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Suite 1200
106 East College Avenue
Tallahassee, FL 32301
www.akerman.com
850 224 9634 tel 850 222 0103 fax

March 13, 2009

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COMMISSION
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VIA HAND DELIVERY

Ms. Ann Cole, Commission Clerk
Office of the Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Docket No. 080182-GU - 2008 Depreciation Study by Florida City Gas

Dear Ms. Cole:

Enclosed for filing in the above-referenced Docket are an original and 7 copies of updated information requested by Public Service Commission staff in support of Florida City Gas's 2008 Depreciation Study.

Your assistance in this matter is greatly appreciated, and as always, should you have any questions at all, please do not hesitate to contact me.

Sincerely,

Beth Keating
AKERMAN SENTERFITT
106 East College Avenue, Suite 1200
Tallahassee, FL 32302-1877
Phone: (850) 224-9634
Fax: (850) 222-0103

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{TL186499;1}Enclosures

cc: Elizabeth Wade
Ann Marsh

DOCUMENT NUMBER-DATE
02209 MAR 13 8
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FLORIDA CITY GAS
A Division of Pivot Utility Holdings, Inc. (Pivotal Utility)

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

Pursuant to Rule 25-7.045, Florida Administrative Code, Florida City Gas is filing this depreciation study for approval of a change in its depreciation rates to be implemented as of January 1, 2009, which is a proposed change in our implementation date from fiscal year to calendar year. The Company last filed a depreciation study in March 2003.

Florida City Gas, a wholly-owned subsidiary of NUI Corporation, which is a wholly owned subsidiary of AGL Resources Inc. (AGL Resources), is a natural gas distribution company engaged in distributing and transporting natural gas to approximately 104,000 consumers in Dade, Broward, Martin, St. Lucie, Indian River, Palm Beach and Brevard counties within the State of Florida.

On November 30, 2004, AGL Resources completed the acquisition of NUI Corporation (NUI), parent company of NUI Utilities, Inc., for approximately \$825 million, including the assumption of \$709 million in debt. As a result, AGL Resources acquired the operations of NUI Utilities, Inc., which became a wholly-owned subsidiary and was subsequently renamed Pivotal Utility. Additionally, effective December 1, 2004, Pivotal Utility's fiscal year end was changed from September 30 to December 31.

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

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

Account 376 – Mains – Other Than Plastic – The Company's galvanized replacement program resulted in the replacement of galvanized iron with plastic pipe and the retirement of the galvanized iron on the Company's books.

Account 376 – Mains – Plastic – The majority of the pipe being installed in the Company's system is plastic. There has also been significant expansion in Vero Beach, Port St. Lucie, and Brevard County. 3.5 miles of 6" PE was installed in Indian River County to serve a housing development and a large commercial gas user. 3.5 miles of 6" PE was installed in PSL to serve a commercial laundry facility. Over 4 miles of 6" PE was installed in Viera West, Brevard to serve residential subdivisions and commercial sites.

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Account 379 – Measuring and Regulating Station Equipment – A Gate Station was constructed in Viera, Brevard County for pressure improvement to support the system during heavy demand.

Account 380 – Services – Other Than Plastic – Galvanized iron replacement will impact this account, as will retirements resulting from cut and caps. In 2006 and 2007 the retirement of galvanized iron pipe was reduced due to limited resources allowed to perform meter changes. Under the previous union contract, contractually only union workers could perform meter changes. This delayed the transfer of service over to the new plastic line installed. In February 2008, the unionized workers voted to decertify from the union and this will allow additional resources to be used to transfer meters to the new services and retire the galvanized iron pipe.

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

Account 381 – Meters – In 2005 the capitalization of meters changed and instead of cradle-to-grave treatment, meters were placed in inventory and capitalized when installed. This change caused a significant reduction in additions to this account in 2005 and 2006.

Account 382 – Meter Installations – There have been no major changes that have impacted this account.

Account 382.1 – ERT Installations – Florida City Gas started ERT (Encoder Receiver Transmitter) installations project in January 2006. ERT meters allow meter readers to electronically record customer usage from their vehicle rather than having to walk the route and read the meters manually. The project is a four year, \$8.4 million dollar investment to improve meter reading and provide timely, accurate monthly bills to our customers.

In accordance with current guidelines, the cost of installing all ERT meters has been expensed. The company is requesting that a new sub-account of meter installation be created to capture these expenses as capitalized costs. The expected life of the ERT device is 15 years.

The ERT devices being added to our operating system represent new technology that will improve the billing process, increase operating efficiency and customer service. The installation of the ERT devices will also improve safety by reducing the number of meter readers personal injuries and dog bites. The biggest challenge with manual reads is limited access to meters due to high fences and bad dogs. The installation of ERT devices will allow meter readers to read 10,000 meters per day with 100 percent accuracy compared to manual reads of 300 per day with 15 percent of total meters not read due to high fences and bad dogs.

We began the installation of ERT devices in our Port Saint Lucie (PSL) service area in January 2006. Since that time, we have installed 7,811 ERT devices in the PSL service area. In 2007, ERT installations began in the Miami area with 39,699 ERT devices installed as of February 2008. Additionally, all new meters installed are fitted with an ERT device before installation. The goal of the company is to fully install ERT devices on all Florida City Gas meters by the end of 2009. As of February 29, 2008 there are 23,211 meters in Miami and 42,902 meters in Brevard that still require an ERT device.

The total installation cost to date is approximately \$600,000, which consists of contractor expenses, company labor and material costs. We estimate the total cost of adding an ERT device to all capable meters and replacing all non compatible meters in our service areas will be \$2.3 million.

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

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

Account 385 – Industrial M&R Station Equipment – A regulator station was installed to serve the WASA Blackpoint water treatment plant. Two meter and regulator stations were installed to serve South Florida Water Management District pumping stations off the East West Transmission line in West Palm Beach.

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

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

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

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

Account 391.3 – Computers – CMA (Customer Management Application) – This system allowed call service representatives (CSR's) to handle all customer requests through one user interface. This system moved business logic from the mainframe CIS system to new modular, service-oriented architectures.

CIS Consolidation – This system allowed centralization of two CIS application and CSS application to convert CIS support to a multi-company operating model.

This system allowed the organization to standardize its businesses processes and offer consistent customer services from company to company.

NUI eXPress - This project allowed implementation of SMS, migration of legacy desktop operating systems to Window XP, implementation of Citrix/Terminal Servers along with migration network data onto standard AGL Resources infrastructure. This allowed increase availability of computing environment by replacing declining technology.

Mobility – This system allowed standardization of three automated dispatch systems into one. This system allowed the organization to standardize its businesses processes, improved functionality and properly position for future integration with distribution work management.

EMC Storage Replacement – This storage allowed for continuous operation of business applications/systems (such as PeopleSoft, Automated Dispatch, Energy Trading Risk Management and MIA) to handle increasing demands and existing storage becoming out dated.

Account 392 – Transportation Equipment – In 2004, AGL Resources acquired NUI companies which included Florida City Gas. Their transportation equipment was financed under capital leases. Since joining AGLR organizational structure, Florida City Gas had no material purchases during the 4 year timeframe after being purchased. In the near future (2009), FCG will execute operating leases for light weight transportation equipment and plan to purchase heavy duty distribution transportation equipment. Even with plans to purchase some heavy duty equipment, the transportation asset class is expected to decline.

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

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

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

Account 397 – Communication Equipment – There have been no major changes that have impacted this account.

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

FLORIDA CITY GAS
2008 STUDY
DATA ENTRY SHEET

Attachment A

ACCOUNT			CURRENT				COMPANY PROPOSAL				STAFF RECOMMENDED			
	12/31/2008	12/31/2008	AVERAGE SERVICE LIFE	AVERAGE REMAINING LIFE	NET SALVAGE	CURVE	AVERAGE SERVICE LIFE	AVERAGE REMAINING LIFE	NET SALVAGE	CURVE	AVERAGE SERVICE LIFE	AVERAGE REMAINING LIFE	NET SALVAGE	CURVE
	INVESTMENT	RESERVE												
DISTRIBUTION ASSETS														
375.0	Structures & Improvements	742,835	296,605	40.0	27.0	0.0	R3	40.0	25.6	0.0	R3			
376.1	Mains - Other Than Plastic	82,462,048	47,252,826	40.0	26.0	-20.0	S3	40.0	20.7	-20.00	S3			
376.2	Mains - Plastic	57,118,756	19,105,866	40.0	32.0	-20.0	S3	40.0	29.1	-20.00	S3			
379.0	M&R Equipment - City Gate	5,768,845	2,458,819	30.0	26.0	-5.0	S3	30.0	17.3	0.00	S3			
380.1	Services - Other Than Plastic	12,916,194	16,119,615	34.0	11.8	-80.0	S4	34.0	7.6	-80.00	S4			
380.2	Services - Plastic	33,927,240	13,130,961	34.0	27.0	-35.0	S4	34.0	23.1	-27.35	S4			
381.0	Meters	8,922,161	2,135,077	25.0	14.5	0.0	S3	25.0	16.8	0.17	S3			
382.0	Meter Installations	3,155,080	1,457,651	34.0	21.0	-10.0	S3	34.0	17.6	-26.55	S3			
382.1	ERT Installations *	0	0					15.0	15.0	0.00	S3			
383.0	House Regulators	2,497,833	1,148,470	25.0	11.7	0.0	S3	25.0	10.9	0.00	S3			
384.0	Regulator Installations	1,349,317	643,953	34.0	20.0	-10.0	S3	34.0	16.4	0.47	S3			
385.0	Industrial M&R Station Equipment	3,186,398	1,387,642	30.0	21.0	0.0	R3	30.0	16.8	0.00	R3			
387.0	Other Equipment	454,679	149,721	30.0	10.4	0.0	S5	30.0	14.8	0.00	S5			
	TOTAL DISTRIBUTION	212,499,387	105,287,207											
GENERAL PLANT														
390.0	Structures & Improvements	2,329,578	449,524	40.0	27.0	0.0	R3	40.0	22.7	0.00	R3			
391.1	Office Furniture	1,044,078	775,019	19.0	98.8	0.0	S2	19.0	3.6	0.00	S2			
391.2	Office Machines & Equipment	1,799,537	119,732	12.0	8.2	0.0	S2	12.0	8.2	0.00	S2			
391.3	Computers	7,953,286	4,567,129	6.0	2.6	0.0	R4	10.0	7.1	0.00	R4			
392.0	Transportation Equip. - Combined	2,837,973	1,448,244	12.0	7.2	0.0	L3	12.0	6.3	12.06	L3			
393.0	Stores Equipment	7,422	3,088	25.0	6.9	0.0	S4	25.0	12.0	0.00	S4			
394.0	Tools, Shop, Garage Equipment	955,530	530,238	15.0	8.5	0.0	S2	15.0	6.0	0.00	S2			
395.0	Laboratory Equipment	4,034	(5,928)	25.0	4.6	0.0	S4	25.0	4.9	0.00	S4			
397.0	Communication Equipment	1,118,685	986,479	12.0	6.2	0.0	R2	12.0	1.0	0.00	R2			
398.0	Misc. Equipment	438,048	183,975	15.0	11.3	0.0	S3	15.0	10.0	0.00	S3			
	TOTAL GENERAL PLANT	18,488,170	9,057,499											

* ERT Installations - Petition filed 3/18/08 to include as capitalized cost.

FLORIDA CITY GAS
2008 STUDY
COMPARISON OF RATES AND COMPONENTS

ACCOUNT	CURRENT			COMPANY PROPOSAL				STAFF RECOMMENDED			
	AVERAGE	REMAINING		AVERAGE	12/31/2008	REMAINING		AVERAGE	12/31/2008	REMAINING	
	REMAINING	NET	LIFE	REMAINING	NET	ESTIMATED	LIFE	REMAINING	NET	ESTIMATED	LIFE
	LIFE	SALVAGE	RATE	LIFE	SALVAGE	RESERVE	RATE	LIFE	SALVAGE	RESERVE	RATE
	(YRS.)	(%)	(%)	(YRS.)	(%)	(%)	(%)	(YRS.)	(%)	(%)	(%)
DISTRIBUTION ASSETS											
375.0	Structures & Improvements	27.0	0.0	2.2	25.6	0.0	39.93	2.3			
376.0	Mains - Other Than Plastic	26.0	-20.0	2.8	20.7	-20.0	57.30	3.0			
376.0	Mains - Plastic	32.0	-20.0	2.9	29.1	-20.0	33.45	3.0			
379.0	M&R Equipment - City Gate	26.0	-5.0	2.9	17.3	0.0	42.64	3.3			
380.0	Services - Other Than Plastic	11.8	-80.0	7.1	7.6	-80.0	124.80	7.3			
380.0	Services - Plastic	27.0	-35.0	3.8	23.1	-27.4	38.70	3.8			
381.0	Meters	14.5	0.0	4.2	16.8	0.2	23.93	4.5			
382.0	Meter Installations	21.0	-10.0	3.5	17.6	-26.6	46.20	4.6			
382.1	ERT Installations	0.0	0.0	3.5	15.0	0.0	0.00	6.7			
383.0	House Regulators	11.7	0.0	4.4	10.9	0.0	45.98	5.0			
384.0	Regulator Installations	20.0	-10.0	3.7	16.4	0.5	47.72	3.2			
385.0	Industrial M&R Station Equipment	21.0	0.0	3.2	16.8	0.0	43.55	3.4			
387.0	Other Equipment	10.4	0.0	2.9	14.8	0.0	32.93	4.5			
GENERAL PLANT											
390.0	Structures & Improvements	27.0	0.0	2.5	22.7	0.0	19.30	3.6			
391.1	Office Furniture	98.8	0.0	4.3	3.6	0.0	74.23	7.2			
391.2	Office Machines & Equipment	8.2	0.0	1.9	8.2	0.0	6.65	11.4			
391.3	Computers	2.6	0.0	16.7	7.1	0.0	57.42	6.0			
392.0	Transportation Equip. - Combined	7.2	0.0	2.7	6.3	12.1	51.03	5.9			
393.0	Stores Equipment	6.9	0.0	3.6	12.0	0.0	41.61	4.9			
394.0	Tools, Shop, Garage Equipment	8.5	0.0	6.7	6.0	0.0	55.49	7.4			
395.0	Laboratory Equipment	4.6	0.0	4	4.9	0.0	-146.94	50.4			
397.0	Communication Equipment	6.2	0.0	6.9	1.0	0.0	88.18	11.8			
398.0	Misc. Equipment	11.3	0.0	6.7	10.0	0.0	42.19	5.8			

FLORIDA CITY GAS
2008 STUDY
COMPARISON OF EXPENSES

ACCOUNT	12/31/2008	12/31/2008	CURRENT			COMPANY PROPOSAL		STAFF RECOMMENDED		
	ESTIMATED INVESTMENT (\$)	ESTIMATED RESERVE (\$)	RATE (%)	EXPENSES (\$)	RATE (%)	EXPENSES (\$)	CHANGE IN EXPENSES (\$)	RATE (%)	EXPENSES (\$)	CHANGE IN EXPENSES (\$)
DISTRIBUTION ASSETS:										
375.0 Structures & Improvements	742,835	296,605	2.2	16,342	2.3	17,085	743	0.0	0	0
376.0 Mains - Other Than Plastic	82,462,048	47,252,826	2.8	2,308,937	3.0	2,473,861	164,924	0.0	0	0
376.0 Mains - Plastic	57,118,756	19,105,866	2.9	1,656,444	3.0	1,713,563	57,119	0.0	0	0
379.0 M&R Equipment - City Gate	5,766,845	2,458,819	2.9	167,239	3.3	190,306	23,067	0.0	0	0
380.0 Services - Other Than Plastic	12,916,194	16,119,615	7.1	917,050	7.3	942,882	25,832	0.0	0	0
380.0 Services - Plastic	33,927,240	13,130,961	3.8	1,289,235	3.8	1,289,235	0	0.0	0	0
381.0 Meters	8,922,161	2,135,077	4.2	374,731	4.5	401,497	26,766	0.0	0	0
382.0 Meter Installations	3,155,080	1,457,651	3.5	110,428	4.6	145,134	34,706	0.0	0	0
382.1 ERT Installations	0	0	3.5	0	6.7	0	0	0.0	0	0
383.0 House Regulators	2,497,833	1,148,470	4.4	109,905	5.0	124,892	14,987	0.0	0	0
384.0 Regulator Installations	1,349,317	643,953	3.7	49,925	3.2	43,178	-6,747	0.0	0	0
385.0 Industrial M&R Station Equipment	3,186,398	1,387,642	3.2	101,965	3.4	108,338	6,373	0.0	0	0
387.0 Other Equipment	454,679	149,721	2.9	13,186	4.5	20,461	7,275	0.0	0	0
TOTAL DISTRIBUTION	212,499,387	105,287,207		7,115,387		7,470,432	355,046		0	0
GENERAL PLANT:										
390.0 Structures & Improvements	2,329,578	449,524	2.5	58,239	3.6	83,885	25,626	0.0	0	0
391.1 Office Furniture	1,044,078	775,019	4.3	44,895	7.2	75,174	30,279	0.0	0	0
391.2 Office Machines & Equipment	1,799,537	119,732	1.9	34,191	11.4	205,147	170,956	0.0	0	0
391.3 Computers	7,953,286	4,567,129	16.7	1,328,199	6.0	477,197	-851,002	0.0	0	0
392.0 Transportation Equip. - Combined	2,837,973	1,448,244	2.7	76,625	5.9	167,440	90,815	0.0	0	0
393.0 Stores Equipment	7,422	3,088	3.6	267	4.9	364	97	0.0	0	0
394.0 Tools, Shop, Garage Equipment	955,530	530,238	6.7	64,020	7.4	70,709	6,689	0.0	0	0
395.0 Laboratory Equipment	4,034	-5,928	4	161	50.4	2,033	1,872	0.0	0	0
397.0 Communication Equipment	1,118,685	986,479	6.9	77,189	11.8	132,005	54,816	0.0	0	0
398.0 Misc. Equipment	436,048	183,975	6.7	29,215	5.8	25,291	-3,924	0.0	0	0
TOTAL GENERAL PLANT	18,486,170	9,057,499		1,713,001		1,239,225	-473,776		0	0
GRAND TOTAL	230,985,557	114,344,706		8,828,388		8,709,657	-118,731		0	0

ACCOUNT NUMBER STUDY AS 231116

YEAR	BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	END BALANCE
1948	0.00	0.00	0.00	0.00	0.00
1949	0.00	0.00	0.00	0.00	0.00
1950	0.00	0.00	0.00	0.00	0.00
1951	0.00	0.00	0.00	0.00	0.00
1952	0.00	0.00	0.00	0.00	0.00
1953	0.00	0.00	0.00	0.00	0.00
1954	0.00	0.00	0.00	0.00	0.00
1955	0.00	0.00	0.00	0.00	0.00
1956	0.00	0.00	0.00	0.00	0.00
1957	0.00	0.00	0.00	0.00	0.00
1958	0.00	0.00	0.00	0.00	0.00
1959	0.00	0.00	0.00	0.00	0.00
1960	167,933.47	19,427.69	2,439.17	167,026.04	167,026.04
1961	167,933.47	0.00	0.00	0.00	167,933.47
1962	167,933.47	0.00	0.00	0.00	167,933.47
1963	167,933.47	0.00	0.00	0.00	167,933.47
1964	167,933.47	0.00	0.00	0.00	167,933.47
1965	167,933.47	0.00	0.00	0.00	167,933.47
1966	167,933.47	0.00	0.00	0.00	167,933.47
1967	167,933.47	0.00	0.00	0.00	167,933.47
1968	167,933.47	0.00	0.00	0.00	167,933.47
1969	167,933.47	0.00	0.00	0.00	167,933.47
1970	167,933.47	0.00	0.00	0.00	167,933.47
1971	167,933.47	0.00	0.00	0.00	167,933.47
1972	167,933.47	0.00	0.00	0.00	167,933.47
1973	167,933.47	0.00	0.00	0.00	167,933.47
1974	202,052.25	2,821.76	1,637.69	203,246.32	203,246.32
1975	225,746.96	3,648.21	1,637.69	227,757.48	227,757.48
1976	225,746.96	0.00	0.00	0.00	225,746.96
1977	225,746.96	0.00	0.00	0.00	225,746.96
1978	301,007.76	18,614.64	2,331.51	311,290.89	311,290.89
1979	313,363.63	22,075.92	1,108.52	336,331.03	336,331.03
1980	313,363.63	0.00	0.00	0.00	313,363.63
1981	313,363.63	0.00	0.00	0.00	313,363.63
1982	313,363.63	0.00	0.00	0.00	313,363.63
1983	313,363.63	0.00	0.00	0.00	313,363.63
1984	313,363.63	0.00	0.00	0.00	313,363.63
1985	313,363.63	0.00	0.00	0.00	313,363.63
1986	313,363.63	0.00	0.00	0.00	313,363.63
1987	313,363.63	0.00	0.00	0.00	313,363.63
1988	313,363.63	0.00	0.00	0.00	313,363.63
1989	313,363.63	0.00	0.00	0.00	313,363.63
1990	313,363.63	0.00	0.00	0.00	313,363.63
1991	313,363.63	0.00	0.00	0.00	313,363.63
1992	313,363.63	0.00	0.00	0.00	313,363.63
1993	313,363.63	0.00	0.00	0.00	313,363.63
1994	313,363.63	0.00	0.00	0.00	313,363.63
1995	313,363.63	0.00	0.00	0.00	313,363.63
1996	313,363.63	0.00	0.00	0.00	313,363.63
1997	313,363.63	0.00	0.00	0.00	313,363.63
1998	313,363.63	0.00	0.00	0.00	313,363.63
1999	313,363.63	0.00	0.00	0.00	313,363.63
2000	313,363.63	0.00	0.00	0.00	313,363.63
2001	313,363.63	0.00	0.00	0.00	313,363.63
2002	313,363.63	0.00	0.00	0.00	313,363.63
2003	313,363.63	0.00	0.00	0.00	313,363.63
2004	313,363.63	0.00	0.00	0.00	313,363.63
2005	313,363.63	0.00	0.00	0.00	313,363.63
2006	313,363.63	0.00	0.00	0.00	313,363.63
2007	313,363.63	0.00	0.00	0.00	313,363.63
2008	313,363.63	0.00	0.00	0.00	313,363.63

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING

ACCOUNT NUMBER 3311 - METERS

182116

YEAR BALANCE ADDITIONS RETIREMENTS ADJUSTMENTS & TRANSFERS END BALANCE
YRS AVERAGE AGE

ACCOUNT NUMBER 381.2 - OFFICE MACHINES AND EQUIPMENT
DEPRECIATION STUDY AS 12/31/08

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 381.2 - OFFICE MACHINES AND EQUIPMENT
@ 12/31/08

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	1949	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	1950	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	1951	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	1952	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	1953	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	1954	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	1955	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	1956	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	1957	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	1958	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	1959	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	1960	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	1961	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	1962	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	1963	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	1964	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	1965	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	1966	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	1967	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	1968	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	1969	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00
1970	0.00	0.00	0.00	0.00	0.00	1970	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00
1971	0.00	0.00	0.00	0.00	0.00	1971	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	1972	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00
1973	0.00	0.00	0.00	0.00	0.00	1973	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00
1974	0.00	0.00	0.00	0.00	0.00	1974	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00
1975	0.00	0.00	0.00	0.00	0.00	1975	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00
1976	0.00	0.00	0.00	0.00	0.00	1976	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00
1977	0.00	0.00	0.00	0.00	0.00	1977	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00
1978	0.00	0.00	0.00	0.00	0.00	1978	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00
1979	0.00	0.00	0.00	0.00	0.00	1979	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00
1980	0.00	0.00	0.00	0.00	0.00	1980	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00
1981	0.00	0.00	0.00	0.00	0.00	1981	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00
1982	0.00	0.00	0.00	0.00	0.00	1982	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00
1983	0.00	0.00	0.00	0.00	0.00	1983	0.00	0.00	0.00	0.00	0.00	0.00	25.5	0.00
1984	0.00	0.00	0.00	0.00	0.00	1984	0.00	0.00	0.00	0.00	0.00	0.00	24.5	0.00
1985	0.00	111,816.42	0.00	0.00	111,816.42	1985	0.00	111,816.42	111,816.42	0.00	0.00	0.00	23.5	0.00
1986	111,816.42	66,175.17	0.00	0.00	177,991.59	1986	0.00	66,175.17	66,175.17	0.00	0.00	0.00	22.5	0.00
1987	177,991.59	29,796.13	0.00	0.00	207,787.72	1987	0.00	29,796.13	25,572.63	0.00	4,223.50	4,223.50	21.5	90,805.25
1988	207,787.72	123,761.57	0.00	0.00	331,549.29	1988	4,223.50	123,761.57	86,590.32	0.00	41,424.75	37,201.25	20.5	762,825.83
1989	331,549.29	30,861.62	0.00	0.00	362,410.91	1989	41,424.75	30,861.62	2,983.60	0.00	89,302.77	27,878.02	19.5	543,821.30
1990	362,410.91	24,472.60	0.00	0.00	386,883.41	1990	69,302.77	24,472.50	11,785.50	0.00	81,989.77	12,687.00	18.5	234,709.50
1991	386,883.41	21,345.04	0.00	0.00	408,228.45	1991	81,989.77	21,345.04	3,048.56	0.00	100,288.25	18,296.48	17.5	320,188.40
1992	408,228.45	5,287.38	0.00	0.00	413,515.83	1992	100,288.25	5,287.38	4,043.79	0.00	101,529.84	1,243.59	16.5	20,519.24
1993	413,515.83	19,428.06	0.00	0.00	432,943.89	1993	101,529.84	19,428.06	10,217.30	0.00	110,740.60	9,210.76	15.5	142,756.78
1994	432,943.89	18,765.26	0.00	0.00	451,709.15	1994	110,740.60	18,765.26	787.04	0.00	128,718.82	17,978.22	14.5	280,684.18
1995	451,709.15	(21,343.82)	0.00	0.00	430,365.33	1995	128,718.82	(21,343.82)	0.00	0.00	107,375.00	(21,343.82)	13.5	(288,141.57)
1996	430,365.33	40,429.30	0.00	0.00	470,794.63	1996	107,375.00	40,429.30	2,125.30	0.00	145,679.00	38,304.00	12.5	478,800.00
1997	470,794.63	0.00	0.00	0.00	470,794.63	1997	145,679.00	0.00	0.00	0.00	145,679.00	0.00	11.5	0.00
1998	470,794.63	6,866.96	0.00	0.00	477,661.59	1998	145,679.00	6,866.96	1,002.24	0.00	151,545.72	5,866.72	10.5	61,600.56
1999	477,661.59	25,271.39	0.00	0.00	502,932.98	1999	151,545.72	25,271.39	4,112.93	0.00	172,704.18	21,158.46	9.5	201,005.37
2000	502,932.98	9,005.38	0.00	0.00	511,938.36	2000	172,704.18	9,005.38	0.00	0.00	181,709.56	9,005.38	8.5	76,545.73
2001	511,938.36	29,782.20	0.00	0.00	541,722.56	2001	181,709.56	29,782.20	0.00	0.00	211,491.76	28,782.20	7.5	223,386.50
2002	541,722.56	0.00	0.00	0.00	541,722.56	2002	211,491.76	0.00	0.00	0.00	211,491.76	0.00	6.5	0.00
2003	541,722.56	0.00	0.00	0.00	541,722.56	2003	211,491.76	302,333.73	0.00	0.00	513,825.49	302,333.73	5.5	1,662,835.52
2004	541,722.56	0.00	0.00	0.00	541,722.56	2004	513,825.48	15,324.11	0.00	0.00	529,149.80	15,324.11	4.5	68,958.50
2005	541,722.56	0.00	0.00	0.00	541,722.56	2005	529,149.80	0.00	0.00	0.00	529,149.80	0.00	3.5	0.00
2006	541,722.56	0.00	0.00	0.00	541,722.56	2006	529,149.80	0.00	0.00	0.00	529,149.80	0.00	2.5	0.00
2007	541,722.56	0.00	0.00	0.00	541,722.56	2007	529,149.80	1,270,386.93	0.00	0.00	1,799,536.53	1,270,386.93	1.5	1,905,580.40
2008	541,722.56	0.00	0.00	0.00	541,722.56	2008	1,799,536.53	0.00	0.00	0.00	1,799,536.53	0.00	0.5	0.00
	541,722.56	0.00	0.00	0.00	541,722.56		1,588,044.77	330,230.80	0.00		2,129,767.33	330,230.80	3.8	6,786,471.39

ACCOUNT NUMBER 191.3 - COMPUTERS
DEPRECIATION STUDY AS 12/31/08

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 191.3 - COMPUTERS
12/31/04

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS.	WEIGHTED AVERAGE AGE	
1949	0.00	0.00	0.00	0.00	0.00	1949	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00	
1950	0.00	0.00	0.00	0.00	0.00	1950	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00	
1951	0.00	0.00	0.00	0.00	0.00	1951	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00	
1952	0.00	0.00	0.00	0.00	0.00	1952	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00	
1953	0.00	0.00	0.00	0.00	0.00	1953	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00	
1954	0.00	0.00	0.00	0.00	0.00	1954	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00	
1955	0.00	0.00	0.00	0.00	0.00	1955	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00	
1956	0.00	0.00	0.00	0.00	0.00	1956	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00	
1957	0.00	0.00	0.00	0.00	0.00	1957	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00	
1958	0.00	0.00	0.00	0.00	0.00	1958	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00	
1959	0.00	0.00	0.00	0.00	0.00	1959	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00	
1960	0.00	0.00	0.00	0.00	0.00	1960	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00	
1961	0.00	0.00	0.00	0.00	0.00	1961	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00	
1962	0.00	0.00	0.00	0.00	0.00	1962	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00	
1963	0.00	0.00	0.00	0.00	0.00	1963	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00	
1964	0.00	0.00	0.00	0.00	0.00	1964	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00	
1965	0.00	0.00	0.00	0.00	0.00	1965	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00	
1966	0.00	0.00	0.00	0.00	0.00	1966	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00	
1967	0.00	0.00	0.00	0.00	0.00	1967	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00	
1968	0.00	0.00	0.00	0.00	0.00	1968	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00	
1969	0.00	0.00	0.00	0.00	0.00	1969	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00	
1970	0.00	0.00	0.00	0.00	0.00	1970	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00	
1971	0.00	0.00	0.00	0.00	0.00	1971	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00	
1972	0.00	0.00	0.00	0.00	0.00	1972	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00	
1973	0.00	0.00	0.00	0.00	0.00	1973	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00	
1974	0.00	0.00	0.00	0.00	0.00	1974	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00	
1975	0.00	0.00	0.00	0.00	0.00	1975	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00	
1976	0.00	0.00	0.00	0.00	0.00	1976	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00	
1977	0.00	0.00	0.00	0.00	0.00	1977	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00	
1978	0.00	0.00	0.00	0.00	0.00	1978	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00	
1979	0.00	0.00	0.00	0.00	0.00	1979	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00	
1980	0.00	0.00	0.00	0.00	0.00	1980	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00	
1981	0.00	0.00	0.00	0.00	0.00	1981	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00	
1982	0.00	0.00	0.00	0.00	0.00	1982	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00	
1983	0.00	0.00	0.00	0.00	0.00	1983	0.00	0.00	0.00	0.00	0.00	0.00	25.5	0.00	
1984	0.00	0.00	0.00	0.00	0.00	1984	0.00	0.00	0.00	0.00	0.00	0.00	24.5	0.00	
1985	0.00	24,555.94	24,555.94	0.00	0.00	1985	0.00	24,555.94	24,555.94	0.00	0.00	0.00	23.5	0.00	
1986	0.00	48,431.82	17,161.04	0.00	31,270.78	1986	0.00	48,431.82	17,161.04	0.00	31,270.78	31,270.78	22.5	703,592.55	
1987	31,270.78	297.15	297.15	0.00	31,270.78	1987	31,270.78	297.15	297.15	0.00	31,270.78	0.00	21.5	0.00	
1988	31,270.78	19,160.95	19,160.95	0.00	31,270.78	1988	31,270.78	19,160.95	19,160.95	0.00	31,270.78	0.00	20.5	0.00	
1989	31,270.78	4,833.50	4,833.50	0.00	31,270.78	1989	31,270.78	4,833.50	4,833.50	0.00	31,270.78	0.00	19.5	0.00	
1990	31,270.78	5,392.15	5,392.15	0.00	31,270.78	1990	31,270.78	5,392.15	5,392.15	0.00	31,270.78	0.00	18.5	0.00	
1991	31,270.78	23,753.81	13,559.79	0.00	41,464.80	1991	31,270.78	23,753.81	13,559.79	0.00	41,464.80	10,194.02	17.6	178,305.35	
1992	41,464.80	159,177.26	118,021.74	0.00	82,620.32	1992	41,464.80	159,177.26	118,021.74	0.00	82,620.32	41,155.52	16.6	679,066.08	
1993	82,620.32	198,066.42	198,066.42	0.00	82,620.32	1993	82,620.32	198,066.42	198,066.42	0.00	82,620.32	0.00	15.6	0.00	
1994	82,620.32	168,561.98	267,813.53	0.00	(16,631.23)	1994	82,620.32	168,561.98	267,813.53	0.00	(16,631.23)	(99,251.55)	14.5	(1,439,147.48)	
1995	(16,631.23)	27,660.64	98,154.82	0.00	(87,125.51)	1995	(16,631.23)	27,660.64	98,154.82	0.00	(87,125.51)	(70,494.28)	13.5	(951,672.78)	
1996	(87,125.51)	116,873.13	82,536.47	0.00	(50,788.85)	1996	(87,125.51)	116,873.13	82,536.47	0.00	(50,788.85)	36,386.66	12.6	454,208.25	
1997	(50,788.85)	82,463.53	71,912.42	0.00	(40,237.74)	1997	(50,788.85)	82,463.53	71,912.42	0.00	(40,237.74)	8,898.34	11.6	79,330.91	
1998	(40,237.74)	825,101.60	165,803.24	0.00	619,369.82	1998	(40,237.74)	825,101.60	165,803.24	0.00	619,369.82	859,086.06	10.5	6,920,183.63	
1999	619,369.82	458,249.30	117,859.70	0.00	959,749.42	1999	619,369.82	458,249.30	117,859.70	0.00	959,749.42	340,379.80	9.6	3,233,608.20	
2000	959,749.42	42,341.42	0.00	0.00	1,002,081.84	2000	959,749.42	42,341.42	0.00	0.00	997,896.57	42,341.42	8.5	359,902.07	
2001	1,002,081.84	16,371.20	447.86	0.00	1,018,003.38	2001	997,896.57	16,371.20	447.86	0.00	1,013,820.11	15,923.54	7.5	119,426.55	
2002	1,018,003.38	559.10	0.00	0.00	1,018,564.48	2002	1,013,820.11	559.10	0.00	0.00	1,014,379.21	559.10	6.5	3,624.15	
2003	1,018,564.48	0.00	0.00	0.00	1,018,564.48	2003	1,014,379.21	658,023.05	0.00	0.00	1,670,402.26	658,023.05	5.6	3,608,128.78	
2004	1,018,564.48	0.00	0.00	0.00	1,018,564.48	2004	1,670,402.26	60,284.96	0.00	0.00	1,730,687.22	60,284.96	4.5	271,282.32	
2005	1,018,564.48	0.00	0.00	0.00	1,018,564.48	2005	1,730,687.22	3,037.50	0.00	0.00	1,733,724.72	3,037.50	3.5	10,631.25	
2006	1,018,564.48	0.00	0.00	0.00	1,018,564.48	2006	1,733,724.72	0.00	0.00	0.00	1,733,724.72	0.00	2.5	0.00	
2007	1,018,564.48	0.00	0.00	0.00	1,018,564.48	2007	1,733,724.72	5,507,659.50	0.00	0.00	7,241,384.22	5,507,659.50	1.5	8,261,489.25	
2008	1,018,564.48	0.00	0.00	0.00	1,018,564.48	2008	7,241,384.22	658,021.04	0.00	53,880.26	7,845,525.00	7,111,901.30	0.9	385,980.66	
		2,223,841.10	1,205,276.62	0.00				6,885,026.05	4,169.27	53,880.26			7,953,295.62	2.9	22,848,015.73

City Gas Company of Florida
Structures & Improvements
Account 375

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	40,730	-	0.00%	-	0.00%	-	0.00%
2004	-	-	0.00%	-	0.00%	-	0.00%
2005	-	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	-	-	0.00%	-	0.00%	-	0.00%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$40,730	\$0	0.00%	\$0	0.00%	\$0	0.00%

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	23,780	-	0.00%	52,374	220.24%	(52,374)	-220.24%
2004	26,454	-	0.00%	76,167	287.93%	(76,167)	-287.93%
2005	40,928	-	0.00%	94,500	230.89%	(94,500)	-230.89%
2006	5,247	-	0.00%	1,299	24.75%	(1,299)	-24.75%
2007	623	-	0.00%	13	2.07%	(13)	-2.07%
2008	2,494	-	0.00%	154	6.16%	(154)	-6.16%
Total	99,526	\$0	0.00%	\$224,506	225.58%	(\$224,506)	-225.58%

**City Gas Company of Florida
Mains - Plastic
Account 376.2**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	273	-	0.00%	1,730	633.26%	(1,730)	-633.26%
2004	5,306	-	0.00%	6,158	116.06%	(6,158)	-116.06%
2005	4,549	-	0.00%	22,401.08	492.44%	(22,401)	-492.44%
2006	569	-	0.00%	0	0.00%	0	0.00%
2007	18,000	-	0.00%	3,163	17.57%	(3,163)	-17.57%
2008	15,393	-	0.00%	846	5.50%	(846)	-5.50%
Total	\$44,091	\$0	0.00%	\$34,298	77.79%	(\$34,298)	-77.79%

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	-	-	0.00%	-	0.00%	-	0.00%
2004	-	-	0.00%	-	0.00%	-	0.00%
2005	-	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	-	-	0.00%	-	0.00%	-	0.00%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	118,925	0	0.00%	52,710	44.32%	(52,710)	-44.32%
2004	123,390	0	0.00%	121,357	98.35%	(121,357)	-98.35%
2005	76,240	0	0.00%	322,165	422.57%	(322,165)	-422.57%
2006	73,204	0	0.00%	92,233	125.99%	(92,233)	-125.99%
2007	120,203	0	0.00%	34,164	28.42%	(34,164)	-28.42%
2008	150,609	0	0.00%	32,190	21.37%	(32,190)	-21.37%
Total	\$662,570	\$0	0.00%	\$654,819	98.83%	(\$654,819)	-98.83%

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	46,683	-	0.00%	15,302	32.78%	(15,302)	-32.78%
2004	83,845	-	0.00%	43,902	52.36%	(43,902)	-52.36%
2005	110,883	-	0.00%	52,306	47.17%	(52,306)	-47.17%
2006	105,893	-	0.00%	23,645	22.33%	(23,645)	-22.33%
2007	173,541	-	0.00%	25,776	14.85%	(25,776)	-14.85%
2008	92,757	-	0.00%	6,886	7.42%	(6,886)	-7.42%
Total	\$613,602	\$0	0.00%	\$167,818	27.35%	(\$167,818)	-27.35%

City Gas Company of Florida
Meters
Account 381

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	246,440	12,478	5.06%	-	0.00%	12,478	5.06%
2004	1,169,680	173	0.01%	-	0.00%	173	0.01%
2005	214,359	-	0.00%	-	0.00%	-	0.00%
2006	707,940	-	0.00%	-	0.00%	-	0.00%
2007	218,445	-	0.00%	7,155	3.28%	(7,155)	-3.28%
2008	732,668	-	0.00%	-	0.00%	-	0.00%
Total	\$3,289,531	\$12,651	0.38%	\$7,155	0.22%	\$5,496	0.17%

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	43,567	-	0.00%	7,142	16.39%	(7,142)	-16.39%
2004	31,994	-	0.00%	10,857	33.93%	(10,857)	-33.93%
2005	66,997	-	0.00%	22,457	33.52%	(22,457)	-33.52%
2006	9,632	-	0.00%	-	0.00%	-	0.00%
2007	346	-	0.00%	54	15.60%	(54)	-15.60%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$152,535	\$0	0.00%	\$40,510	26.56%	(\$40,510)	-26.56%

City Gas Company of Florida
ERT Installation
Account 382.1

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003		-	0.00%		0.00%	-	0.00%
2004		-	0.00%		0.00%	-	0.00%
2005		-	0.00%		0.00%	-	0.00%
2006		-	0.00%		0.00%	-	0.00%
2007		-	0.00%		0.00%	-	0.00%
2008	-		0.00%	-	0.00%	-	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

City Gas Company of Florida
House Regulators
Account 383

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	101,220	-	0.00%	-	0.00%	-	0.00%
2004	83,570	-	0.00%	-	0.00%	-	0.00%
2005	249,391	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	-	-	0.00%	-	0.00%	-	0.00%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$434,181	\$0	0.00%	\$0	0.00%	\$0	0.00%

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	17,525	-	0.00%	-	0.00%	-	0.00%
2004	16,871	-	0.00%	(240)	-1.42%	240	1.42%
2005	16,148	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	-	-	0.00%	-	0.00%	-	0.00%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$50,543	\$0	0.00%	(\$240)	-0.47%	\$240	0.47%

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	-	-	0.00%	-	0.00%	-	0.00%
2004	-	-	0.00%	-	0.00%	-	0.00%
2005	-	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	-	-	0.00%	-	0.00%	-	0.00%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

City Gas Company of Florida
Other Equipment
Account 387

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	-	-	0.00%	-	0.00%	-	0.00%
2004	-	-	0.00%	-	0.00%	-	0.00%
2005	-	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	-	-	0.00%	-	0.00%	-	0.00%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%

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

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	192,263	-	0.00%	-	0.00%	-	0.00%
2004	-	-	0.00%	-	0.00%	-	0.00%
2005	-	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	362,550	-	0.00%	-	0.00%	-	0.00%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$554,812	\$0	0.00%	\$0	0.00%	\$0	0.00%

City Gas Company of Florida
Office Furniture
Account 391.1

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	-	-	0.00%	-	0.00%	-	0.00%
2004	31	-	0.00%	-	0.00%	-	0.00%
2005	-	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	35,538	-	0.00%	-	0.00%	-	0.00%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$35,570	\$0	0.00%	\$0	0.00%	\$0	0.00%

City Gas Company of Florida
Office Machine
Account 391.2

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	-	-	0.00%	-	0.00%	-	0.00%
2004	330,231	-	0.00%	-	0.00%	-	0.00%
2005	-	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	-	-	0.00%	-	0.00%	-	0.00%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$330,231	\$0	0.00%	\$0	0.00%	\$0	0.00%

City Gas Company of Florida
 Computers
 Account 391.3

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	-	-	0.00%	-	0.00%	-	0.00%
2004	-	-	0.00%	-	0.00%	-	0.00%
2005	-	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	4,185	-	0.00%	-	0.00%	-	0.00%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$4,185	\$0	0.00%	\$0	0.00%	\$0	0.00%

City Gas Company of Florida
 Transportation
 Account 392

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	29,116	-	0.00%	-	0.00%	-	0.00%
2004	165,270	24,854	15.04%	-	0.00%	24,854	15.04%
2005	551,951	-	0.00%	-	0.00%	-	0.00%
2006	293,733	30,084	10.24%	-	0.00%	30,084	10.24%
2007	-	68,784	0.00%	-	0.00%	68,784	0.00%
2008	18,708	4,000	21.38%	-	0.00%	4,000	21.38%
Total	1,058,778	\$127,722	12.06%	\$0	0.00%	\$127,722	12.06%

City Gas Company of Florida
Stores Equipment
Account 393

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	856	-	0.00%	-	0.00%	-	0.00%
2004	-	-	0.00%	-	0.00%	-	0.00%
2005	6,100	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	-	-	0.00%	-	0.00%	-	0.00%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$6,956	\$0	0.00%	\$0	0.00%	\$0	0.00%

City Gas Company of Florida
Small Tools
Account 394

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	37,355	-	0.00%	-	0.00%	-	0.00%
2004	6,465	-	0.00%	-	0.00%	-	0.00%
2005	-	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	-	-	0.00%	-	0.00%	-	0.00%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$43,820	\$0	0.00%	\$0	0.00%	\$0	0.00%

City Gas Company of Florida
Laboratory Equipment
Account 395

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	-	-	0.00%	-	0.00%	-	0.00%
2004	18,983	-	0.00%	-	0.00%	-	0.00%
2005	-	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	-	-	0.00%	-	0.00%	-	0.00%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$18,983	\$0	0.00%	\$0	0.00%	\$0	0.00%

**City Gas Company of Florida
 Communication Equipment
 Account 397**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	-	-	0.00%	-	0.00%	-	0.00%
2004	-	-	0.00%	-	0.00%	-	0.00%
2005	-	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	214,947	-	0.00%	-	0.00%	-	0.00%
2008	21,349	-	0.00%	-	0.00%	-	0.00%
Total	\$236,295	\$0	0.00%	\$0	0.00%	\$0	0.00%

**City Gas Company of Florida
Miscellaneous Equipment
Account 398**

<u>Year</u>	<u>Retirements</u>	<u>Salvage From Retirements</u>	<u>Percent Salvage</u>	<u>Cost of Removal</u>	<u>Percent COR</u>	<u>Net Salvage</u>	<u>Percent Net Salvage</u>
2003	-	-	0.00%	-	0.00%	-	0.00%
2004	-	-	0.00%	-	0.00%	-	0.00%
2005	-	-	0.00%	-	0.00%	-	0.00%
2006	-	-	0.00%	-	0.00%	-	0.00%
2007	13,284	-	0.00%	-	0.00%	-	0.00%
2008	-	-	0.00%	-	0.00%	-	0.00%
Total	\$13,284	\$0	0.00%	\$0	0.00%	\$0	0.00%