	-	-	-	-	-	-	-	-	-	-	47.5	1958
46.5	1959	-	-	557.00	25,900.50	-	-	-	-	-	-	46.5	1959
45.5	1960	-	-	-	-	-	-	-	-	-	-	45.5	1960
44.5	1961	-	-	-	-	-	-	-	-	-	-	44.5	1961
43.5	1962	-	-	-	-	-	-	-	-	-	-	43.5	1962
42.5	1963	-	-	-	-	-	-	-	-	-	-	42.5	1963
41.5	1964	-	-	-	-	-	-	-	-	-	-	41.5	1964
40.5	1965	-	-	72.00	2,916.00	-	-	-	-	-	-	40.5	1965
39.5	1966	-	-	-	-	-	-	-	-	-	-	39.5	1966
38.5	1967	-	-	102.00	3,927.00	-	-	-	-	-	-	38.5	1967
37.5	1968	-	-	7.00	262.50	10,599.00	397,462.50	-	-	-	-	37.5	1968
36.5	1969	-	-	5.00	182.50	-	-	-	-	-	-	36.5	1969
35.5	1970	742.00	26,341.00	11.00	390.50	-	-	-	-	-	-	35.5	1970
34.5	1971	321.00	11,074.50	5.00	172.50	-	-	-	-	-	-	34.5	1971
33.5	1972	-	-	43.00	1,440.50	-	-	-	-	-	-	33.5	1972
32.5	1973	1,671.00	54,307.50	5.00	162.50	-	-	-	-	-	-	32.5	1973
31.5	1974	344.00	10,836.00	26.00	819.00	-	-	-	-	-	-	31.5	1974
30.5	1975	-	-	3.00	91.50	-	-	-	-	-	-	30.5	1975
29.5	1976	-	-	474.00	13,983.00	-	-	-	-	-	-	29.5	1976
28.5	1977	-	-	5.00	142.50	-	-	-	-	119.00	3,391.50	28.5	1977
27.5	1978	-	-	26.00	715.00	-	-	-	-	275.00	7,562.50	27.5	1978
26.5	1979	-	-	15.00	397.50	-	-	-	-	685.00	18,152.50	26.5	1979
25.5	1980	-	-	41.00	1,045.50	-	-	-	-	-	-	25.5	1980
24.5	1981	-	-	91.00	2,229.50	-	-	-	-	-	-	24.5	1981
23.5	1982	-	-	55.00	1,292.50	-	-	204.00	4,794.00	-	-	23.5	1982
22.5	1983	495.00	11,137.50	73.00	1,642.50	-	-	-	-	1,320.00	29,700.00	22.5	1983
21.5	1984	583.00	12,534.50	308.00	6,622.00	-	-	-	-	648.00	13,932.00	21.5	1984
20.5	1985	1,258.00	25,789.00	41.00	840.50	-	-	-	-	4,704.00	96,432.00	20.5	1985
19.5	1986	-	-	140.00	2,730.00	-	-	804.00	15,678.00	528.00	10,296.00	19.5	1986
18.5	1987	-	-	90.00	1,665.00	-	-	1,745.00	32,282.50	399.00	7,381.50	18.5	1987
17.5	1988	-	-	124.00	2,170.00	-	-	-	-	1,081.00	18,917.50	17.5	1988
16.5	1989	-	-	30.00	495.00	-	-	583.00	9,619.50	370.00	6,105.00	16.5	1989
15.5	1990	-	-	474.00	7,347.00	-	-	-	-	-	-	15.5	1990
14.5	1991	-	-	18.00	261.00	-	-	-	-	900.00	13,050.00	14.5	1991
13.5	1992	-	-	13.00	175.50	-	-	2,144.00	28,944.00	-	-	13.5	1992
12.5	1993	-	-	57.00	712.50	-	-	-	-	-	-	12.5	1993
11.5	1994	-	-	87.00	1,000.50	-	-	-	-	-	-	11.5	1994
10.5	1995	-	-	44.00	462.00	5,143.00	54,001.50	1,458.00	15,309.00	169.00	1,774.50	10.5	1995
9.5	1996	-	-	364.00	3,458.00	-	-	1,853.00	17,603.50	400.00	3,800.00	9.5	1996
8.5	1997	-	-	416.00	3,536.00	-	-	1,452.00	12,342.00	-	-	8.5	1997
7.5	1998	-	-	272.00	2,040.00	-	-	8,174.00	61,305.00	-	-	7.5	1998
6.5	1999	-	-	1,653.00	10,744.50	-	-	-	-	-	-	6.5	1999
5.5	2000	-	-	85.00	467.50	-	-	-	-	880.00	4,840.00	5.5	2000
4.5	2001	-	-	5.00	22.50	-	-	748.00	3,366.00	-	-	4.5	2001
3.5	2002	-	-	-	-	-	-	-	-	595.00	2,082.50	3.5	2002
2.5	2003	-	-	-	-	-	-	3,162.00	7,905.00	-	-	2.5	2003
1.5	2004	-	-	-	-	-	-	2,300.00	3,450.00	-	-	1.5	2004
0.5	2005	-	-	16.00	8.00	-	-	-	-	-	-	0.5	2005
TOTAL		5,414.00		5,853.00		15,742.00		24,627.00		13,073.00		TOTAL	
TOTAL			152,020.00		102,470.50		451,464.00		212,598.50		237,417.50	TOTAL	
AVG AGE		28.08		17.51		28.68		8.63		18.16		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2005 RETIREMENTS

AGE	YEAR	3912	WT AVG	3913	WT AVG	3921	WT AVG	3922	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	-	-	-	-	-	-	-	-	48.5	1957
47.5	1958	-	-	-	-	-	-	-	-	47.5	1958
46.5	1959	-	-	-	-	-	-	-	-	46.5	1959
45.5	1960	-	-	-	-	-	-	-	-	45.5	1960
44.5	1961	-	-	-	-	-	-	-	-	44.5	1961
43.5	1962	-	-	-	-	-	-	-	-	43.5	1962
42.5	1963	-	-	-	-	-	-	-	-	42.5	1963
41.5	1964	-	-	-	-	-	-	-	-	41.5	1964
40.5	1965	-	-	-	-	-	-	-	-	40.5	1965
39.5	1966	-	-	-	-	-	-	-	-	39.5	1966
38.5	1967	-	-	-	-	-	-	-	-	38.5	1967
37.5	1968	-	-	-	-	-	-	-	-	37.5	1968
36.5	1969	-	-	-	-	-	-	-	-	36.5	1969
35.5	1970	-	-	-	-	-	-	-	-	35.5	1970
34.5	1971	-	-	-	-	-	-	-	-	34.5	1971
33.5	1972	-	-	-	-	-	-	-	-	33.5	1972
32.5	1973	2,059.00	66,917.50	-	-	-	-	-	-	32.5	1973
31.5	1974	-	-	-	-	-	-	-	-	31.5	1974
30.5	1975	-	-	-	-	-	-	-	-	30.5	1975
29.5	1976	-	-	-	-	-	-	-	-	29.5	1976
28.5	1977	-	-	-	-	-	-	-	-	28.5	1977
27.5	1978	-	-	-	-	-	-	-	-	27.5	1978
26.5	1979	-	-	-	-	-	-	-	-	26.5	1979
25.5	1980	414.00	10,557.00	-	-	-	-	-	-	25.5	1980
24.5	1981	-	-	107,990.00	2,645,755.00	-	-	-	-	24.5	1981
23.5	1982	-	-	-	-	-	-	-	-	23.5	1982
22.5	1983	-	-	-	-	-	-	-	-	22.5	1983
21.5	1984	1,048.00	22,532.00	-	-	-	-	-	-	21.5	1984
20.5	1985	416.00	8,528.00	-	-	-	-	-	-	20.5	1985
19.5	1986	1,097.00	21,391.50	-	-	-	-	-	-	19.5	1986
18.5	1987	-	-	-	-	-	-	-	-	18.5	1987
17.5	1988	-	-	-	-	-	-	-	-	17.5	1988
16.5	1989	741.00	12,226.50	-	-	-	-	-	-	16.5	1989
15.5	1990	604.00	9,362.00	10,583.00	164,036.50	-	-	-	-	15.5	1990
14.5	1991	-	-	3,868.00	56,086.00	-	-	8,519.00	123,525.50	14.5	1991
13.5	1992	852.00	11,502.00	2,880.00	38,880.00	-	-	-	-	13.5	1992
12.5	1993	-	-	15,648.00	195,600.00	16,041.00	200,512.50	9,204.00	115,050.00	12.5	1993
11.5	1994	4,903.00	56,384.50	14,929.00	171,683.50	25,667.00	295,170.50	10,802.00	124,223.00	11.5	1994
10.5	1995	11,583.00	121,621.50	16,095.00	168,997.50	-	-	59,706.00	626,913.00	10.5	1995
9.5	1996	-	-	98,028.00	931,266.00	-	-	-	-	9.5	1996
8.5	1997	2,077.00	17,654.50	29,172.00	247,962.00	-	-	39,300.00	334,050.00	8.5	1997
7.5	1998	-	-	20,904.00	156,780.00	-	-	19,802.00	148,515.00	7.5	1998
6.5	1999	-	-	13,922.00	90,493.00	-	-	-	-	6.5	1999
5.5	2000	-	-	13,256.00	72,908.00	19,942.00	109,681.00	-	-	5.5	2000
4.5	2001	-	-	8,465.00	38,092.50	-	-	-	-	4.5	2001
3.5	2002	-	-	1,792.00	6,272.00	-	-	-	-	3.5	2002
2.5	2003	-	-	-	-	-	-	-	-	2.5	2003
1.5	2004	-	-	-	-	-	-	-	-	1.5	2004
0.5	2005	-	-	-	-	-	-	-	-	0.5	2005
TOTAL		25,794.00		357,532.00		61,650.00		147,333.00		TOTAL	
TOTAL		358,677.00		4,984,812.00		605,364.00		1,472,276.50		TOTAL	
AVG AGE		13.91		13.94		9.82		9.99		AVG AGE	

Exhibit C 5/6

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2005 RETIREMENTS

AGE	YEAR	3930	WT AVG	3940	WT AVG	3950	WT AVG	3960	WT AVG	3970	WT AVG	3980	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													48.5	1957
47.5	1958													47.5	1958
46.5	1959													46.5	1959
45.5	1960													45.5	1960
44.5	1961													44.5	1961
43.5	1962													43.5	1962
42.5	1963													42.5	1963
41.5	1964													41.5	1964
40.5	1965													40.5	1965
39.5	1966													39.5	1966
38.5	1967									655.00	25,217.50			38.5	1967
37.5	1968													37.5	1968
36.5	1969													36.5	1969
35.5	1970													35.5	1970
34.5	1971									1,332.00	45,954.00			34.5	1971
33.5	1972													33.5	1972
32.5	1973													32.5	1973
31.5	1974													31.5	1974
30.5	1975													30.5	1975
29.5	1976													29.5	1976
28.5	1977													28.5	1977
27.5	1978													27.5	1978
26.5	1979													26.5	1979
25.5	1980			404.00	10,302.00									25.5	1980
24.5	1981	3,435.00	84,157.50	138.00	3,381.00					5,187.00	127,081.50			24.5	1981
23.5	1982			978.00	22,983.00					587.00	13,794.50			23.5	1982
22.5	1983			2,410.00	54,225.00									22.5	1983
21.5	1984			2,692.00	57,878.00									21.5	1984
20.5	1985			790.00	16,195.00									20.5	1985
19.5	1986			5,763.00	112,378.50							529.00	10,315.50	19.5	1986
18.5	1987			8,668.00	160,358.00									18.5	1987
17.5	1988													17.5	1988
16.5	1989			1,462.00	24,123.00					3,459.00	57,073.50			16.5	1989
15.5	1990			591.00	9,160.50									15.5	1990
14.5	1991			4,908.00	71,166.00					1,257.00	18,226.50			14.5	1991
13.5	1992							4,006.00	54,081.00	13,093.00	176,755.50			13.5	1992
12.5	1993			2,281.00	28,512.50			1,007.00	12,587.50					12.5	1993
11.5	1994			3,706.00	42,619.00					2,007.00	23,080.50			11.5	1994
10.5	1995			797.00	8,368.50					1,166.00	12,243.00	1,862.00	19,551.00	10.5	1995
9.5	1996			2,441.00	23,189.50			4,400.00	41,800.00					9.5	1996
8.5	1997													8.5	1997
7.5	1998									54,648.00	409,860.00	1,632.00	12,240.00	7.5	1998
6.5	1999									58,297.00	378,930.50			6.5	1999
5.5	2000			2,228.00	12,254.00					922.00	5,071.00			5.5	2000
4.5	2001			1,605.00	7,222.50					24,459.00	110,065.50			4.5	2001
3.5	2002			1,249.00	4,371.50					1,379.00	4,826.50			3.5	2002
2.5	2003													2.5	2003
1.5	2004													1.5	2004
0.5	2005													0.5	2005
TOTAL		3,435.00		43,111.00				9,413.00		168,448.00		4,023.00		TOTAL	
TOTAL			84,157.50		668,687.50				108,468.50		1,408,180.00		42,106.50	TOTAL	
AVG AGE		24.50		15.51		#DIV/0!		11.52		8.36		10.47		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2005 RETIREMENTS

AGE	YEAR	TOTAL	WT AVG	AGE	YEAR
65.5	1940	7,018.00	459,679.00	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	1,906.00	113,407.00	59.5	1946
58.5	1947	836.00	48,906.00	58.5	1947
57.5	1948	68.00	3,910.00	57.5	1948
56.5	1949	111.00	6,271.50	56.5	1949
55.5	1950	2,200.00	122,100.00	55.5	1950
54.5	1951	418.00	22,781.00	54.5	1951
53.5	1952	8.00	428.00	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	175.00	8,487.50	48.5	1957
47.5	1958	205.00	9,737.50	47.5	1958
46.5	1959	1,416.00	65,844.00	46.5	1959
45.5	1960	482.00	21,931.00	45.5	1960
44.5	1961	-	-	44.5	1961
43.5	1962	-	-	43.5	1962
42.5	1963	341.00	14,492.50	42.5	1963
41.5	1964	1,992.00	82,668.00	41.5	1964
40.5	1965	8,843.00	358,141.50	40.5	1965
39.5	1966	2,571.00	101,554.50	39.5	1966
38.5	1967	2,680.00	103,180.00	38.5	1967
37.5	1968	11,947.00	448,012.50	37.5	1968
36.5	1969	2,418.00	88,257.00	36.5	1969
35.5	1970	16,693.00	592,601.50	35.5	1970
34.5	1971	2,564.00	88,458.00	34.5	1971
33.5	1972	18,744.00	627,924.00	33.5	1972
32.5	1973	4,229.00	137,442.50	32.5	1973
31.5	1974	1,883.00	59,314.50	31.5	1974
30.5	1975	466.00	14,213.00	30.5	1975
29.5	1976	16,415.00	484,242.50	29.5	1976
28.5	1977	4,188.00	119,358.00	28.5	1977
27.5	1978	6,675.00	183,562.50	27.5	1978
26.5	1979	2,177.00	57,690.50	26.5	1979
25.5	1980	10,367.00	264,358.50	25.5	1980
24.5	1981	133,724.00	3,276,238.00	24.5	1981
23.5	1982	19,965.00	469,177.50	23.5	1982
22.5	1983	6,583.00	148,117.50	22.5	1983
21.5	1984	25,527.00	548,830.50	21.5	1984
20.5	1985	8,047.00	164,963.50	20.5	1985
19.5	1986	10,588.00	206,466.00	19.5	1986
18.5	1987	13,483.00	249,435.50	18.5	1987
17.5	1988	12,122.00	212,135.00	17.5	1988
16.5	1989	9,199.00	151,783.50	16.5	1989
15.5	1990	39,566.00	613,273.00	15.5	1990
14.5	1991	21,157.00	306,776.50	14.5	1991
13.5	1992	33,806.00	456,381.00	13.5	1992
12.5	1993	109,451.00	1,368,137.50	12.5	1993
11.5	1994	64,602.00	742,923.00	11.5	1994
10.5	1995	105,144.00	1,104,012.00	10.5	1995
9.5	1996	112,034.00	1,064,323.00	9.5	1996
8.5	1997	76,075.00	646,637.50	8.5	1997
7.5	1998	107,624.00	807,180.00	7.5	1998
6.5	1999	77,785.00	505,602.50	6.5	1999
5.5	2000	41,834.00	230,087.00	5.5	2000
4.5	2001	35,846.00	161,307.00	4.5	2001
3.5	2002	5,026.00	17,591.00	3.5	2002
2.5	2003	3,906.00	9,765.00	2.5	2003
1.5	2004	2,963.00	4,444.50	1.5	2004
0.5	2005	420.00	210.00	0.5	2005
TOTAL		1,206,513.00		TOTAL	
TOTAL			18,174,751.50	TOTAL	
AVG AGE		15.06		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2006 RETIREMENTS

AGE	YEAR	375	WT AVG	3781	WT AVG	3782	WT AVG	378	WT AVG	379	WT AVG	AGE	YEAR
77.5	1929	19,293.00	1,495,207.50	-	-	-	-	-	-	-	-	77.5	1929
76.5	1930	7,796.00	596,394.00	-	-	-	-	-	-	-	-	76.5	1930
66.5	1940	-	-	-	-	1,614.00	107,331.00	-	-	-	-	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	2,489.00	150,584.50	-	-	-	-	-	-	-	-	60.5	1946
59.5	1947	999.00	59,440.50	-	-	-	-	-	-	-	-	59.5	1947
58.5	1948	301.00	17,608.50	-	-	-	-	-	-	-	-	58.5	1948
57.5	1949	234.00	13,455.00	-	-	-	-	-	-	-	-	57.5	1949
56.5	1950	-	-	-	-	-	-	-	-	-	-	56.5	1950
55.5	1951	12,256.00	680,208.00	-	-	-	-	-	-	-	-	55.5	1951
54.5	1952	2,277.00	124,096.50	-	-	-	-	-	-	-	-	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	2,405.00	116,642.50	-	-	-	-	-	-	-	-	48.5	1958
47.5	1959	-	-	-	-	53.00	2,517.50	-	-	5,574.00	264,765.00	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	-	-	-	-	-	-	5,829.00	241,903.50	-	-	41.5	1965
40.5	1966	-	-	-	-	-	-	-	-	-	-	40.5	1966
39.5	1967	-	-	-	-	9,998.00	394,921.00	-	-	-	-	39.5	1967
38.5	1968	-	-	-	-	-	-	-	-	-	-	38.5	1968
37.5	1969	-	-	-	-	2,078.00	77,925.00	-	-	-	-	37.5	1969
36.5	1970	-	-	-	-	1,922.00	70,153.00	-	-	-	-	36.5	1970
35.5	1971	-	-	-	-	-	-	-	-	-	-	35.5	1971
34.5	1972	-	-	-	-	-	-	-	-	-	-	34.5	1972
33.5	1973	-	-	-	-	-	-	64.00	2,144.00	-	-	33.5	1973
32.5	1974	1,037.00	33,702.50	-	-	1,160.00	37,700.00	-	-	-	-	32.5	1974
31.5	1975	-	-	-	-	213.00	6,709.50	-	-	-	-	31.5	1975
30.5	1976	-	-	-	-	-	-	-	-	-	-	30.5	1976
29.5	1977	-	-	-	-	156.00	4,602.00	-	-	-	-	29.5	1977
28.5	1978	781.00	22,258.50	1,805.00	51,442.50	385.00	10,972.50	-	-	-	-	28.5	1978
27.5	1979	-	-	-	-	-	-	-	-	-	-	27.5	1979
26.5	1980	-	-	198.00	5,247.00	-	-	-	-	-	-	26.5	1980
25.5	1981	-	-	1,561.00	39,806.50	-	-	1,238.00	31,569.00	-	-	25.5	1981
24.5	1982	-	-	3,128.00	76,636.00	-	-	-	-	2,617.00	64,116.50	24.5	1982
23.5	1983	1,115.00	26,202.50	-	-	-	-	-	-	637.00	14,969.50	23.5	1983
22.5	1984	-	-	-	-	-	-	-	-	-	-	22.5	1984
21.5	1985	-	-	-	-	-	-	-	-	-	-	21.5	1985
20.5	1986	-	-	34.00	697.00	-	-	-	-	-	-	20.5	1986
19.5	1987	-	-	1,941.00	37,849.50	-	-	-	-	-	-	19.5	1987
18.5	1988	-	-	35.00	647.50	-	-	-	-	-	-	18.5	1988
17.5	1989	-	-	-	-	-	-	-	-	-	-	17.5	1989
16.5	1990	-	-	-	-	-	-	-	-	-	-	16.5	1990
15.5	1991	-	-	-	-	-	-	-	943.00	14,616.50	-	15.5	1991
14.5	1992	-	-	740.00	10,730.00	-	-	-	-	-	-	14.5	1992
13.5	1993	-	-	-	-	-	-	-	-	-	-	13.5	1993
12.5	1994	-	-	-	-	-	-	-	6,257.00	78,212.50	-	12.5	1994
11.5	1995	604.00	6,946.00	-	-	-	-	-	-	-	-	11.5	1995
10.5	1996	-	-	-	-	-	-	-	-	-	-	10.5	1996
9.5	1997	-	-	-	-	-	-	-	-	-	-	9.5	1997
8.5	1998	-	-	-	-	-	-	1,816.00	15,436.00	-	-	8.5	1998
7.5	1999	-	-	-	-	-	-	-	-	-	-	7.5	1999
6.5	2000	-	-	-	-	-	-	-	-	-	-	6.5	2000
5.5	2001	-	-	-	-	-	-	-	-	-	-	5.5	2001
4.5	2002	-	-	-	-	-	-	-	28,349.00	127,570.50	-	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		51,587.00		9,442.00		17,579.00		8,947.00		44,377.00		TOTAL	
TOTAL		3,342,746.50		223,055.00		712,831.50		291,052.50		564,250.50		TOTAL	
AVG AGE		64.80		23.82		40.55		32.53		12.71		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
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AGE	YEAR	3801	WT AVG	3802	WT AVG	381	WT AVG	382	WT AVG	383	WT AVG	AGE	YEAR
77.5	1929											77.5	1929
76.5	1930											76.5	1930
66.5	1940	-	-	1,610.00	107,065.00	-	-	-	-	-	-	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	-	-	2,346.00	139,587.00	-	-	-	-	-	-	59.5	1947
58.5	1948	-	-	-	-	-	-	-	-	-	-	58.5	1948
57.5	1949	-	-	30.00	1,725.00	-	-	-	-	-	-	57.5	1949
56.5	1950	-	-	-	-	-	-	-	-	-	-	56.5	1950
55.5	1951	-	-	-	-	-	-	2,171.00	120,490.50	-	-	55.5	1951
54.5	1952	-	-	-	-	-	-	1,068.00	58,206.00	-	-	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	-	-	-	-	683.00	32,442.50	-	-	-	-	47.5	1959
46.5	1960	-	-	-	-	-	-	-	-	-	-	46.5	1960
45.5	1961	-	-	-	-	140.00	6,370.00	-	-	-	-	45.5	1961
44.5	1962	-	-	-	-	-	-	-	-	-	-	44.5	1962
43.5	1963	-	-	-	-	-	-	-	-	-	-	43.5	1963
42.5	1964	-	-	-	-	666.00	28,305.00	-	-	-	-	42.5	1964
41.5	1965	-	-	2,426.00	100,679.00	1,639.00	68,018.50	290.00	12,035.00	-	-	41.5	1965
40.5	1966	-	-	1,460.00	59,130.00	1,397.00	56,578.50	-	-	-	-	40.5	1966
39.5	1967	-	-	6,554.00	258,883.00	66.00	2,607.00	812.00	32,074.00	-	-	39.5	1967
38.5	1968	-	-	2,820.00	108,570.00	111.00	4,273.50	28.00	1,078.00	-	-	38.5	1968
37.5	1969	-	-	3,113.00	116,737.50	-	-	-	-	-	-	37.5	1969
36.5	1970	-	-	319.00	11,643.50	780.00	28,470.00	23.00	839.50	280.00	10,220.00	36.5	1970
35.5	1971	-	-	2,769.00	98,299.50	-	-	79.00	2,804.50	857.00	30,423.50	35.5	1971
34.5	1972	-	-	4,757.00	164,116.50	-	-	204.00	7,038.00	309.00	10,660.50	34.5	1972
33.5	1973	-	-	1,185.00	39,697.50	103.00	3,450.50	24.00	804.00	2,596.00	86,966.00	33.5	1973
32.5	1974	-	-	1,546.00	50,245.00	-	-	133.00	4,322.50	-	-	32.5	1974
31.5	1975	-	-	132.00	4,158.00	-	-	-	-	-	-	31.5	1975
30.5	1976	18,671.00	569,465.50	691.00	21,075.50	-	-	55.00	1,677.50	-	-	30.5	1976
29.5	1977	15,010.00	442,795.00	422.00	12,449.00	-	-	-	-	46.00	1,357.00	29.5	1977
28.5	1978	2,153.00	61,360.50	-	-	-	-	-	-	137.00	3,904.50	28.5	1978
27.5	1979	-	-	420.00	11,550.00	334.00	9,185.00	40.00	1,100.00	-	-	27.5	1979
26.5	1980	3,708.00	98,262.00	309.00	8,188.50	1,488.00	39,432.00	17.00	450.50	-	-	26.5	1980
25.5	1981	-	-	-	-	164.00	4,182.00	18.00	459.00	-	-	25.5	1981
24.5	1982	20,956.00	513,422.00	255.00	6,247.50	197.00	4,826.50	229.00	5,610.50	127.00	3,111.50	24.5	1982
23.5	1983	14,374.00	337,789.00	-	-	86.00	2,021.00	160.00	3,760.00	149.00	3,501.50	23.5	1983
22.5	1984	9,291.00	209,047.50	-	-	2,841.00	63,922.50	230.00	5,175.00	436.00	9,810.00	22.5	1984
21.5	1985	1,134.00	24,381.00	-	-	91.00	1,956.50	133.00	2,859.50	-	-	21.5	1985
20.5	1986	1,089.00	22,324.50	-	-	132.00	2,706.00	123.00	2,521.50	2,997.00	61,438.50	20.5	1986
19.5	1987	765.00	14,917.50	-	-	-	-	50.00	975.00	2,419.00	47,170.50	19.5	1987
18.5	1988	2,747.00	50,819.50	-	-	148.00	2,738.00	172.00	3,182.00	-	-	18.5	1988
17.5	1989	6,040.00	105,700.00	-	-	161.00	2,817.50	66.00	1,155.00	-	-	17.5	1989
16.5	1990	3,174.00	52,371.00	-	-	55.00	907.50	652.00	10,758.00	-	-	16.5	1990
15.5	1991	2,696.00	41,788.00	-	-	-	-	104.00	1,612.00	-	-	15.5	1991
14.5	1992	1,507.00	21,851.50	6,072.00	88,044.00	15,997.00	231,956.50	92.00	1,334.00	-	-	14.5	1992
13.5	1993	2,307.00	31,144.50	-	-	2,540.00	34,290.00	30.00	405.00	-	-	13.5	1993
12.5	1994	-	-	-	-	508.00	6,350.00	-	-	-	-	12.5	1994
11.5	1995	929.00	10,683.50	-	-	492.00	5,658.00	108.00	1,242.00	-	-	11.5	1995
10.5	1996	2,781.00	29,200.50	-	-	10,561.00	110,890.50	1,005.00	10,552.50	-	-	10.5	1996
9.5	1997	618.00	5,871.00	-	-	952.00	9,044.00	263.00	2,498.50	-	-	9.5	1997
8.5	1998	770.00	6,545.00	-	-	1,042.00	8,857.00	510.00	4,335.00	-	-	8.5	1998
7.5	1999	3,071.00	23,032.50	-	-	1,543.00	11,572.50	1,109.00	8,317.50	-	-	7.5	1999
6.5	2000	-	-	9.00	58.50	5,462.00	35,503.00	140.00	910.00	-	-	6.5	2000
5.5	2001	-	-	-	-	763.00	4,196.50	-	-	-	-	5.5	2001
4.5	2002	915.00	4,117.50	-	-	1,048.00	4,716.00	264.00	1,188.00	-	-	4.5	2002
3.5	2003	-	-	-	-	1,474.00	5,159.00	-	-	-	-	3.5	2003
2.5	2004	229.00	572.50	86.00	215.00	404.00	1,010.00	66.00	165.00	-	-	2.5	2004
1.5	2005	-	-	-	-	252.00	378.00	-	-	-	-	1.5	2005
0.5	2006	-	-	-	-	106.00	53.00	-	-	-	-	0.5	2006
TOTAL		114,935.00		39,331.00		54,426.00		10,468.00		10,353.00		TOTAL	
TOTAL		2,677,461.50		1,408,364.50		834,844.00		311,935.00		268,563.50		TOTAL	
AVG AGE		23.30		35.81		15.34		29.80		25.94		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
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AGE	YEAR	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG	3911	WT AVG	AGE	YEAR
77.5	1929											77.5	1929
76.5	1930											76.5	1930
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	601.00	28,547.50	-	-	-	-	-	-	-	-	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	398.00	16,517.00	-	-	-	-	-	-	-	-	41.5	1965
40.5	1966	-	-	262.00	10,611.00	-	-	-	-	-	-	40.5	1966
39.5	1967	357.00	14,101.50	-	-	-	-	-	-	-	-	39.5	1967
38.5	1968	5.00	192.50	-	-	-	-	-	-	-	-	38.5	1968
37.5	1969	5.00	187.50	-	-	-	-	-	-	-	-	37.5	1969
36.5	1970	13.00	474.50	-	-	-	-	-	-	-	-	36.5	1970
35.5	1971	18.00	639.00	-	-	-	-	-	-	-	-	35.5	1971
34.5	1972	43.00	1,483.50	-	-	-	-	-	-	-	-	34.5	1972
33.5	1973	5.00	167.50	-	-	-	-	-	-	-	-	33.5	1973
32.5	1974	34.00	1,105.00	-	-	-	-	-	-	-	-	32.5	1974
31.5	1975	-	-	-	-	375.00	11,812.50	-	-	-	-	31.5	1975
30.5	1976	17.00	518.50	-	-	-	-	-	-	155.00	4,727.50	30.5	1976
29.5	1977	-	-	-	-	-	-	-	-	-	-	29.5	1977
28.5	1978	-	-	-	-	-	-	-	-	-	-	28.5	1978
27.5	1979	11.00	302.50	-	-	-	-	-	-	-	-	27.5	1979
26.5	1980	21.00	556.50	-	-	-	-	-	-	-	-	26.5	1980
25.5	1981	13.00	331.50	-	-	-	-	-	-	-	-	25.5	1981
24.5	1982	114.00	2,793.00	-	-	-	-	-	-	-	-	24.5	1982
23.5	1983	73.00	1,715.50	-	-	-	-	-	-	513.00	12,055.50	23.5	1983
22.5	1984	186.00	4,185.00	-	-	-	-	-	-	998.00	22,455.00	22.5	1984
21.5	1985	103.00	2,214.50	2,254.00	48,461.00	-	-	-	-	1,428.00	30,702.00	21.5	1985
20.5	1986	116.00	2,378.00	-	-	-	-	-	-	-	-	20.5	1986
19.5	1987	43.00	838.50	24,132.00	470,574.00	-	-	-	-	-	-	19.5	1987
18.5	1988	149.00	2,756.50	-	-	-	-	-	-	-	-	18.5	1988
17.5	1989	90.00	1,575.00	635.00	11,112.50	-	-	-	-	-	-	17.5	1989
16.5	1990	259.00	4,273.50	-	-	-	-	-	-	-	-	16.5	1990
15.5	1991	36.00	558.00	-	-	-	-	-	-	-	-	15.5	1991
14.5	1992	78.00	1,131.00	(423.00)	(6,133.50)	5,466.00	79,257.00	-	-	-	-	14.5	1992
13.5	1993	19.00	256.50	4,390.00	59,265.00	3,434.00	46,359.00	-	-	-	-	13.5	1993
12.5	1994	-	-	570.00	7,125.00	1,205.00	15,062.50	-	-	-	-	12.5	1994
11.5	1995	66.00	759.00	-	-	1,668.00	19,182.00	-	-	-	-	11.5	1995
10.5	1996	162.00	1,701.00	5,192.00	54,516.00	-	-	-	-	-	-	10.5	1996
9.5	1997	218.00	2,071.00	-	-	-	-	-	-	-	-	9.5	1997
8.5	1998	679.00	5,771.50	-	-	2,044.00	17,374.00	-	-	-	-	8.5	1998
7.5	1999	451.00	3,382.50	-	-	-	-	19,645.00	147,337.50	-	-	7.5	1999
6.5	2000	51.00	331.50	-	-	-	-	-	-	-	-	6.5	2000
5.5	2001	-	-	-	-	-	-	32,742.00	180,081.00	-	-	5.5	2001
4.5	2002	35.00	157.50	-	-	-	-	6,250.00	28,125.00	-	-	4.5	2002
3.5	2003	-	-	-	-	-	-	-	-	-	-	3.5	2003
2.5	2004	17.00	42.50	-	-	-	-	-	-	-	-	2.5	2004
1.5	2005	-	-	-	-	-	-	-	-	-	-	1.5	2005
0.5	2006	-	-	-	-	-	-	-	-	-	-	0.5	2006
TOTAL		4,486.00		37,012.00		14,192.00		58,637.00		3,094.00		TOTAL	
TOTAL			104,016.00		655,531.00		189,047.00		355,543.50		69,940.00	TOTAL	
AVG AGE		23.19		17.71		13.32		6.06		22.61		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2006 RETIREMENTS

AGE	YEAR	3912	WT AVG	3913	WT AVG	3921	WT AVG	3922	WT AVG	AGE	YEAR
77.5	1929									77.5	1929
76.5	1930									76.5	1930
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	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	22.5	1984
21.5	1985	2,099.00	45,128.50	-	-	-	-	-	-	21.5	1985
20.5	1986	4,589.00	94,074.50	1,569.00	32,164.50	-	-	-	-	20.5	1986
19.5	1987	-	-	-	-	-	-	12,551.00	244,744.50	19.5	1987
18.5	1988	-	-	1,290.00	23,865.00	-	-	-	-	18.5	1988
17.5	1989	-	-	-	-	-	-	-	-	17.5	1989
16.5	1990	-	-	16,405.00	270,682.50	-	-	-	-	16.5	1990
15.5	1991	3,811.00	59,070.50	6,570.00	101,835.00	-	-	-	-	15.5	1991
14.5	1992	-	-	6,639.00	96,265.50	-	-	-	-	14.5	1992
13.5	1993	-	-	8,307.00	112,144.50	-	-	-	-	13.5	1993
12.5	1994	-	-	83,390.00	1,042,375.00	-	-	37,704.00	471,300.00	12.5	1994
11.5	1995	2,438.00	28,037.00	29,662.00	341,113.00	21,671.00	249,216.50	106,128.00	1,220,472.00	11.5	1995
10.5	1996	-	-	27,544.00	289,212.00	51,114.00	536,697.00	49,452.00	519,246.00	10.5	1996
9.5	1997	-	-	22,090.00	209,855.00	15,236.00	144,742.00	39,377.00	374,081.50	9.5	1997
8.5	1998	-	-	34,257.00	291,184.50	-	-	66,302.00	563,567.00	8.5	1998
7.5	1999	-	-	108,464.00	813,480.00	-	-	-	-	7.5	1999
6.5	2000	-	-	54,416.00	353,704.00	-	-	-	-	6.5	2000
5.5	2001	-	-	72,553.00	399,041.50	-	-	-	-	5.5	2001
4.5	2002	-	-	4,952.00	22,284.00	-	-	-	-	4.5	2002
3.5	2003	-	-	160,663.00	562,320.50	-	-	-	-	3.5	2003
2.5	2004	-	-	-	-	-	-	-	-	2.5	2004
1.5	2005	-	-	-	-	-	-	-	-	1.5	2005
0.5	2006	-	-	-	-	-	-	-	-	0.5	2006
TOTAL		12,937.00		638,771.00		88,021.00		311,514.00		TOTAL	
TOTAL		226,310.50		4,961,526.50		930,655.50		3,393,411.00		TOTAL	
AVG AGE		17.49		7.77		10.57		10.89		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2006 RETIREMENTS

AGE	YEAR	3924	WT AVG	3940	WT AVG	3960	WT AVG	3970	WT AVG	TOTAL	WT AVG	AGE	YEAR
77.5	1929									19,293.00	1,495,207.50	77.5	1929
76.5	1930									7,796.00	596,394.00	76.5	1930
66.5	1940	-	-	-	-	-	-	-	-	3,224.00	214,396.00	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	-	-	-	-	-	-	-	-	2,489.00	150,584.50	60.5	1946
59.5	1947	-	-	-	-	-	-	-	-	3,345.00	199,027.50	59.5	1947
58.5	1948	-	-	-	-	-	-	-	-	301.00	17,608.50	58.5	1948
57.5	1949	-	-	-	-	-	-	-	-	264.00	15,180.00	57.5	1949
56.5	1950	-	-	-	-	-	-	-	-	-	-	56.5	1950
55.5	1951	-	-	-	-	-	-	-	-	14,427.00	800,698.50	55.5	1951
54.5	1952	-	-	-	-	-	-	-	-	3,345.00	182,302.50	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	-	-	-	-	-	-	-	-	2,405.00	116,642.50	48.5	1958
47.5	1959	-	-	-	-	-	-	-	-	6,911.00	328,272.50	47.5	1959
46.5	1960	-	-	-	-	-	-	-	-	-	-	46.5	1960
45.5	1961	-	-	-	-	-	-	-	-	140.00	6,370.00	45.5	1961
44.5	1962	-	-	-	-	-	-	-	-	-	-	44.5	1962
43.5	1963	-	-	-	-	-	-	-	-	-	-	43.5	1963
42.5	1964	-	-	-	-	-	-	-	-	666.00	28,305.00	42.5	1964
41.5	1965	-	-	-	-	-	-	-	-	10,582.00	439,153.00	41.5	1965
40.5	1966	-	-	-	-	-	-	-	-	3,119.00	126,319.50	40.5	1966
39.5	1967	-	-	-	-	-	-	-	-	17,787.00	702,586.50	39.5	1967
38.5	1968	-	-	-	-	-	-	-	-	2,964.00	114,114.00	38.5	1968
37.5	1969	-	-	-	-	-	-	-	-	5,196.00	194,850.00	37.5	1969
36.5	1970	-	-	-	-	-	-	-	-	3,337.00	121,800.50	36.5	1970
35.5	1971	-	-	-	-	-	-	-	-	3,723.00	132,166.50	35.5	1971
34.5	1972	-	-	-	-	-	-	-	-	5,313.00	183,298.50	34.5	1972
33.5	1973	-	-	-	-	-	-	-	-	3,977.00	133,229.50	33.5	1973
32.5	1974	-	-	-	-	-	-	-	-	3,910.00	127,075.00	32.5	1974
31.5	1975	-	-	-	-	-	-	-	-	720.00	22,680.00	31.5	1975
30.5	1976	-	-	-	-	-	-	-	-	19,589.00	597,464.50	30.5	1976
29.5	1977	-	-	-	-	-	-	-	-	15,634.00	461,203.00	29.5	1977
28.5	1978	-	-	-	-	-	-	-	-	5,261.00	149,938.50	28.5	1978
27.5	1979	-	-	-	-	-	-	-	-	805.00	22,137.50	27.5	1979
26.5	1980	-	-	-	-	-	-	-	-	5,741.00	152,136.50	26.5	1980
25.5	1981	-	-	-	-	-	-	749.00	19,099.50	3,743.00	95,446.50	25.5	1981
24.5	1982	-	-	-	-	-	-	716.00	17,542.00	28,339.00	694,305.50	24.5	1982
23.5	1983	-	-	279.00	6,556.50	-	-	-	-	17,386.00	408,571.00	23.5	1983
22.5	1984	-	-	1,915.00	43,087.50	-	-	825.00	18,562.50	16,722.00	376,245.00	22.5	1984
21.5	1985	-	-	-	-	-	-	-	-	7,242.00	155,703.00	21.5	1985
20.5	1986	-	-	-	-	10,395.00	213,097.50	746.00	15,293.00	21,790.00	446,695.00	20.5	1986
19.5	1987	-	-	-	-	-	-	747.00	14,566.50	42,648.00	831,636.00	19.5	1987
18.5	1988	-	-	2,394.00	44,289.00	-	-	-	-	6,935.00	128,297.50	18.5	1988
17.5	1989	-	-	8,912.00	155,960.00	23,500.00	411,250.00	-	-	39,404.00	689,570.00	17.5	1989
16.5	1990	-	-	1,340.00	22,110.00	-	-	-	-	21,885.00	361,102.50	16.5	1990
15.5	1991	-	-	3,854.00	59,737.00	5,850.00	90,675.00	-	-	23,864.00	369,892.00	15.5	1991
14.5	1992	-	-	-	-	-	-	-	-	36,168.00	524,436.00	14.5	1992
13.5	1993	-	-	-	-	2,756.00	37,206.00	596.00	8,046.00	24,379.00	329,116.50	13.5	1993
12.5	1994	-	-	-	-	4,267.00	53,337.50	-	-	133,901.00	1,673,762.50	12.5	1994
11.5	1995	-	-	1,040.00	11,960.00	924.00	10,626.00	-	-	165,730.00	1,905,895.00	11.5	1995
10.5	1996	-	-	-	-	-	-	-	-	147,811.00	1,552,015.50	10.5	1996
9.5	1997	-	-	-	-	-	-	-	-	78,754.00	748,163.00	9.5	1997
8.5	1998	-	-	-	-	4,341.00	36,898.50	-	-	111,761.00	949,968.50	8.5	1998
7.5	1999	-	-	-	-	-	-	-	-	134,283.00	1,007,122.50	7.5	1999
6.5	2000	-	-	5,671.00	36,861.50	-	-	-	-	65,749.00	427,368.50	6.5	2000
5.5	2001	-	-	176.00	968.00	-	-	-	-	106,234.00	584,287.00	5.5	2001
4.5	2002	-	-	-	-	-	-	-	-	41,813.00	188,158.50	4.5	2002
3.5	2003	-	-	-	-	-	-	-	-	162,137.00	567,479.50	3.5	2003
2.5	2004	-	-	-	-	-	-	-	-	802.00	2,005.00	2.5	2004
1.5	2005	-	-	-	-	-	-	-	-	252.00	378.00	1.5	2005
0.5	2006	-	-	-	-	-	-	-	-	106.00	53.00	0.5	2006
TOTAL				25,581.00		52,033.00		4,379.00		1,612,102.00		TOTAL	
TOTAL					381,529.50		853,090.50		93,109.50		22,848,815.00	TOTAL	
AVG AGE	#DIV/0!			14.91		16.40		21.26		14.17		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2007 RETIREMENTS

AGE	YEAR	301	WT AVG	374.1	WT AVG	375	WT AVG	3761	WT AVG	3782	WT AVG	378	WT AVG	AGE	YEAR
78.5	1929	-	-	-	-	-	-	-	-	-	-	-	-	78.5	1929
67.5	1940	-	-	-	-	-	-	-	-	3,304.00	223,020.00	-	-	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	-	-	-	-	-	-	-	-	43.00	2,601.50	-	-	60.5	1947
59.5	1948	-	-	-	-	-	-	-	-	-	-	-	-	59.5	1948
58.5	1949	-	-	-	-	-	-	-	-	107.00	6,259.50	-	-	58.5	1949
57.5	1950	-	-	-	-	-	-	-	-	-	-	-	-	57.5	1950
56.5	1951	-	-	-	-	-	-	-	-	-	-	-	-	56.5	1951
55.5	1952	-	-	-	-	-	-	-	-	9.00	499.50	-	-	55.5	1952
54.5	1953	-	-	-	-	-	-	-	-	-	-	-	-	54.5	1953
53.5	1954	-	-	-	-	-	-	-	-	53.00	2,835.50	-	-	53.5	1954
52.5	1955	-	-	-	-	-	-	-	-	-	-	-	-	52.5	1955
51.5	1956	-	-	-	-	-	-	-	-	28.00	1,442.00	-	-	51.5	1956
50.5	1957	-	-	-	-	-	-	-	-	-	-	-	-	50.5	1957
49.5	1958	-	-	-	-	-	-	-	-	22.00	1,089.00	-	-	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	-	-	-	-	-	-	-	-	27,653.00	1,119,946.50	-	-	40.5	1967
39.5	1968	-	-	-	-	-	-	-	-	26.00	1,027.00	-	-	39.5	1968
38.5	1969	-	-	-	-	-	-	-	-	-	-	-	-	38.5	1969
37.5	1970	-	-	-	-	-	-	-	-	5,974.00	224,025.00	-	-	37.5	1970
36.5	1971	-	-	-	-	-	-	-	-	-	-	-	-	36.5	1971
35.5	1972	-	-	-	-	-	-	-	-	78.00	2,769.00	-	-	35.5	1972
34.5	1973	-	-	-	-	-	-	-	-	-	-	-	-	34.5	1973
33.5	1974	-	-	-	-	-	-	-	-	8,026.00	268,871.00	-	-	33.5	1974
32.5	1975	-	-	-	-	-	-	-	-	1,966.00	63,895.00	-	-	32.5	1975
31.5	1976	-	-	-	-	-	-	-	-	964.00	30,366.00	-	-	31.5	1976
30.5	1977	-	-	-	-	-	-	434.00	13,237.00	-	-	-	-	30.5	1977
29.5	1978	-	-	-	-	-	-	4,297.00	126,761.50	3.00	88.50	-	-	29.5	1978
28.5	1979	-	-	-	-	-	-	19,198.00	547,143.00	-	-	-	-	28.5	1979
27.5	1980	-	-	-	-	-	-	-	-	1,949.00	53,597.50	-	-	27.5	1980
26.5	1981	-	-	-	-	-	-	-	-	183.00	4,849.50	-	-	26.5	1981
25.5	1982	-	-	-	-	-	-	-	-	-	-	-	-	25.5	1982
24.5	1983	-	-	-	-	-	-	1.00	24.50	-	-	-	-	24.5	1983
23.5	1984	-	-	-	-	-	-	2,649.00	62,251.50	-	-	-	-	23.5	1984
22.5	1985	-	-	-	-	-	-	-	-	-	-	-	-	22.5	1985
21.5	1986	-	-	-	-	-	-	-	-	-	-	-	-	21.5	1986
20.5	1987	-	-	-	-	-	-	-	-	-	-	-	-	20.5	1987
19.5	1988	-	-	-	-	-	-	82.00	1,599.00	-	-	-	-	19.5	1988
18.5	1989	-	-	-	-	-	-	-	-	-	-	-	-	18.5	1989
17.5	1990	-	-	-	-	-	-	342.00	5,985.00	-	-	-	-	17.5	1990
16.5	1991	-	-	-	-	-	-	-	-	-	-	-	-	16.5	1991
15.5	1992	-	-	-	-	-	-	-	-	34.00	527.00	-	-	15.5	1992
14.5	1993	-	-	-	-	-	-	-	-	-	-	-	-	14.5	1993
13.5	1994	-	-	-	-	-	-	-	-	-	-	-	-	13.5	1994
12.5	1995	-	-	-	-	-	-	-	-	352.00	4,400.00	-	-	12.5	1995
11.5	1996	-	-	-	-	-	-	-	-	22,747.00	261,590.50	-	-	11.5	1996
10.5	1997	-	-	-	-	-	-	-	-	26,404.00	277,242.00	-	-	10.5	1997
9.5	1998	-	-	-	-	-	-	-	-	1,807.00	17,166.50	-	-	9.5	1998
8.5	1999	-	-	-	-	-	-	-	-	-	-	-	-	8.5	1999
7.5	2000	-	-	-	-	-	-	-	-	-	-	-	-	7.5	2000
6.5	2001	-	-	-	-	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	5,226.00	7,839.00	-	-	-	-	1.5	2006
0.5	2007	-	-	-	-	-	-	67,843.00	33,921.50	-	-	-	-	0.5	2007
TOTAL								100,072.00		101,732.00				TOTAL	
TOTAL									798,762.00		2,568,108.00			TOTAL	
AVG AGE		N/A		N/A		N/A		7.98		25.24			N/A	AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2007 RETIREMENTS

AGE	YEAR	379	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG	AGE	YEAR
78.5	1929	-	-	-	-	-	-	-	-	78.5	1929
67.5	1940	-	-	-	-	2,688.00	181,440.00	-	-	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	-	-	-	-	2,378.00	143,869.00	-	-	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	-	-	-	-	-	-	477.00	21,226.50	44.5	1963
43.5	1964	-	-	-	-	-	-	385.00	16,747.50	43.5	1964
42.5	1965	-	-	-	-	1,799.00	76,457.50	1,977.00	84,022.50	42.5	1965
41.5	1966	-	-	-	-	-	-	1,785.00	74,077.50	41.5	1966
40.5	1967	-	-	-	-	4,518.00	182,979.00	1,033.00	41,836.50	40.5	1967
39.5	1968	-	-	-	-	812.00	32,074.00	127.00	5,016.50	39.5	1968
38.5	1969	-	-	-	-	1,206.00	46,431.00	122.00	4,697.00	38.5	1969
37.5	1970	-	-	-	-	526.00	19,725.00	-	-	37.5	1970
36.5	1971	-	-	-	-	2,558.00	93,367.00	-	-	36.5	1971
35.5	1972	-	-	-	-	1,892.00	67,166.00	-	-	35.5	1972
34.5	1973	-	-	-	-	2,317.00	79,936.50	56.00	1,932.00	34.5	1973
33.5	1974	-	-	-	-	1,173.00	39,295.50	-	-	33.5	1974
32.5	1975	-	-	-	-	717.00	23,302.50	-	-	32.5	1975
31.5	1976	-	-	143.00	4,504.50	504.00	15,876.00	-	-	31.5	1976
30.5	1977	-	-	26,891.00	820,175.50	58.00	1,769.00	-	-	30.5	1977
29.5	1978	-	-	-	-	627.00	18,496.50	123.00	3,828.50	29.5	1978
28.5	1979	-	-	-	-	291.00	8,293.50	511.00	14,563.50	28.5	1979
27.5	1980	-	-	2,164.00	59,510.00	513.00	14,107.50	942.00	25,905.00	27.5	1980
26.5	1981	-	-	197.00	5,220.50	-	-	-	-	26.5	1981
25.5	1982	-	-	1,866.00	47,583.00	318.00	8,109.00	-	-	25.5	1982
24.5	1983	-	-	9,749.00	238,850.50	197.00	4,826.50	-	-	24.5	1983
23.5	1984	-	-	27,832.00	654,052.00	-	-	-	-	23.5	1984
22.5	1985	-	-	16,680.00	375,300.00	198.00	4,455.00	1,627.00	36,607.50	22.5	1985
21.5	1986	-	-	1,861.00	40,011.50	-	-	-	-	21.5	1986
20.5	1987	-	-	1,827.00	37,453.50	-	-	-	-	20.5	1987
19.5	1988	-	-	514.00	10,023.00	-	-	54.00	1,053.00	19.5	1988
18.5	1989	-	-	3,523.00	65,175.50	-	-	-	-	18.5	1989
17.5	1990	-	-	1,990.00	34,825.00	-	-	427.00	7,472.50	17.5	1990
16.5	1991	-	-	860.00	14,190.00	-	-	54.00	891.00	16.5	1991
15.5	1992	-	-	1,529.00	23,699.50	6,048.00	93,744.00	3,396.00	52,638.00	15.5	1992
14.5	1993	-	-	-	-	-	-	113.00	1,638.50	14.5	1993
13.5	1994	-	-	437.00	5,899.50	-	-	1,987.00	26,824.50	13.5	1994
12.5	1995	-	-	600.00	7,500.00	-	-	190.00	2,375.00	12.5	1995
11.5	1996	-	-	3,530.00	40,595.00	741.00	8,521.50	1,314.00	15,111.00	11.5	1996
10.5	1997	-	-	229.00	2,404.50	-	-	2,256.00	23,688.00	10.5	1997
9.5	1998	-	-	2,115.00	20,092.50	326.00	3,097.00	703.00	6,678.50	9.5	1998
8.5	1999	-	-	485.00	4,122.50	-	-	432.00	3,672.00	8.5	1999
7.5	2000	-	-	-	-	-	-	1,654.00	12,405.00	7.5	2000
6.5	2001	-	-	1,528.00	9,932.00	-	-	483.00	3,139.50	6.5	2001
5.5	2002	-	-	-	-	-	-	1,900.00	10,450.00	5.5	2002
4.5	2003	-	-	-	-	-	-	662.00	2,979.00	4.5	2003
3.5	2004	-	-	591.00	2,068.50	-	-	1,220.00	4,270.00	3.5	2004
2.5	2005	-	-	-	-	-	-	212.00	530.00	2.5	2005
1.5	2006	-	-	-	-	-	-	159.00	238.50	1.5	2006
0.5	2007	-	-	-	-	-	-	6,007.00	3,003.50	0.5	2007
TOTAL	-	-	-	107,141.00	-	32,405.00	-	32,388.00	-	TOTAL	-
TOTAL	-	-	-	-	2,523,188.50	-	1,167,338.50	-	509,318.00	TOTAL	-
AVG AGE	N/A	-	-	23.55	-	36.02	-	15.73	-	AVG AGE	-

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2007 RETIREMENTS

AGE	YEAR	382	WT AVG	383	WT AVG	384	WT AVG	385	WT AVG	387	WT AVG	388	WT AVG	AGE	YEAR
78.5	1929	-	-	-	-	-	-	-	-	-	-	-	-	78.5	1929
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	826.00	45,843.00	-	-	-	-	-	-	-	-	-	-	55.5	1952
54.5	1953	2,219.00	120,935.50	-	-	-	-	-	-	-	-	-	-	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	-	-	-	-	67.00	3,249.50	-	-	-	-	-	-	48.5	1959
47.5	1960	-	-	-	-	627.00	29,782.50	-	-	-	-	-	-	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	185.00	7,862.50	11.00	467.50	52.00	2,210.00	-	-	-	-	-	-	42.5	1965
41.5	1966	10.00	415.00	-	-	-	-	-	-	-	-	-	-	41.5	1966
40.5	1967	120.00	4,860.00	43.00	1,741.50	52.00	2,106.00	-	-	-	-	-	-	40.5	1967
39.5	1968	78.00	3,081.00	36.00	1,422.00	18.00	711.00	-	-	-	-	-	-	39.5	1968
38.5	1969	33.00	1,270.50	16.00	616.00	7.00	269.50	-	-	-	-	-	-	38.5	1969
37.5	1970	34.00	1,275.00	24.00	900.00	15.00	562.50	-	-	-	-	-	-	37.5	1970
36.5	1971	68.00	2,482.00	89.00	3,248.50	16.00	584.00	-	-	-	-	-	-	36.5	1971
35.5	1972	102.00	3,621.00	45.00	1,597.50	24.00	852.00	-	-	-	-	-	-	35.5	1972
34.5	1973	11.00	379.50	821.00	28,324.50	3.00	103.50	-	-	-	-	-	-	34.5	1973
33.5	1974	157.00	5,259.50	1,545.00	51,757.50	37.00	1,239.50	-	-	-	-	-	-	33.5	1974
32.5	1975	23.00	747.50	-	-	7.00	227.50	-	-	-	-	-	-	32.5	1975
31.5	1976	41.00	1,291.50	165.00	5,197.50	13.00	409.50	-	-	-	-	-	-	31.5	1976
30.5	1977	-	-	112.00	3,416.00	-	-	-	-	-	-	-	-	30.5	1977
29.5	1978	66.00	1,947.00	14.00	413.00	21.00	619.50	-	-	-	-	-	-	29.5	1978
28.5	1979	27.00	769.50	81.00	2,308.50	7.00	199.50	-	-	-	-	-	-	28.5	1979
27.5	1980	70.00	1,925.00	157.00	4,317.50	42.00	1,155.00	-	-	-	-	-	-	27.5	1980
26.5	1981	16.00	424.00	575.00	15,237.50	13.00	344.50	-	-	-	-	-	-	26.5	1981
25.5	1982	73.00	1,861.50	421.00	10,735.50	48.00	1,224.00	-	-	-	-	-	-	25.5	1982
24.5	1983	60.00	1,470.00	414.00	10,143.00	30.00	735.00	-	-	-	-	-	-	24.5	1983
23.5	1984	213.00	5,005.50	49.00	1,151.50	172.00	4,042.00	-	-	-	-	-	-	23.5	1984
22.5	1985	65.00	1,462.50	229.00	5,152.50	82.00	1,845.00	-	-	-	-	-	-	22.5	1985
21.5	1986	153.00	3,289.50	676.00	14,534.00	116.00	2,494.00	-	-	-	-	-	-	21.5	1986
20.5	1987	100.00	2,050.00	2,743.00	56,231.50	85.00	1,742.50	-	-	-	-	-	-	20.5	1987
19.5	1988	81.00	1,579.50	-	-	25.00	487.50	-	-	-	-	-	-	19.5	1988
18.5	1989	66.00	1,221.00	-	-	90.00	1,665.00	-	-	608.00	11,248.00	-	-	18.5	1989
17.5	1990	454.00	7,945.00	-	-	191.00	3,342.50	-	-	-	-	-	-	17.5	1990
16.5	1991	-	-	-	-	-	-	-	-	1,567.00	25,855.50	-	-	16.5	1991
15.5	1992	38.00	589.00	-	-	30.00	465.00	-	-	1,129.00	17,499.50	-	-	15.5	1992
14.5	1993	-	-	-	-	19.00	275.50	-	-	-	-	-	-	14.5	1993
13.5	1994	31.00	418.50	-	-	-	-	-	-	1,129.00	15,241.50	-	-	13.5	1994
12.5	1995	88.00	850.00	-	-	44.00	550.00	-	-	562.00	7,025.00	-	-	12.5	1995
11.5	1996	180.00	2,070.00	-	-	57.00	655.50	-	-	1,330.00	15,295.00	-	-	11.5	1996
10.5	1997	1,376.00	14,448.00	-	-	653.00	6,856.50	-	-	-	-	-	-	10.5	1997
9.5	1998	1,303.00	12,378.50	-	-	1,007.00	9,566.50	-	-	-	-	-	-	9.5	1998
8.5	1999	418.00	3,553.00	-	-	368.00	3,128.00	-	-	-	-	-	-	8.5	1999
7.5	2000	-	-	-	-	-	-	-	-	-	-	-	-	7.5	2000
6.5	2001	304.00	1,976.00	-	-	29.00	188.50	-	-	-	-	-	-	6.5	2001
5.5	2002	-	-	-	-	-	-	-	-	-	-	-	-	5.5	2002
4.5	2003	-	-	-	-	-	-	-	-	-	-	-	-	4.5	2003
3.5	2004	72.00	252.00	-	-	19.00	66.50	-	-	-	-	-	-	3.5	2004
2.5	2005	-	-	-	-	-	-	-	-	-	-	-	-	2.5	2005
1.5	2006	-	-	-	-	-	-	-	-	-	-	-	-	1.5	2006
0.5	2007	-	-	873.00	436.50	-	-	-	-	-	-	-	-	0.5	2007
TOTAL		9,141.00		9,139.00		4,086.00				6,325.00				TOTAL	
TOTAL			266,808.50		219,349.50		83,955.00				92,164.50			TOTAL	
AVG AGE		29.19		24.00		20.55		N/A		14.57		N/A		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2007 RETIREMENTS

AGE	YEAR	3900	WT AVG	3911	WT AVG	3912	WT AVG	3913	WT AVG	AGE	YEAR
78.5	1929	-	-	-	-	-	-	-	-	78.5	1929
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	-	-	616.00	16,940.00	-	-	-	-	27.5	1980
26.5	1981	-	-	260.00	7,420.00	-	-	-	-	26.5	1981
25.5	1982	-	-	-	-	-	-	-	-	25.5	1982
24.5	1983	-	-	188.00	4,606.00	952.00	23,324.00	-	-	24.5	1983
23.5	1984	-	-	-	-	-	-	-	-	23.5	1984
22.5	1985	-	-	-	-	-	-	-	-	22.5	1985
21.5	1986	-	-	199.00	4,278.50	-	-	-	-	21.5	1986
20.5	1987	-	-	-	-	-	-	-	-	20.5	1987
19.5	1988	-	-	-	-	-	-	1,290.00	25,155.00	19.5	1988
18.5	1989	-	-	-	-	-	-	-	-	18.5	1989
17.5	1990	-	-	-	-	-	-	-	-	17.5	1990
16.5	1991	-	-	-	-	-	-	-	-	16.5	1991
15.5	1992	-	-	887.00	13,748.50	-	-	1,841.00	28,535.50	15.5	1992
14.5	1993	-	-	-	-	-	-	697.00	10,106.50	14.5	1993
13.5	1994	-	-	-	-	-	-	2,992.00	40,392.00	13.5	1994
12.5	1995	-	-	-	-	-	-	-	-	12.5	1995
11.5	1996	-	-	297.00	3,415.50	-	-	-	-	11.5	1996
10.5	1997	-	-	-	-	-	-	-	-	10.5	1997
9.5	1998	-	-	-	-	-	-	4,935.00	46,882.50	9.5	1998
8.5	1999	-	-	-	-	-	-	6,882.00	58,497.00	8.5	1999
7.5	2000	-	-	-	-	-	-	36,868.00	276,510.00	7.5	2000
6.5	2001	-	-	-	-	-	-	21,206.00	137,839.00	6.5	2001
5.5	2002	13,417.00	73,793.50	-	-	-	-	17,564.00	96,602.00	5.5	2002
4.5	2003	-	-	-	-	-	-	7,914.00	35,613.00	4.5	2003
3.5	2004	-	-	-	-	-	-	-	-	3.5	2004
2.5	2005	-	-	-	-	-	-	-	-	2.5	2005
1.5	2006	-	-	-	-	-	-	2,139.00	3,208.50	1.5	2006
0.5	2007	-	-	-	-	-	-	-	-	0.5	2007
TOTAL		13,417.00		2,467.00		952.00		104,328.00		TOTAL	
TOTAL			73,793.50		50,408.50		23,324.00		759,341.00	TOTAL	
AVG AGE		5.50		20.43		24.50		7.28		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2007 RETIREMENTS

AGE	YEAR	3921	WT AVG	3922	WT AVG	3940	WT AVG	3950	WT AVG	AGE	YEAR
78.5	1929	-	-	-	-	-	-	-	-	78.5	1929
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	-	-	-	-	2,260.00	75,710.00	-	-	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	-	-	-	-	206.00	4,635.00	-	-	22.5	1985
21.5	1986	-	-	-	-	-	-	-	-	21.5	1986
20.5	1987	-	-	-	-	-	-	-	-	20.5	1987
19.5	1988	-	-	-	-	-	-	-	-	19.5	1988
18.5	1989	-	-	-	-	3,612.00	66,822.00	-	-	18.5	1989
17.5	1990	-	-	-	-	-	-	-	-	17.5	1990
16.5	1991	-	-	-	-	-	-	-	-	16.5	1991
15.5	1992	-	-	-	-	4,526.00	70,153.00	-	-	15.5	1992
14.5	1993	-	-	-	-	-	-	-	-	14.5	1993
13.5	1994	-	-	37,465.00	505,777.50	-	-	-	-	13.5	1994
12.5	1995	14,875.00	185,937.50	32,914.00	411,425.00	-	-	-	-	12.5	1995
11.5	1996	14,505.00	166,807.50	25,918.00	298,057.00	-	-	-	-	11.5	1996
10.5	1997	15,504.00	162,792.00	59,200.00	621,600.00	-	-	-	-	10.5	1997
9.5	1998	-	-	-	-	-	-	-	-	9.5	1998
8.5	1999	-	-	20,079.00	170,671.50	-	-	-	-	8.5	1999
7.5	2000	-	-	1,935.00	14,512.50	-	-	-	-	7.5	2000
6.5	2001	23,551.00	153,081.50	12,867.00	83,635.50	1,802.00	11,713.00	-	-	6.5	2001
5.5	2002	-	-	24,958.00	137,269.00	-	-	-	-	5.5	2002
4.5	2003	-	-	-	-	1,500.00	6,750.00	-	-	4.5	2003
3.5	2004	-	-	-	-	-	-	-	-	3.5	2004
2.5	2005	-	-	2,290.00	5,725.00	-	-	-	-	2.5	2005
1.5	2006	2,477.00	3,715.50	-	-	-	-	-	-	1.5	2006
0.5	2007	-	-	-	-	-	-	-	-	0.5	2007
TOTAL		70,912.00		217,626.00		13,906.00				TOTAL	
TOTAL			672,334.00		2,248,673.00		235,783.00			TOTAL	
AVG AGE		9.48		10.33		16.96		N/A		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2007 RETIREMENTS

AGE	YEAR	396	WT AVG	3970	WT AVG	3980	WT AVG	TOTAL	WT AVG	AGE	YEAR
78.5	1929	-	-	-	-	-	-	-	-	78.5	1929
67.5	1940	-	-	-	-	-	-	5,992.00	404,460.00	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	-	-	-	-	-	-	2,421.00	146,470.50	60.5	1947
59.5	1948	-	-	-	-	-	-	-	-	59.5	1948
58.5	1949	-	-	-	-	-	-	107.00	6,259.50	58.5	1949
57.5	1950	-	-	-	-	-	-	-	-	57.5	1950
56.5	1951	-	-	-	-	-	-	-	-	56.5	1951
55.5	1952	-	-	-	-	-	-	835.00	46,342.50	55.5	1952
54.5	1953	-	-	-	-	-	-	2,219.00	120,935.50	54.5	1953
53.5	1954	-	-	-	-	-	-	53.00	2,835.50	53.5	1954
52.5	1955	-	-	-	-	-	-	-	-	52.5	1955
51.5	1956	-	-	-	-	-	-	28.00	1,442.00	51.5	1956
50.5	1957	-	-	-	-	-	-	-	-	50.5	1957
49.5	1958	-	-	-	-	-	-	22.00	1,089.00	49.5	1958
48.5	1959	-	-	-	-	-	-	67.00	3,249.50	48.5	1959
47.5	1960	-	-	-	-	-	-	627.00	29,782.50	47.5	1960
46.5	1961	-	-	-	-	-	-	-	-	46.5	1961
45.5	1962	-	-	-	-	-	-	-	-	45.5	1962
44.5	1963	-	-	-	-	-	-	477.00	21,226.50	44.5	1963
43.5	1964	-	-	-	-	-	-	385.00	16,747.50	43.5	1964
42.5	1965	-	-	-	-	-	-	4,024.00	171,020.00	42.5	1965
41.5	1966	-	-	-	-	-	-	1,795.00	74,492.50	41.5	1966
40.5	1967	-	-	-	-	-	-	33,419.00	1,353,469.50	40.5	1967
39.5	1968	-	-	-	-	-	-	1,097.00	43,331.50	39.5	1968
38.5	1969	-	-	-	-	-	-	1,384.00	53,284.00	38.5	1969
37.5	1970	-	-	-	-	-	-	6,573.00	246,487.50	37.5	1970
36.5	1971	-	-	-	-	-	-	2,731.00	99,681.50	36.5	1971
35.5	1972	-	-	-	-	-	-	2,141.00	76,005.50	35.5	1972
34.5	1973	-	-	-	-	-	-	3,208.00	110,676.00	34.5	1973
33.5	1974	-	-	-	-	-	-	13,198.00	442,133.00	33.5	1974
32.5	1975	-	-	-	-	-	-	2,713.00	88,172.50	32.5	1975
31.5	1976	-	-	-	-	-	-	1,830.00	57,645.00	31.5	1976
30.5	1977	-	-	-	-	-	-	27,495.00	838,597.50	30.5	1977
29.5	1978	-	-	-	-	-	-	5,151.00	151,954.50	29.5	1978
28.5	1979	-	-	-	-	-	-	20,115.00	573,277.50	28.5	1979
27.5	1980	-	-	-	-	-	-	6,453.00	177,457.50	27.5	1980
26.5	1981	-	-	-	-	-	-	1,264.00	33,496.00	26.5	1981
25.5	1982	-	-	-	-	-	-	2,726.00	69,513.00	25.5	1982
24.5	1983	-	-	-	-	-	-	11,591.00	283,979.50	24.5	1983
23.5	1984	-	-	-	-	-	-	30,915.00	726,502.50	23.5	1984
22.5	1985	-	-	-	-	-	-	19,087.00	429,457.50	22.5	1985
21.5	1986	-	-	-	-	-	-	3,005.00	64,607.50	21.5	1986
20.5	1987	-	-	-	-	-	-	4,755.00	97,477.50	20.5	1987
19.5	1988	-	-	-	-	-	-	2,046.00	39,897.00	19.5	1988
18.5	1989	-	-	-	-	-	-	7,899.00	146,131.50	18.5	1989
17.5	1990	-	-	-	-	-	-	3,404.00	59,570.00	17.5	1990
16.5	1991	5,850.00	96,525.00	-	-	-	-	8,331.00	137,461.50	16.5	1991
15.5	1992	-	-	-	-	-	-	19,458.00	301,599.00	15.5	1992
14.5	1993	-	-	7,424.00	107,648.00	-	-	8,253.00	119,668.50	14.5	1993
13.5	1994	-	-	13,515.00	182,452.50	-	-	57,556.00	777,006.00	13.5	1994
12.5	1995	-	-	19,695.00	246,187.50	-	-	69,300.00	866,250.00	12.5	1995
11.5	1996	-	-	-	-	-	-	70,619.00	812,118.50	11.5	1996
10.5	1997	-	-	-	-	-	-	105,622.00	1,109,031.00	10.5	1997
9.5	1998	-	-	-	-	-	-	12,196.00	115,862.00	9.5	1998
8.5	1999	-	-	-	-	-	-	28,664.00	243,644.00	8.5	1999
7.5	2000	-	-	-	-	-	-	40,457.00	303,427.50	7.5	2000
6.5	2001	-	-	1,293.00	8,404.50	-	-	63,063.00	409,909.50	6.5	2001
5.5	2002	-	-	-	-	4,597.00	25,283.50	62,436.00	343,398.00	5.5	2002
4.5	2003	-	-	2,237.00	10,066.50	-	-	12,313.00	55,408.50	4.5	2003
3.5	2004	-	-	1,974.00	6,909.00	-	-	3,876.00	13,566.00	3.5	2004
2.5	2005	-	-	2,006.00	5,015.00	-	-	4,508.00	11,270.00	2.5	2005
1.5	2006	-	-	-	-	-	-	10,001.00	15,001.50	1.5	2006
0.5	2007	-	-	-	-	-	-	74,723.00	37,361.50	0.5	2007
TOTAL		5,850.00		48,144.00		4,597.00		884,628.00		TOTAL	
TOTAL			96,525.00		586,883.00		25,283.50		12,981,141.00	TOTAL	
AVG AGE		16.50		11.77		5.50		14.67		AVG AGE	

FLORIDA PUBLIC UTILITIES COMPANY
SOUTH FLORIDA - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2004

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
301	-	-	-	-	-	-	301	-	-	-	-	-	-	-	-	-
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-	-
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-
311	-	-	-	-	-	-	311	-	-	-	-	-	-	-	-	-
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-	-
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-	-
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-	-
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-	-
374	56,686	-	-	-	-	56,686	374	-	-	-	-	-	-	-	-	-
3741	12,909	-	-	-	-	12,909	3741	3,298	-	408	-	-	-	-	-	3,706
375	512,637	-	-	-	-	512,637	375	292,805	-	14,868	-	-	-	-	-	307,673
3761	10,713,394	1,326,216	-	-	(2,442)	12,037,168	3761	2,357,940	(2,442)	287,701	-	(1,948)	-	-	-	2,641,251
3762	19,582,088	609,057	-	-	(38,056)	20,153,089	3762	9,739,725	(38,056)	538,853	-	(77,342)	-	(1,149,453)	-	9,013,727
378	185,734	77,196	-	-	(1,807)	261,123	378	55,743	(1,807)	8,040	-	-	-	-	-	61,976
379	1,497,438	149,734	-	(3,445)	-	1,643,727	379	179,141	-	56,519	-	-	-	(454)	-	235,206
3801	11,692,118	910,096	-	-	(91,058)	12,511,156	3801	2,572,139	(91,058)	422,602	370	(74,184)	-	-	-	2,829,869
3802	1,207,887	(90)	-	-	(22,454)	1,185,343	3802	681	(22,454)	70,634	337	(149,861)	-	974,853	-	874,190
381	2,940,221	249,585	-	(66,564)	(28,539)	3,094,703	381	839,613	(28,539)	102,344	933	-	-	(19,092)	-	895,259
382	1,015,399	106,714	-	-	(5,501)	1,116,612	382	335,228	(5,501)	33,965	-	(140)	-	-	-	363,552
383	1,000,490	68,587	-	(23,119)	-	1,045,958	383	386,532	-	36,856	-	-	-	(9,017)	-	414,371
384	407,351	35,749	-	-	(1,179)	441,921	384	122,978	(1,179)	13,124	-	(6)	-	-	-	134,917
385	75,323	-	-	-	-	75,323	385	40,172	-	2,868	-	(54)	-	-	-	42,986
387	367,694	31,152	-	-	-	398,846	387	62,592	-	15,145	-	7,208	-	-	-	84,945
389	53,025	-	-	-	-	53,025	389	10,694	-	6,756	-	-	-	-	-	17,450
390	100,166	2,175	-	-	-	102,341	390	47,747	-	2,629	-	(7,208)	-	3,619	-	46,787
3911	26,331	-	-	-	-	26,331	3911	(8,638)	-	1,212	-	-	-	-	28,523	21,097
3912	22,636	-	-	-	-	22,636	3912	8,585	-	1,740	-	-	-	-	-	10,325
3913	335,682	10,411	-	10,319	(10,458)	345,954	3913	210,364	(10,458)	29,126	-	-	-	-	-	229,032
391305	-	-	-	-	-	-	391305	-	-	-	-	-	-	-	-	-
3921	202,083	-	-	-	(15,236)	186,847	3921	181,875	(15,236)	-	1,502	-	-	(91,631)	-	76,510
3922	1,365,929	318,603	-	-	(52,379)	1,632,153	3922	731,689	(52,379)	71,664	4,067	-	-	(60,833)	-	694,208
3924	20,869	3,275	-	-	-	24,144	3924	18,323	-	607	-	-	-	-	-	18,930
393	12,997	-	-	-	-	12,997	393	10,629	-	756	-	-	-	-	-	11,385
394	187,325	8,047	-	-	-	195,372	394	32,423	-	12,395	-	-	-	63,735	-	108,553
395	-	-	-	-	-	-	395	(2,692)	-	-	-	-	-	2,692	-	-
396	171,839	38,012	-	-	(24,730)	185,121	396	103,072	(24,730)	11,946	300	-	13,738	-	-	104,326
397	166,691	22,831	-	-	-	189,522	397	56,443	-	13,049	-	(2,880)	-	-	20,635	87,247
398	22,244	1,126	-	-	(2,226)	21,144	398	5,735	(2,226)	1,141	-	-	-	-	-	4,650
53,955,186	3,968,476	-	-	(82,809)	(296,065)	57,544,788		18,394,836	(296,065)	1,756,948	7,509	(306,415)	13,738	(28,563)	(207,860)	19,334,128
COMMON PLANT																
303	1,833	-	-	-	-	1,833	303	-	-	-	-	-	-	-	-	-
389	341,926	-	-	-	-	341,926	389	-	-	-	-	-	-	-	-	-
3891	-	-	-	-	-	-	3891	-	-	-	-	-	-	-	-	-
390	2,090,343	286	-	-	-	2,090,629	390	455,471	-	54,357	-	-	-	60,080	-	569,908
3911	27,019	-	-	-	-	27,019	3911	(11,437)	-	1,248	-	-	-	15,359	-	5,170
3912	159,810	-	-	-	-	159,810	3912	18,260	-	12,300	-	-	-	-	-	30,560
3913	2,485,263	137,639	-	(20,281)	(65,994)	2,536,627	3913	774,965	(65,994)	215,042	-	-	-	-	-	924,013
391305	-	-	-	-	-	-	391305	-	-	-	-	-	-	-	-	-
3921	111,725	-	-	-	(22,607)	89,118	3921	90,644	(22,607)	4,721	6,240	-	-	(55,697)	-	23,301
3922	30,916	18,519	-	-	-	49,435	3922	1,331	-	1,452	-	-	-	-	-	2,783
397	244,774	2,678	-	-	-	247,452	397	34,726	-	17,756	-	-	-	25,097	-	77,579
398	-	1,101	-	-	-	1,101	398	-	-	15	-	-	-	-	-	15
399	6,244	-	-	-	-	6,244	399	-	-	1,249	-	-	-	-	-	1,249
5,499,853	160,223	-	-	(20,281)	(88,601)	5,551,194		1,363,960	(88,601)	308,140	6,240	-	-	44,839	-	1,634,578
TOTAL	59,455,039	4,128,699	-	(103,090)	(384,666)	63,095,982		19,758,796	(384,666)	2,065,088	13,749	(306,415)	13,738	(28,563)	(163,021)	20,968,706

**FLORIDA PUBLIC UTILITIES COMPANY
CENTRAL FLORIDA - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2004**

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
301							301									
303	2,113,641	-				2,113,641	303	74,402	-	7,260						81,662
304	-	-					304	-	-	-						-
305	-	-					305	-	-	-						-
311	-	-					311	-	-	-						-
320	-	-					320	-	-	-						-
360	-	-					360	-	-	-						-
361	-	-					361	-	-	-						-
362	-	-					362	-	-	-						-
374	44,422	-				44,422	374	-	-	-						-
3741	14	-				14	3741	(12,584)	-	-						(12,584)
375	22,930	-			(16,075)	6,855	375	11,452	(16,075)	581						(4,042)
3761	5,087,841	356,055			(2,672)	5,441,224	3761	1,876,668	(2,672)	130,207		(293)				2,003,910
3762	6,255,798	19,200			(2,563)	6,272,435	3762	2,387,083	(2,563)	168,992		(6,720)	423		(305,551)	2,241,664
378	63,965	-			-	63,965	378	17,712	-	2,304						20,016
379	281,037	-		3,445	-	284,482	379	113,885	-	10,186				454		124,525
3801	4,027,205	387,659			(51,791)	4,363,073	3801	1,163,459	(51,791)	146,211	11	(23,441)				1,234,449
3802	1,075,081	5,181			(23,785)	1,056,477	3802	319,234	(23,785)	63,042	181	(83,358)	238		480,152	755,704
381	1,369,036	-		54,356	(17,241)	1,406,151	381	728,642	(17,241)	47,089				15,395		773,885
382	840,676	69,921			(13,374)	897,223	382	195,635	(13,374)	27,917		(185)				209,993
383	336,245	-		22,653	(6,312)	352,586	383	155,065	(6,312)	12,392				8,837		169,982
384	287,978	15,555			(4,889)	298,644	384	64,349	(4,889)	9,096						68,556
385	25,952	-			-	25,952	385	14,455	-	984		(34)				15,405
387	102,853	3,358			-	106,209	387	13,992	-	4,060						18,052
389	217,452	-		(8,436)	-	209,016	389	-	-	-						-
390	1,352,636	4,170			(100,448)	1,256,358	390	100,643	(100,448)	35,410					8,686	44,291
3911	66,855	-			-	66,855	3911	25,515	-	3,072						28,587
3912	45,174	534			(5,136)	40,572	3912	38,083	(5,136)	3,369						36,316
3913	443,432	-		3,558	(36,039)	410,951	3913	405,127	(36,039)	36,818						405,906
391305	-	-			-	-	391305	-	-	-						-
3921	83,336	-		(14,551)	(22,040)	46,745	3921	74,990	(22,040)	1,717	500			(13,096)	(32,340)	9,731
3922	678,611	120,237			(106,838)	692,010	3922	311,885	(106,838)	33,965	5,311				(19,210)	225,113
3923	-	-			-	-	3923	-	-	-						-
3924	20,045	-			(985)	19,060	3924	5,408	(985)	526						4,949
393	-	-			-	-	393	-	-	-						-
394	93,799	5,968			-	99,767	394	47,671	-	6,408					21,245	75,324
395	-	-			-	-	395	1	-	-						1
396	155,215	-			-	155,215	396	48,801	-	9,936						58,737
397	102,880	2,148		(1,143)	(15,717)	88,168	397	27,104	(15,717)	7,299				(334)	10,039	28,391
398	12,526	-			-	12,526	398	4,097	-	660						4,757
	25,206,635	989,984	-	59,882	(425,905)	25,830,596		8,212,774	(425,905)	769,501	6,003	(114,031)	661	11,256	163,021	8,623,280

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

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
301							301	-	-	-	-	-	-	-	-	-
303	2,115,474	-	-	-	-	2,115,474	303	74,402	-	7,260	-	-	-	-	-	81,662
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-	-
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-
311	-	-	-	-	-	-	311	-	-	-	-	-	-	-	-	-
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-	-
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-	-
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-	-
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-	-
374	101,108	-	-	-	-	101,108	374	-	-	-	-	-	-	-	-	-
3741	12,923	-	-	-	-	12,923	3741	(9,286)	-	408	-	-	-	-	-	(8,878)
375	535,567	-	-	-	(16,075)	519,492	375	304,257	(16,075)	15,449	-	-	-	-	-	303,631
3761	15,801,235	1,682,271	-	-	(5,114)	17,478,392	3761	4,234,608	(5,114)	417,908	-	(2,241)	-	-	-	4,645,161
3762	25,837,886	628,257	-	-	(40,619)	26,425,524	3762	12,128,808	(40,619)	707,845	-	(84,062)	423	(1,455,004)	-	11,255,391
378	249,699	77,196	-	-	(1,807)	325,088	378	73,455	(1,807)	10,344	-	-	-	-	-	81,992
379	1,778,475	149,734	-	-	-	1,928,209	379	293,026	-	66,705	-	-	-	-	-	359,731
3801	15,719,323	1,297,755	-	-	(142,849)	16,874,229	3801	3,735,598	(142,849)	568,813	381	(97,625)	-	-	-	4,064,318
3802	2,282,968	5,091	-	-	(46,239)	2,241,820	3802	319,915	(46,239)	133,676	518	(233,219)	238	1,455,005	-	1,629,894
381	4,309,257	249,585	-	(12,208)	(45,780)	4,500,854	381	1,568,255	(45,780)	149,433	933	-	-	(3,697)	-	1,669,144
382	1,856,075	176,635	-	-	(18,875)	2,013,835	382	530,863	(18,875)	61,882	-	(325)	-	-	-	573,545
383	1,336,735	68,587	-	(466)	(6,312)	1,398,544	383	541,597	(6,312)	49,248	-	-	-	(180)	-	584,353
384	695,329	51,304	-	-	(6,068)	740,565	384	187,327	(6,068)	22,220	-	(6)	-	-	-	203,473
385	101,275	-	-	-	-	101,275	385	54,627	-	3,852	-	(88)	-	-	-	58,391
387	470,547	34,508	-	-	-	505,055	387	78,584	-	19,205	-	7,208	-	-	-	102,997
389	612,403	-	-	(8,436)	-	603,967	389	10,694	-	6,756	-	-	-	-	-	17,450
390	3,543,145	6,631	-	-	(100,448)	3,449,328	390	603,861	(100,448)	92,396	-	(7,208)	-	-	72,385	660,986
3911	120,205	-	-	-	-	120,205	3911	5,440	-	5,532	-	-	-	-	43,882	54,854
3912	227,620	534	-	-	(5,136)	223,018	3912	64,928	(5,136)	17,409	-	-	-	-	-	77,201
3913	3,264,377	148,050	-	(6,404)	(112,491)	3,293,532	3913	1,390,456	(112,491)	280,986	-	-	-	-	-	1,558,951
391305	-	-	-	-	-	-	391305	-	-	-	-	-	-	-	-	-
3921	397,144	-	-	(14,551)	(59,883)	322,710	3921	347,509	(59,883)	6,438	8,242	-	(13,096)	(179,668)	-	109,542
3922	2,075,456	457,359	-	-	(159,217)	2,373,598	3922	1,044,905	(159,217)	107,081	9,378	-	-	-	(80,043)	922,104
3924	40,914	3,275	-	-	(985)	43,204	3924	23,731	(985)	1,133	-	-	-	-	-	23,879
393	12,997	-	-	-	-	12,997	393	10,629	-	756	-	-	-	-	-	11,385
394	281,124	14,015	-	-	-	295,139	394	80,094	-	18,803	-	-	-	-	84,980	183,877
395	-	-	-	-	-	-	395	(2,691)	-	-	-	-	-	-	2,692	1
396	327,054	38,012	-	-	(24,730)	340,336	396	151,873	(24,730)	21,882	300	-	13,738	-	-	163,063
397	514,345	27,657	-	(1,143)	(15,717)	525,142	397	118,273	(15,717)	38,104	-	(2,880)	-	(334)	55,771	193,217
398	34,770	2,227	-	-	(2,226)	34,771	398	9,832	(2,226)	1,816	-	-	-	-	-	9,422
399	6,244	-	-	-	-	6,244	399	-	-	1,249	-	-	-	-	-	1,249
84,681,674	5,118,683	-	(43,208)	(810,571)	88,926,578	27,971,570	(810,571)	2,834,589	19,752	(420,446)	14,399	(17,307)	-	-	-	29,591,986

FLORIDA PUBLIC UTILITIES COMPANY
SOUTH FLORIDA - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2005

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
303	-	-	0	-	-	-	303	-	-	-	-	-	-	-	-	-
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-	-
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-
311	-	-	-	-	-	-	311	-	-	-	-	-	-	-	-	-
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-	-
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-	-
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-	-
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-	-
374	56,686	-	-	-	-	56,686	374	-	-	-	-	-	-	-	-	-
3741	12,909	-	-	-	-	12,909	3741	3,706	-	408	-	-	-	-	-	4,114
375	512,637	4,407	-	-	-	517,044	375	307,673	-	14,455	-	-	-	-	-	322,128
3761	12,037,168	1,554,762	-	(19,196)	(4,142)	13,568,592	3761	2,641,251	(4,142)	328,970	-	(1,412)	-	(3,375)	(568,675)	2,392,617
3762	20,153,089	278,010	-	-	(19,978)	20,411,121	3762	9,013,727	(19,978)	527,538	-	(7,188)	-	-	443,603	9,957,702
378	261,123	-	-	-	-	261,123	378	61,976	-	8,880	-	-	-	-	-	70,856
379	1,643,727	138,028	-	-	-	1,781,755	379	235,206	-	58,294	-	-	-	-	-	293,500
3801	12,511,156	1,090,648	-	19,196	(84,605)	13,536,395	3801	2,829,869	(84,605)	415,270	-	(60,007)	-	3,375	265,837	3,369,739
3802	1,185,343	399	-	-	(11,408)	1,174,334	3802	874,190	(11,408)	88,485	-	(110,169)	-	-	130,387	971,485
381	3,094,703	536,055	-	(91,905)	(29,476)	3,509,377	381	895,259	(29,476)	106,477	-	-	-	(35,585)	337,524	1,274,199
382	1,116,612	108,556	-	-	(3,177)	1,221,991	382	363,552	(3,177)	35,073	-	(184)	-	-	-	395,264
383	1,045,958	160,539	-	(21,589)	-	1,184,908	383	414,371	-	38,749	-	-	-	(8,384)	-	444,736
384	441,921	27,970	-	-	(686)	469,205	384	134,917	(686)	15,515	-	(38)	-	-	-	149,708
385	75,323	-	-	-	-	75,323	385	42,986	-	2,484	-	-	-	-	-	45,470
387	398,846	2,039	-	(1,935)	(20,578)	378,372	387	84,945	(20,578)	14,434	-	-	-	(406)	-	78,395
389	53,025	-	-	-	-	53,025	389	17,450	-	6,756	-	-	-	-	-	24,206
390	102,341	-	-	-	-	102,341	390	46,787	-	2,343	-	-	-	-	153,992	203,122
3911	26,331	-	-	(1,228)	-	25,103	3911	21,097	-	1,240	-	-	-	(209)	(17,342)	4,786
3912	22,636	-	-	-	(10,257)	12,379	3912	10,325	(10,257)	1,216	-	-	-	-	-	1,284
3913	345,954	21,702	(34,222)	90,736	(17,607)	406,563	3913	229,032	(17,607)	43,037	532	-	-	2,426	(70,331)	187,089
391305	-	-	34,222	-	-	34,222	391305	-	-	317	-	-	-	-	16,084	16,401
3921	186,847	-	-	(2,793)	(45,609)	138,445	3921	76,510	(45,609)	6,528	2,045	-	-	(1,395)	14,687	52,766
3922	1,632,153	442,393	-	(21,045)	(107,798)	1,945,703	3922	694,208	(107,798)	151,548	4,482	-	-	(6,761)	(100,110)	635,569
3924	24,144	-	-	-	-	24,144	3924	18,930	-	1,404	-	-	-	-	-	20,334
393	12,997	-	-	-	(3,435)	9,562	393	11,385	(3,435)	522	-	-	-	-	-	8,472
394	195,372	36,634	-	-	(31,004)	201,002	394	108,553	(31,004)	13,112	-	-	-	-	-	90,661
395	-	-	-	-	-	-	395	-	-	-	-	-	-	-	-	-
396	185,121	23,093	-	-	(1,007)	207,207	396	104,326	(1,007)	12,215	-	(180)	(13,738)	-	(17,179)	84,437
397	189,522	12,802	-	-	(27,498)	174,826	397	87,247	(27,498)	14,006	-	-	-	-	-	73,755
398	21,144	4,220	-	-	-	25,364	398	4,650	-	1,461	-	-	-	-	-	6,111
57,544,788	4,442,257	-	(49,759)	(418,265)	61,519,021		19,334,128	(418,265)	1,910,737	7,059	(179,178)	(13,738)	(50,314)	588,477	21,178,906	
COMMON PLANT																
303	1,833	-	-	-	-	1,833	303	-	-	-	-	-	-	-	-	-
389	341,926	-	-	-	-	341,926	389	-	-	-	-	-	-	-	-	-
3891	-	-	-	-	-	-	3891	-	-	-	-	-	-	-	-	-
390	2,090,629	1,906	-	-	-	2,092,535	390	569,908	-	52,264	-	(192,814)	-	-	-	429,358
3911	27,019	5,472	-	-	(3,016)	29,475	3911	5,170	(3,016)	1,349	-	4,207	-	-	-	7,710
3912	159,810	-	-	1,228	(10,348)	150,690	3912	30,560	(10,348)	11,618	-	-	209	-	-	32,039
3913	2,536,627	248,614	(1,863,661)	(130,395)	(37,381)	753,804	3913	924,013	(37,381)	266,689	-	335,750	(2,479)	(1,057,105)	429,487	
391305	-	2,300	1,863,661	-	-	1,865,961	391305	-	-	17,239	-	-	-	1,057,105	1,074,344	
3921	89,118	18,148	-	1,880	(16,041)	93,105	3921	23,301	(16,041)	-	-	20,195	2,965	-	-	30,420
3922	49,435	-	-	-	-	49,435	3922	2,783	-	4,056	-	8,471	-	-	-	15,310
397	247,452	1,305	-	-	(134,860)	113,897	397	77,579	(134,860)	12,296	1,895	-	-	-	-	(43,090)
398	1,101	1,089	-	-	-	2,190	398	15	-	84	-	-	-	-	-	99
399	6,244	6,546	-	-	-	12,790	399	1,249	-	1,248	-	-	-	-	-	2,497
5,551,194	285,380	-	(127,287)	(201,646)	5,507,641		1,634,578	(201,646)	366,843	1,895	-	175,809	695	-	1,978,174	
TOTAL	63,095,982	4,727,637	-	(177,046)	(619,911)	67,026,662		20,968,706	(619,911)	2,277,580	8,954	(179,178)	162,071	(49,619)	588,477	23,157,080

FLORIDA PUBLIC UTILITIES COMPANY
CENTRAL FLORIDA - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2005

PLANT IN SERVICE (\$)							RESERVE (\$)							(CREDIT BALANCES)											
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance									
303	2,113,641	-	-	-	-	2,113,641	303	81,662	-	7,260	-	-	-	-	-	88,922									
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-	-									
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-									
311	-	-	-	-	-	-	311	-	-	-	-	-	-	-	-	-									
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-	-									
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-	-									
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-	-									
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-	-									
374	44,422	-	-	-	-	44,422	374	-	-	-	-	-	-	-	-	-									
3741	14	-	-	-	(14)	-	3741	(12,584)	(14)	-	-	-	-	-	-	(12,598)									
375	6,855	1,600	-	-	(2,790)	5,665	375	(4,042)	(2,790)	204	-	-	-	-	-	(6,628)									
3761	5,441,224	336,632	-	(1,432)	(6,571)	5,769,853	3761	2,003,910	(6,571)	145,238	-	(1,259)	-	(248)	(1,078,774)	1,062,296									
3762	6,272,435	10,713	-	1,432	(4,610)	6,279,970	3762	2,241,664	(4,610)	163,105	-	(2,646)	(423)	248	698,744	3,096,082									
378	63,965	2,605	-	(2,629)	(9,926)	54,015	378	20,016	(9,926)	2,172	-	-	-	(904)	-	11,358									
379	284,482	2,426	-	2,629	(54,001)	235,536	379	124,525	(54,001)	9,981	-	-	-	904	-	81,409									
3801	4,363,073	447,496	-	-	(52,512)	4,758,057	3801	1,234,449	(52,512)	144,929	-	(18,061)	-	-	(159,678)	1,149,127									
3802	1,056,477	4,014	-	-	(19,653)	1,040,838	3802	755,704	(19,653)	78,659	-	(46,449)	(238)	-	141,939	909,962									
381	1,406,151	(1,200)	-	63,786	(9,740)	1,458,997	381	773,885	(9,740)	46,835	-	-	-	24,677	(210,907)	624,750									
382	897,223	76,684	-	-	(8,462)	965,445	382	209,993	(8,462)	27,745	-	(612)	-	-	-	228,664									
383	352,586	-	-	18,952	(5,414)	366,124	383	169,982	(5,414)	12,609	-	-	-	7,353	-	184,530									
384	298,644	19,323	-	-	(5,167)	312,800	384	68,556	(5,167)	10,327	-	-	-	-	-	73,716									
385	25,952	-	-	-	(15,742)	10,210	385	15,405	(15,742)	852	-	-	-	-	-	515									
387	106,209	26,669	-	-	(4,049)	128,829	387	18,052	(4,049)	4,205	-	-	-	-	-	18,208									
389	209,016	-	-	-	-	209,016	389	-	-	-	-	-	-	-	-	-									
390	1,256,358	1,250	-	-	-	1,257,608	390	44,291	-	31,422	-	-	-	-	-	75,713									
3911	66,855	10,243	-	-	(10,057)	67,041	3911	28,587	(10,057)	3,183	-	-	-	-	-	21,713									
3912	40,572	745	-	-	(5,189)	36,128	3912	36,316	(5,189)	2,888	-	-	-	-	-	34,015									
3913	410,951	97,417	(41,335)	16,887	(302,544)	181,376	3913	405,906	(302,544)	27,731	-	-	-	(2,533)	(208,792)	(80,232)									
391305	-	-	41,335	-	-	41,335	391305	-	-	382	-	-	-	-	10,510	10,892									
3921	46,745	-	-	-	-	46,745	3921	9,731	-	5,292	-	-	-	-	13,084	28,107									
3922	692,010	233,702	-	(25,570)	(39,535)	860,607	3922	225,113	(39,535)	67,005	1,550	-	-	(8,193)	26,776	272,716									
3923	-	-	-	-	-	-	3923	-	-	-	-	-	-	-	-	-									
3924	19,060	-	-	-	-	19,060	3924	4,949	-	1,104	-	-	-	-	-	6,053									
393	-	-	-	-	-	-	393	-	-	-	-	-	-	-	-	-									
394	99,767	2,290	-	-	(12,107)	89,950	394	75,324	(12,107)	6,247	505	-	-	-	-	69,969									
395	-	-	-	-	-	-	395	1	-	-	-	-	-	-	-	1									
396	155,215	3,398	-	(4,358)	(8,406)	145,849	396	58,737	(8,406)	9,576	-	-	-	(1,805)	2,812	60,914									
397	88,168	2,379	-	(1,068)	(6,090)	83,389	397	28,391	(6,090)	6,729	-	-	-	(326)	-	28,704									
398	12,526	6,486	-	-	(4,023)	14,989	398	4,757	(4,023)	700	-	-	-	-	-	1,434									
25,830,596							8,623,280							(764,286)			8,040,312								
1,284,872		-		68,629		(586,602)		26,597,495		(586,602)		816,380		2,055		(69,027)		(661)		19,173		(764,286)		8,040,312	

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

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
301							301	-	-	-	-	-	-	-	-	-
303	2,115,474	-	-	-	-	2,115,474	303	81,662	-	7,260	-	-	-	-	-	88,922
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-	-
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-
311	-	-	-	-	-	-	311	-	-	-	-	-	-	-	-	-
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-	-
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-	-
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-	-
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-	-
374	101,108	-	-	-	-	101,108	374	-	-	-	-	-	-	-	-	-
3741	12,923	-	-	-	(14)	12,909	3741	(8,878)	(14)	408	-	-	-	-	-	(8,484)
375	519,492	6,007	-	-	(2,790)	522,709	375	303,631	(2,790)	14,659	-	-	-	-	-	315,500
3761	17,478,392	1,891,394	-	(20,628)	(10,713)	19,338,445	3761	4,645,181	(10,713)	474,208	-	(2,671)	-	(3,623)	(1,647,449)	3,454,913
3762	26,425,524	288,723	-	1,432	(24,588)	26,691,091	3762	11,255,391	(24,588)	690,643	-	(9,834)	(423)	248	1,142,347	13,053,784
378	325,088	2,605	-	(2,629)	(9,926)	315,138	378	81,992	(9,926)	11,052	-	-	-	(904)	-	82,214
379	1,928,209	140,454	-	2,629	(54,001)	2,017,291	379	359,731	(54,001)	68,275	-	-	-	904	-	374,909
3801	16,874,229	1,538,144	-	19,196	(137,117)	18,294,452	3801	4,064,318	(137,117)	560,199	-	(78,068)	-	3,375	106,159	4,518,866
3802	2,241,820	4,413	-	-	(31,061)	2,215,172	3802	1,629,894	(31,061)	187,144	-	(156,618)	(238)	-	272,326	1,881,447
381	4,500,854	534,855	-	(28,119)	(39,216)	4,968,374	381	1,669,144	(39,216)	153,312	-	-	-	(10,908)	126,617	1,898,949
382	2,013,835	185,240	-	-	(11,639)	2,187,436	382	573,545	(11,639)	62,818	-	(798)	-	-	-	623,928
383	1,398,544	160,539	-	(2,637)	(5,414)	1,551,032	383	584,353	(5,414)	51,358	-	-	-	(1,031)	-	629,266
384	740,565	47,293	-	-	(5,853)	782,005	384	203,473	(5,853)	25,842	-	(38)	-	-	-	223,424
385	101,275	-	-	-	(15,742)	85,533	385	58,391	(15,742)	3,336	-	-	-	-	-	45,985
387	505,055	28,708	-	(1,935)	(24,627)	507,201	387	102,997	(24,627)	18,639	-	-	-	(406)	-	96,603
389	603,967	-	-	-	-	603,967	389	17,450	-	6,756	-	-	-	-	-	24,206
390	3,449,328	3,156	-	-	-	3,452,484	390	660,986	-	86,029	-	-	(192,814)	-	153,992	708,193
3911	120,205	15,715	-	(1,228)	(13,073)	121,619	3911	54,854	(13,073)	5,772	-	-	4,207	(209)	(17,342)	34,209
3912	223,018	745	-	1,228	(25,794)	199,197	3912	77,201	(25,794)	15,722	-	-	-	209	-	67,338
3913	3,293,532	367,733	(1,939,218)	(22,772)	(357,532)	1,341,743	3913	1,558,951	(357,532)	337,457	532	-	335,750	(2,586)	(1,336,228)	536,344
391305	-	2,300	1,939,218	-	-	1,941,518	391305	-	-	17,938	-	-	-	-	1,083,699	1,101,637
3921	322,710	18,148	-	(913)	(61,650)	278,295	3921	109,542	(61,650)	11,820	2,045	-	20,195	1,570	27,771	111,293
3922	2,373,598	676,095	-	(46,615)	(147,333)	2,855,745	3922	922,104	(147,333)	222,609	6,032	-	8,471	(14,954)	(73,334)	923,595
3923	-	-	-	-	-	-	3923	-	-	-	-	-	-	-	-	-
3924	43,204	-	-	-	-	43,204	3924	23,879	-	2,508	-	-	-	-	-	26,387
393	12,997	-	-	-	(3,435)	9,562	393	11,385	(3,435)	522	-	-	-	-	-	8,472
394	295,139	38,924	-	-	(43,111)	290,952	394	183,877	(43,111)	19,359	505	-	-	-	-	160,630
395	-	-	-	-	-	-	395	1	-	-	-	-	-	-	-	1
396	340,336	26,491	-	(4,358)	(9,413)	353,056	396	163,063	(9,413)	21,791	-	(180)	(13,738)	(1,805)	(14,367)	145,351
397	525,142	16,486	-	(1,068)	(168,448)	372,112	397	193,217	(168,448)	33,031	1,895	-	-	(326)	-	59,369
398	34,771	11,795	-	-	(4,023)	42,543	398	9,422	(4,023)	2,245	-	-	-	-	-	7,644
399	6,244	6,546	-	-	-	12,790	399	1,249	-	1,248	-	-	-	-	-	2,497
88,926,578	6,012,509	-	(108,417)	#####	93,624,157		29,591,986	(1,206,513)	3,093,960	11,009	(248,205)	161,410	(30,446)	(175,809)	31,197,392	

FLORIDA PUBLIC UTILITIES COMPANY
SOUTH FLORIDA - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2006

PLANT IN SERVICE (\$)							RESERVE (\$)				(CREDIT BALANCES)				
Plant Acct.	Beginning Balance	Additions	Purchases & Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassification	Ending Balance
301	-	-	-	-	-	301	-	-	-	-	-	-	-	-	-
304	-	-	-	-	-	304	-	-	-	-	-	-	-	-	-
305	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-
311	-	-	-	-	-	311	-	-	-	-	-	-	-	-	-
320	-	-	-	-	-	320	-	-	-	-	-	-	-	-	-
360	-	-	-	-	-	360	-	-	-	-	-	-	-	-	-
361	-	-	-	-	-	361	-	-	-	-	-	-	-	-	-
362	-	-	-	-	-	362	-	-	-	-	-	-	-	-	-
374	56,686	-	-	-	56,686	374	-	-	-	-	-	-	-	-	-
3741	12,909	-	-	-	12,909	3741	4,114	-	408	-	-	-	-	-	4,522
375	517,044	5,813	-	(51,587)	471,270	375	322,128	(51,587)	13,906	-	(37,173)	-	-	-	247,274
3761	13,568,592	1,792,341	-	(3,366)	15,357,567	3761	2,392,617	(3,366)	367,625	-	1,451	-	-	-	2,758,327
3762	20,411,121	461,670	-	(5,667)	20,867,124	3762	9,957,702	(5,667)	533,010	-	(24,755)	-	-	-	10,460,290
378	261,123	-	-	(1,816)	259,307	378	70,856	(1,816)	8,855	-	-	-	-	-	77,895
379	1,781,755	33,876	-	(44,026)	1,771,605	379	293,500	(44,026)	62,511	-	-	-	-	-	311,985
3801	13,536,395	1,229,613	-	(80,875)	14,685,133	3801	3,369,739	(80,875)	449,191	-	(55,862)	-	-	-	3,682,193
3802	1,174,334	-	-	(14,487)	1,159,847	3802	971,485	(14,487)	87,592	-	(96,148)	-	-	-	948,442
381	3,509,377	673,880	(110,082)	(48,240)	4,024,935	381	1,274,199	(48,240)	118,550	-	(70)	-	(39,840)	-	1,304,599
382	1,221,991	212,410	-	(3,239)	1,431,162	382	395,264	(3,239)	38,695	-	(167)	-	-	-	430,553
383	1,184,908	194,350	(41,827)	-	1,337,431	383	444,736	-	43,846	-	-	-	(15,262)	-	473,320
384	469,205	64,967	-	(601)	533,571	384	149,708	(601)	16,373	-	(8)	-	-	-	165,472
385	75,323	-	-	(37,012)	38,311	385	45,470	(37,012)	1,974	-	-	-	-	-	10,432
387	378,372	21,940	-	(10,568)	389,744	387	78,395	(10,568)	14,253	-	-	-	-	-	82,080
389	53,025	-	(42,709)	-	10,316	389	24,206	-	1,889	-	-	-	(25,895)	-	-
390	102,341	3,489	-	(5,277)	94,303	390	203,122	(6,250)	2,375	-	-	(182,322)	(1,104)	-	15,821
3911	25,103	24,687	-	(4,360)	45,430	3911	4,786	-	1,121	-	5,383	(1,836)	-	-	9,454
3912	12,379	-	-	-	12,379	3912	1,284	-	924	-	-	-	-	-	2,208
3913	406,563	61,095	24,225	(107,759)	384,124	3913	187,089	(107,759)	46,340	-	-	-	(476)	-	125,194
391305	34,222	260,402	-	(1,069)	293,555	391305	16,401	(1,069)	3,957	-	-	-	-	-	19,289
3921	138,445	-	98,569	(73,516)	163,498	3921	52,766	(73,516)	20,982	3,851	-	-	46,764	-	50,847
3922	1,945,703	557,383	-	39,063	2,316,748	3922	635,569	(225,401)	164,407	13,114	-	-	13,005	-	600,694
3924	24,144	10,565	-	-	34,709	3924	20,334	-	1,471	195	-	-	-	-	22,000
393	9,562	-	-	-	9,562	393	8,472	-	444	-	-	-	-	-	8,916
394	201,002	12,290	-	(14,497)	198,795	394	90,661	(14,497)	13,115	-	-	-	-	-	89,279
395	-	-	-	-	-	395	-	-	0	-	-	-	-	-	-
396	207,207	64,914	(7,146)	(51,109)	213,866	396	84,437	(51,109)	13,757	2,517	-	-	1,276	-	50,878
397	174,826	10,393	-	(4,379)	180,840	397	73,755	(4,379)	13,838	-	-	-	-	-	83,214
398	25,364	66,639	-	-	92,003	398	6,111	-	1,636	-	-	-	-	-	7,747
61,519,021	5,762,717	-	(49,544)	(785,464)	66,446,730		21,178,906	(785,464)	2,042,845	19,677	(212,732)	(176,939)	(23,368)	-	22,042,925
COMMON PLANT															
303	1,833	-	-	-	1,833	303	-	-	-	-	-	-	-	-	-
389	341,926	-	-	-	341,926	389	-	-	-	-	-	-	-	-	-
3891	-	-	-	-	-	3891	-	-	-	-	-	-	-	-	-
390	2,092,535	73,955	-	(52,388)	2,114,102	390	429,358	(52,388)	52,476	-	-	-	-	-	429,446
3911	29,475	4,599	4,360	(513)	37,921	3911	7,710	(513)	1,706	-	-	-	1,836	-	10,739
3912	150,690	-	-	(8,348)	142,342	3912	32,039	(8,348)	10,888	-	-	-	-	-	34,579
3913	753,804	158,826	(45,919)	(374,612)	492,099	3913	429,487	(374,612)	65,443	-	-	-	26,465	-	146,783
391305	1,865,961	33,083	(52,467)	(129,519)	1,717,058	391305	1,074,344	(129,519)	205,912	-	-	-	(38,581)	-	1,112,156
3921	93,105	32,553	(41,532)	-	84,126	3921	30,420	-	20,143	-	-	-	(19,003)	-	31,560
3922	49,435	75,233	-	-	124,668	3922	15,310	-	9,064	-	-	-	-	-	24,374
397	113,897	-	3,059	-	116,956	397	(43,090)	-	8,891	-	-	-	1,230	-	(32,969)
398	2,190	4,586	-	-	6,776	398	99	-	132	-	-	-	-	-	231
399	12,790	10,180	-	-	22,970	399	2,497	-	1,249	-	-	-	-	-	3,746
5,507,641	393,015	0	(132,499)	(565,380)	5,202,777		1,976,174	(565,380)	375,904	-	-	-	(28,053)	-	1,760,645
TOTAL	67,026,662	6,155,732	0	(182,043)	(1,350,844)		23,157,080	(1,350,844)	2,416,749	19,677	(212,732)	(176,939)	(51,421)	-	23,803,570

FLORIDA PUBLIC UTILITIES COMPANY
 CENTRAL FLORIDA - GAS DIVISION
 REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
 2006

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)			
Plant Acct.	Beginning Balance	Additions	Purchases & Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Reclass Transfers	Reclass Ication	Ending Balance
301	-	-	-	-	-	303	-	-	-	-	-	-	-	-	-
303	2,113,641	-	-	-	2,113,641	303	88,922	-	7,260	-	-	-	-	-	96,182
304	-	-	-	-	-	304	-	-	-	-	-	-	-	-	-
305	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-
311	-	-	-	-	-	311	-	-	-	-	-	-	-	-	-
320	-	-	-	-	-	320	-	-	-	-	-	-	-	-	-
360	-	-	-	-	-	360	-	-	-	-	-	-	-	-	-
361	-	-	-	-	-	361	-	-	-	-	-	-	-	-	-
362	-	-	-	-	-	362	-	-	-	-	-	-	-	-	-
374	44,422	-	-	-	44,422	374	-	-	-	-	-	-	-	-	-
3741	-	-	-	-	-	3741	(12,598)	-	-	-	-	-	-	-	(12,598)
375	5,665	-	-	-	5,665	375	(6,628)	-	156	-	(746)	-	-	-	(7,218)
3761	5,769,853	774,908	-	(6,076)	6,538,685	3761	1,062,296	(6,076)	158,301	-	(780)	-	-	-	1,213,741
3762	6,279,970	11,113	-	(11,911)	6,279,172	3762	3,096,082	(11,911)	163,325	-	(18,557)	-	-	-	3,228,939
378	54,015	-	-	(7,131)	46,884	378	11,358	(7,131)	1,776	-	(4,191)	-	-	-	1,812
379	235,536	7,367	-	(351)	242,552	379	81,409	(351)	8,414	-	-	-	-	-	89,472
3801	4,758,057	427,637	-	(34,060)	5,151,634	3801	1,149,127	(34,060)	158,264	-	(17,784)	-	-	-	1,255,547
3802	1,040,838	1,828	-	(24,844)	1,017,822	3802	909,962	(24,844)	77,416	-	(43,946)	-	-	-	918,588
381	1,458,997	(3,450)	89,635	(6,186)	1,538,996	381	624,750	(6,186)	49,378	-	-	-	32,519	-	700,461
382	965,445	54,022	-	(7,230)	1,012,237	382	228,664	(7,230)	29,735	-	(208)	-	-	-	250,961
383	366,124	853	-	41,584	398,208	383	184,530	(10,353)	13,524	-	-	-	15,140	-	202,841
384	312,800	14,626	-	(3,885)	323,541	384	73,716	(3,885)	10,861	-	-	-	-	-	80,692
385	10,210	-	-	-	10,210	385	515	-	336	-	-	-	-	-	851
387	128,829	11,834	-	(3,624)	137,039	387	18,208	(3,624)	4,892	-	-	-	-	-	19,476
389	209,016	-	-	-	209,016	389	-	-	-	-	-	-	-	-	-
390	1,257,608	42,641	-	-	1,300,249	390	75,713	-	32,014	-	-	182,322	-	-	290,049
3911	67,041	-	-	(2,581)	64,460	3911	21,713	(2,581)	3,181	-	(5,383)	-	-	-	16,930
3912	36,128	13,420	(17,786)	(4,588)	27,174	3912	34,015	(4,588)	1,896	-	-	-	(11,388)	-	19,935
3913	181,376	28,112	-	13,160	196,837	3913	(80,232)	(25,811)	20,415	-	-	-	3,462	-	(82,166)
391305	41,335	149,619	-	-	190,954	#####	10,892	-	4,648	-	-	-	-	-	15,540
3921	46,745	-	(17,736)	(14,505)	14,504	3921	28,107	(14,505)	2,692	300	-	-	(11,000)	-	5,594
3922	860,607	304,912	(54,778)	(86,113)	1,024,628	3922	272,716	(86,113)	76,581	4,764	-	-	(17,450)	-	250,498
3923	-	-	-	-	-	3923	-	-	-	-	-	-	-	-	-
3924	19,060	-	(10,384)	-	8,676	3924	6,053	-	904	-	-	-	(3,649)	-	3,308
393	-	-	-	-	-	393	-	-	-	-	-	-	-	-	-
394	89,950	5,473	-	(11,084)	84,339	394	69,969	(11,084)	6,035	865	-	-	-	-	65,785
395	-	-	-	-	-	395	1	-	-	-	-	-	-	-	1
396	145,849	-	(30,866)	(924)	114,059	396	60,914	(924)	8,534	-	-	-	(14,028)	-	54,496
397	83,389	-	-	5,325	88,714	397	28,704	-	6,539	-	-	-	2,142	-	37,385
398	14,989	37,514	-	-	52,503	398	1,434	-	1,088	-	-	-	-	-	2,522
26,597,495	1,882,429	-	18,154	(261,257)	28,236,821		8,040,312	(261,257)	848,165	6,929	(66,212)	176,939	(4,252)	0	8,719,824

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

PLANT IN SERVICE (\$)							RESERVE (\$)						(CREDIT BALANCES)			
Plant	Beginning Balance	Additions	Purchases & justme	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Reclass Transfers	Reclass ication	Ending Balance
301	-	-	-	-	-	-	301	-	-	-	-	-	-	-	-	-
303	2,115,474	-	-	-	-	2,115,474	303	88,922	-	7,260	-	-	-	-	-	96,182
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-	-
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-
311	-	-	-	-	-	-	311	-	-	-	-	-	-	-	-	-
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-	-
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-	-
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-	-
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-	-
374	101,108	-	-	-	-	101,108	374	-	-	-	-	-	-	-	-	-
3741	12,909	-	-	-	-	12,909	3741	(8,484)	-	408	-	-	-	-	-	(8,076)
375	522,709	5,813	-	-	(51,587)	476,935	375	315,500	(51,587)	14,062	-	(37,919)	-	-	-	240,056
3761	19,338,445	2,567,249	-	-	(9,442)	21,896,252	3761	3,454,913	(9,442)	525,926	-	671	(9,442)	-	-	3,972,068
3762	26,691,091	472,783	-	-	(17,578)	27,146,296	3762	13,053,784	(17,578)	696,335	-	(43,312)	-	-	-	13,689,229
378	315,138	-	-	-	(8,947)	306,191	378	82,214	(8,947)	10,631	-	(4,191)	-	-	-	79,707
379	2,017,291	41,243	-	-	(44,377)	2,014,157	379	374,909	(44,377)	70,925	-	-	-	-	-	401,457
3801	18,294,452	1,657,250	-	-	(114,935)	19,836,767	3801	4,518,866	(114,935)	607,455	-	(73,646)	-	-	-	4,937,740
3802	2,215,172	1,828	-	-	(39,331)	2,177,669	3802	1,881,447	(39,331)	165,008	-	(140,094)	-	-	-	1,867,030
381	4,968,374	670,430	-	(20,447)	(54,426)	5,563,931	381	1,898,949	(54,426)	167,928	-	(70)	-	(7,321)	-	2,005,060
382	2,187,436	266,432	-	-	(10,469)	2,443,399	382	623,928	(10,469)	68,430	-	(375)	-	-	-	681,514
383	1,551,032	195,203	-	(243)	(10,353)	1,735,639	383	629,266	(10,353)	57,370	-	-	-	(122)	-	676,161
384	782,005	79,593	-	-	(4,486)	857,112	384	223,424	(4,486)	27,234	-	(8)	-	-	-	246,164
385	85,533	-	-	-	(37,012)	48,521	385	45,985	(37,012)	2,310	-	-	-	-	-	11,283
387	507,201	33,774	-	-	(14,192)	526,783	387	96,603	(14,192)	19,145	-	-	-	-	-	101,556
389	603,967	-	-	(42,709)	-	561,258	389	24,206	-	1,689	-	-	-	(25,895)	-	-
390	3,452,484	120,085	-	(5,277)	(58,638)	3,508,654	390	708,193	(58,638)	86,865	-	-	-	(1,104)	-	735,316
3911	121,619	29,286	-	-	(3,094)	147,811	3911	34,209	(3,094)	6,008	-	-	-	-	-	37,123
3912	199,197	13,420	-	(17,786)	(12,936)	181,895	3912	67,338	(12,936)	13,708	-	-	-	(11,368)	-	56,722
3913	1,341,743	248,033	-	(8,534)	(508,182)	1,073,060	3913	536,344	(508,182)	132,198	-	-	-	29,451	-	189,811
391305	1,941,518	443,104	-	(52,467)	(130,588)	2,201,567	#####	1,101,637	(130,588)	214,517	-	-	-	(38,581)	-	1,146,985
3921	278,295	32,553	-	-	39,301	(88,021)	3921	111,293	(88,021)	43,817	4,151	-	-	16,761	-	88,001
3922	2,855,745	937,528	-	(15,715)	(311,514)	3,466,044	3922	923,595	(311,514)	250,052	17,878	-	-	(4,445)	-	875,566
3923	-	-	-	-	-	-	3923	-	-	-	-	-	-	-	-	-
3924	43,204	10,565	-	(10,384)	-	43,385	3924	26,387	-	2,375	195	-	-	(3,649)	-	25,308
393	9,562	-	-	-	-	9,562	393	8,472	-	444	-	-	-	-	-	8,916
394	290,952	17,763	-	-	(25,581)	283,134	394	160,630	(25,581)	19,150	865	-	-	-	-	155,064
395	-	-	-	-	-	-	395	1	-	0	-	-	-	-	-	1
396	353,056	64,914	-	(38,012)	(52,033)	327,925	396	145,351	(52,033)	22,291	2,517	-	-	(12,752)	-	105,374
397	372,112	10,393	-	8,384	(4,379)	386,510	397	59,369	(4,379)	29,268	-	-	-	3,372	-	87,630
398	42,543	108,739	-	-	-	151,282	398	7,644	-	2,856	-	-	-	-	-	10,500
399	12,790	10,180	-	-	-	22,970	399	2,497	-	1,249	-	-	-	-	-	3,746
93,624,157	8,038,161	-	(163,889)	(1,612,101)	99,886,328			31,197,392	(1,612,101)	3,266,914	25,606	(288,944)	-	(55,673)	-	32,523,194

FLORIDA PUBLIC UTILITIES COMPANY
SOUTH FLORIDA - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2007

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
301	-	-	-	-	-	-	301	-	-	-	-	-	-	-	-	-
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-	-
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-
311	-	-	-	-	-	-	311	-	-	-	-	-	-	-	-	-
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-	-
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-	-
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-	-
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-	-
374	56,686	-	-	-	-	56,686	374	-	-	-	-	-	-	-	-	-
3741	12,909	-	-	-	-	12,909	3741	4,522	-	408	-	-	-	-	-	4,930
375	471,270	-	-	-	-	471,270	375	247,274	-	13,200	-	-	-	-	-	260,474
3761	15,357,567	2,151,784	-	-	(96,998)	17,412,353	3761	2,758,327	(96,998)	426,586	-	(786)	-	-	-	3,087,129
3762	20,867,124	(44,429)	-	-	(9,497)	20,813,198	3762	10,460,290	(9,497)	541,926	-	(8,038)	-	-	-	10,984,681
378	259,307	-	-	-	-	259,307	378	77,895	-	8,820	-	-	-	-	-	86,715
379	1,771,605	-	-	-	-	1,771,605	379	311,985	-	62,004	-	(936)	-	-	-	373,053
3801	14,685,133	1,181,378	-	-	(82,310)	15,784,201	3801	3,682,193	(82,310)	486,168	-	(48,838)	-	-	-	4,037,213
3802	1,159,847	730	-	-	(9,835)	1,150,742	3802	948,442	(9,835)	86,647	-	(61,043)	-	-	-	944,211
381	4,024,935	162,358	-	(80,876)	(27,211)	4,079,206	381	1,304,599	(27,211)	132,924	2,942	(111)	1,985	(26,962)	-	1,388,166
382	1,431,162	286,286	-	-	(3,045)	1,714,403	382	430,553	(3,045)	47,154	-	(573)	-	-	-	474,089
383	1,337,431	224,741	-	(97,237)	(873)	1,464,062	383	473,320	(873)	48,136	-	-	584	(33,163)	-	488,004
384	533,571	33,933	-	-	(694)	566,810	384	165,472	(694)	18,612	-	-	-	-	-	183,390
385	38,311	487	-	-	-	38,798	385	10,432	-	1,262	-	-	-	-	-	11,694
386	-	-	-	-	-	-	386	-	-	-	-	(362)	-	-	-	(362)
387	389,744	9,698	-	-	(6,325)	393,117	387	82,080	(6,325)	14,537	-	-	-	-	-	90,292
389	10,316	3,545,163	-	-	-	3,555,479	389	-	-	-	-	-	-	-	-	-
390	94,303	4,399	-	-	-	98,702	390	15,821	-	2,396	-	-	-	-	-	18,217
3911	45,430	3,158	-	-	-	48,588	3911	9,454	-	2,292	-	-	-	-	-	11,746
3912	12,379	7,349	-	19,493	-	39,221	3912	2,208	-	1,582	-	-	-	5,548	-	9,338
3913	384,124	25,870	-	64,353	(24,927)	449,420	3913	125,194	(24,927)	44,584	-	-	-	(5,932)	-	138,919
391305	293,555	41,535	-	-	-	335,090	391305	19,289	-	35,617	-	-	-	-	-	54,906
3921	163,498	-	-	17,745	(56,407)	124,836	3921	50,847	(56,407)	18,784	4,835	-	-	15,084	-	33,143
3922	2,316,748	318,536	-	48,778	(179,800)	2,504,262	3922	600,694	(179,800)	190,167	12,504	-	-	15,043	-	638,608
3924	34,709	3,568	-	(2,041)	-	36,236	3924	22,000	-	2,077	-	-	-	(1,513)	-	22,564
393	9,562	-	-	-	-	9,562	393	8,916	-	444	-	-	-	-	-	9,360
394	198,795	47,566	-	-	(5,562)	240,799	394	89,279	(5,562)	14,455	987	-	-	-	-	99,159
395	-	-	-	-	-	-	395	-	-	0	-	-	-	-	-	-
396	213,866	4,980	-	(4,523)	-	214,323	396	50,878	-	13,582	-	-	-	(1,285)	-	63,175
397	180,840	4,757	-	-	(48,144)	137,453	397	83,214	(48,144)	13,788	47	-	-	-	-	48,905
398	92,003	9,980	-	-	(4,597)	97,386	398	7,747	(4,597)	5,624	187	-	-	-	-	8,961
	66,446,730	8,023,827	-	(34,308)	(556,225)	73,880,024		22,042,925	(556,225)	2,233,776	21,502	(140,687)	2,569	(33,180)	-	23,570,680
COMMON PLANT																
303	1,833	-	0	-	-	1,833	303	-	-	-	-	-	-	-	-	-
389	341,926	-	-	-	-	341,926	389	-	-	-	-	-	-	-	-	-
3891	-	-	-	-	-	-	3891	-	-	-	-	-	-	-	-	-
390	2,114,102	82,598	-	-	-	2,196,700	390	429,446	-	53,711	-	(3,766)	-	-	-	479,391
3911	37,921	1,589	-	-	-	39,510	3911	10,739	-	1,824	-	-	-	-	-	12,563
3912	142,342	4,958	-	(19,493)	(952)	126,855	3912	34,579	(952)	10,532	-	-	-	(5,547)	-	38,612
3913	492,099	347,392	-	(37,845)	(77,796)	723,850	3913	146,783	(77,796)	72,451	-	-	-	8,779	-	150,217
391305	1,717,058	45,170	-	-	-	1,762,228	391305	1,112,156	-	193,984	-	-	-	-	-	1,306,140
3921	84,126	-	-	-	-	84,126	3921	31,560	-	9,504	-	-	-	-	-	41,064
3922	124,668	-	-	-	-	124,668	3922	24,374	-	10,224	-	-	-	-	-	34,598
397	116,956	-	-	-	-	116,956	397	(32,969)	-	9,120	-	-	-	-	-	(23,849)
398	6,776	2,982	-	-	-	9,758	398	231	-	498	-	-	-	-	-	729
399	22,970	-	-	-	-	22,970	399	3,746	-	5,904	-	-	-	-	-	9,650
	5,202,777	484,689	0	(57,338)	(78,748)	5,551,380		1,760,645	(78,748)	367,752	-	(3,766)	-	3,232	-	2,049,115
TOTAL	71,649,507	8,508,516	0	(91,646)	(634,973)	79,431,404		23,803,570	(634,973)	2,601,528	21,502	(144,453)	2,569	(29,948)	-	25,619,795

**FLORIDA PUBLIC UTILITIES COMPANY
CENTRAL FLORIDA - GAS DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(6)
2007**

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant Acct.	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
301	-	-	-	-	-	-	301	-	-	-	-	-	-	-	-	-
303	2,113,641	-	-	-	-	2,113,641	303	96,182	-	7,260	-	-	-	-	-	103,442
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-	-
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-
311	-	-	-	-	-	-	311	-	-	-	-	-	-	-	-	-
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-	-
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-	-
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-	-
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-	-
374	44,422	-	-	-	-	44,422	374	-	-	-	-	-	-	-	-	-
3741	-	-	-	-	-	-	3741	(12,598)	-	-	-	-	-	-	-	(12,598)
375	5,665	-	-	-	-	5,665	375	(7,218)	-	156	-	-	-	-	-	(7,062)
3761	6,538,685	832,977	-	-	(3,074)	7,368,588	3761	1,213,741	(3,074)	176,510	-	-	-	75,577	-	1,462,754
3762	6,279,172	845	-	-	(92,235)	6,187,782	3762	3,228,939	(92,235)	162,866	-	(22,192)	-	-	-	3,277,378
378	46,884	66	-	-	-	46,950	378	1,812	-	1,596	-	(31)	-	-	-	3,377
379	242,552	4,129	-	-	-	246,681	379	89,472	-	8,494	-	(404)	-	-	-	97,562
3801	5,151,634	536,225	-	-	(24,831)	5,663,028	3801	1,255,547	(24,831)	171,020	-	(13,528)	-	7,740	-	1,395,948
3802	1,017,822	1,199	-	-	(22,570)	996,451	3802	918,588	(22,570)	75,497	-	(45,649)	-	-	-	925,866
381	1,538,996	1,812	-	73,621	(5,177)	1,609,252	381	700,461	(5,177)	51,595	-	-	-	14,057	-	760,936
382	1,012,237	80,012	-	-	(6,096)	1,086,153	382	250,961	(6,096)	31,104	-	(304)	-	1,637	-	277,302
383	398,208	-	-	107,604	(8,266)	497,546	383	202,841	(8,266)	16,272	-	-	-	33,249	-	244,096
384	323,541	17,193	-	-	(3,392)	337,342	384	80,692	(3,392)	11,182	-	-	-	-	-	88,482
385	10,210	-	-	-	-	10,210	385	851	-	337	-	-	-	-	-	1,188
387	137,039	86,965	-	-	-	224,004	387	19,476	-	5,808	-	-	-	-	-	25,284
389	209,016	-	-	-	-	209,016	389	-	-	-	-	-	-	-	-	-
390	1,300,249	18,209	-	-	(13,417)	1,305,041	390	290,049	(13,417)	32,654	-	-	-	-	-	309,286
3911	64,460	-	-	-	(2,467)	61,993	3911	16,930	(2,467)	3,066	-	-	-	-	-	17,529
3912	27,174	-	-	-	-	27,174	3912	19,935	-	2,040	-	-	-	-	-	21,975
3913	196,837	26,624	-	(32,244)	(1,605)	189,612	3913	(82,166)	(1,605)	21,469	-	-	-	3,532	-	(58,770)
391305	190,954	4,123	-	-	-	195,077	391305	15,540	-	21,436	-	-	-	-	-	36,976
3921	14,504	-	-	-	(14,504)	-	3921	5,594	(14,504)	1,507	-	-	-	-	-	(7,403)
3922	1,024,628	88,252	-	(48,778)	(37,826)	1,026,276	3922	250,498	(37,826)	83,692	5,412	(112)	-	(15,043)	-	286,621
3923	-	-	-	-	-	-	3923	-	-	-	-	-	-	-	-	-
3924	8,676	-	-	-	-	8,676	3924	3,308	-	504	-	-	-	-	-	3,812
393	-	-	-	-	-	-	393	-	-	-	-	-	-	-	-	-
394	84,339	-	-	-	(8,345)	75,994	394	65,785	(8,345)	5,430	340	-	-	-	-	63,210
395	-	-	-	-	-	-	395	1	-	-	-	-	-	-	-	1
396	114,059	-	-	-	(5,850)	108,209	396	54,496	(5,850)	7,157	-	-	-	-	-	55,803
397	88,714	1,264	-	-	-	89,978	397	37,385	-	6,964	-	-	-	-	-	44,349
398	52,503	-	-	-	-	52,503	398	2,522	-	3,156	-	-	-	-	-	5,678
28,236,821	1,699,895	-	-	100,203	(249,655)	29,787,264		6,719,624	(249,655)	908,772	5,752	(82,220)	0	120,749	0	9,423,022

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

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassifications	Ending Balance
301	-	-	-	-	-	-	301	-	-	-	-	-	-	-	-	-
303	2,115,474	-	-	-	-	2,115,474	303	96,182	-	7,260	-	-	-	-	-	103,442
304	-	-	-	-	-	-	304	-	-	-	-	-	-	-	-	-
305	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-
311	-	-	-	-	-	-	311	-	-	-	-	-	-	-	-	-
320	-	-	-	-	-	-	320	-	-	-	-	-	-	-	-	-
360	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-	-
361	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-	-
362	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-	-
374	101,108	-	-	-	-	101,108	374	-	-	-	-	-	-	-	-	-
3741	12,909	-	-	-	-	12,909	3741	(8,076)	-	408	-	-	-	-	-	(7,668)
375	476,935	-	-	-	-	476,935	375	240,056	-	13,356	-	-	-	-	-	253,412
3761	21,896,252	2,984,761	-	-	(100,072)	24,780,941	3761	3,972,068	(100,072)	603,096	-	(786)	-	75,577	-	4,549,883
3762	27,146,296	(43,584)	-	-	(101,732)	27,000,980	3762	13,689,229	(101,732)	704,792	-	(30,230)	-	-	-	14,262,059
378	306,191	66	-	-	-	306,257	378	79,707	-	10,416	-	(31)	-	-	-	90,092
379	2,014,157	4,129	-	-	-	2,018,286	379	401,457	-	70,498	-	(1,340)	-	-	-	470,615
3801	19,836,767	1,717,603	-	-	(107,141)	21,447,229	3801	4,937,740	(107,141)	657,188	-	(62,366)	-	7,740	-	5,433,181
3802	2,177,669	1,929	-	-	(32,405)	2,147,193	3802	1,867,030	(32,405)	162,144	-	(126,692)	-	-	-	1,870,077
381	5,563,931	164,170	-	(7,255)	(32,388)	5,688,458	381	2,005,060	(32,388)	184,519	2,942	(111)	1,985	(12,905)	-	2,149,102
382	2,443,399	366,298	-	-	(9,141)	2,800,556	382	681,514	(9,141)	78,258	-	(877)	-	1,637	-	751,391
383	1,735,639	224,741	-	10,367	(9,139)	1,961,608	383	676,161	(9,139)	64,408	-	-	584	86	-	732,100
384	857,112	51,126	-	-	(4,086)	904,152	384	246,164	(4,086)	29,794	-	-	-	-	-	271,872
385	48,521	487	-	-	-	49,008	385	11,283	-	1,599	-	-	-	-	-	12,882
386	-	-	-	-	-	-	386	-	-	-	-	(362)	-	-	-	(362)
387	526,783	96,663	-	-	(6,325)	617,121	387	101,556	(6,325)	20,345	-	-	-	-	-	115,576
389	561,258	3,545,163	-	-	-	4,106,421	389	-	-	-	-	-	-	-	-	-
390	3,508,654	105,206	-	-	(13,417)	3,600,443	390	735,316	(13,417)	88,761	-	(3,766)	-	-	-	806,894
3911	147,811	4,747	-	-	(2,467)	150,091	3911	37,123	(2,467)	7,182	-	-	-	-	-	41,838
3912	181,895	12,307	-	-	(952)	193,250	3912	56,722	(952)	14,154	-	-	-	1	-	69,925
3913	1,073,060	399,886	-	(5,736)	(104,328)	1,362,882	3913	189,811	(104,328)	138,504	-	-	-	6,379	-	230,366
391305	2,201,567	90,828	-	-	-	2,292,395	391305	1,146,985	-	251,037	-	-	-	-	-	1,398,022
3921	262,128	-	-	17,745	(70,911)	208,962	3921	88,001	(70,911)	29,795	4,835	-	-	15,084	-	66,804
3922	3,466,044	406,788	-	-	(217,626)	3,655,206	3922	875,566	(217,626)	284,083	17,916	(112)	-	-	-	959,827
3923	-	-	-	-	-	-	3923	-	-	-	-	-	-	-	-	-
3924	43,385	3,568	-	(2,041)	-	44,912	3924	25,308	-	2,581	-	-	-	(1,513)	-	26,376
393	9,562	-	-	-	-	9,562	393	8,916	-	444	-	-	-	-	-	9,360
394	283,134	47,566	-	-	(13,907)	316,793	394	155,064	(13,907)	19,885	1,327	-	-	-	-	162,369
395	-	-	-	-	-	-	395	1	-	-	-	-	-	-	-	1
396	327,925	4,980	-	(4,523)	(5,850)	322,532	396	105,374	(5,850)	20,739	-	-	-	(1,285)	-	118,978
397	386,510	6,021	-	-	(48,144)	344,387	397	87,630	(48,144)	29,872	47	-	-	-	-	69,405
398	151,282	12,962	-	-	(4,597)	159,647	398	10,500	(4,597)	9,278	187	-	-	-	-	15,368
399	22,970	-	-	-	-	22,970	399	3,746	-	5,904	-	-	-	-	-	9,650
99,866,328	10,208,411	-	-	8,557	(884,628)	109,216,668		32,523,194	(884,628)	3,510,300	27,254	(226,673)	2,569	90,801	-	35,042,817

Exhibit H.1/1

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
2008 MONTHLY PLANT BALANCES - PROJECTED**

ACCT.	DESCRIPTION	BALANCE 12/31/2007	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474	2,115,474
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108
3741	Land Rights	12,909	12,909	12,909	12,909	12,909	12,909	12,909	12,909	12,909	12,909	12,909	12,909	12,909
375	Structures & Improvements	476,935	476,935	476,935	476,935	476,935	474,733	472,531	477,149	474,947	472,745	470,543	468,341	466,142
3761	Mains - Plastic	24,780,941	24,810,388	25,161,309	25,563,204	25,588,871	25,913,561	26,263,419	26,600,680	26,937,940	27,275,201	27,631,462	27,987,721	28,341,446
3762	Mains - Other	27,000,980	27,002,342	27,025,513	27,031,774	27,032,017	27,084,474	27,136,463	27,188,685	27,240,908	27,343,129	27,445,351	27,497,573	27,610,292
378	Meas. & Reg. Equip - General	306,257	306,257	306,802	309,605	309,605	314,211	308,313	307,667	307,021	306,375	305,729	305,083	304,435
379	Meas. & Reg. Equip - City Gate	2,018,286	2,018,286	2,018,286	2,022,106	2,022,106	2,021,300	2,036,594	2,035,788	2,034,982	2,034,176	2,033,370	2,032,564	2,134,257
3801	Services - Plastic	21,447,229	21,552,093	21,675,499	21,764,456	21,852,520	21,982,262	22,111,360	22,240,780	22,370,200	22,499,620	22,637,040	22,774,461	22,910,806
3802	Services - Other	2,147,193	2,147,193	2,147,858	2,117,832	2,117,865	2,118,671	2,119,477	2,120,283	2,121,090	2,121,896	2,122,702	2,123,508	2,124,313
381	Meters	5,688,458	5,698,113	5,701,344	5,727,732	5,734,408	5,751,197	5,774,958	5,795,232	5,815,507	5,835,782	5,856,057	5,876,332	5,896,606
382	Meter Installations	2,800,556	2,819,790	2,845,477	2,852,085	2,864,039	2,908,592	2,935,036	2,970,535	3,006,033	3,041,532	3,077,031	3,112,529	3,148,025
383	Regulators	1,961,608	1,961,734	1,971,815	1,977,784	1,985,626	1,996,667	2,007,708	2,018,750	2,029,791	2,040,833	2,051,874	2,062,916	2,073,954
384	Regulator Installations	904,152	906,827	909,673	912,677	915,675	922,316	928,764	935,309	941,853	948,398	954,942	961,487	968,029
385	Indust. Meas. & Reg. Station Equip.	49,008	49,008	49,008	49,008	49,008	47,359	45,710	44,061	42,412	40,763	39,114	37,465	35,819
387	Other Equipment	617,121	617,121	617,121	652,735	652,735	657,260	661,785	666,310	670,835	773,359	825,883	830,408	834,935
389	Land & Land Rights	4,106,421	4,106,421	4,106,421	4,106,421	4,106,421	4,106,421	4,106,421	4,106,421	4,106,421	4,106,421	4,106,421	4,106,421	4,106,421
390	Structures & Improvements	3,600,443	3,600,593	3,712,682	3,824,776	3,812,576	3,838,685	3,833,794	3,828,903	4,007,012	4,002,121	4,049,730	4,120,339	4,141,550
3911	Office Furniture	150,091	153,991	155,555	155,413	155,413	156,356	157,299	160,742	161,685	162,627	166,070	167,013	167,958
3912	Office Machines	193,250	193,250	193,250	200,699	200,699	199,889	199,079	198,269	199,959	199,149	198,339	200,029	199,222
3913	Computer Equipment	3,655,277	3,657,438	3,673,700	3,773,733	3,776,334	3,749,334	3,724,334	3,747,334	3,784,334	3,790,450	3,765,450	3,862,450	3,837,456
3921	Transportation - Cars	208,962	208,962	208,962	208,962	208,962	200,197	216,432	207,667	198,902	190,137	181,372	172,607	199,845
3922	Transportation - Light Trucks & Vans	3,655,206	3,655,206	3,655,206	3,655,206	3,655,206	3,645,291	3,670,176	3,644,061	3,617,946	3,591,831	3,763,216	3,737,101	3,710,984
3924	Transportation - Trailers	44,912	44,912	44,912	44,912	44,912	44,881	44,850	44,819	44,788	44,757	44,726	44,695	44,666
393	Stores Equipment	9,562	9,562	11,423	11,423	11,423	11,316	11,209	11,102	10,995	10,888	10,781	10,674	10,564
394	Tools, Shop & Garage Equipment	316,793	316,793	316,793	316,793	316,793	318,712	320,631	322,550	324,469	326,388	328,307	330,226	332,143
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	322,532	322,532	322,532	322,532	327,166	324,290	321,414	318,538	315,662	312,786	309,910	307,034	304,159
397	Communications Equipment	344,387	344,387	344,387	344,387	345,082	338,348	331,614	324,880	318,146	386,412	379,678	372,944	366,214
398	Miscellaneous Equipment	159,647	159,647	176,245	199,883	215,430	216,216	214,752	214,413	223,474	223,135	222,796	222,457	222,118
399	Miscellaneous Tagible	22,970	22,970	22,970	22,970	22,970	22,970	22,970	22,970	22,970	22,970	33,970	33,970	33,970
	TOTALS	109,218,668	109,392,242	110,081,169	110,875,534	111,030,288	111,595,000	112,206,585	112,783,390	113,559,774	114,333,373	115,241,355	115,987,839	116,755,820

Exhibit I.1/1

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2008 MONTHLY RESERVE BALANCES - PROJECTED

ACCT.	DESCRIPTION	BALANCE 12/31/2007	2008 JAN	2008 FEB	2008 MAR	2008 APR	2008 MAY	2008 JUN	2008 JUL	2008 AUG	2008 SEP	2008 OCT	2008 NOV	2008 DEC
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	103,442	103,442	103,442	103,442	103,442	103,442	103,442	103,442	103,442	103,442	103,442	103,442	103,442
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	(7,668)	(7,634)	(7,599)	(7,565)	(7,530)	(7,496)	(7,461)	(7,427)	(7,393)	(7,358)	(7,324)	(7,289)	(7,255)
375	Structures & Improvements	253,412	253,735	254,058	254,381	254,703	252,824	250,940	249,051	247,172	245,288	243,399	241,505	239,609
3761	Mains - Plastic	4,549,883	4,603,470	4,657,121	4,711,532	4,766,814	4,818,235	4,870,359	4,923,241	4,976,853	5,031,197	5,086,271	5,142,117	5,198,740
3762	Mains - Other	14,262,059	14,317,073	14,372,090	14,410,343	14,465,424	14,516,841	14,568,371	14,620,013	14,671,769	14,723,638	14,775,729	14,828,041	14,880,466
378	Meas. & Reg. Equip - General	90,092	90,872	91,651	92,433	93,222	93,365	93,521	93,661	93,799	93,935	94,069	94,201	94,329
379	Meas. & Reg. Equip - City Gate	470,615	476,474	482,332	487,045	492,915	495,854	498,790	501,771	504,750	507,726	510,700	513,672	516,641
3801	Services - Plastic	5,433,161	5,483,868	5,534,854	5,562,192	5,613,745	5,652,840	5,692,281	5,732,067	5,772,198	5,812,674	5,853,495	5,894,682	5,936,240
3802	Services - Other	1,870,077	1,869,828	1,869,579	1,839,308	1,838,875	1,837,539	1,836,208	1,834,882	1,833,560	1,832,244	1,830,933	1,829,627	1,828,327
381	Meters	2,149,102	2,164,822	2,180,569	2,196,325	2,212,153	2,222,631	2,233,154	2,243,744	2,254,388	2,265,089	2,275,846	2,286,658	2,297,525
382	Meter Installations	751,391	758,343	765,344	770,448	777,529	783,319	789,220	795,188	801,244	807,389	813,623	819,946	826,350
383	Regulators	732,100	737,821	743,543	747,764	753,533	758,540	763,580	768,652	773,756	778,892	784,060	789,261	794,491
384	Regulator Installations	271,872	274,433	277,001	279,065	281,649	283,667	285,703	287,758	289,831	291,922	294,032	296,161	298,305
385	Indust. Meas. & Reg. Station Equip.	12,882	13,015	13,148	13,280	13,413	11,897	10,376	8,851	7,321	5,787	4,248	2,704	1,161
387	Other Equipment	115,576	117,629	119,682	121,734	123,897	124,649	125,414	126,194	126,987	127,794	128,918	130,203	131,507
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	806,894	814,166	821,438	828,944	836,683	839,006	841,383	843,750	846,107	848,835	851,553	854,370	857,340
3911	Office Furniture	41,838	42,438	43,054	42,976	43,597	43,724	43,854	43,988	44,136	44,288	44,444	44,613	44,788
3912	Office Machines	69,925	71,133	72,341	73,020	74,275	74,194	74,108	74,018	73,922	73,837	73,746	73,651	73,569
3913	Computer Equipment	1,628,388	1,662,210	1,696,053	1,646,765	1,681,683	1,689,125	1,696,318	1,703,279	1,710,453	1,717,969	1,725,542	1,732,883	1,741,122
3921	Transportation - Cars	66,804	69,174	71,543	73,913	76,283	69,888	63,410	57,085	50,677	44,187	37,615	30,960	24,219
3922	Transportation - Light Trucks & Vans	959,827	985,868	1,011,909	1,037,951	1,063,992	1,063,918	1,063,777	1,063,805	1,063,655	1,063,327	1,062,820	1,063,484	1,063,973
3924	Transportation - Trailers	26,376	26,593	26,810	27,027	27,244	27,430	27,616	27,802	27,988	28,173	28,358	28,544	28,731
393	Stores Equipment	9,360	9,401	9,441	9,489	9,537	9,478	9,418	9,358	9,298	9,237	9,175	9,114	9,050
394	Tools, Shop & Garage Equipment	162,369	164,139	165,910	167,680	169,450	168,640	167,840	167,050	166,271	165,503	164,745	163,998	163,255
395	Laboratory Equipment	1	30	59	88	117	146	175	204	233	262	291	320	344
396	Power Operated Equipment	118,978	120,677	122,377	124,076	125,775	124,623	123,455	122,273	121,075	119,862	118,634	117,391	116,137
397	Communications Equipment	69,405	71,634	73,862	76,091	78,319	73,155	67,947	62,696	57,401	52,062	47,166	42,227	37,244
398	Miscellaneous Equipment	15,368	16,209	17,050	17,975	19,017	19,798	20,583	21,361	22,137	22,959	23,778	24,596	25,417
399	Miscellaneous Tangible	9,650	9,650	9,650	9,650	9,650	9,650	9,650	9,650	9,650	9,650	9,650	9,650	9,650
TOTALS		35,043,179	35,320,513	35,598,312	35,717,372	35,999,408	36,160,921	36,323,434	36,487,405	36,652,681	36,819,810	36,988,959	37,160,731	37,334,717

Exhibit J.1/1

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2008 ADDITIONS - BUDGETED

ACCT	DESCRIPTION	Actual JAN	Actual FEB	Actual MAR	Actual APR	Projected MAY	Projected JUN	Projected JUL	Projected AUG	Projected SEP	Projected OCT	Projected NOV	Projected DEC	TOTAL
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	-	-	-	-	-	-	6,820	-	-	-	-	-	6,820
3761	Mains - Plastic	29,447	350,921	401,895	25,667	328,607	353,775	341,178	341,178	341,178	360,178	360,177	357,641	3,591,840
3762	Mains - Other	1,362	23,171	23,075	243	56,122	55,654	55,888	55,888	105,887	105,887	55,887	116,380	655,442
378	Meas. & Reg. Equip - General	-	545	2,803	-	5,252	(5,252)	-	-	-	-	-	-	3,348
379	Meas. & Reg. Equip - City Gate	-	-	4,966	-	2,125	18,225	2,125	2,125	2,125	2,125	2,125	104,625	140,566
3801	Services - Plastic	104,864	123,406	112,934	88,064	142,434	141,790	142,112	142,112	142,112	150,112	150,113	149,034	1,589,087
3802	Services - Other	-	665	-	33	1,710	1,710	1,710	1,710	1,710	1,710	1,710	1,710	14,379
381	Meters	9,655	3,231	26,388	6,676	22,158	29,130	25,644	25,644	25,644	25,644	25,644	25,644	251,101
382	Meter Installations	19,234	25,687	8,569	11,954	45,874	27,766	36,820	36,820	36,820	36,820	36,820	36,819	360,000
383	Regulators	126	10,081	7,499	7,842	11,825	11,825	11,825	11,825	11,825	11,825	11,825	11,825	120,151
384	Regulator Installations	2,675	2,846	3,517	2,998	7,217	7,025	7,121	7,121	7,121	7,121	7,121	7,121	69,000
385	Indust. Meas. & Reg. Station Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	-	-	35,614	-	5,936	5,936	5,936	5,936	103,935	53,935	5,936	5,936	229,100
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	150	112,089	112,094	(12,200)	31,500	500	500	183,500	500	53,000	76,000	26,600	584,233
3911	Office Furniture	3,900	1,564	559	-	1,438	1,438	3,938	1,438	1,438	3,938	1,438	1,438	22,526
3912	Office Machines	-	-	7,977	-	525	525	525	3,025	525	525	3,025	525	17,177
3913	Computer Equipment	2,161	16,262	183,313	2,601	500	2,500	50,500	64,500	33,616	2,500	124,500	2,507	485,460
3921	Transportation - Cars	-	-	-	-	-	25,000	-	-	-	-	-	36,000	61,000
3922	Transportation - Light Trucks & Vans	-	-	-	-	16,200	51,000	-	-	-	197,500	-	-	264,700
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	-	1,861	-	-	-	-	-	-	-	-	-	-	1,861
394	Tools, Shop & Garage Equipment	-	-	-	-	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	36,000
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	4,634	-	-	-	-	-	-	-	-	4,634
397	Communications Equipment	-	-	-	695	663	663	663	663	75,663	663	663	663	80,999
398	Miscellaneous Equipment	-	16,598	23,638	15,547	1,125	(1,125)	-	9,400	-	-	-	-	65,183
399	Miscellaneous Tangible	-	-	-	-	-	-	-	-	-	11,000	-	-	11,000
TOTALS		173,574	688,927	954,841	154,754	685,711	732,584	697,804	897,383	894,597	1,028,981	867,483	888,967	8,665,607

Exhibit K.1/1

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 2008 RETIREMENTS - PROJECTED

ACCT	DESCRIPTION	Actual JAN	Actual FEB	Actual MAR	Actual APR	Projected MAY	Projected JUN	Projected JUL	Projected AUG	Projected SEP	Projected OCT	Projected NOV	Projected DEC	TOTAL
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	-	-	-	-	2,202	2,202	2,202	2,202	2,202	2,202	2,202	2,199	17,613
3761	Mains - Plastic	-	-	-	-	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,916	31,335
3762	Mains - Other	-	-	16,814	-	3,665	3,665	3,665	3,665	3,665	3,665	3,665	3,661	46,130
378	Meas. & Reg. Equip - General	-	-	-	-	646	646	646	646	646	646	646	648	5,170
379	Meas. & Reg. Equip - City Gate	-	-	1,146	-	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,932	24,595
3801	Services - Plastic	-	-	23,977	-	12,692	12,692	12,692	12,692	12,692	12,692	12,692	12,689	125,510
3802	Services - Other	-	-	30,026	-	904	904	904	904	904	904	904	905	37,259
381	Meters	-	-	-	-	5,369	5,369	5,369	5,369	5,369	5,369	5,369	5,370	42,953
382	Meter Installations	-	-	1,961	-	1,321	1,321	1,321	1,321	1,321	1,321	1,321	1,323	12,531
383	Regulators	-	-	1,530	-	784	784	784	784	784	784	784	787	7,805
384	Regulator Installations	-	-	513	-	576	576	576	576	576	576	576	578	5,123
385	Indust. Meas. & Reg. Station Equip.	-	-	-	-	1,649	1,649	1,649	1,649	1,649	1,649	1,649	1,646	13,189
387	Other Equipment	-	-	-	-	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,409	11,286
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	-	5,391	5,391	5,391	5,391	5,391	5,391	5,391	5,389	43,126
3911	Office Furniture	-	-	701	-	495	495	495	495	495	495	495	493	4,659
3912	Office Machines	-	-	528	-	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,332	11,205
3913	Computer Equipment	-	-	83,280	-	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,501	303,281
3921	Transportation - Cars	-	-	-	-	8,765	8,765	8,765	8,765	8,765	8,765	8,765	8,762	70,117
3922	Transportation - Light Trucks & Vans	-	-	-	-	26,115	26,115	26,115	26,115	26,115	26,115	26,115	26,117	208,922
3924	Transportation - Trailers	-	-	-	-	31	31	31	31	31	31	31	29	246
393	Stores Equipment	-	-	-	-	107	107	107	107	107	107	107	110	859
394	Tools, Shop & Garage Equipment	-	-	-	-	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,583	20,650
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	2,876	2,876	2,876	2,876	2,876	2,876	2,876	2,875	23,007
397	Communications Equipment	-	-	-	-	7,397	7,397	7,397	7,397	7,397	7,397	7,397	7,393	59,172
398	Miscellaneous Equipment	-	-	-	-	339	339	339	339	339	339	339	339	2,712
399	Miscellaneous Tangible	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTALS	-	-	160,476	-	120,999	120,999	120,999	120,999	120,999	120,999	120,999	120,986	1,128,455

Exhibit L.1/3

**FLORIDA PUBLIC UTILITIES COMPANY
GAS DIVISIONS
2008 NET SALVAGE - PROJECTED**

(NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	790	790	790	790	790	790	790	790	790	790	790	790	9,480
3761	Mains - Plastic	105	105	105	105	105	105	105	105	105	105	105	102	1,257
3762	Mains - Other	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,492	41,860
378	Meas. & Reg. Equip - General	88	88	88	88	88	88	88	88	88	88	88	88	1,056
379	Meas. & Reg. Equip - City Gate	28	28	28	28	28	28	28	28	28	28	28	27	335
3801	Services - Plastic	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,485	77,831
3802	Services - Other	13,669	13,669	13,669	13,669	13,669	13,669	13,669	13,669	13,669	13,669	13,669	13,667	164,026
381	Meters	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(77)	(924)
382	Meter Installations	49	49	49	49	49	49	49	49	49	49	49	54	593
383	Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-
384	Regulator Installations	1	1	1	1	1	1	1	1	1	1	1	2	13
385	Indust. Meas. & Reg. Station Equip.	2	2	2	2	2	2	2	2	2	2	2	-	22
387	Other Equipment	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(152)	(1,802)
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	229	229	229	229	229	229	229	229	229	229	229	225	2,744
3911	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Office Machines	-	-	-	-	-	-	-	-	-	-	-	-	-
3913	Computer Equipment	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(12)	(133)
3921	Transportation - Cars	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(396)	(4,818)
3922	Transportation - Light Trucks & Vans	(1,064)	(1,064)	(1,064)	(1,064)	(1,064)	(1,064)	(1,064)	(1,064)	(1,064)	(1,064)	(1,064)	(1,069)	(12,773)
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(5)	(49)
394	Tools, Shop & Garage Equipment	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(24)	(332)
395	Laboratory Equipment	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(24)	(343)
396	Power Operated Equipment	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(9)	(75)
397	Communications Equipment	10	10	10	10	10	10	10	10	10	10	10	14	124
398	Miscellaneous Equipment	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(48)	(521)
399	Miscellaneous Tangible	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTALS	23,131	23,131	23,131	23,131	23,131	23,131	23,131	23,131	23,131	23,131	23,131	23,130	277,571

Exhibit L.2/3

FLORIDA PUBLIC UTILITIES COMPANY
 COMBINED - GAS DIVISIONS
 Computation of Projected 2008 Net Salvage
 (NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	2004	2004	2004	2005	2005	2005	2006	2006	2006	2007	2007	2007	---- Estimated 4 Year Average ----		
		COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	2008 COR EST	2008 SALVAGE EST	2008 NET EST
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	-	-	-	-	-	-	37,919	-	37,919	-	-	-	9,480	-	9,480
3761	Mains - Plastic	2,241	-	2,241	2,671	-	2,671	(671)	-	(671)	786	-	786	1,257	-	1,257
3762	Mains - Other	84,062	-	84,062	9,834	-	9,834	43,312	-	43,312	30,230	-	30,230	41,860	-	41,860
378	Meas. & Reg. Equip - General	-	-	-	-	-	-	4,191	-	4,191	31	-	31	1,056	-	1,056
379	Meas. & Reg. Equip - City Gate	-	-	-	-	-	-	-	-	-	1,340	-	1,340	335	-	335
3801	Services - Plastic	97,625	(381)	97,244	78,068	-	78,068	73,646	-	73,646	62,366	-	62,366	77,926	(95)	77,831
3802	Services - Other	233,219	(518)	232,701	156,618	-	156,618	140,094	-	140,094	126,692	-	126,692	164,156	(130)	164,026
381	Meters	-	(933)	(933)	-	-	-	70	-	70	111	(2,942)	(2,831)	45	(969)	(924)
382	Meter Installations	325	-	325	796	-	796	375	-	375	877	-	877	593	-	593
383	Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
384	Regulator Installations	6	-	6	38	-	38	8	-	8	-	-	-	13	-	13
385	Indust. Meas. & Reg. Station Equip.	88	-	88	-	-	-	-	-	-	-	-	-	22	-	22
386	Other Property on Cust. Prem	-	-	-	-	-	-	-	-	-	362	-	362	91	-	91
387	Other Equipment	(7,208)	-	(7,208)	-	-	-	-	-	-	-	-	-	(1,802)	-	(1,802)
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	7,208	-	7,208	-	-	-	-	-	-	3,766	-	3,766	2,744	-	2,744
3911	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Office Machines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3913	Computer Equipment	-	-	-	-	(532)	(532)	-	-	-	-	-	-	-	(133)	(133)
3921	Transportation - Cars	-	(8,242)	(8,242)	-	(2,045)	(2,045)	-	(4,151)	(4,151)	-	(4,835)	(4,835)	-	(4,818)	(4,818)
3922	Transportation - Light Trucks & Vans	-	(9,378)	(9,378)	-	(6,032)	(6,032)	-	(17,878)	(17,878)	112	(17,916)	(17,804)	28	(12,801)	(12,773)
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	-	-	-	-	-	-	-	(195)	(195)	-	-	-	-	(49)	(49)
394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-	-	(1,327)	(1,327)	-	(332)	(332)	
395	Laboratory Equipment	-	-	-	(505)	(505)	-	(865)	(865)	-	-	-	-	(343)	(343)	
396	power Operated Equipment	-	(300)	(300)	-	-	-	-	-	-	-	-	-	(75)	(75)	
397	Communications Equipment	2,880	-	2,880	180	-	180	(2,517)	(2,517)	-	(47)	(47)	765	(641)	124	
398	Miscellaneous Equipment	-	-	-	(1,895)	(1,895)	-	-	-	-	(187)	(187)	-	(521)	(521)	
399		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTALS	420,446	(19,752)	400,694	248,205	(11,009)	237,196	298,944	(25,606)	273,338	226,673	(27,254)	199,419	298,569	(20,907)	277,662

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

Negative Percentage Indicates Negative Salvage

ACCT.	DESCRIPTION	2004			2005			2006			2007			# TO TA	# NE RET.	----- Estimated -----			----- Estimated 5 Year Total -----		
		TOTAL RET.	NET SAL. - (COR)	NET SAL. %	TOTAL RET.	NET SAL. - (COR)	NET SAL. %	TOTAL RET.	NET SAL. - (COR)	NET SAL. %	TOTAL RET.	NET SAL. - (COR)	NET SAL. %			2008 TOTAL RET.	2008 NET SAL. - (COR)	2008 NET SAL. %	5 YR TOTAL RET.	5 YR TOTAL NET SAL. - (COR)	5 YR TOTAL NET SAL. %
301	Organization (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	-	-	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	-
375	Structures & Improvements	16,075	-	-	2,790	-	-	51,587	(37,919)	(73.5%)	-	-	-	-	-	17,613	(9,480)	(53.82%)	88,065	(47,399)	(53.82%)
3761	Mains - Plastic	5,114	(2,241)	(43.82%)	10,713	(2,671)	(24.93%)	9,442	671	7.11%	100,072	(786)	(0.79%)	-	-	31,335	(1,257)	(4.01%)	156,676	(6,284)	(4.01%)
3762	Mains - Other	40,619	(84,062)	(206.95%)	24,588	(9,834)	(40.%)	17,579	(43,312)	(246.38%)	101,732	(30,230)	(29.72%)	-	-	46,130	(41,860)	(90.74%)	230,648	(209,298)	(90.74%)
378	Meas. & Reg. Equip - General	1,807	-	-	9,926	-	-	8,947	(4,191)	(46.84%)	-	(31)	-	-	-	5,170	(1,056)	(20.43%)	25,850	(5,278)	(20.42%)
378	Meas. & Reg. Equip - City Gate	-	-	-	54,001	-	-	44,377	-	-	-	(1,340)	-	-	24,595	(335)	(1.36%)	122,973	(1,675)	(1.36%)	
3801	Services - Plastic	142,849	(97,244)	(68.07%)	137,117	(78,068)	(56.94%)	114,935	(73,646)	(64.08%)	107,141	(62,366)	(58.21%)	-	-	125,510	(77,831)	(62.01%)	627,552	(389,155)	(62.01%)
3802	Services - Other	46,239	(232,701)	(503.26%)	31,061	(156,618)	(504.23%)	39,331	(140,094)	(356.19%)	32,405	(126,692)	(390.96%)	-	-	37,259	(164,026)	(440.23%)	186,295	(820,131)	(440.23%)
381	Meters	45,780	933	2.04%	39,216	-	-	54,426	(70)	(0.13%)	32,388	2,831	8.74%	-	-	42,953	924	2.15%	214,763	4,618	2.15%
382	Meter Installations	18,876	(325)	(1.72%)	11,639	(796)	(6.84%)	10,468	(375)	(3.58%)	9,141	(877)	(9.59%)	-	-	12,531	(593)	(4.73%)	62,655	(2,966)	(4.73%)
383	Regulators	6,314	-	-	5,414	-	-	10,353	-	-	9,139	-	-	-	-	7,805	-	-	39,025	-	-
384	Regulator Installations	6,067	(6)	(0.1%)	5,853	(38)	(0.65%)	4,486	(8)	(0.18%)	4,086	-	-	-	-	5,123	(13)	(0.25%)	25,615	(65)	(0.25%)
385	Indust. Meas. & Reg. Station Equip.	-	(88)	-	15,742	-	-	37,012	-	-	-	-	-	-	13,189	(22)	(0.17%)	65,943	(110)	(0.17%)	
386	Other Property on Cust. Prem	-	-	-	-	-	-	-	-	-	(362)	-	-	-	-	(91)	-	-	-	(453)	-
387	Other Equipment	-	7,208	-	24,627	-	-	14,192	-	-	6,325	-	-	-	11,286	1,802	15.97%	56,430	9,010	15.97%	
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	100,448	(7,208)	(7.18%)	-	-	-	58,637	-	-	13,417	(3,766)	(28.07%)	-	-	43,126	(2,744)	(6.36%)	215,628	(13,718)	(6.36%)
3911	Office Furniture	-	-	-	13,073	-	-	3,094	-	-	2,467	-	-	-	4,659	-	-	-	23,293	-	-
3912	Office Machines	5,136	-	-	25,794	-	-	12,937	-	-	952	-	-	-	11,205	-	-	-	56,024	-	-
3913	Computer Equipment	112,491	-	-	357,532	532	0.15%	638,771	-	-	104,328	-	-	-	303,281	133	0.04%	1,516,403	665	0.04%	
3921	Transportation - Cars	59,883	8,242	13.76%	61,650	2,045	3.32%	88,021	4,151	4.72%	70,912	4,835	6.82%	-	-	70,117	4,818	6.87%	350,583	24,091	6.87%
3922	Transportation - Light Trucks & Vans	159,216	9,378	5.89%	147,333	6,032	4.09%	311,514	17,878	5.74%	217,626	17,804	8.18%	-	-	208,922	12,773	6.11%	1,044,611	63,865	6.11%
3924	Transportation - Trailers	985	-	-	-	-	-	-	-	-	-	-	-	-	246	-	-	-	1,231	-	-
393	Stores Equipment	-	-	-	3,435	-	-	-	195	-	-	-	-	-	859	49	5.7%	4,294	244	5.68%	
394	Tools, Shop & Garage Equipment	-	-	-	43,111	-	-	25,581	-	-	13,906	1,327	9.54%	-	-	20,650	332	1.61%	103,248	1,659	1.61%
395	Laboratory Equipment	-	-	-	-	505	-	-	865	-	-	-	-	-	-	343	-	-	-	1,713	-
396	power Operated Equipment	24,730	300	1.21%	9,413	-	-	52,033	-	-	5,850	-	-	-	23,007	75	0.33%	115,033	375	0.33%	
397	Communications Equipment	15,716	(2,880)	(18.33%)	168,448	(180)	(0.11%)	4,379	2,517	57.48%	48,144	47	0.1%	-	-	59,172	(124)	(0.21%)	295,859	(620)	(0.21%)
398	Miscellaneous	2,226	-	-	4,023	1,895	47.1%	-	-	-	4,597	187	4.07%	-	-	2,712	521	19.21%	13,558	2,603	19.2%
399		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS		810,571	(400,694)		1,206,513	(237,196)		1,612,102	(273,338)		884,628	(199,419)		-	-	1,128,455	(277,662)		5,642,269	(1,388,309)	

Exhibit M.1/1

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
2008 MONTHLY DEPRECIATION - PROJECTED**

ACCT	DESCRIPTION	RATE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
301	Organization (See Note Below)	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
311	LPG Equipment (See Note Below)	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
3741	Land Rights	3.2%	34	34	34	34	34	34	34	34	34	34	34	34	413
375	Structures & Improvements	2.8%	1,113	1,113	1,113	1,113	1,113	1,108	1,103	1,113	1,108	1,103	1,098	1,093	13,290
3761	Mains - Plastic	2.6%	53,692	53,756	54,516	55,387	55,443	56,146	56,904	57,635	58,366	59,096	59,868	60,640	681,449
3762	Mains - Other	2.6%	58,502	58,505	58,555	58,569	58,569	58,683	58,796	58,909	59,022	59,243	59,465	59,578	706,397
378	Meas. & Reg. Equip - General	3.4%	868	868	869	877	877	890	874	872	870	868	866	864	10,463
379	Meas. & Reg. Equip - City Gate	3.5%	5,887	5,887	5,887	5,898	5,898	5,895	5,940	5,938	5,935	5,933	5,931	5,928	70,956
3801	Services - Plastic	3.2%	57,193	57,472	57,801	58,039	58,273	58,619	58,964	59,309	59,654	59,999	60,365	60,732	706,420
3802	Services - Other	7.5%	13,420	13,420	13,424	13,236	13,237	13,242	13,247	13,252	13,257	13,262	13,267	13,272	159,535
381	Meters	3.3%	15,643	15,670	15,679	15,751	15,770	15,816	15,881	15,937	15,993	16,048	16,104	16,160	190,452
382	Meter Installations	3.0%	7,001	7,049	7,114	7,130	7,160	7,271	7,338	7,426	7,515	7,604	7,693	7,781	88,083
383	Regulators	3.5%	5,721	5,722	5,751	5,769	5,791	5,824	5,856	5,888	5,920	5,952	5,985	6,017	70,196
384	Regulator Installations	3.4%	2,562	2,569	2,577	2,586	2,594	2,613	2,631	2,650	2,669	2,687	2,706	2,724	31,569
385	Indust. Meas. & Reg. Station Equip.	3.3%	135	135	135	135	135	130	126	121	117	112	108	103	1,490
387	Other Equipment	3.7%	1,903	1,903	1,903	2,013	2,013	2,027	2,041	2,054	2,068	2,385	2,546	2,560	25,415
389	Land & Land Rights	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	2.5%	7,501	7,501	7,735	7,968	7,943	7,997	7,987	7,977	8,348	8,338	8,437	8,584	96,316
3911	Office Furniture	4.8%	600	616	622	622	622	625	629	643	647	651	664	668	7,609
3912	Office Machines	7.5%	1,208	1,208	1,208	1,254	1,254	1,249	1,244	1,239	1,250	1,245	1,240	1,250	14,849
3913	Computer Equipment	11.1%	33,811	33,831	33,982	34,907	34,931	34,681	34,450	34,663	35,005	35,062	34,830	35,728	415,882
3921	Transportation - Cars	11.3%	1,968	1,968	1,968	1,968	1,968	1,885	2,038	1,956	1,873	1,790	1,708	1,625	22,714
3922	Transportation - Light Trucks & Vans	8.2%	24,977	24,977	24,977	24,977	24,977	24,909	25,080	24,901	24,723	24,544	25,715	25,537	300,295
3924	Transportation - Trailers	5.8%	217	217	217	217	217	217	217	217	216	216	216	216	2,601
393	Stores Equipment	4.6%	37	37	44	44	44	43	43	43	42	42	41	41	500
394	Tools, Shop & Garage Equipment	6.6%	1,742	1,742	1,742	1,742	1,742	1,753	1,763	1,774	1,785	1,795	1,806	1,816	21,204
395	Laboratory Equipment	2.2%	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	6.3%	1,693	1,693	1,693	1,693	1,718	1,703	1,687	1,672	1,657	1,642	1,627	1,612	20,091
397	Communications Equipment	7.8%	2,239	2,239	2,239	2,239	2,243	2,199	2,155	2,112	2,068	2,512	2,468	2,424	27,135
398	Miscellaneous Equipment	6.0%	798	798	881	999	1,077	1,081	1,074	1,072	1,117	1,116	1,114	1,112	12,240
399	Miscellaneous Tagible	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS			300,465	300,930	302,666	305,167	305,643	306,643	308,101	309,406	311,259	313,279	315,902	318,101	3,697,564

Exhibit N.1/4

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
Aged Vehicle Listing
December 31, 2007

ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3921	5205	1995 FORD ESCORT LSX WAGON	1995	12,340.82	12.5	154,260.25
3921	9007	1997 CHEVY MALIBU 4 DOOR SEDAN	1997	15,503.87	10.5	162,790.64
3921	16625	1998 CHEVY MALIBU	1998	18,385.12	9.5	174,658.64
3921	9432	1999 CHEVY LUMINA SEDAN 4 DOOR	1999	17,735.79	8.5	150,754.22
3921	11248	2000 CHEVROLET IMPALA	2000	19,999.99	7.5	149,999.93
3921	16314	2000 CHRYSLER CONCORDE	2000	14,550.64	7.5	109,129.80
3921	11582	2001 DODGE INTREPID	2001	23,562.04	6.5	153,153.26
3921	11520	2001 CHEV MALIBU AUTO	2001	17,745.05	6.5	115,342.83
3921	16626	2003 FORD TAURUS	2003	20,916.30	4.5	94,123.35
3921	16121	2005 FORD TAURUS	2005	18,148.24	2.5	45,370.60
3921	16710	2006 ACURA TL	2006	30,075.85	1.5	45,113.78
		TOTAL ACCOUNT 3921		208,963.71	6.48	1,354,697.30
3922	8032	FORD F700 W/DUMP BODY	1987	23,282.66	20.5	477,294.53
3922	8070	1995 FORD E150 VAN	1995	17,488.38	12.5	218,604.75
3922	11555	CHEVY S-10 PICKUP	1995	11,691.43	12.5	146,142.88
3922	3852	1996 FORD RANGER TRUCK	1996	12,369.74	11.5	142,252.01
3922	3854	1996 FORD E-150 VAN	1996	19,237.59	11.5	221,232.29
3922	8997	'97 FORD TRK F450 CHASSIS CAB	1997	27,359.73	10.5	287,277.17
3922	9040	1997 FORD PICKUP RANGER	1997	11,865.68	10.5	124,589.64
3922	9126	1998 FORD R-14 RANGER P/U	1998	15,425.53	9.5	146,542.54
3922	9162	1998 FORD E-150 SERV. VAN	1998	19,826.49	9.5	188,351.66
3922	9163	1998 FORD E-150 SERV. VAN	1998	19,826.49	9.5	188,351.66
3922	9164	1998 FORD E-150 SERV. VAN	1998	19,826.48	9.5	188,351.56
3922	9165	1998 FORD F-150 P/U WITH CAP	1998	16,943.57	9.5	160,963.92
3922	9166	1998 FORD F-150 P/U WITH CAP	1998	16,943.57	9.5	160,963.92
3922	9180	1998 CHEVROLET TRUCK	1998	33,243.36	9.5	315,811.92
3922	9539	1998 TOYOTA TACOMA 4X2	1998	14,057.60	9.5	133,547.20
3922	9170	1998 FORD E-150 VAN	1998	19,802.13	9.5	188,120.24
3922	9389	1999 FORD RANGER CAB P/U	1999	16,977.58	8.5	144,309.43
3922	9390	FORD RANGER REG. CAB P/U	1999	14,569.03	8.5	123,836.76
3922	9390	MOD. TO VEH. FOR RADIO INST.	1999	140.87	8.5	1,197.40
3922	11017	FORD FULL SIZE PICKUP	1999	16,283.19	8.5	138,407.12
3922	11018	FORD RANGER PICKUP	1999	12,661.16	8.5	107,619.86
3922	11019	FORD FULL SIZE PICKUP	1999	16,283.19	8.5	138,407.12
3922	11139	1999 FORD FULL SIZE PICKUP	1999	20,479.57	8.5	174,076.35
3922	11276	THIEMAN LIFTGATE, MODEL TT12E	2000	1,934.50	7.5	14,508.75
3922	11276	THIEMAN LIFTGATE WAS A/N 11276	2000	(1,934.50)	7.5	(14,508.75)
3922	11686	2001 FORD E-350	2001	35,868.95	6.5	233,148.18
3922	11687	2001 FORD RANGER	2001	12,863.64	6.5	83,613.66
3922	11688	2001 FORD F-250	2001	31,989.60	6.5	207,932.40
3922	11689	2001 FORD F-250	2001	31,989.61	6.5	207,932.47
3922	11690	2001 FORD F-550	2001	37,202.40	6.5	241,815.60
3922	11691	2001 FORD F-550	2001	37,202.40	6.5	241,815.60
3922	11695	2001 FORD F-150 TRUCK	2001	21,318.51	6.5	138,570.32
3922	11697	2001 FORD F-550 TRUCK	2001	47,729.55	6.5	310,242.08
3922	11688	WINDOW TINTING-2001 FORD F250	2002	127.09	5.5	699.00
3922	12952	2001 FORD F-250	2002	31,800.42	5.5	174,902.31
3922	12979	2000 FORD F-250	2002	22,075.55	5.5	121,415.53
3922	12980	2000 FORD F-250	2002	18,086.01	5.5	99,473.06
3922	15405	2003 FORD F-250	2003	30,916.46	4.5	139,124.07
3922	15676	2002 GMC SIERRA 1500 PU	2003	16,497.50	4.5	74,238.75
3922	15677	2002 GMC SIERRA 1500 PU	2003	16,497.50	4.5	74,238.75
3922	15678	2002 GMC SIERRA 2500 HD	2003	30,289.48	4.5	136,302.66

Exhibit N.2/4

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 Aged Vehicle Listing
 December 31, 2007

ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3922	15679	2002 GMC SIERRA 2500 HD	2003	30,289.49	4.5	136,302.71
3922	15680	2002 GMC SIERRA 2500 HD	2003	30,128.37	4.5	135,577.67
3922	15681	2002 GMC SIERRA 2500 HD	2003	30,128.37	4.5	135,577.67
3922	15682	2002 GMC SIERRA 2500 HD	2003	30,128.37	4.5	135,577.67
3922	15683	2002 GMC SIERRA 2500 HD	2003	30,128.37	4.5	135,577.67
3922	15684	2003 FORD F-550	2003	38,231.78	4.5	172,043.01
3922	15685	2002 GMC SAVANNA 3/4 TON	2003	21,489.87	4.5	96,704.42
3922	15534	2002 GMC SONOMA	2003	13,329.77	4.5	59,983.97
3922	15535	2002 GMC SIERRA	2003	30,410.09	4.5	136,845.41
3922	15536	2002 GMC SAVANNAH	2003	22,305.88	4.5	100,376.46
3922	15536	2002 GMC SAVANNAH-CREDIT	2003	(189.59)	4.5	(853.16)
3922	15537	2003 FORD F-550	2003	51,148.18	4.5	230,166.81
3922	15537	2003 FORD F-550-POWER INVERTER	2003	1,662.12	4.5	7,479.54
3922	15538	2002 GMC SIERRA	2003	20,236.49	4.5	91,064.21
3922	15687	2003 GMC SONOMA PICKUP	2003	12,193.92	4.5	54,872.64
3922	15998	2004 GMC SIERRA	2004	18,519.31	3.5	64,817.59
3922	15793	2002 GMC CUTAWAY VAN	2004	32,116.48	3.5	112,407.68
3922	15794	2004 GMC SIERRA 1/2 TON	2004	19,407.32	3.5	67,925.62
3922	15794	2004 GMC SIERRA-TAG REFUND	2004	(15.15)	3.5	(53.03)
3922	15795	2004 GMC SIERRA 1/2 TON	2004	19,407.31	3.5	67,925.59
3922	15795	2004 GMC SIERRA-TAG REFUND	2004	(15.15)	3.5	(53.03)
3922	15796	2004 GMC SIERRA 1/2 TON	2004	19,407.31	3.5	67,925.59
3922	15900	2004 GMC C5500/LIFTGATE	2004	38,793.17	3.5	135,776.10
3922	15901	2004 GMC C5500/LIFTGATE	2004	38,793.17	3.5	135,776.10
3922	15902	2003 GMC SONOMA	2004	12,110.39	3.5	42,386.37
3922	15914	2004 GMC SIERRA TRUCK	2004	27,139.13	3.5	94,986.96
3922	15915	2004 GMC SIERRA TRUCK	2004	27,139.13	3.5	94,986.96
3922	15916	2004 GMC SIERRA TRUCK	2004	28,106.79	3.5	98,373.77
3922	15917	2004 GMC SIERRA TRUCK	2004	28,106.79	3.5	98,373.77
3922	15918	2004 GMC SIERRA TRUCK	2004	28,106.80	3.5	98,373.80
3922	15797	2003 GMC SAVANNA VAN	2004	20,105.35	3.5	70,368.73
3922	15798	2003 GMC SAVANNA VAN	2004	20,105.35	3.5	70,368.73
3922	15865	2004 GMC SIERRA PICKUP	2004	20,134.02	3.5	70,469.07
3922	15866	2003 FORD F-550	2004	58,956.99	3.5	206,349.47
3922	8032	FORD F700 - ENGINE	2005	12,960.75	2.5	32,401.88
3922	16108	2004 GMC SIERRA	2005	18,913.97	2.5	47,284.93
3922	16109	2004 GMC SIERRA	2005	18,913.97	2.5	47,284.93
3922	16110	2004 GMC SIERRA	2005	19,031.08	2.5	47,577.70
3922	16111	2004 GMC SIERRA	2005	19,031.08	2.5	47,577.70
3922	16112	2004 GMC CANYON	2005	13,524.40	2.5	33,811.00
3922	16113	2004 GMC CANYON	2005	13,524.39	2.5	33,810.98
3922	16114	2004 GMC 2500 SIERRA	2005	28,038.53	2.5	70,096.33
3922	16223	2004 GMC SAVANNA VAN	2005	20,351.98	2.5	50,879.95
3922	16224	2004 GMC CANYON	2005	15,174.74	2.5	37,936.85
3922	16225	2004 GMC SIERRA	2005	28,470.49	2.5	71,176.23
3922	16226	2004 GMC SIERRA	2005	28,470.49	2.5	71,176.23
3922	16227	2004 GMC SIERRA	2005	28,470.49	2.5	71,176.23
3922	16228	2004 GMC SIERRA	2005	28,470.49	2.5	71,176.23
3922	16229	2004 GMC SIERRA	2005	28,470.49	2.5	71,176.23
3922	16307	2005 GMC C5500	2005	39,428.60	2.5	98,571.50
3922	16308	2005 GMC C5500	2005	39,428.61	2.5	98,571.53
3922	16309	2005 GMC C5500	2005	39,428.60	2.5	98,571.50
3922	16115	2004 GMC SAVANNAH VAN	2005	20,391.05	2.5	50,977.63
3922	16116	2004 GMC SAVANNAH VAN	2005	20,391.05	2.5	50,977.63

Exhibit N.3/4

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
Aged Vehicle Listing
December 31, 2007

ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3922	16117	2004 GMC 2500 HD	2005	28,777.61	2.5	71,944.03
3922	16118	2004 GMC CANYON	2005	15,382.17	2.5	38,455.43
3922	16119	2004 GMC CANYON	2005	15,382.16	2.5	38,455.40
3922	16120	2004 FORD F-550	2005	44,304.95	2.5	110,762.38
3922	16230	2004 GMC CANYON	2005	15,038.95	2.5	37,597.38
3922	16306	2004 FORD F-550	2005	50,369.46	2.5	125,923.65
3922	16469	2006 CHEVROLET TRAILBLAZER	2005	23,665.00	2.5	59,162.50
3922	16586	2006 CHEVY TRAILBLAZER	2006	23,665.00	1.5	35,497.50
3922	16608	2005 GMC YUKON	2006	30,100.00	1.5	45,150.00
3922	16662	2006 GMC SIERRA PICKUP	2006	21,468.05	1.5	32,202.08
3922	11139	DUMP TRUCK BODY	2006	6,708.74	1.5	10,063.11
3922	11686	2001 FORD E-350-TRANSMISSION	2006	2,936.89	1.5	4,405.34
3922	16307	2005 GMC C5500-WORK LIGHT	2006	726.61	1.5	1,089.92
3922	16308	2005 GMC C5500-WORK LIGHT	2006	705.24	1.5	1,057.86
3922	16309	2005 GMC C5500-WORK LIGHT	2006	705.24	1.5	1,057.86
3922	16694	2006 GMC CANYON P/U	2006	12,723.50	1.5	19,085.25
3922	16695	2006 GMC CANYON P/U	2006	12,723.50	1.5	19,085.25
3922	16695	2006 GMC CANYON-AFV	2006	798.74	1.5	1,198.11
3922	16695	2006 GMC CANYON-AFV	2006	(48.74)	1.5	(73.11)
3922	16696	2006 GMC SIERRA EXT CAB P/U	2006	21,465.17	1.5	32,197.76
3922	16697	2006 GMC SIERRA EXT CAB P/U	2006	21,465.17	1.5	32,197.76
3922	16807	2006 GMC CANYON	2006	15,980.23	1.5	23,970.35
3922	16808	2006 GMC 5500	2006	49,295.38	1.5	73,943.07
3922	16809	2006 GMC 5500	2006	49,295.37	1.5	73,943.06
3922	16810	2006 GMC 5500	2006	49,295.37	1.5	73,943.06
3922	16810	2006 GMC 5500-SHELVES	2006	2,837.37	1.5	4,256.06
3922	16846	GMC 2500 SERVICE TRUCK	2006	34,303.28	1.5	51,454.92
3922	16847	2006 GMC 2500 SERVICE TRUCK	2006	34,303.28	1.5	51,454.92
3922	16848	2006 GMC 2500 SERVICE TRUCK	2006	34,303.28	1.5	51,454.92
3922	16849	2006 GMC 2500 SERVICE TRUCK	2006	34,303.28	1.5	51,454.92
3922	16850	2006 GMC 2500 SERVICE TRUCK	2006	34,303.28	1.5	51,454.92
3922	17056	2006 GMC 4500/LIFTGATE	2006	46,881.45	1.5	70,322.18
3922	17057	2006 CHEVY SILVERADO 1500 EXT	2006	21,019.28	1.5	31,528.92
3922	17058	2006 CHEVY SILVERADO 1500 EXT	2006	21,019.28	1.5	31,528.92
3922	17093	2006 GMC CANYON EXT CAB	2006	16,446.96	1.5	24,670.44
3922	17094	2006 GMC CANYON EXT CAB	2006	16,310.46	1.5	24,465.69
3922	17095	2006 GMC CANYON EXT CAB	2006	16,575.84	1.5	24,863.76
3922	15866	AUTOCRANE CONTROLLER	2006	898.80	1.5	1,348.20
3922	16306	2004 FORD F-550-ALUM FLAG BOX	2006	711.64	1.5	1,067.46
3922	16687	2006 GMC SAVANA VAN	2006	25,524.41	1.5	38,286.62
3922	16688	2006 GMC SAVANA VAN	2006	25,524.41	1.5	38,286.62
3922	16689	2006 GMC SAVANA VAN	2006	25,524.42	1.5	38,286.63
3922	16690	2006 GMC SIERRA EXT CAB P/U	2006	22,473.02	1.5	33,709.53
3922	16691	2006 GMC SIERRA EXT CAB P/U	2006	22,473.02	1.5	33,709.53
3922	16692	2006 GMC SIERRA EXT CAB P/U	2006	22,473.02	1.5	33,709.53
3922	16719	2006 GMC CANYON EXT. CAB	2006	15,587.50	1.5	23,381.25
3922	16720	2006 GMC CANYON P/U	2006	13,478.97	1.5	20,218.46
3922	16720	2006 GMC CANYON-AFV	2006	399.38	1.5	599.07
3922	16720	2006 GMC CANYON-AFV	2006	(24.38)	1.5	(36.57)
3922	16792	2006 GMC SAVANA VAN	2006	24,288.32	1.5	36,432.48
3922	16793	2006 GMC CANYON	2006	15,311.94	1.5	22,967.91
3922	16793	2006 GMC CANYON-AFV	2006	(48.75)	1.5	(73.13)
3922	16794	2006 GMC CANYON	2006	15,311.94	1.5	22,967.91
3922	16794	2006 GMC CANYON-AFV	2006	(48.75)	1.5	(73.13)

Exhibit N.4/4

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
Aged Vehicle Listing
December 31, 2007

ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3922	17096	2006 FORD F-550 W/CRANE	2006	75,053.07	1.5	112,579.61
3922	8032	FORD F-700-TARP ASSY W/BAR	2007	1,424.96	0.5	712.48
3922	9126	FORD RANGER-FIBERGLAS TONNEAU	2007	841.35	0.5	420.68
3922	15902	GMC SONOMA-WHITE LID	2007	931.88	0.5	465.94
3922	17376	2007 GMC SIERRA 1500 EXT CAB	2007	22,434.32	0.5	11,217.16
3922	17377	2007 GMC SIERRA 1500 EXT CAB	2007	22,434.32	0.5	11,217.16
3922	17453	2004 FORD F450 W/ALTEC AT200	2007	42,264.09	0.5	21,132.05
3922	17454	2007 GMC4500 W/UTIL BODY &LIFT	2007	45,948.76	0.5	22,974.38
3922	17455	2007 GMC4500 W/UTIL BODY &LIFT	2007	45,948.76	0.5	22,974.38
3922	17456	2007 GMC2500 W/ UTILITY BODY	2007	36,246.66	0.5	18,123.33
3922	17457	2007 GMC2500 W/UTILITY BODY	2007	36,246.65	0.5	18,123.33
3922	17458	2007 GMC2500 W/UTILITY BODY	2007	35,244.78	0.5	17,622.39
3922	17459	2007 GMC2500 SAVANA VAN	2007	28,569.82	0.5	14,284.91
3922	16118	2004 GMC CANYON-STROBE LIGHTS	2007	542.09	0.5	271.05
3922	16719	2006 GMC CANYON-STROBE LIGHTS	2007	542.09	0.5	271.05
3922	16794	2006 GMC CANYON-STROBE LIGHTS	2007	542.09	0.5	271.05
3922	17401	GMC CANYON PICKUP	2007	12,974.42	0.5	6,487.21
3922	17401	GMC CANYON PICKUP-AFV	2007	1,000.00	0.5	500.00
3922	17516	2007 GM2500 SVC TRK W/UTIL BOD	2007	36,325.54	0.5	18,162.77
3922	17517	2007 GM2500 SVC TRK W/UTIL BOD	2007	36,325.53	0.5	18,162.77
		TOTAL ACCOUNT 3922		3,655,207.82	3.59	13,120,699.74
3924	5809	BIRMINGHAM EQUIPMENT TRAILER	1979	4,550.00	28.5	129,675.00
3924	8083	MOD. TW101 WELLS CARGO 6'X 10'	1987	2,305.31	20.5	47,258.86
3924	8084	BACKHOE TRAILER	1987	7,118.88	20.5	145,937.04
3924	1530	PACE *EMERGENCY TRAILER*	1993	2,305.85	14.5	33,434.83
3924	1530	SHELF UNITS	1993	527.49	14.5	7,648.61
3924	1530	HARDWARE AND FASTENERS	1993	4.55	14.5	65.98
3924	11140	BUTLER LT 1014 TRAILER	1999	3,949.85	8.5	33,573.73
3924	11140	BRAKE CONTROL-BUTLER TRLR	2000	214.00	7.5	1,605.00
3924	11548	EAGER BEAVER TRAILER	2001	4,097.00	6.5	26,630.50
3924	15688	2003 DITCH WITCH TRAILER	2003	1,673.76	4.5	7,531.92
3924	15903	2004 BELSHE TRAILER	2004	3,400.00	3.5	11,900.00
3924	15903	2004 BELSHE TRAILER-TAG REFUND	2004	(125.23)	3.5	(438.31)
3924	17244	UTILITY TRAILER M8000HD	2005	756.94	2.5	1,892.35
3924	16851	2006 WELLS CARGO 10'TRAILER	2006	3,382.52	1.5	5,073.78
3924	16907	2006 WELLS CARGO TRAILER	2006	3,591.10	1.5	5,386.65
3924	16908	2006 WELLS CARGO TRAILER	2006	3,591.10	1.5	5,386.65
3924	17378	ENCLSD TRAILER-WELLS CARGO 10'	2007	3,568.24	0.5	1,784.12
		TOTAL ACCOUNT 3924		44,911.36	10.34	464,346.71

Exhibit O.1/18

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3030	1986	81,850.85	21.5	1,759,793.28
3030	1997	131,790.53	10.5	1,383,800.57
3030	2002	1,833.00	5.5	10,081.50
3030 TOTAL		215,474.38	14.6	3,153,675.35
3031	2001	1,900,000.00	6.5	12,350,000.00
3031 TOTAL		1,900,000.00	6.5	12,350,000.00
3740	1929	41,854.98	78.5	3,285,615.93
3740	1930	5,078.35	77.5	393,572.13
3740	1940	1,079.60	67.5	72,873.00
3740	1941	1,173.33	66.5	78,026.45
3740	1975	7,500.00	32.5	243,750.00
3740	1985	28,486.39	22.5	640,943.78
3740	1996	15,935.40	11.5	183,257.10
3074 TOTAL		101,108.05	48.4	4,898,038.39
3741	1990	909.53	17.5	15,916.78
3741	1991	12,000.00	16.5	198,000.00
3741 Total		12,909.53	16.6	213,916.78
3750	1950	2,672.20	57.5	153,651.50
3750	1953	354.14	54.5	19,300.63
3750	1954	12,280.29	53.5	656,995.52
3750	1956	154.72	51.5	7,968.08
3750	1960	15,674.51	47.5	744,539.23
3750	1965	1,258.76	42.5	53,497.30
3750	1968	1,249.01	39.5	49,335.90
3750	1969	711.16	38.5	27,379.66
3750	1973	1,458.04	34.5	50,302.38
3750	1974	714.32	33.5	23,929.72
3750	1978	42,640.82	29.5	1,257,904.19
3750	1981	17,516.06	26.5	464,175.59
3750	1983	319,122.61	24.5	7,818,503.95
3750	1994	13,175.00	13.5	177,862.50
3750	1995	765.31	12.5	9,566.38
3750	1999	2,731.06	8.5	23,214.01
3750	2000	1,600.00	7.5	12,000.00
3750	2002	26,971.67	5.5	148,344.19
3750	2003	4,065.22	4.5	18,293.49
3750	2005	6,006.73	2.5	15,016.83
3750	2006	5,812.77	1.5	8,719.16
3750 Total		476,934.40	24.6	11,740,500.21

Exhibit O.2/18

**FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07**

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3761	1977	7,622.51	30.5	232,486.56
3761	1978	21,070.86	29.5	621,590.37
3761	1979	74,931.14	28.5	2,135,537.49
3761	1980	67,399.33	27.5	1,853,481.58
3761	1981	152,863.41	26.5	4,050,880.37
3761	1982	112,904.00	25.5	2,879,052.00
3761	1983	135,528.35	24.5	3,320,444.58
3761	1984	163,677.76	23.5	3,846,427.36
3761	1985	192,305.02	22.5	4,326,862.95
3761	1986	301,926.81	21.5	6,491,426.42
3761	1987	510,537.40	20.5	10,466,016.70
3761	1988	427,322.91	19.5	8,332,796.75
3761	1989	625,613.78	18.5	11,573,854.93
3761	1990	324,418.63	17.5	5,677,326.03
3761	1991	399,533.25	16.5	6,592,298.63
3761	1992	662,558.03	15.5	10,269,649.47
3761	1993	920,787.03	14.5	13,351,411.94
3761	1994	682,401.53	13.5	9,212,420.66
3761	1995	947,509.78	12.5	11,843,872.25
3761	1996	868,792.20	11.5	9,991,110.30
3761	1997	1,049,703.42	10.5	11,021,885.91
3761	1998	646,850.82	9.5	6,145,082.79
3761	1999	866,745.43	8.5	7,367,336.16
3761	2000	1,112,729.07	7.5	8,345,468.03
3761	2001	761,422.68	6.5	4,949,247.42
3761	2002	1,716,127.10	5.5	9,438,699.05
3761	2003	1,975,052.72	4.5	8,887,737.24
3761	2004	1,761,922.91	3.5	6,166,730.19
3761	2005	1,918,041.57	2.5	4,795,103.93
3761	2006	2,655,129.65	1.5	3,982,694.48
3761	2007	2,717,508.98	0.5	1,358,754.49
3761 Total		24,780,938.08	8.1	199,527,687.03
3762	1929	1,683.21	78.5	132,131.99
3762	1940	353,959.15	67.5	23,892,242.63
3762	1941	3,088.11	66.5	205,359.32
3762	1942	1,471.65	65.5	96,393.08
3762	1943	7,524.85	64.5	485,352.83
3762	1944	394.76	63.5	25,067.26
3762	1945	788.11	62.5	49,256.88
3762	1946	10,491.64	61.5	645,235.86
3762	1947	12,136.59	60.5	734,263.70
3762	1948	17,960.08	59.5	1,068,624.76
3762	1949	10,597.39	58.5	619,947.32
3762	1950	6,992.83	57.5	402,087.73

Exhibit O.3/18

**FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07**

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3762	1951	14,865.35	56.5	839,892.28
3762	1952	6,896.53	55.5	382,757.42
3762	1953	12,169.91	54.5	663,260.10
3762	1954	8,741.28	53.5	467,658.48
3762	1955	10,972.84	52.5	576,074.10
3762	1956	13,923.54	51.5	717,062.31
3762	1957	3,528.62	50.5	178,195.31
3762	1958	43,197.15	49.5	2,138,258.93
3762	1959	346,757.26	48.5	16,817,727.11
3762	1960	283,124.97	47.5	13,448,436.08
3762	1961	498,004.02	46.5	23,157,186.93
3762	1962	450,170.56	45.5	20,482,760.48
3762	1963	192,742.07	44.5	8,577,022.12
3762	1964	250,685.38	43.5	10,904,814.03
3762	1965	863,390.45	42.5	36,694,094.13
3762	1966	133,873.23	41.5	5,555,739.05
3762	1967	465,930.14	40.5	18,870,170.67
3762	1968	269,321.38	39.5	10,638,194.51
3762	1969	237,287.14	38.5	9,135,554.89
3762	1970	135,944.45	37.5	5,097,916.88
3762	1971	192,791.62	36.5	7,036,894.13
3762	1972	284,130.87	35.5	10,086,645.89
3762	1973	297,087.30	34.5	10,249,511.85
3762	1974	362,625.71	33.5	12,147,961.29
3762	1975	631,054.07	32.5	20,509,257.28
3762	1976	280,115.94	31.5	8,823,652.11
3762	1977	546,115.81	30.5	16,656,532.21
3762	1978	113,089.12	29.5	3,336,129.04
3762	1979	790,992.26	28.5	22,543,279.41
3762	1980	384,078.80	27.5	10,562,167.00
3762	1981	552,587.43	26.5	14,643,566.90
3762	1982	1,079,456.19	25.5	27,526,132.85
3762	1983	321,867.54	24.5	7,885,754.73
3762	1984	338,670.16	23.5	7,958,748.76
3762	1985	271,549.29	22.5	6,109,859.03
3762	1986	780,529.98	21.5	16,781,394.57
3762	1987	626,273.75	20.5	12,838,611.88
3762	1988	593,414.89	19.5	11,571,590.36
3762	1989	642,230.87	18.5	11,881,271.10
3762	1990	424,889.61	17.5	7,435,568.18
3762	1991	408,513.62	16.5	6,740,474.73
3762	1992	1,846,131.67	15.5	28,615,040.89
3762	1993	556,949.80	14.5	8,075,772.10
3762	1994	658,560.48	13.5	8,890,566.48
3762	1995	738,207.46	12.5	9,227,593.25

Exhibit O.4/18

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3762	1996	1,099,229.91	11.5	12,641,143.97
3762	1997	520,650.99	10.5	5,466,835.40
3762	1998	266,505.94	9.5	2,531,806.43
3762	1999	274,151.22	8.5	2,330,285.37
3762	2000	171,053.03	7.5	1,282,897.73
3762	2001	464,179.59	6.5	3,017,167.34
3762	2002	4,649,504.21	5.5	25,572,273.16
3762	2003	(181,002.64)	4.5	(814,511.88)
3762	2004	628,258.56	3.5	2,198,904.96
3762	2005	288,722.79	2.5	721,806.98
3762	2006	472,782.26	1.5	709,173.39
3762	2007	(43,584.00)	0.5	(21,792.00)
3762 Total		27,000,980.74	21.4	577,468,706.04
3780	1952	142.42	55.5	7,904.31
3780	1961	468.18	46.5	21,770.37
3780	1964	135.22	43.5	5,882.07
3780	1973	843.06	34.5	29,085.57
3780	1981	6,514.29	26.5	172,628.69
3780	1982	37,932.56	25.5	967,280.28
3780	1985	6,803.34	22.5	153,075.15
3780	1987	50.00	20.5	1,025.00
3780	1991	1,683.60	16.5	27,779.40
3780	1993	40,272.13	14.5	583,945.89
3780	1994	31,583.79	13.5	426,381.17
3780	1995	5,899.44	12.5	73,743.00
3780	1996	36,182.53	11.5	416,099.10
3780	1997	15,423.67	10.5	161,948.54
3780	1998	2,563.97	9.5	24,357.72
3780	1999	6,707.68	8.5	57,015.28
3780	2000	15,330.35	7.5	114,977.63
3780	2003	17,853.25	4.5	80,339.63
3780	2004	77,195.87	3.5	270,185.55
3780	2005	2,605.24	2.5	6,513.10
3780	2007	66.00	0.5	33.00
3780 Total		306,256.59	11.8	3,601,970.45
3790	1959	17,083.30	48.5	828,540.05
3790	1960	180.00	47.5	8,550.00
3790	1963	2,121.06	44.5	94,387.17
3790	1965	8,643.09	42.5	367,331.33
3790	1967	1,246.27	40.5	50,473.94
3790	1970	131.05	37.5	4,914.38
3790	1972	14,463.69	35.5	513,461.00
3790	1973	786.00	34.5	27,117.00

Exhibit O.5/18

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
AVERAGE AGE AT 12/31/07**

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3790	1974	1,784.57	33.5	59,783.10
3790	1978	1,846.69	29.5	54,477.36
3790	1982	3,413.10	25.5	87,034.05
3790	1983	2,643.82	24.5	64,773.59
3790	1984	16,952.64	23.5	398,387.04
3790	1985	362.00	22.5	8,145.00
3790	1986	78,651.09	21.5	1,690,998.44
3790	1989	29,902.45	18.5	553,195.33
3790	1990	66,670.30	17.5	1,166,730.25
3790	1992	3,566.12	15.5	55,274.86
3790	1993	244,477.92	14.5	3,544,929.84
3790	1994	14,074.46	13.5	190,005.21
3790	1995	13,953.92	12.5	174,424.00
3790	1996	3,868.45	11.5	44,487.18
3790	1997	113,369.20	10.5	1,190,376.60
3790	1998	5,383.73	9.5	51,145.44
3790	2000	16,500.76	7.5	123,755.70
3790	2001	840.83	6.5	5,465.40
3790	2002	1,343,890.45	5.5	7,391,397.48
3790	2003	(322,211.70)	4.5	(1,449,952.65)
3790	2004	149,733.81	3.5	524,068.34
3790	2005	140,453.45	2.5	351,133.63
3790	2006	39,374.31	1.5	59,061.47
3790	2007	4,129.43	0.5	2,064.72
3790 Total		2,018,286.26	9	18,235,936.25
3801	1976	3,291.38	31.5	103,678.47
3801	1977	38,622.97	30.5	1,178,000.59
3801	1978	77,601.06	29.5	2,289,231.27
3801	1979	61,257.39	28.5	1,745,835.62
3801	1980	114,213.14	27.5	3,140,861.35
3801	1981	114,770.95	26.5	3,041,430.18
3801	1982	178,566.97	25.5	4,553,457.74
3801	1983	221,526.26	24.5	5,427,393.37
3801	1984	214,127.38	23.5	5,031,993.43
3801	1985	265,705.94	22.5	5,978,383.65
3801	1986	324,934.16	21.5	6,986,084.44
3801	1987	526,779.46	20.5	10,798,978.93
3801	1988	453,926.95	19.5	8,851,575.53
3801	1989	543,709.07	18.5	10,058,617.80
3801	1990	396,858.23	17.5	6,945,019.03
3801	1991	487,756.57	16.5	8,047,983.41
3801	1992	603,880.79	15.5	9,360,152.25
3801	1993	640,777.85	14.5	9,291,278.83
3801	1994	796,801.06	13.5	10,756,814.31

Exhibit O.6/18

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3801	1995	817,820.64	12.5	10,222,758.00
3801	1996	876,597.65	11.5	10,080,872.98
3801	1997	786,977.06	10.5	8,263,259.13
3801	1998	846,266.80	9.5	8,039,534.60
3801	1999	924,783.46	8.5	7,860,659.41
3801	2000	1,164,926.82	7.5	8,736,951.15
3801	2001	1,027,971.01	6.5	6,681,811.57
3801	2002	1,312,846.11	5.5	7,220,653.61
3801	2003	1,414,698.51	4.5	6,366,143.30
3801	2004	1,321,376.54	3.5	4,624,817.89
3801	2005	1,593,959.64	2.5	3,984,899.10
3801	2006	1,733,236.59	1.5	2,599,854.89
3801	2007	1,560,658.94	0.5	780,329.47
3801 Total		21,447,227.35	9.3	199,049,315.30
3802	1940	8,337.69	67.5	562,794.08
3802	1941	2,532.92	66.5	168,439.18
3802	1942	901.41	65.5	59,042.36
3802	1943	377.43	64.5	24,344.24
3802	1944	880.24	63.5	55,895.24
3802	1945	1,057.80	62.5	66,112.50
3802	1946	4,457.55	61.5	274,139.33
3802	1947	8,080.78	60.5	488,887.19
3802	1948	13,402.85	59.5	797,469.58
3802	1949	7,561.09	58.5	442,323.77
3802	1950	11,730.76	57.5	674,518.70
3802	1951	10,853.27	56.5	613,209.76
3802	1952	8,587.61	55.5	476,612.36
3802	1953	9,249.12	54.5	504,077.04
3802	1954	9,421.64	53.5	504,057.74
3802	1955	8,712.39	52.5	457,400.48
3802	1956	8,297.46	51.5	427,319.19
3802	1957	5,513.68	50.5	278,440.84
3802	1958	7,115.52	49.5	352,218.24
3802	1959	39,102.84	48.5	1,896,487.74
3802	1960	34,278.43	47.5	1,628,225.43
3802	1961	45,952.07	46.5	2,136,771.26
3802	1962	34,881.45	45.5	1,587,105.98
3802	1963	27,222.80	44.5	1,211,414.60
3802	1964	36,178.45	43.5	1,573,762.58
3802	1965	127,267.70	42.5	5,408,877.25
3802	1966	37,708.81	41.5	1,564,915.62
3802	1967	59,395.68	40.5	2,405,525.04
3802	1968	37,337.20	39.5	1,474,819.40
3802	1969	14,406.89	38.5	554,665.27

Exhibit O.7/18

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3802	1970	15,185.69	37.5	569,463.38
3802	1971	33,369.19	36.5	1,217,975.44
3802	1972	42,565.63	35.5	1,511,079.87
3802	1973	70,780.36	34.5	2,441,922.42
3802	1974	72,691.42	33.5	2,435,162.57
3802	1975	85,895.51	32.5	2,791,604.08
3802	1976	52,333.18	31.5	1,648,495.17
3802	1977	66,611.15	30.5	2,031,640.08
3802	1978	44,191.35	29.5	1,303,644.83
3802	1979	149,275.05	28.5	4,254,338.93
3802	1980	73,559.03	27.5	2,022,873.33
3802	1981	41,532.15	26.5	1,100,601.98
3802	1982	60,023.93	25.5	1,530,610.22
3802	1983	41,376.68	24.5	1,013,728.66
3802	1984	49,167.93	23.5	1,155,446.36
3802	1985	41,458.33	22.5	932,812.43
3802	1986	22,938.87	21.5	493,185.71
3802	1987	37,894.95	20.5	776,846.48
3802	1988	15,949.96	19.5	311,024.22
3802	1989	2,664.77	18.5	49,298.25
3802	1990	24,945.22	17.5	436,541.35
3802	1991	410.67	16.5	6,776.06
3802	1992	382,316.63	15.5	5,925,907.77
3802	1993	133.31	14.5	1,933.00
3802	1994	1,222.21	13.5	16,499.84
3802	1995	284.00	12.5	3,550.00
3802	1996	4,833.34	11.5	55,583.41
3802	1997	(1,611.49)	10.5	(16,920.65)
3802	1998	1,140.17	9.5	10,831.62
3802	1999	25,888.87	8.5	220,055.40
3802	2000	32,774.02	7.5	245,805.15
3802	2001	933.50	6.5	6,067.75
3802	2002	2,144.60	5.5	11,795.30
3802	2003	18,334.58	4.5	82,505.61
3802	2004	5,004.68	3.5	17,516.38
3802	2005	4,412.80	2.5	11,032.00
3802	2006	1,827.70	1.5	2,741.55
3802	2007	1,929.15	0.5	964.58
3802 Total		2,147,192.62	30.4	65,300,812.52
3810	1959	858.61	48.5	41,642.59
3810	1960	2,706.12	47.5	128,540.70
3810	1961	1,505.98	46.5	70,028.07
3810	1962	1,664.25	45.5	75,723.38
3810	1963	6,253.73	44.5	278,290.99

Exhibit O.8/18

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
AVERAGE AGE AT 12/31/07**

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3810	1964	8,269.60	43.5	359,727.60
3810	1965	43,907.79	42.5	1,866,081.08
3810	1966	9,250.58	41.5	383,899.07
3810	1967	23,014.65	40.5	932,093.33
3810	1968	28,770.89	39.5	1,136,450.16
3810	1969	17,632.08	38.5	678,835.08
3810	1970	23,538.02	37.5	882,675.75
3810	1971	22,832.30	36.5	833,378.95
3810	1972	12,999.43	35.5	461,479.77
3810	1973	24,893.98	34.5	858,842.31
3810	1974	36,634.25	33.5	1,227,247.38
3810	1975	18,145.29	32.5	589,721.93
3810	1976	14,942.88	31.5	470,700.72
3810	1977	27,635.01	30.5	842,867.81
3810	1978	13,700.55	29.5	404,166.23
3810	1979	43,213.19	28.5	1,231,575.92
3810	1980	61,118.56	27.5	1,680,760.40
3810	1981	115,601.03	26.5	3,063,427.30
3810	1982	114,427.24	25.5	2,917,894.62
3810	1983	114,754.89	24.5	2,811,494.81
3810	1984	115,766.54	23.5	2,720,513.69
3810	1985	104,129.46	22.5	2,342,912.85
3810	1986	130,069.06	21.5	2,796,484.79
3810	1987	118,857.58	20.5	2,436,580.39
3810	1988	186,128.93	19.5	3,629,514.14
3810	1989	110,000.83	18.5	2,035,015.36
3810	1990	109,141.05	17.5	1,909,968.38
3810	1991	130,653.25	16.5	2,155,778.63
3810	1992	238,941.90	15.5	3,703,599.45
3810	1993	133,052.68	14.5	1,929,263.86
3810	1994	155,829.38	13.5	2,103,696.63
3810	1995	122,657.22	12.5	1,533,215.25
3810	1996	127,542.81	11.5	1,466,742.32
3810	1997	203,533.85	10.5	2,137,105.43
3810	1998	245,781.88	9.5	2,334,927.86
3810	1999	186,641.36	8.5	1,586,451.56
3810	2000	263,559.32	7.5	1,976,694.90
3810	2001	179,068.79	6.5	1,163,947.14
3810	2002	283,834.53	5.5	1,561,089.92
3810	2003	206,947.14	4.5	931,262.13
3810	2004	226,257.06	3.5	791,899.71
3810	2005	500,610.20	2.5	1,251,525.50
3810	2006	649,347.97	1.5	974,021.96
3810	2007	171,836.42	0.5	85,918.21
3810 Total		5,688,460.11	12.3	69,785,676.01

Exhibit O.9/18

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3820	1954	1,818.68	53.5	97,299.38
3820	1955	1,587.20	52.5	83,328.00
3820	1956	1,046.69	51.5	53,904.54
3820	1957	1,535.34	50.5	77,534.67
3820	1958	1,224.96	49.5	60,635.52
3820	1959	10,038.69	48.5	486,876.47
3820	1960	9,068.37	47.5	430,747.58
3820	1961	12,222.44	46.5	568,343.46
3820	1962	11,709.63	45.5	532,788.17
3820	1963	6,192.15	44.5	275,550.68
3820	1964	8,599.15	43.5	374,063.03
3820	1965	17,185.81	42.5	730,396.93
3820	1966	6,399.54	41.5	265,580.91
3820	1967	14,416.65	40.5	583,874.33
3820	1968	11,012.88	39.5	435,008.76
3820	1969	6,059.80	38.5	233,302.30
3820	1970	2,922.71	37.5	109,601.63
3820	1971	7,542.12	36.5	275,287.38
3820	1972	10,690.03	35.5	379,496.07
3820	1973	16,237.48	34.5	560,193.06
3820	1974	6,926.65	33.5	232,042.78
3820	1975	6,484.58	32.5	210,748.85
3820	1976	9,778.07	31.5	308,009.21
3820	1977	10,013.41	30.5	305,409.01
3820	1978	8,350.18	29.5	246,330.31
3820	1979	20,757.59	28.5	591,591.32
3820	1980	15,654.92	27.5	430,510.30
3820	1981	30,661.01	26.5	812,516.77
3820	1982	23,507.93	25.5	599,452.22
3820	1983	19,772.69	24.5	484,430.91
3820	1984	23,847.45	23.5	560,415.08
3820	1985	17,902.36	22.5	402,803.10
3820	1986	17,103.90	21.5	367,733.85
3820	1987	28,786.99	20.5	590,133.30
3820	1988	25,029.70	19.5	488,079.15
3820	1989	49,657.52	18.5	918,664.12
3820	1990	33,798.56	17.5	591,474.80
3820	1991	24,856.25	16.5	410,128.13
3820	1992	65,188.09	15.5	1,010,415.40
3820	1993	33,731.28	14.5	489,103.56
3820	1994	36,159.71	13.5	488,156.09
3820	1995	31,910.12	12.5	398,876.50
3820	1996	110,498.60	11.5	1,270,733.90
3820	1997	78,592.37	10.5	825,219.89

Exhibit O.10/18

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3820	1998	102,262.64	9.5	971,495.08
3820	1999	208,131.02	8.5	1,769,113.67
3820	2000	160,703.89	7.5	1,205,279.18
3820	2001	146,864.56	6.5	954,619.64
3820	2002	172,025.18	5.5	946,138.49
3820	2003	129,740.61	4.5	583,832.75
3820	2004	179,905.14	3.5	629,667.99
3820	2005	192,815.06	2.5	482,037.65
3820	2006	276,852.70	1.5	415,279.05
3820	2007	344,775.08	0.5	172,387.54
3820 Total		2,800,556.13	9.9	27,776,642.46
3830	1951	98.88	56.5	5,586.72
3830	1961	2,725.67	46.5	126,743.66
3830	1962	3,965.79	45.5	180,443.45
3830	1963	4,874.59	44.5	216,919.26
3830	1964	8,180.67	43.5	355,859.15
3830	1965	5,947.12	42.5	252,752.60
3830	1966	2,941.68	41.5	122,079.72
3830	1967	7,724.48	40.5	312,841.44
3830	1968	832.07	39.5	32,866.77
3830	1969	554.91	38.5	21,364.04
3830	1970	4,800.74	37.5	180,027.75
3830	1971	4,588.63	36.5	167,485.00
3830	1972	526.53	35.5	18,691.82
3830	1973	4,808.24	34.5	165,884.28
3830	1974	6,693.68	33.5	224,238.28
3830	1975	7,591.13	32.5	246,711.73
3830	1976	2,587.42	31.5	81,503.73
3830	1977	5,286.51	30.5	161,238.56
3830	1978	8,102.03	29.5	239,009.89
3830	1979	9,177.79	28.5	261,567.02
3830	1980	22,722.20	27.5	624,860.50
3830	1981	15,790.31	26.5	418,443.22
3830	1982	29,877.49	25.5	761,876.00
3830	1983	86,025.21	24.5	2,107,617.65
3830	1984	80,172.32	23.5	1,884,049.52
3830	1985	59,902.86	22.5	1,347,814.35
3830	1986	51,954.47	21.5	1,117,021.11
3830	1987	43,844.43	20.5	898,810.82
3830	1988	43,538.99	19.5	849,010.31
3830	1989	52,254.25	18.5	966,703.63
3830	1990	42,114.19	17.5	736,998.33
3830	1991	35,766.21	16.5	590,142.47
3830	1992	83,962.19	15.5	1,301,413.95

Exhibit O.11/18

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3830	1993	41,947.24	14.5	608,234.98
3830	1994	17,145.04	13.5	231,458.04
3830	1995	20,699.56	12.5	258,744.50
3830	1996	32,854.47	11.5	377,826.41
3830	1997	44,773.99	10.5	470,126.90
3830	1998	77,952.86	9.5	740,552.17
3830	1999	84,658.70	8.5	719,598.95
3830	2000	60,831.55	7.5	456,236.63
3830	2001	44,592.49	6.5	289,851.19
3830	2002	84,920.68	5.5	467,063.74
3830	2003	55,613.74	4.5	250,261.83
3830	2004	68,028.53	3.5	238,099.86
3830	2005	158,460.13	2.5	396,150.33
3830	2006	201,116.30	1.5	301,674.45
3830	2007	228,079.54	0.5	114,039.77
3830 Total		1,961,608.50	11.7	22,898,496.48
3840	1950	180.06	57.5	10,353.45
3840	1960	1,097.42	47.5	52,127.45
3840	1961	2,082.51	46.5	96,836.72
3840	1962	2,282.60	45.5	103,858.30
3840	1963	1,055.95	44.5	46,989.78
3840	1964	1,352.11	43.5	58,816.79
3840	1965	3,186.50	42.5	135,426.25
3840	1966	961.79	41.5	39,914.29
3840	1967	3,168.57	40.5	128,327.09
3840	1968	1,208.75	39.5	47,745.63
3840	1969	507.26	38.5	19,529.51
3840	1970	1,320.51	37.5	49,519.13
3840	1971	915.48	36.5	33,415.02
3840	1972	1,376.55	35.5	48,867.53
3840	1973	2,621.28	34.5	90,434.16
3840	1974	761.18	33.5	25,499.53
3840	1975	2,575.84	32.5	83,714.80
3840	1976	2,287.05	31.5	72,042.08
3840	1977	4,555.95	30.5	138,956.48
3840	1978	3,839.24	29.5	113,257.58
3840	1979	6,828.41	28.5	194,609.69
3840	1980	9,775.11	27.5	268,815.53
3840	1981	22,079.92	26.5	585,117.88
3840	1982	11,768.73	25.5	300,102.62
3840	1983	13,725.20	24.5	336,267.40
3840	1984	19,338.90	23.5	454,464.15
3840	1985	13,831.10	22.5	311,199.75
3840	1986	17,958.61	21.5	386,110.12

Exhibit O.12/18

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3840	1987	29,207.49	20.5	598,753.55
3840	1988	17,806.55	19.5	347,227.73
3840	1989	27,553.08	18.5	509,731.98
3840	1990	13,311.76	17.5	232,955.80
3840	1991	15,276.91	16.5	252,069.02
3840	1992	51,634.96	15.5	800,341.88
3840	1993	21,397.41	14.5	310,262.45
3840	1994	27,007.82	13.5	364,605.57
3840	1995	26,316.50	12.5	328,956.25
3840	1996	23,978.41	11.5	275,751.72
3840	1997	19,801.69	10.5	207,917.75
3840	1998	20,769.33	9.5	197,308.64
3840	1999	43,618.04	8.5	370,753.34
3840	2000	50,570.33	7.5	379,277.48
3840	2001	40,538.81	6.5	263,502.27
3840	2002	41,792.33	5.5	229,857.82
3840	2003	51,664.82	4.5	232,491.69
3840	2004	51,268.14	3.5	179,438.49
3840	2005	47,276.79	2.5	118,191.98
3840	2006	79,592.95	1.5	119,389.43
3840	2007	51,126.33	0.5	25,563.17
3840 Total		904,153.03	11.7	10,576,666.72
3850	1966	60.00	41.5	2,490.00
3850	1989	20,596.56	18.5	381,036.36
3850	1990	16,087.86	17.5	281,537.55
3850	1993	960.02	14.5	13,920.29
3850	1994	160.21	13.5	2,162.84
3850	1995	10,640.14	12.5	133,001.75
3850	1999	16.00	8.5	136.00
3850	2007	487.00	0.5	243.50
3850 Total		49,007.79	16.6	814,528.29
3870	1960	4,800.00	47.5	228,000.00
3870	1974	2,803.42	33.5	93,914.57
3870	1975	1,157.92	32.5	37,632.40
3870	1976	241.76	31.5	7,615.44
3870	1978	2,084.80	29.5	61,501.60
3870	1980	2,495.60	27.5	68,629.00
3870	1981	698.88	26.5	18,520.32
3870	1982	14,946.34	25.5	381,131.67
3870	1983	4,089.85	24.5	100,201.33
3870	1984	2,354.10	23.5	55,321.35
3870	1985	497.14	22.5	11,185.65
3870	1986	1,912.05	21.5	41,109.08

Exhibit O.13/18

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3870	1987	2,737.35	20.5	56,115.68
3870	1988	1,097.13	19.5	21,394.04
3870	1990	63,658.64	17.5	1,114,026.20
3870	1991	8,519.99	16.5	140,579.84
3870	1992	3,318.40	15.5	51,435.20
3870	1993	743.06	14.5	10,774.37
3870	1994	3,215.61	13.5	43,410.74
3870	1995	5,824.68	12.5	72,808.50
3870	1996	3,469.53	11.5	39,899.60
3870	1997	3,701.04	10.5	38,860.92
3870	1998	39,236.01	9.5	372,742.10
3870	1999	39,466.59	8.5	335,466.02
3870	2000	7,914.84	7.5	59,361.30
3870	2001	103,399.51	6.5	672,096.82
3870	2002	11,126.32	5.5	61,194.76
3870	2003	90,257.54	4.5	406,158.93
3870	2004	32,208.10	3.5	112,728.35
3870	2005	28,707.78	2.5	71,769.45
3870	2006	33,774.36	1.5	50,661.54
3870	2007	96,662.81	0.5	48,331.41
3870 Total		617,121.15	7.9	4,884,578.18
3890	1962	10,316.04	45.5	469,379.82
3890	1963	145,766.51	44.5	6,486,609.70
3890	1994	196,102.32	13.5	2,647,381.32
3890	1995	57.00	12.5	712.50
3890	2002	209,016.58	5.5	1,149,591.19
3890	2007	3,545,163.46	0.5	1,772,581.73
3890 Total		4,106,421.91	3.1	12,526,256.26
3900	1951	25,373.13	56.5	1,433,581.85
3900	1956	833.95	51.5	42,948.43
3900	1961	1,830.67	46.5	85,126.16
3900	1963	362.00	44.5	16,109.00
3900	1965	373,465.99	42.5	15,872,304.58
3900	1966	223.00	41.5	9,254.50
3900	1969	225.00	38.5	8,662.50
3900	1973	498.00	34.5	17,181.00
3900	1974	1,489.90	33.5	49,911.65
3900	1977	222.93	30.5	6,799.37
3900	1978	877.00	29.5	25,871.50
3900	1982	2,246.90	25.5	57,295.95
3900	1983	10,382.59	24.5	254,373.46
3900	1984	1,315.00	23.5	30,902.50
3900	1985	7,637.26	22.5	171,838.35

Exhibit O.14/18

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3900	1986	1,565.50	21.5	33,658.25
3900	1990	2,681.80	17.5	46,931.50
3900	1995	12,460.00	12.5	155,750.00
3900	1998	1,499,015.56	9.5	14,240,647.82
3900	1999	67,569.27	8.5	574,338.80
3900	2000	1,197.36	7.5	8,980.20
3900	2001	95,751.39	6.5	622,384.04
3900	2002	1,259,235.80	5.5	6,925,796.90
3900	2003	(1,095.38)	4.5	(4,929.21)
3900	2004	6,630.98	3.5	23,208.43
3900	2005	3,156.45	2.5	7,891.13
3900	2006	120,085.59	1.5	180,128.39
3900	2007	105,205.22	0.5	52,602.61
3900 Total		3,600,442.86	11.4	40,949,549.66
3911	1968	551.46	39.5	21,782.67
3911	1983	1,031.40	24.5	25,269.30
3911	1985	3,794.25	22.5	85,370.63
3911	1986	929.25	21.5	19,978.88
3911	1988	511.05	19.5	9,965.48
3911	1989	1,268.48	18.5	23,466.88
3911	1990	980.50	17.5	17,158.75
3911	1991	496.40	16.5	8,190.60
3911	1992	701.72	15.5	10,876.66
3911	1993	662.50	14.5	9,606.25
3911	1994	579.23	13.5	7,819.61
3911	1997	7,590.66	10.5	79,701.93
3911	1998	2,351.08	9.5	22,335.26
3911	1999	17,404.95	8.5	147,942.08
3911	2000	1,264.36	7.5	9,482.70
3911	2001	11,091.65	6.5	72,095.73
3911	2002	46,626.15	5.5	256,443.83
3911	2003	2,508.42	4.5	11,287.89
3911	2005	15,714.51	2.5	39,286.28
3911	2006	29,286.04	1.5	43,929.06
3911	2007	4,747.16	0.5	2,373.58
3911 Total		150,091.22	6.2	924,364.05
3912	1976	1,227.82	31.5	38,676.33
3912	1979	826.80	28.5	23,563.80
3912	1982	1,076.40	25.5	27,448.20
3912	1989	2,907.58	18.5	53,790.23
3912	1990	666.74	17.5	11,667.95
3912	1991	2,958.34	16.5	48,812.61
3912	1995	527.88	12.5	6,598.50

Exhibit O.15/18

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3912	1996	613.62	11.5	7,056.63
3912	1997	2,565.20	10.5	26,934.60
3912	1999	7,338.34	8.5	62,375.89
3912	2000	1,660.70	7.5	12,455.25
3912	2001	26,262.68	6.5	170,707.42
3912	2002	9,776.50	5.5	53,770.75
3912	2003	107,834.84	4.5	485,256.78
3912	2004	533.68	3.5	1,867.88
3912	2005	745.49	2.5	1,863.73
3912	2006	13,420.22	1.5	20,130.33
3912	2007	12,306.77	0.5	6,153.39
3912 Total		193,249.60	5.5	1,059,130.27
3913	1979	2,671.43	28.5	76,135.76
3913	1989	587.24	18.5	10,863.94
3913	1991	1,382.43	16.5	22,810.10
3913	1992	688.67	15.5	10,674.39
3913	1993	112,561.70	14.5	1,632,144.65
3913	1994	31,053.56	13.5	419,223.06
3913	1995	35,603.57	12.5	445,044.63
3913	1997	2,747.19	10.5	28,845.50
3913	1999	124,512.53	8.5	1,058,356.51
3913	2000	1,317,313.69	7.5	9,879,852.68
3913	2001	105,532.68	6.5	685,962.42
3913	2002	44,467.39	5.5	244,570.65
3913	2003	253,954.47	4.5	1,142,795.12
3913	2004	141,645.85	3.5	495,760.48
3913	2005	352,197.07	2.5	880,492.68
3913	2006	658,594.28	1.5	987,891.42
3913	2007	469,762.73	0.5	234,881.37
3913 Total		3,655,276.48	5.0	18,256,305.36
3921	1995	12,340.82	12.5	154,260.25
3921	1997	15,503.87	10.5	162,790.64
3921	1998	18,385.12	9.5	174,658.64
3921	1999	17,735.79	8.5	150,754.22
3921	2000	34,550.63	7.5	259,129.73
3921	2001	41,307.09	6.5	268,496.09
3921	2003	20,916.30	4.5	94,123.35
3921	2005	18,148.24	2.5	45,370.60
3921	2006	30,075.85	1.5	45,113.78
3921 Total		208,963.71	6.5	1,354,697.30
3922	1987	23,282.66	20.5	477,294.53
3922	1995	29,179.81	12.5	364,747.63

Exhibit O.16/18

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3922	1996	31,607.33	11.5	363,484.30
3922	1997	39,225.41	10.5	411,866.81
3922	1998	175,895.22	9.5	1,671,004.59
3922	1999	97,394.59	8.5	827,854.02
3922	2001	256,164.66	6.5	1,665,070.29
3922	2002	72,089.07	5.5	396,489.89
3922	2003	455,822.42	4.5	2,051,200.89
3922	2004	456,424.51	3.5	1,597,485.79
3922	2005	673,805.55	2.5	1,684,513.88
3922	2006	937,528.48	1.5	1,406,292.72
3922	2007	406,788.11	0.5	203,394.06
3922 Total		3,655,207.82	3.6	13,120,699.40
3924	1979	4,550.00	28.5	129,675.00
3924	1987	9,424.19	20.5	193,195.90
3924	1993	2,837.89	14.5	41,149.41
3924	1999	3,949.85	8.5	33,573.73
3924	2000	214.00	7.5	1,605.00
3924	2001	4,097.00	6.5	26,630.50
3924	2003	1,673.76	4.5	7,531.92
3924	2004	3,274.77	3.5	11,461.70
3924	2005	756.94	2.5	1,892.35
3924	2006	10,564.72	1.5	15,847.08
3924	2007	3,568.24	0.5	1,784.12
3924 Total		44,911.36	10.3	464,346.71
3930	1973	7,116.59	34.5	245,522.36
3930	1996	524.39	11.5	6,030.49
3930	2000	1,921.08	7.5	14,408.10
3930 Total		9,562.06	27.8	265,960.95
3940	1950	672.38	57.5	38,661.85
3940	1974	1,484.13	33.5	49,718.36
3940	1977	3,354.48	30.5	102,311.64
3940	1980	1,572.49	27.5	43,243.48
3940	1981	2,606.80	26.5	69,080.20
3940	1982	1,910.12	25.5	48,708.06
3940	1983	3,342.75	24.5	81,897.38
3940	1984	594.09	23.5	13,961.12
3940	1985	251.34	22.5	5,655.15
3940	1986	2,755.21	21.5	59,237.02
3940	1987	8,855.67	20.5	181,541.24
3940	1988	1,339.15	19.5	26,113.43
3940	1989	10,895.07	18.5	201,558.80
3940	1990	2,849.60	17.5	49,868.00

Exhibit O.17/18

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3940	1991	1,044.45	16.5	17,233.43
3940	1992	5,910.32	15.5	91,609.96
3940	1993	12,850.19	14.5	186,327.76
3940	1994	18,276.82	13.5	246,737.07
3940	1995	5,846.87	12.5	73,085.88
3940	1996	5,668.41	11.5	65,186.72
3940	1997	15,025.43	10.5	157,767.02
3940	1998	6,806.65	9.5	64,663.18
3940	1999	14,672.82	8.5	124,718.97
3940	2000	5,558.20	7.5	41,686.50
3940	2001	22,914.50	6.5	148,944.25
3940	2002	14,286.53	5.5	78,575.92
3940	2003	27,181.25	4.5	122,315.63
3940	2004	14,015.20	3.5	49,053.20
3940	2005	38,923.29	2.5	97,308.23
3940	2006	17,762.68	1.5	26,644.02
3940	2007	47,565.66	0.5	23,782.83
3940 Total		316,792.55	8.2	2,587,196.30
3960	1988	30,000.00	19.5	585,000.00
3960	1993	1,391.00	14.5	20,169.50
3960	1994	31,729.00	13.5	428,341.50
3960	1995	7,075.24	12.5	88,440.50
3960	1996	1,376.94	11.5	15,834.81
3960	1997	1,564.56	10.5	16,427.88
3960	1998	5,967.80	9.5	56,694.10
3960	1999	39,489.79	8.5	335,663.22
3960	2000	2,428.32	7.5	18,212.40
3960	2001	37,213.62	6.5	241,888.53
3960	2002	56,310.07	5.5	309,705.39
3960	2003	11,599.01	4.5	52,195.55
3960	2005	26,491.56	2.5	66,228.90
3960	2006	64,914.56	1.5	97,371.84
3960	2007	4,979.94	0.5	2,489.97
3960 Total		322,531.41	7.2	2,334,664.09
3970	1990	3,006.20	17.5	52,608.50
3970	1991	699.60	16.5	11,543.40
3970	1992	2,447.80	15.5	37,940.90
3970	1993	1,790.34	14.5	25,959.93
3970	1994	3,058.10	13.5	41,284.35
3970	1995	3,598.70	12.5	44,983.75
3970	1999	29,674.50	8.5	252,233.25
3970	2000	7,766.43	7.5	58,248.23
3970	2001	8,236.04	6.5	53,534.26

Exhibit O.18/18

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISIONS
 AVERAGE AGE AT 12/31/07

2007

ACCOUNT	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT
3970	2002	36,499.37	5.5	200,746.54
3970	2003	191,033.06	4.5	859,648.77
3970	2004	25,683.37	3.5	89,891.80
3970	2005	14,479.90	2.5	36,199.75
3970	2006	10,392.87	1.5	15,589.31
3970	2007	6,021.44	0.5	3,010.72
3970 Total		344,387.72	5.2	1,783,423.46
3980	1986	529.26	21.5	11,379.09
3980	1992	1,858.80	15.5	28,811.40
3980	1993	1,475.70	14.5	21,397.65
3980	1995	5,220.96	12.5	65,262.00
3980	1998	3,121.00	9.5	29,649.50
3980	1999	1,748.46	8.5	14,861.91
3980	2000	794.98	7.5	5,962.35
3980	2001	3,917.00	6.5	25,460.50
3980	2002	5,256.74	5.5	28,912.07
3980	2004	2,227.34	3.5	7,795.69
3980	2005	11,794.38	2.5	29,485.95
3980	2006	108,739.46	1.5	163,109.19
3980	2007	12,961.71	0.5	6,480.86
3980 Total		159,645.79	2.7	438,568.16
3990	2003	6,243.50	4.5	28,095.75
3990	2005	6,545.57	2.5	16,363.93
3990	2006	10,180.17	1.5	15,270.26
3990 Total		22,969.24	2.6	59,729.94
Grand Total		109,218,668.44		

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
Computation of Asset Age
12/31/2008**

12/31/2007 Balances are based on Actual Database Asset Information - See Exhibit O

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
303	Balance	12/31/07	215,474	14.6	3,153,675	3762	Balance	12/31/07	27,000,981	21.4	577,468,706
	BALANCE	1/1/08	215,474	15.6	3,369,149		BALANCE	1/1/08	27,000,981	22.4	604,469,687
	ADDITION	2008	-	0.5	-		ADDITION	2008	655,442	0.5	327,721
	RETIREMENT	2008	-	15.1	-		RETIREMENT	2008	(46,130)	21.9	(1,009,645)
	BALANCE	12/31/08	215,474		3,369,149		BALANCE	12/31/08	27,610,293		603,787,763
			AGE	15.6					AGE	21.9	
3740	Balance	12/31/07	101,108	48.4	4,898,038	3780	Balance	12/31/07	306,257	11.8	3,601,970
	BALANCE	1/1/08	101,108	49.4	4,999,146		BALANCE	1/1/08	306,257	12.8	3,908,227
	ADDITION	2008	-	0.5	-		ADDITION	2008	3,348	0.5	1,674
	RETIREMENT	2008	-	48.9	-		RETIREMENT	2008	(5,170)	12.3	(63,391)
	BALANCE	12/31/08	101,108		4,999,146		BALANCE	12/31/08	304,435		3,846,510
			AGE	49.4					AGE	12.6	
3741	Balance	12/31/07	12,910	16.6	213,917	379	Balance	12/31/07	2,018,286	9.0	18,235,936
	BALANCE	1/1/08	12,910	17.6	226,827		BALANCE	1/1/08	2,018,286	10.0	20,254,222
	ADDITION	2008	-	0.5	-		ADDITION	2008	140,566	0.5	70,283
	RETIREMENT	2008	-	17.1	-		RETIREMENT	2008	(24,595)	9.5	(234,522)
	BALANCE	12/31/08	12,910		226,827		BALANCE	12/31/08	2,134,257		20,089,983
			AGE	17.6					AGE	9.4	
3750	Balance	12/31/07	476,934	24.6	11,740,500	3801	Balance	12/31/07	21,447,227	9.3	199,049,315
	BALANCE	1/1/08	476,934	25.6	12,217,434		BALANCE	1/1/08	21,447,227	10.3	220,496,542
	ADDITION	2008	6,820	0.5	3,410		ADDITION	2008	1,589,087	0.5	794,544
	RETIREMENT	2008	(17,613)	25.1	(442,379)		RETIREMENT	2008	(125,510)	9.8	(1,227,599)
	BALANCE	12/31/08	466,141		11,778,465		BALANCE	12/31/08	22,910,804		220,063,487
			AGE	25.3					AGE	9.6	
3761	Balance	12/31/07	24,780,938	8.1	199,527,687	3802	Balance	12/31/07	2,147,193	30.4	65,300,813
	BALANCE	1/1/08	24,780,938	9.1	224,308,625		BALANCE	1/1/08	2,147,193	31.4	67,448,006
	ADDITION	2008	3,591,840	0.5	1,795,920		ADDITION	2008	14,379	0.5	7,190
	RETIREMENT	2008	(31,335)	8.6	(267,966)		RETIREMENT	2008	(37,259)	30.9	(1,151,757)
	BALANCE	12/31/08	28,341,443		225,836,579		BALANCE	12/31/08	2,124,313		66,303,439
			AGE	8.0					AGE	31.2	

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
Computation of Asset Age
12/31/2008**

12/31/2007 Balances are based on Actual Database Asset Information - See Exhibit O

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
3810	Balance	12/31/07	5,688,460	12.3	69,785,676	3870	Balance	12/31/07	617,121	7.9	4,884,578
	BALANCE	1/1/08	5,688,460	13.3	75,474,136		BALANCE	1/1/08	617,121	8.9	5,501,699
	ADDITION	2008	251,101	0.5	125,551		ADDITION	2008	229,100	0.5	114,550
	RETIREMENT	2008	(42,953)	12.8	(548,421)		RETIREMENT	2008	(11,286)	8.4	(94,973)
	BALANCE	12/31/08	5,896,608		75,051,266		BALANCE	12/31/08	834,935		5,521,276
			AGE	12.7				AGE	6.6		
3820	Balance	12/31/07	2,800,556	9.9	27,776,642	389	Balance	12/31/07	4,106,422	3.1	12,526,256
	BALANCE	1/1/08	2,800,556	10.9	30,577,198		BALANCE	1/1/08	4,106,422	4.1	16,632,678
	ADDITION	2008	360,000	0.5	180,000		ADDITION	2008	-	0.5	-
	RETIREMENT	2008	(12,531)	10.4	(130,551)		RETIREMENT	2008	-	3.6	-
	BALANCE	12/31/08	3,148,025		30,626,647		BALANCE	12/31/08	4,106,422		16,632,678
			AGE	9.7				AGE	4.1		
3830	Balance	12/31/07	1,961,609	11.7	22,898,496	3900	Balance	12/31/07	3,600,443	11.4	40,949,550
	BALANCE	1/1/08	1,961,609	12.7	24,860,105		BALANCE	1/1/08	3,600,443	12.4	44,549,993
	ADDITION	2008	120,151	0.5	60,076		ADDITION	2008	584,233	0.5	292,117
	RETIREMENT	2008	(7,805)	12.2	(95,013)		RETIREMENT	2008	(43,126)	11.9	(512,056)
	BALANCE	12/31/08	2,073,955		24,825,168		BALANCE	12/31/08	4,141,550		44,330,054
			AGE	12.0				AGE	10.7		
3840	Balance	12/31/07	904,153	11.7	10,576,667	3911	Balance	12/31/07	150,091	6.2	924,364
	BALANCE	1/1/08	904,153	12.7	11,480,820		BALANCE	1/1/08	150,091	7.2	1,074,455
	ADDITION	2008	69,000	0.5	34,500		ADDITION	2008	22,526	0.5	11,263
	RETIREMENT	2008	(5,123)	12.2	(62,490)		RETIREMENT	2008	(4,659)	6.7	(31,023)
	BALANCE	12/31/08	968,030		11,452,830		BALANCE	12/31/08	167,958		1,054,695
			AGE	11.8				AGE	6.3		
3850	Balance	12/31/07	49,008	16.6	814,528	3912	Balance	12/31/07	193,250	5.5	1,059,130
	BALANCE	1/1/08	49,008	17.6	863,536		BALANCE	1/1/08	193,250	6.5	1,252,380
	ADDITION	2008	-	0.5	-		ADDITION	2008	17,177	0.5	8,589
	RETIREMENT	2008	(13,189)	17.1	(225,800)		RETIREMENT	2008	(11,205)	6.0	(67,013)
	BALANCE	12/31/08	35,819		637,736		BALANCE	12/31/08	199,222		1,193,956
			AGE	17.8				AGE	6.0		

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
Computation of Asset Age
12/31/2008**

12/31/2007 Balances are based on Actual Database Asset Information - See Exhibit O

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
3913	Balance	12/31/07	3,655,276	5.0	18,256,305	3940	Balance	12/31/07	316,793	8.2	2,587,196
	BALANCE	1/1/08	3,655,276	6.0	21,931,656		BALANCE	1/1/08	316,793	9.2	2,903,989
	ADDITION	2008	485,460	0.5	242,730		ADDITION	2008	36,000	0.5	18,000
	RETIREMENT	2008	(303,281)	5.5	(1,668,046)		RETIREMENT	2008	(20,650)	8.7	(178,970)
	BALANCE	12/31/08	3,837,455		20,506,340		BALANCE	12/31/08	332,143		2,743,019
			AGE	5.3					AGE	8.3	
3921	Balance	12/31/07	208,964	6.5	1,354,697	3950	Balance	12/31/07	-	0.0	-
	BALANCE	1/1/08	208,964	7.5	1,563,661		BALANCE	1/1/08	-	1.0	-
	ADDITION	2008	61,000	0.5	30,500		ADDITION	2008	-	0.5	-
	RETIREMENT	2008	(70,117)	7.0	(489,621)		RETIREMENT	2008	-	0.5	-
	BALANCE	12/31/08	199,847		1,104,540		BALANCE	12/31/08	-		-
			AGE	5.5					AGE	0.0	
3922	Balance	12/31/07	3,655,208	3.6	13,120,699	3960	Balance	12/31/07	322,531	7.0	2,334,664
	BALANCE	1/1/08	3,655,208	4.6	16,775,907		BALANCE	1/1/08	322,531	8.0	2,580,248
	ADDITION	2008	264,700	0.5	132,350		ADDITION	2008	4,634	0.5	2,317
	RETIREMENT	2008	(208,922)	4.1	(854,405)		RETIREMENT	2008	(23,007)	7.5	(172,553)
	BALANCE	12/31/08	3,710,986		16,053,852		BALANCE	12/31/08	304,158		2,410,012
			AGE	4.3					AGE	7.9	
3924	Balance	12/31/07	44,912	10.3	464,347	3970	Balance	12/31/07	344,388	5.2	1,783,423
	BALANCE	1/1/08	44,912	11.3	509,259		BALANCE	1/1/08	344,388	6.2	2,127,811
	ADDITION	2008	-	0.5	-		ADDITION	2008	80,999	0.5	40,500
	RETIREMENT	2008	(246)	10.8	(2,666)		RETIREMENT	2008	(59,172)	5.7	(336,010)
	BALANCE	12/31/08	44,666		506,593		BALANCE	12/31/08	366,215		1,832,301
			AGE	11.3					AGE	5.0	
3930	Balance	12/31/07	9,562	27.8	265,961	3980	Balance	12/31/07	159,646	2.7	438,568
	BALANCE	1/1/08	9,562	28.8	275,523		BALANCE	1/1/08	159,646	3.7	598,214
	ADDITION	2008	1,861	0.5	931		ADDITION	2008	65,183	0.5	32,592
	RETIREMENT	2008	(859)	28.3	(24,322)		RETIREMENT	2008	(2,712)	3.2	(8,806)
	BALANCE	12/31/08	10,584		252,132		BALANCE	12/31/08	222,117		622,000
			AGE	23.9					AGE	2.8	

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISIONS
Computation of Asset Age
12/31/2008

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ACCOUNT		DATE	BASIS	AGE	WEIGHT
3990	Balance	12/31/07	22,969	2.6	59,730
	BALANCE	1/1/08	22,969	3.6	82,699
	ADDITION	2008	11,000	0.5	5,500
	RETIREMENT	2008	-	3.1	-
	BALANCE	12/31/08	33,969		88,199
			AGE	2.6	