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March 4, 2019

BY HAND DELIVERY

Mr. Adam Teitzman, Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

RECEIVED-FPSC
2019 MAR -4 PM 4:45
COMMISSION CLERK

Re: **2019 Consolidated Depreciation Study Filing by Florida Public Utilities Company, Florida Public Utilities Company-Indiantown Division, Florida Public Utilities Company – Fort Meade, and the Florida Division of Chesapeake Utilities Corporation**

Dear Mr. Teitzman:

Enclosed, please find the original and fifteen (15) copies of the Petition for Approval of Consolidated Depreciation Study for Florida Public Utilities Company ("FPUC"), Florida Public Utilities Company-Indiantown Division, Florida Public Utilities Company-Fort Meade, and the Florida Division of Chesapeake Utilities Corporation. Also, included are six copies of the subject Consolidated Depreciation Study and associated narrative, as required by Rule 25-7.045, Florida Administrative. In addition, consistent with the Rule, the Companies are including a copy of the Consolidated Depreciation Study in native format on CD.

As always, thank you for your assistance. Please do not hesitate to contact me if you have any questions whatsoever.

Sincerely,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

- COM _____
- AFD _____
- APA _____
- ECO _____
- ENG _____ *
- GCL _____
- IDM _____
- CLK _____

MEK

Enclosures

* 15 petition
5 cons Dep Study
1 CD

Cc: Mr. Bill McNulty, Chief/Conservation and Forecasting

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Approval of 2019)
Consolidated Depreciation Study for Florida) Docket No. _____
Public Utilities Company, Florida Public)
Utilities Company-Indiantown Division,)
Florida Public Utilities Company-Fort Meade) Filed: March 4, 2019
and Florida Division of Chesapeake Utilities)
Corporation. _____)

**PETITION FOR APPROVAL OF 2019 CONSOLIDATED DEPRECIATION STUDY
FOR FLORIDA PUBLIC UTILITIES COMPANY, FLORIDA DIVISION OF
CHESAPEAKE UTILITIES CORPORATION,
AND FLORIDA PUBLIC UTILITIES COMPANY – INDIANTOWN DIVISION**

The Florida Division of Chesapeake Utilities Corporation (“CHPK” or “Company”), Florida Public Utilities Company/Natural Gas division (“FPUC”), and Florida Public Utilities Company, Indiantown Division, (“Indiantown”)(jointly herein, “Companies”) through undersigned counsel, hereby request approval of the attached consolidated depreciation study submitted in accordance with Rule 25-7.045, Florida Administrative Code, and Order No. PSC-2019-0067-PAA-GU, issued in Docket No. 20180230-GU, on February 22, 2019. Attached and incorporated in this Petition as Attachments 1 and 2, are the supporting Narrative and the subject consolidated Depreciation Study for the Companies. In support of this Petition, the Companies state as follows:

1. FPUC, CHPK, Fort Meade, and Indiantown are natural gas utilities with their principal offices located at:

Florida Public Utilities Company/Florida Division of Chesapeake
1750 S 14th Street, Suite 200
Fernandina Beach, FL 32034

2. The name and mailing address of the persons authorized to receive notices are:

Beth Keating
Gunster Law Firm
215 South Monroe St., Suite
601
Tallahassee, FL 32301

Mike Cassel
Florida Public Utilities
Company/Florida Division of
Chesapeake
1750 S 14th Street, Suite 200
Fernandina Beach, FL 32034

BACKGROUND

3. FPUC, CHPK, Fort Meade, and Indiantown (herein, jointly “Companies”) are natural gas utilities subject to regulation by the Commission in accordance with Chapter 366, Florida Statutes. FPUC is a corporate subsidiary of Chesapeake Utilities Corporation, which is headquartered in Dover, Delaware. Similarly, CHPK is an operating division of Chesapeake Utilities Corporation. Fort Meade and Indiantown are direct subsidiaries of FPUC.

4. Rule 25-7.045(8)(a), F.A.C., provides that:

Each company shall file a study for each category of depreciable property for Commission review at least once every five years from the submission date of the previous study unless otherwise required by the Commission.

The Companies’ last depreciation study filing was a Joint Petition for Approval of Depreciation Studies submitted on January 13, 2014.

5. That joint filing was approved by Order No. PSC-2014-0698-PAA-GU issued December 14, 2014, with an approved effective date for those depreciation rates of January 1, 2014. In its Order, the Commission approved the Companies’ proposal for consolidation of the applicable depreciation rates and schedules, as well as the Companies’ methodology for doing so. The Commission also directed the Companies’ to file consolidated status reports on a going-forward basis. The Commission further allowed FPUC to utilize Fort Meade’s gross plant as the basis for estimating depreciation and to include Fort Meade in the application of the consolidated rates. In addition, the Commission allowed FPUC to record \$58,452 of consulting fees as a regulatory

2019 Consolidated Depreciation Study

asset in Account 182.3, Other Regulatory Assets to be amortized to Account 407.3, Regulatory Debits, over a five-year period beginning January 2014.

DEPRECIATION STUDY

6. The 2019 Consolidated Depreciation Study for FPUC, Indiantown, Fort Meade and CHPK was developed consistent with the criteria of Rule 25-7.045, F.A.C., and includes all the required supporting documentation, including information regarding appropriate substantiating factors for each category of depreciable plant and an analysis of the service environment for the consolidated business units. As reflected in the attached study, the appropriate depreciation rates for the Companies are identical for each category, which is consistent with the Companies' similar service environments, as well as their projected growth trends and shared corporate parent assets, as well as the Commission's approval of the Companies' prior request to be allowed to submit consolidated studies with consolidated rates.¹ The Companies' proposed depreciation rates and general plant amortizations result in annual depreciation expenses of about \$12.1 million, a decrease of about \$366,000 from current depreciation rates.

7. With regard to the assets in Florida shared by the Companies ("Florida Common Assets"), which are included in the FPUC Study, the Company asks that the Commission apply the depreciation rates approved for FPUC to the Florida Common Assets, but that the Companies then be allowed to allocate such assets and associated rates consistent with their current allocation methodology. As it relates to Florida Common Assets, once new rates are set, the Companies would intend to allocate and assign a portion of these Florida Common Assets and

¹ The Companies' current, consolidated depreciation rates were approved by Order No. PSC-2014-0698-PAA-GU, issued December 18, 2014

2019 Consolidated Depreciation Study

associated depreciation rates to all of the FPUC and Chesapeake Utilities companies in Florida, including the Electric division and unregulated affiliates.

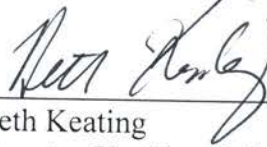
8. During the course of preparing the attached Depreciation Study, the Companies did find certain accounting errors that had been carried through on the account balances reflected in the 2014 and 2015 Annual Status Reports. The Companies have made those corrections for purposes of completing the attached Depreciation Study. Thus, the investments and reserves shown on Exhibits AA-CC reflect the appropriate corrections.

9. At present, the Companies are unaware of any disputed issues of material fact regarding this filing.

RELIEF

WHEREFORE, the Companies respectfully request Commission approval of the consolidated depreciation study submitted for Florida Public Utilities Company, Florida Public Utilities Company-Indiantown Division, Florida Public Utilities Company-Fort Meade, and the Florida Division of Chesapeake Utilities Corporation with an effective date for the approved depreciation rates of January 1, 2019.

Respectfully submitted this 4th day of March, 2019.



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*Attorneys for Florida Public Utilities
Company/Indiantown Division and Fort
Meade/Florida Division of Chesapeake Utilities
Corporation*

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

2019 Depreciation Study

Florida Public Utilities - Consolidated Natural Gas (Florida Public Utilities, Florida Public Utilities - Indiantown Division, Florida Division of Chesapeake Utilities Corporation, and Florida Public Utilities - Ft. Meade), FPUC or Company, is filing its depreciation study in accord with Rule 25-7.045, Florida Administrative Code (F.A.C.). This Rule requires natural gas utilities to file comprehensive depreciation studies at least once every five years from the submission date of the last study. The last comprehensive depreciation study (Docket No. 140016-GU) was filed January 13, 2014, and thus, the next study would have been due to be filed on or before January 13, 2019. However, by Order No. PSC-2019-0067-PAA-GU, issued in Docket No. 20180230-GU, on February 22, 2019, FPUC was granted a temporary waiver to file its depreciation study on or before March 4, 2019.

FPUC's current depreciation rates were approved by Order No. PSC-2014-0698-PAA-GU, issued December 18, 2014. The 2014 depreciation study represented the first study where depreciation rates for the consolidated Company were approved.¹ Plant and reserve activity since that study indicate a need to revise depreciation rates effective January 1, 2019, and this is the implementation date FPUC proposes. Accordingly, all data and calculations provided in the study support a January 1, 2019 date.

¹ Subsequent to the 2007 and 2008 depreciation studies, FPUC, the Florida Division of Chesapeake Utilities Corporation, and Indiantown Gas Company, through a combination of a merger and acquisitions, became one company with three sets of depreciation rates. In 2013, FPUC acquired the City of Fort Meade's gas division. In the 2014 depreciation study, FPUC proposed one set of depreciation rates for the consolidated company, based on the division's similar service environments, projected growth trends, and share corporate parent assets.

The depreciation study includes the following supporting exhibits:

- Exhibit A - F: Aged Retirements 2013-2018
- Exhibit G - Plant In Service and Reserve Summaries (2013-2018)
- Exhibit H - Reconciliation of Reserve at 1/1/2019
- Exhibit I - Net Salvage
- Exhibit J - Transportation Accounts Average Age Calculations
- Exhibit K - Average Age Calculations
- Exhibit AA - Comparison of Depreciation Components
- Exhibit BB - Comparison of Rates and Components
- Exhibit CC - Comparison of Expenses
- Exhibit DD - Comparison of Book Reserve and Theoretical Reserve
- Exhibit EE - General Plant Amortization

During the course of this study, FPUC discovered that there are adjustments, transfers, and reclassifications that need to be made to the accounting records. In some cases, additions were discovered to have been booked in a wrong account, and in other cases retirements were discovered to not have been booked at all. There were also instances discovered where plant balances reported on the 2014 and 2015 Annual Status Reports were incorrect. Additionally, in some accounts, adjustments or reclassifications of plant investments did not also include commensurate adjustments or reclassifications of reserve. FPUC is in the process of correcting the plant and reserve items that are specifically itemized on Exhibits G and H. For depreciation study purposes, the investments and reserves shown on Exhibits AA-CC reflect these corrections. Standardized practices and procedures are in the process of being developed and implemented that should prevent these situations from occurring in the future.

In sum, FPUC's proposed depreciation rates and general plant amortizations result in annual depreciation expenses of about \$12.1 million, a decrease of about \$366,000 from current depreciation rates. Exhibit CC, indicates that all of the

decrease in depreciation expenses is found in the distribution accounts with a modest increase in expense in the general plant accounts. The major decrease in expense in distribution is found in the mains and services accounts, comprising 84% of the distribution investment and almost 80% of the total FPUC investment. The cause for the decrease is due to proposed increased average service lives and resulting average remaining lives.

NOTABLE ITEMS

The current depreciation study includes actual plant and reserve as of December 31, 2018 (Exhibit CC); aged retirements for each plant account for 2013-2018 (Exhibits A - F); calculated average ages as of December 31, 2018 and an aged vehicle listing (Exhibits J and K). FPUC continues to use its continuing property record (CPR) system to develop average ages of surviving investments for each account. FPUC's proposed average remaining lives reflect rounding lives greater than 20 years to the nearest year and rounding lives less than 20 years to the nearest tenth of a year.

Regarding the plant and reserve data, FPUC continues its efforts in working on the accuracy of retirements, transfers/adjustments/reclassifications, and net salvage. This issue was raised in FPUC's 2014 depreciation study and it continues to be an issue. FPUC has undertaken a review of its practices and procedures in this regard and is now in the process of creating and implementing a standard practice for all business units.

FPUC proposes no change in the underlying average service lives for 9 distribution accounts and for all of the general plant accounts. For the remaining accounts, FPUC proposes an increase in average service life, the most significant found in the Mains and Services accounts. No changes in the expected retirement pattern or the currently prescribed net salvage factors are proposed. Finally, FPUC proposes adoption of vintage group amortization for certain general plant accounts.

A. Unchanged Accounts

FPUC does not propose any changes to the average service lives underlying the currently prescribed average remaining lives or currently prescribed net salvage factors for distribution Account 375, Structures & Improvements; Account 378, Measuring and Regulating Equipment - General; Account 381, Meters; Account 381.1, Meters - AMR Equipment; Account 382, Meter Installations; Account 382.1, Meter Installations - MTU/DCU; Account 383, House Regulators; Account 384, House Regulator Installations; and Account 387, Other Equipment. Additionally, no change in average service lives or net salvage factors are proposed for any of the general plant accounts, Account 390 - Account 398. The proposed average remaining lives for these accounts shown on Exhibit AA simply reflect the passage of time since the last depreciation study with updated average ages. FPUC believes that the current underlying factors remain reasonable and are in line with current industry expectations. The Company continues its endeavor in developing practices and procedures governing retirements and removal costs. While booked net salvage costs for some accounts appear high, FPUC believes that many are quite unusual and that implementing standard practices and procedures will eliminate these anomalies and atypical data. For this reason, the Company believes retaining the currently prescribed net salvage factors is appropriate at this time. In the next depreciation study, the Company will examine future trends.

B. Notable Changes

For all other accounts, FPUC proposes changes to the underlying account average service lives due to the lack of retirement activity or replacements. No changes to the expected retirement pattern are proposed at this time. Increased retirements in the mains and services accounts have been experienced due to the Gas Reliability Infrastructure Program (GRIP) approved by Order No. PSC-2012-0490-TRF-GT issued September 24, 2012. FPUC, however, believes this situation will return to normal once GRIP ends in 2022.

Account 374.1, Land Rights

This account contains the cost of easements. The investment is comprised of two vintages, 1990 and 1991, with an account

average age of 27.6 years. There are no plans for near term retirement. The existing average service life is 30 years. Given these factors, an increase in average service life to 35 years is proposed. Using the account average age with an SQ retirement pattern results in an average remaining life of 7.4 years. The existing zero net salvage continues to be reasonable for this account.

Account 376, Mains

The Mains accounts consist of plastic mains (Account 376.1) and steel mains (Account 376.2). The average service life that currently underlies the current approved remaining life of plastic mains is 45 years; the underlying average service life for steel mains is also 45 years. These lives are low considering the types of assets, expectations, and comparison to other companies in the State.

GRIP provides for the accelerated replacement of FPUC's bare steel and cast iron pipes in response to concerns regarding aging infrastructure reliability and safety. Additionally, as the bare steel and cast iron pipes are replaced, there have been situations where problematic plastic pipes have been found interspersed in the same areas or connected to the pipes being replaced. Due to safety concerns associated with these kinds of pipe, FPUC is replacing them rather than keeping them in service.

The plastic mains account investment includes \$100,098,436 associated with GRIP. There are about 80 remaining miles of bare steel and cast iron mains to be replaced in the consolidated FPUC territory by 2022.²

With the replacement of the problematic mains, FPUC believes that the mains account investments should experience longer life expectancies. This trend has also been recognized in recent Commission depreciation orders of other companies.³ While the current retirement dispersion may not accurately reflect today's

² 57 miles of bare steel and cast iron mains remain for FPU to replace and 23 miles remain for Florida Division of Chesapeake Utilities Corporation (Chesapeake) to replace.

³ Docket No. 160159-GU (Peoples Gas System) and Docket No. 20170179 (Florida City Gas).

retirements, FPUC believes it does reflect future expectations. For these reasons, FPUC proposes an increase in average service life to 50 years for plastic and GRIP mains and 55 years for steel mains.⁴ Using an average age of 7.3 years for the combined plastic and GRIP mains accounts with an S3 retirement dispersion and a 50 year average service life results in an average remaining life of 43 years. An average age of 18.5 years for steel mains with an S3 retirement dispersion and a 55 year average service results in an average remaining life of 37 years.

Regarding net salvage, the currently prescribed net salvage factors are negative 16% and negative 28%, respectively for plastic (inclusive of GRIP) and steel mains. Exhibit I, page 2, indicates booked net salvage activity for plastic mains has ranged from negative 24% to negative 668% during the 2013 to 2018 period, averaging negative 147%. For steel mains, net salvage has ranged from negative 56% to negative 1228% during the 2013 to 2018 period, averaging negative 172%. FPUC considers the past five years atypical due to the GRIP program with expectations that net salvage will return to some normalcy in the future as GRIP replacements decrease and the program ends. Additionally, FPUC is continuing its endeavor in developing practices and procedures governing retirements and removal costs. At this time, the Company is unable to discern the exact cause for the erratic removal costs. It is anticipated that implementing standard practices and procedures will eliminate these cost of removal anomalies and atypical data. For this reason, FPUC proposes retaining the currently prescribed net salvage factors for steel and plastic mains at this time. In the next depreciation study, the Company will examine future trends.

Account 379, Measuring and Regulating Equipment - City Gate

This account consists of measuring and regulating station piping, controls, odorizers and other equipment used in city gate distribution measuring and regulating stations. The current

⁴ GRIP investments consist of plastic mains, the replacement for bare steel and cast iron mains. While FPUC maintains separate accounts for reporting purposes, the life and salvage characteristics for plastic and GRIP mains are the same. For depreciation study purposes, plastic mains and GRIP mains are studied together and one depreciation rate is proposed.

approved average service life is 30 years with an R3 retirement pattern. Nearly 72% of the investment in this account has been added since 2013. There have been no retirements making any statistical analysis for life or salvage unreliable. Therefore reliance on industry averages is necessary. Average service lives for other gas companies in the State range from 31 years to 35 years. FPUC believes a slight increase in the average service life to 32 years is in order. Using the existing R3 retirement dispersion, average age of 9.5 years, and average service life of 32 years yields an average remaining life of 23 years.

The existing negative net salvage of 5% recognizes some removal cost with the retirement of the equipment in this account. FPUC believes this net salvage factor remains reasonable and proposes no change.

Account 380, Services

The Services accounts consist of plastic services (Account 380.1 and Account 380G) and steel services (Account 380.2). The average service life that underlies the currently approved average remaining life of plastic and GRIP services is 45 years; the underlying average service life for steel services is 40 years. FPUC considers these lives on the low end when considering the types of assets, expectations, and comparison to other companies in the State.

As with the mains accounts, bare steel and cast iron services are being replaced as a result of FPU's GRIP and in response to concerns regarding aging infrastructure reliability and safety. Additionally, as the bare steel and cast iron pipes are replaced, there have been situations where problematic plastic pipes have been found interspersed in the same areas or connected to the pipes being replaced. Due to safety concerns associated with these kinds of pipe, FPUC is replacing them rather than keeping them in service.

The plastic services account investment includes \$25,851,783 associated with GRIP. There are about 3,269 remaining bare

steel and cast iron services to be replaced in the consolidated FPUC territory by 2022.⁵

With the replacement of the problematic services, FPUC believes that the services account investments now have longer life expectancies. While the current retirement dispersion may not accurately reflect today's retirements, FPUC believes they are reflective of future expectations. For these reasons, FPUC proposes an increase in the average service life for the services accounts to 50 years. Using an average age of 9.0 years for plastic services (inclusive of GRIP)⁶ with an S3 retirement dispersion and a 50 year average service life results in an average remaining life of 41 years. For steel services, an average age of 31.3 years used with an S2 retirement dispersion and a 50 year average service life results in an average remaining life of 22 years.

Regarding net salvage, the currently prescribed net salvage factors are negative 22% and negative 125%, respectively for plastic (inclusive of GRIP) and steel services. Net salvage booked activity for plastic and GRIP services has ranged from negative 58% to negative 341% during the 2013 to 2018 period, averaging negative 103% as shown on Exhibit I, page 2. For steel mains, net salvage has ranged from negative 49% to negative 357% during the 2013 to 2018 period, averaging negative 162%. FPUC considers the past five years atypical due to the GRIP program with expectations that net salvage will return to some normalcy in the future as GRIP replacements decrease and the program ends. Additionally, FPUC is continuing its endeavor in developing practices and procedures governing retirements and removal costs. At this time, the Company is unable to discern the exact cause for the erratic removal costs. It is anticipated that implementing standard practices and procedures will eliminate these cost of removal anomalies and atypical

⁵ There are about 2,950 bare steel and cast iron services remaining for FPU to replace, 229 remaining for Chesapeake to replace and 90 for Ft. Meade to replace.

⁶ As with the mains accounts, plastic and GRIP services investments are maintained in two separate accounts for reporting purposes. GRIP services are plastic services that have replaced the bare steel and cast iron services. The life and salvage characteristics for plastic and GRIP services are the same. For depreciation study purposes, plastic services and GRIP services are studied together and one depreciation rate is proposed.

data. For this reason, FPUC proposes retaining the currently prescribed net salvage factors for plastic (inclusive of GRIP) and steel services at this time. In the next depreciation study, the Company will examine future trends.

Account 385, Industrial Measuring and Regulating Equipment

This account consists of measuring and regulating equipment at industrial stations. The average service life underlying the currently approved average remaining life is 30 years. There have been no retirements in the past five years making reliance on industry averages necessary. Other companies in the State have average service lives ranging from 30 years to 37 years. FPUC proposes a modest increase in the average service life to 35 years to recognize the lack of retirement data. The account average age of 18.9 years, used with an R3 retirement pattern and the proposed average service life, results in an average remaining life of 17.7 years.

The current approved net salvage is zero percent. FPUC believes this net salvage continues to be reasonable and therefore proposes no change.

General Plant Amortization

FPUC proposes adoption of vintage group amortization for certain general plant accounts. The Florida Public Service Commission (FPSC) previously approved such an approach for Florida City Gas in Docket No. 20170179-GU, albeit as part of a stipulated agreement. The Federal Regulatory Commission adopted Accounting Release 15 in 1997 using the following criteria:

- The accounts subject to vintage year accounting represent mainly of high volume, low value assets;
- Existing retirement unit designations remain for purposes of determining when costs are capitalized or expensed;
- The cost of the vintage groups is amortized over the average service life of the given accounts and there is no change in depreciation rates resulting from the adoption of the vintage year accounting;
- No property records are required to be maintained except on a vintage group;

- Retirements are not recognized in determining the amortization expense;
- Salvage and removal costs are included in the reserve and assigned to the oldest vintage first; and
- Assets are retired from the given accounts that, at the date of adoption of vintage year accounting, meet or exceed the average service life of the given account.

With the vintage amortization policy, the tracking of location and retirement of the assets subject to vintage amortization will no longer be needed. Assets older than the average service life are retired and then the remaining investment in each account will be amortized using the amortization rates shown on Exhibits CC and EE. Going forward, as assets reach the average service life of each account, the original cost thereof will be retired from the books and records annually.

To amortize the embedded 1/1/2019 investment, the assets greater than the average service life of each affected account should be identified and retired. FPUC's aged data shown on Exhibit K indicates that a total of \$690,504 has exceeded the proposed average service lives for the affected accounts and should be retired. Additionally, the book reserve for each general plant account subject to vintage group amortization must be compared to its theoretically correct level to determine any reserve imbalance. The resulting reserve deficiency as shown on Exhibit EE totals \$897,269. FPUC proposes this deficiency be amortized over 5 years, the time period between depreciation studies. The annual amortization expense for the reserve deficiency is approximately \$179 thousand. Exhibit EE provides the detailed calculations related to the General Plant Vintage Group Amortization.

The specific accounts the vintage group amortization is being proposed are as follows:

Account	Amortization Period
3910 Office Furniture	20 Years
3912 Office Equipment	14 Years
3913 Computer Hardware	10 Years
3914 Computer Software	10 Years
393 Stores Equipment	26 Years
394 Tools, Shop & Garage Equipment	15 Years
395 Laboratory Equipment	20 Years
397 Communication Equipment	13 Years
398 Miscellaneous Equipment	17 Years

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
2018 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY
 Docket No.

EXHIBIT INDEX

<u>Exhibit</u>	<u>Description</u>
	<u>Aged Retirements 2013 - 2018</u>
A	2018 Aged Retirements
B	2013 Aged Retirements
C	2014 Aged Retirements
D	2015 Aged Retirements
E	2016 Aged Retirements
F	2017 Aged Retirements
	<u>Plant In Service and Reserve Summaries 2013- 2018</u>
G	Plant In Service and Reserve Summaries 2013 Through 2018
H	Reconciliation of Reserve at 1/1/2019
	<u>Net Salvage Calculation</u>
I	Net Salvage Percentage Computation
	<u>Age Listings</u>
J	Transportation Accounts Average Age Calculations
K	Average Age Calculations at 12/31/2018
	<u>Comparison of Current and Proposed Depreciation</u>
AA	Comparison of Current and Proposed Depreciation Components
BB	Comparison of Current and Proposed Depreciation Rate and Components
CC	Comparison of Annual Depreciation Expenses
DD	Comparison of Accumulated Book Reserve and Theoretical Reserve
EE	Proposed Amortization of General Plant

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2018 RETIREMENTS

YEAR	AGE	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG	376G	WT AVG
1960	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$40,398	\$2,363,289	\$0	\$0
1961	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$258	\$14,858	\$0	\$0
1962	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	53.5	\$0	\$0	\$0	\$0	\$151	\$8,206	\$3,018	\$164,467	\$0	\$0
1966	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	47.5	\$0	\$0	\$0	\$0	\$11,356	\$550,766	\$0	\$0	\$0	\$0
1972	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,757	\$167,185	\$0	\$0
1976	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,239	\$53,886	\$0	\$0
1977	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	40.5	\$0	\$0	\$0	\$0	\$749	\$31,075	\$7,193	\$298,519	\$0	\$0
1979	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	37.5	\$0	\$0	\$0	\$0	\$533	\$20,539	\$0	\$0	\$0	\$0
1982	36.5	\$0	\$0	\$0	\$0	\$838	\$31,426	\$0	\$0	\$0	\$0
1983	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$7,431	\$196,930	\$0	\$0
1994	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	23.5	\$0	\$0	\$0	\$0	\$75,809	\$1,781,512	\$264,651	\$6,219,297	\$0	\$0
1996	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	21.5	\$0	\$0	\$0	\$0	\$1,308	\$28,111	\$89,275	\$1,919,409	\$0	\$0
1998	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	19.5	\$0	\$0	\$0	\$0	\$916	\$17,857	\$0	\$0	\$0	\$0
2000	18.5	\$0	\$0	\$0	\$0	\$7,813	\$144,547	\$0	\$0	\$0	\$0
2001	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	15.5	\$0	\$0	\$0	\$0	\$76	\$1,184	\$0	\$0	\$0	\$0
2004	14.5	\$0	\$0	\$0	\$0	\$1,012	\$14,673	\$0	\$0	\$0	\$0
2005	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	12.5	\$0	\$0	\$0	\$0	\$22,940	\$286,750	\$0	\$0	\$0	\$0
2007	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	3.5	\$0	\$0	\$0	\$0	\$3,655	\$12,791	\$0	\$0	\$0	\$0
2016	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$13,356	\$6,678	\$0	\$0
		\$0	\$0	\$0	\$0	\$127,155	\$2,929,438	\$430,576	\$11,404,518	\$0	\$0
		0.0	0.0	0.0	0.0	23.0	26.5	0.0	0.0	0.0	0.0

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2018 RETIREMENTS

YEAR	AGE	378	WT AVG	379	WT AVG	3801	WT AVG	3802	WT AVG	380G	WT AVG
1960	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,204	\$187,433	\$0	\$0
1961	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$41	\$2,370	\$0	\$0
1962	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$511	\$27,356	\$0	\$0
1966	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$124	\$6,533	\$0	\$0
1967	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$232	\$11,937	\$0	\$0
1968	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	49.5	\$0	\$0	\$0	\$0	\$2,868	\$141,954	\$0	\$0	\$0	\$0
1970	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$632	\$30,004	\$0	\$0
1972	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$20	\$947	\$0	\$0
1973	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,124	\$51,141	\$0	\$0
1974	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,631	\$72,575	\$0	\$0
1975	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$301	\$13,095	\$0	\$0
1976	42.5	\$0	\$0	\$0	\$0	\$1,374	\$58,408	\$1,777	\$75,519	\$0	\$0
1977	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,069	\$127,361	\$0	\$0
1978	40.5	\$0	\$0	\$0	\$0	\$478	\$19,341	\$0	\$0	\$0	\$0
1979	39.5	\$0	\$0	\$0	\$0	\$1,962	\$77,484	\$82,687	\$3,266,133	\$0	\$0
1980	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	37.5	\$0	\$0	\$0	\$0	\$10,676	\$400,332	\$0	\$0	\$0	\$0
1982	36.5	\$0	\$0	\$0	\$0	\$392	\$14,299	\$0	\$0	\$0	\$0
1983	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	34.5	\$0	\$0	\$0	\$0	\$507	\$17,490	\$0	\$0	\$0	\$0
1985	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	31.5	\$0	\$0	\$0	\$0	\$5,859	\$184,544	\$0	\$0	\$0	\$0
1988	30.5	\$0	\$0	\$0	\$0	\$30,020	\$915,622	\$0	\$0	\$0	\$0
1989	29.5	\$0	\$0	\$0	\$0	\$9,714	\$286,564	\$0	\$0	\$0	\$0
1990	28.5	\$0	\$0	\$0	\$0	\$9,510	\$271,025	\$0	\$0	\$0	\$0
1991	27.5	\$0	\$0	\$0	\$0	\$1,764	\$48,516	\$0	\$0	\$0	\$0
1992	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$7,292	\$193,238	\$0	\$0
1993	25.5	\$0	\$0	\$0	\$0	\$897	\$22,883	\$0	\$0	\$0	\$0
1994	24.5	\$0	\$0	\$0	\$0	\$29,028	\$711,176	\$0	\$0	\$0	\$0
1995	23.5	\$0	\$0	\$0	\$0	\$5,548	\$130,373	\$0	\$0	\$0	\$0
1996	22.5	\$0	\$0	\$0	\$0	\$633	\$14,237	\$0	\$0	\$0	\$0
1997	21.5	\$0	\$0	\$0	\$0	\$5,128	\$110,260	\$0	\$0	\$0	\$0
1998	20.5	\$0	\$0	\$0	\$0	\$4,810	\$98,597	\$0	\$0	\$0	\$0
1999	19.5	\$0	\$0	\$0	\$0	\$1,412	\$27,524	\$0	\$0	\$0	\$0
2000	18.5	\$0	\$0	\$0	\$0	\$6,466	\$119,619	\$0	\$0	\$0	\$0
2001	17.5	\$0	\$0	\$0	\$0	\$685	\$11,981	\$0	\$0	\$0	\$0
2002	16.5	\$0	\$0	\$0	\$0	\$605	\$9,989	\$0	\$0	\$0	\$0
2003	15.5	\$0	\$0	\$0	\$0	\$1,156	\$17,911	\$0	\$0	\$0	\$0
2004	14.5	\$0	\$0	\$0	\$0	\$2,817	\$40,848	\$0	\$0	\$0	\$0
2005	13.5	\$0	\$0	\$0	\$0	\$81,018	\$1,093,738	\$0	\$0	\$0	\$0
2006	12.5	\$0	\$0	\$0	\$0	\$3,001	\$37,509	\$0	\$0	\$0	\$0
2007	11.5	\$0	\$0	\$0	\$0	\$9,720	\$111,776	\$0	\$0	\$0	\$0
2008	10.5	\$0	\$0	\$0	\$0	\$4,828	\$50,696	\$0	\$0	\$0	\$0
2009	9.5	\$0	\$0	\$0	\$0	\$2,238	\$21,264	\$0	\$0	\$0	\$0
2010	8.5	\$0	\$0	\$0	\$0	\$10,047	\$85,397	\$0	\$0	\$0	\$0
2011	7.5	\$0	\$0	\$0	\$0	\$1,216	\$9,122	\$0	\$0	\$0	\$0
2012	6.5	\$0	\$0	\$0	\$0	\$1,843	\$11,981	\$0	\$0	\$0	\$0
2013	5.5	\$0	\$0	\$0	\$0	\$5,055	\$27,800	\$0	\$0	\$0	\$0
2014	4.5	\$0	\$0	\$0	\$0	\$14,593	\$65,670	\$0	\$0	\$0	\$0
2015	3.5	\$0	\$0	\$0	\$0	\$15,510	\$54,286	\$0	\$0	\$0	\$0
2016	2.5	\$0	\$0	\$0	\$0	\$6,316	\$15,790	\$0	\$0	\$0	\$0
2017	1.5	\$0	\$0	\$0	\$0	\$2,440	\$3,680	\$0	\$0	\$0	\$0
2018	0.5	\$0	\$0	\$0	\$0	\$9,552	\$4,776	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$301,683	\$5,344,443	\$102,645	\$4,065,642	\$0	\$0
		0.0	0.0	0.0	0.0	17.7	39.6	0.0	0.0	0.0	0.0

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2018 RETIREMENTS

YEAR	AGE	381	WT AVG	3811	WT AVG	382	WT AVG	3821	WT AVG	383	WT AVG
1960	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$328	\$13,961
1977	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$379
1978	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$173	\$7,000
1979	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,216	\$145,451
1985	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$373	\$12,494
1986	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44	\$1,415
1987	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44	\$1,371
1988	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67	\$1,705
1994	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	13.5	\$0	\$0	\$0	\$0	\$3,251	\$43,892	\$0	\$0	\$25,172	\$339,823
2006	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$3,251	\$43,892	\$0	\$0	\$30,425	\$523,600
		0.0	0.0	0.0	0.0	13.5	17.2	0.0	0.0	17.2	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

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ACTUAL 2018 RETIREMENTS

YEAR	AGE	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG	3910	WT AVG
1960	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	43.5	\$120	\$5,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	42.5	\$249	\$10,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	40.5	\$277	\$11,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	39.5	\$854	\$33,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,651	\$30,977
2018	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,501		\$0		\$0		\$0		\$20,651	
			\$60,780		\$0		\$0		\$0		\$30,977
			40.5		0.0		0.0		0.0		1.5

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
ACTUAL 2018 RETIREMENTS

YEAR	AGE	3912	WT AVG	3913	WT AVG	3914	WT AVG	3921	WT AVG	3922	WT AVG
1960	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,944	\$347,343
1999	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,283	\$317,522
2000	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$23,562.04	\$412,336	(\$31,073)	(\$543,783)
2002	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,999	\$340,980
2004	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112,043	\$1,624,627
2005	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120,368	\$1,624,969
2006	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$243,408	\$3,042,597
2007	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$22,297	\$256,416	\$180,825	\$2,079,484
2008	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,276	\$601,398
2009	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,533	\$233,064
2010	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156,940	\$1,333,991
2011	7.5	\$0	\$0	\$0	\$0	\$0	\$0	(\$26,806)	(\$201,044)	\$219,577	\$1,646,831
2012	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,444	\$470,883
2013	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,300	\$4,550
2016	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,727	\$91,819
2017	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$19,053	\$467,707	\$1,249,593	\$13,216,273
		0.0	0.0	0.0	0.0	0.0	0.0	24.6	10.6		

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2018 RETIREMENTS

YEAR	AGE	3923	WT AVG	3924	WT AVG	3930	WT AVG	3940	WT AVG	3950	WT AVG
1960	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	31.5	\$0	\$0	\$9,424	\$296,862	\$0	\$0	\$0	\$0	\$0	\$0
1988	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	19.5	\$0	\$0	\$3,950	\$77,022	\$0	\$0	\$0	\$0	\$0	\$0
2000	18.5	\$0	\$0	\$214	\$3,959	\$0	\$0	\$0	\$0	\$0	\$0
2001	17.5	\$0	\$0	\$4,097	\$71,698	\$0	\$0	\$0	\$0	\$0	\$0
2002	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$17,685		\$0		\$0		\$0	
			\$0		\$449,541		\$0		\$0		\$0
		0.0		25.4		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
ACTUAL 2018 RETIREMENTS

YEAR	AGE	3960	WT AVG	3970	WT AVG	398	WT AVG	399	WT AVG	TOTAL	WT AVG
1960	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,602	\$2,550,717
1961	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$17,250
1962	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,168	\$172,656
1965	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$511	\$27,339
1966	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124	\$6,510
1967	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$232	\$11,948
1968	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,868	\$141,966
1970	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,356	\$550,766
1971	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$632	\$30,020
1972	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20	\$930
1973	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,124	\$51,142
1974	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,388	\$239,766
1975	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,660	\$72,210
1976	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,729	\$158,483
1977	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,020	\$457,330
1978	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$927	\$37,544
1979	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,503	\$3,377,369
1980	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$533	\$20,521
1981	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,514	\$431,775
1982	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$392	\$14,308
1983	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,723	\$162,944
1985	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$373	\$12,496
1986	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44	\$1,430
1987	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,326	\$482,769
1988	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,020	\$915,610
1989	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,714	\$286,563
1990	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,510	\$271,035
1991	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,764	\$48,510
1992	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,723	\$390,160
1993	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$964	\$24,582
1994	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,028	\$711,186
1995	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$346,008	\$8,131,188
1996	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$633	\$14,243
1997	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,711	\$2,057,787
1998	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,753	\$445,937
1999	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,560	\$439,920
2000	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,493	\$268,121
2001	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,730)	(\$47,775)
2002	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$605	\$9,983
2003	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,231	\$360,081
2004	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115,872	\$1,680,144
2005	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229,809	\$3,102,422
2006	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$269,348	\$3,366,850
2007	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$212,841	\$2,447,672
2008	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,104	\$652,092
2009	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,771	\$254,325
2010	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166,987	\$1,419,390
2011	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$193,988	\$1,454,910
2012	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,287	\$482,866
2013	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,055	\$27,803
2014	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,593	\$65,669
2015	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,465	\$71,628
2016	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,043	\$107,608
2017	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,092	\$34,638
2018	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,908	\$11,454
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,304,219	\$38,536,780
		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.7	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2013 RETIREMENTS

YEAR	AGE	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG	376G	WT AVG
1960	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$10,563	\$565,121	\$0	\$0
1961	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$52	\$0	\$0
1963	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,160	\$205,920	\$0	\$0
1965	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,433	\$69,501	\$0	\$0
1966	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,015	\$48,213	\$0	\$0
1967	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$7,062	\$328,383	\$0	\$0
1968	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$209	\$9,301	\$0	\$0
1970	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$13,329	\$539,825	\$0	\$0
1975	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227	\$43,559	\$0	\$0
1979	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,359	\$109,168	\$0	\$0
1982	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	29.5	\$0	\$0	\$0	\$0	\$1,326	\$39,117	\$0	\$0	\$0	\$0
1985	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$428	\$12,198	\$0	\$0
1986	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$22,797	\$626,918	\$0	\$0
1987	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$47,526	\$1,259,439	\$0	\$0
1988	25.5	\$0	\$0	\$0	\$0	\$14,235	\$362,993	\$151,001	\$3,850,526	\$0	\$0
1989	24.5	\$0	\$0	\$0	\$0	\$45,196	\$1,107,302	\$114,056	\$2,794,372	\$0	\$0
1990	23.5	\$0	\$0	\$0	\$0	\$2,171	\$51,019	\$0	\$0	\$0	\$0
1991	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	21.5	\$0	\$0	\$0	\$0	\$9,731	\$209,217	\$0	\$0	\$0	\$0
1993	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,039	\$15,293	\$0	\$0
2007	6.5	\$0	\$0	\$0	\$0	\$8	\$52	\$0	\$0	\$0	\$0
2008	5.5	\$0	\$0	\$0	\$0	\$29,294	\$161,117	\$0	\$0	\$0	\$0
2009	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$280	\$700	\$0	\$0
2012	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$101,961		\$380,485		\$0	
			\$0		\$0		\$1,930,816		\$10,478,484		\$0
		0.0		0.0		18.9		27.5		0.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2013 RETIREMENTS

YEAR	AGE	378	WT AVG	379	WT AVG	3801	WT AVG	3802	WT AVG	380G	WT AVG
1960	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,589	\$85,012	\$0	\$0
1961	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,452	\$76,230	\$0	\$0
1962	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$186	\$9,579	\$0	\$0
1963	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$2,183	\$0	\$0
1966	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$477	\$22,658	\$0	\$0
1967	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$448	\$20,832	\$0	\$0
1968	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$66	\$3,003	\$0	\$0
1969	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,020	\$45,390	\$0	\$0
1970	43.5	\$0	\$0	\$0	\$0	\$253	\$11,023	\$2,856	\$124,236	\$0	\$0
1971	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,513	\$191,803	\$0	\$0
1972	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$980	\$40,670	\$0	\$0
1973	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,147	\$167,954	\$0	\$0
1974	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$14,943	\$590,249	\$0	\$0
1975	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$450	\$17,325	\$0	\$0
1976	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$567	\$21,263	\$0	\$0
1977	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,024	\$73,876	\$0	\$0
1978	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	33.5	\$0	\$0	\$0	\$0	\$581	\$19,464	\$0	\$0	\$0	\$0
1981	32.5	\$0	\$0	\$0	\$0	\$246	\$7,995	\$31	\$1,008	\$0	\$0
1982	31.5	\$0	\$0	\$0	\$0	\$9,608	\$302,652	\$0	\$0	\$0	\$0
1983	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	28.5	\$0	\$0	\$0	\$0	\$5,441	\$155,069	\$0	\$0	\$0	\$0
1986	27.5	\$0	\$0	\$0	\$0	\$12,261	\$337,178	\$0	\$0	\$0	\$0
1987	26.5	\$0	\$0	\$0	\$0	\$6,056	\$160,484	\$4,853	\$128,605	\$0	\$0
1988	25.5	\$0	\$0	\$0	\$0	\$1,407	\$35,879	\$112,333	\$2,864,492	\$0	\$0
1989	24.5	\$0	\$0	\$0	\$0	\$1,450	\$35,525	\$103,185	\$2,528,033	\$0	\$0
1990	23.5	\$0	\$0	\$0	\$0	\$9,480	\$222,780	\$100,365	\$2,358,578	\$0	\$0
1991	22.5	\$0	\$0	\$0	\$0	\$3,560	\$80,100	\$15,512	\$349,020	\$0	\$0
1992	21.5	\$0	\$0	\$0	\$0	\$4,527	\$97,331	\$166	\$3,569	\$0	\$0
1993	20.5	\$0	\$0	\$0	\$0	\$2,494	\$51,127	\$0	\$0	\$0	\$0
1994	19.5	\$0	\$0	\$0	\$0	\$3,282	\$63,999	\$1,115	\$21,743	\$0	\$0
1995	18.5	\$0	\$0	\$0	\$0	\$22,422	\$414,807	\$0	\$0	\$0	\$0
1996	17.5	\$0	\$0	\$0	\$0	\$6,027	\$105,473	\$0	\$0	\$0	\$0
1997	16.5	\$0	\$0	\$0	\$0	\$558	\$9,207	\$0	\$0	\$0	\$0
1998	15.5	\$0	\$0	\$0	\$0	\$747	\$11,579	\$0	\$0	\$0	\$0
1999	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	13.5	\$0	\$0	\$0	\$0	\$3,698	\$49,923	\$82	\$1,107	\$0	\$0
2001	12.5	\$0	\$0	\$0	\$0	\$826	\$10,325	\$0	\$0	\$0	\$0
2002	11.5	\$0	\$0	\$0	\$0	\$479	\$5,509	\$0	\$0	\$0	\$0
2003	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	9.5	\$0	\$0	\$0	\$0	\$6,681	\$63,470	\$0	\$0	\$0	\$0
2005	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	6.5	\$0	\$0	\$0	\$0	\$1,316	\$8,554	\$0	\$0	\$0	\$0
2008	5.5	\$0	\$0	\$0	\$0	\$549	\$3,020	\$0	\$0	\$0	\$0
2009	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	3.5	\$0	\$0	\$0	\$0	\$3,253	\$11,386	\$0	\$0	\$0	\$0
2011	2.5	\$0	\$0	\$0	\$0	\$94	\$235	\$0	\$0	\$0	\$0
2012	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$107,296		\$373,405		\$0	
			\$0		\$0		\$2,274,089		\$9,748,412		\$0
		0.0		0.0		21.2		26.1		0.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-FI Meade]

ACTUAL 2013 RETIREMENTS

YEAR	AGE	381	WT AVG	3811	WT AVG	382	WT AVG	3821	WT AVG	383	WT AVG
1960	53.5	\$0	\$0	\$0	\$0	\$17	\$910	\$0	\$0	\$0	\$0
1961	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$155
1963	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27	\$1,283
1967	46.5	\$1,847	\$85,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	44.5	\$0	\$0	\$0	\$0	\$6	\$267	\$0	\$0	\$0	\$0
1970	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	42.5	\$0	\$0	\$0	\$0	\$63	\$2,678	\$0	\$0	\$0	\$0
1972	41.5	\$997	\$41,376	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	40.5	\$1,206	\$48,843	\$0	\$0	\$0	\$0	\$0	\$0	\$1,707	\$69,134
1974	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	38.5	\$114	\$4,389	\$0	\$0	\$260	\$10,010	\$0	\$0	\$0	\$0
1976	37.5	\$0	\$0	\$0	\$0	\$50	\$1,875	\$0	\$0	\$417	\$15,638
1977	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62	\$2,263
1978	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$337	\$11,964
1979	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$851	\$27,658
1983	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69	\$2,105
1985	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$989	\$28,187
1986	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102	\$2,703
1988	25.5	\$304	\$7,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	24.5	\$483	\$11,834	\$0	\$0	\$0	\$0	\$0	\$0	\$47	\$1,152
1990	23.5	\$5,727	\$134,585	\$0	\$0	\$0	\$0	\$0	\$0	\$365	\$8,578
1991	22.5	\$1,849	\$41,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	20.5	\$0	\$0	\$0	\$0	\$739	\$15,150	\$0	\$0	\$188	\$3,854
1994	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136	\$2,652
1995	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	16.5	\$13,397	\$221,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	14.5	\$0	\$0	\$0	\$0	\$226	\$3,277	\$0	\$0	\$0	\$0
2000	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	12.5	\$0	\$0	\$0	\$0	\$679	\$8,488	\$0	\$0	\$0	\$0
2002	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$25,924		\$0		\$2,040		\$0		\$5,300	
			\$597,316		\$0		\$42,653		\$0		\$177,321
		23.0		0.0		20.9		0.0		33.5	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2013 RETIREMENTS

YEAR	AGE	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG	3910	WT AVG
1960	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	44.5	\$2	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	37.5	\$21	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	25.5	\$294	\$7,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	20.5	\$555	\$11,378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	14.5	\$75	\$1,088	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	12.5	\$64	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,358	\$257,117
2003	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,173	\$128,971
2006	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,286	\$219,645
2007	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000	\$39,000
2008	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,936	\$54,648
2009	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,862	\$27,517
2011	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,011		\$0		\$0		\$0		\$90,615	
			\$21,639		\$0		\$0		\$0		\$726,898
		21.4		0.0		0.0		0.0		8.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2013 RETIREMENTS

YEAR	AGE	3912	WT AVG	3913	WT AVG	3914	WT AVG	3921	WT AVG	3922	WT AVG
1960	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,850	\$99,325
2000	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$14,551	\$181,888	\$1,250	\$15,625
2002	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,862	\$228,413
2003	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$18,583)	(\$195,122)
2004	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136,567	\$1,297,387
2005	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,561	\$589,208
2007	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$20,222	\$131,443	\$0	\$0
2008	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$77,200	\$270,200	\$0	\$0
2011	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	1.5	\$15,065	\$22,598	\$0	\$0	\$439,385	\$659,078	\$0	\$0	\$0	\$0
2013	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$15,065		\$0		\$439,385		\$111,973		\$224,507	
			\$22,598		\$0		\$659,078		\$583,531		\$2,034,836
	1.5			0.0		1.5		5.2		9.1	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2013 RETIREMENTS

YEAR	AGE	3923	WT AVG	3924	WT AVG	3930	WT AVG	3940	WT AVG	3950	WT AVG
1960	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$0		\$0		\$0		\$0		\$0
		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-FI Meade]
ACTUAL 2013 RETIREMENTS

YEAR	AGE	3960	WT AVG	3970	WT AVG	398	WT AVG	399	WT AVG	TOTAL	WT AVG
1960	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,169	\$651,042
1961	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,452	\$76,230
1962	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190	\$9,785
1963	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,160	\$205,920
1965	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,478	\$71,683
1966	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,519	\$72,153
1967	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,357	\$435,101
1968	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66	\$3,003
1969	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,237	\$55,047
1970	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,109	\$135,242
1971	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,576	\$194,480
1972	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,977	\$82,046
1973	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,389	\$825,755
1974	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,943	\$590,249
1975	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$824	\$31,724
1976	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,055	\$39,563
1977	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,086	\$76,139
1978	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,564	\$55,522
1979	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$581	\$19,464
1981	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,487	\$145,828
1982	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,608	\$302,652
1983	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69	\$2,105
1984	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,326	\$39,117
1985	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,858	\$195,453
1986	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,058	\$964,095
1987	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,537	\$1,551,231
1988	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$279,574	\$7,129,137
1989	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$264,417	\$6,478,217
1990	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$118,108	\$2,775,538
1991	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,921	\$470,723
1992	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,424	\$310,116
1993	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,976	\$81,508
1994	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,533	\$88,394
1995	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,422	\$414,807
1996	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,027	\$105,473
1997	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,955	\$230,258
1998	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$747	\$11,579
1999	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,151	\$103,690
2000	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,780	\$51,030
2001	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,370	\$217,125
2002	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,699	\$491,039
2003	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$18,583)	(\$195,122)
2004	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143,248	\$1,360,856
2005	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,173	\$128,971
2006	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$109,886	\$824,145
2007	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,546	\$179,049
2008	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,779	\$218,785
2009	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,315	\$309,103
2011	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$374	\$935
2012	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$454,450	\$681,675
2013	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0		\$1,878,967	
			\$0		\$0		\$0		\$0		\$29,297,649
		0.0		0.0		0.0		0.0		17.6	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2014 RETIREMENTS

YEAR	AGE	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG	376G	WT AVG
1960	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,084	\$113,578	\$0	\$0
1961	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,897	\$143,402	\$0	\$0
1966	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$5,520	\$262,200	\$0	\$0
1968	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$13,698	\$609,561	\$0	\$0
1971	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$588	\$23,226	\$0	\$0
1976	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	37.5	\$0	\$0	\$0	\$0	\$23,092	\$865,950	\$0	\$0	\$0	\$0
1978	36.5	\$0	\$0	\$0	\$0	\$4,035	\$147,278	\$1,373	\$50,115	\$0	\$0
1979	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$232	\$8,004	\$0	\$0
1981	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$12,326	\$412,921	\$0	\$0
1982	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	26.5	\$0	\$0	\$0	\$0	\$806	\$21,359	\$0	\$0	\$0	\$0
1989	25.5	\$0	\$0	\$0	\$0	\$26,907	\$686,129	\$481,855	\$12,287,303	\$0	\$0
1990	24.5	\$0	\$0	\$0	\$0	\$8,936	\$218,932	\$91,137	\$2,232,857	\$0	\$0
1991	23.5	\$0	\$0	\$0	\$0	\$1,251	\$29,399	\$7,288	\$171,268	\$0	\$0
1992	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	19.5	\$0	\$0	\$0	\$0	\$872	\$17,004	\$0	\$0	\$0	\$0
1996	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	12.5	\$0	\$0	\$0	\$0	\$25,420	\$317,750	\$0	\$0	\$0	\$0
2003	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$91,319		\$618,998		\$0	
			\$0		\$0		\$2,303,800		\$16,314,433		\$0
		0.0		0.0		25.2		26.4		0.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2014 RETIREMENTS

YEAR	AGE	378	WT AVG	379	WT AVG	3801	WT AVG	3802	WT AVG	380G	WT AVG
1960	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$5,168	\$281,656	\$0	\$0
1961	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$124	\$6,634	\$0	\$0
1962	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$62	\$3,007	\$0	\$0
1967	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$101	\$4,798	\$0	\$0
1968	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,678	\$76,349	\$0	\$0
1970	44.5	\$0	\$0	\$0	\$0	\$273	\$12,154	\$0	\$0	\$0	\$0
1971	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,285	\$186,398	\$0	\$0
1972	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$793	\$33,703	\$0	\$0
1973	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$9,215	\$382,423	\$0	\$0
1974	40.5	\$0	\$0	\$0	\$0	\$4,422	\$179,091	\$0	\$0	\$0	\$0
1975	39.5	\$0	\$0	\$0	\$0	\$5,663	\$223,689	\$3,081	\$121,700	\$0	\$0
1976	38.5	\$0	\$0	\$0	\$0	\$506	\$19,481	\$5,535	\$213,098	\$0	\$0
1977	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	34.5	\$0	\$0	\$0	\$0	\$15,781	\$544,445	\$354	\$12,213	\$0	\$0
1981	33.5	\$0	\$0	\$0	\$0	\$13,559	\$454,227	\$0	\$0	\$0	\$0
1982	32.5	\$0	\$0	\$0	\$0	\$221	\$7,183	\$0	\$0	\$0	\$0
1983	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	30.5	\$0	\$0	\$0	\$0	\$10,009	\$305,275	\$0	\$0	\$0	\$0
1985	29.5	\$0	\$0	\$0	\$0	\$9,458	\$279,011	\$406	\$11,977	\$0	\$0
1986	28.5	\$0	\$0	\$0	\$0	\$11,630	\$331,455	\$0	\$0	\$0	\$0
1987	27.5	\$0	\$0	\$0	\$0	\$34,047	\$936,293	\$0	\$0	\$0	\$0
1988	26.5	\$0	\$0	\$0	\$0	\$4,597	\$121,821	\$0	\$0	\$0	\$0
1989	25.5	\$0	\$0	\$0	\$0	\$1,369	\$34,910	\$0	\$0	\$0	\$0
1990	24.5	\$0	\$0	\$0	\$0	\$2,197	\$53,827	\$0	\$0	\$0	\$0
1991	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$80,485	\$1,891,398	\$0	\$0
1992	22.5	\$0	\$0	\$0	\$0	\$2,699	\$60,728	\$63,913	\$1,438,043	\$0	\$0
1993	21.5	\$0	\$0	\$0	\$0	\$449	\$9,654	\$0	\$0	\$0	\$0
1994	20.5	\$0	\$0	\$0	\$0	\$1,678	\$34,399	\$0	\$0	\$0	\$0
1995	19.5	\$0	\$0	\$0	\$0	\$1,675	\$32,663	\$0	\$0	\$0	\$0
1996	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	14.5	\$0	\$0	\$0	\$0	\$561	\$8,135	\$0	\$0	\$0	\$0
2001	13.5	\$0	\$0	\$0	\$0	\$726	\$9,801	\$0	\$0	\$0	\$0
2002	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	11.5	\$0	\$0	\$0	\$0	\$578	\$6,647	\$0	\$0	\$0	\$0
2004	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	8.5	\$0	\$0	\$0	\$0	\$1,319	\$11,212	\$0	\$0	\$0	\$0
2007	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	5.5	\$0	\$0	\$0	\$0	\$1,146	\$6,303	\$0	\$0	\$0	\$0
2010	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$124,563		\$175,200		\$0	
			\$0		\$0		\$3,682,397		\$4,663,393		\$0
		0.0		0.0		29.6		26.6		0.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2014 RETIREMENTS

YEAR	AGE	381	WT AVG	3811	WT AVG	382	WT AVG	3821	WT AVG	383	WT AVG
1960	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$373	\$14,361
1977	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,365	\$195,823
1979	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,774	\$169,477
1980	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,087	\$244,502
1981	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,188	\$374,798
1982	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,074	\$164,905
1983	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,480	\$78,120
1984	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,618	\$110,349
1985	29.5	\$1,425	\$42,038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	26.5	\$1,083	\$28,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	25.5	\$4,491	\$114,519	\$0	\$0	\$0	\$0	\$0	\$0	\$141	\$3,596
1990	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	22.5	\$7,638	\$171,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,983	\$300,635
1994	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	18.5	\$7,522	\$139,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	17.5	\$30,019	\$525,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	16.5	\$37,285	\$615,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	14.5	\$1,163	\$16,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	12.5	\$3,162	\$39,525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$93,788		\$0		\$0		\$0		\$54,083	
			\$1,693,187		\$0		\$0		\$0		\$1,656,564
		18.1		0.0		0.0		0.0		30.6	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2014 RETIREMENTS

YEAR	AGE	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG	3910	WT AVG
1960	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$250,284	\$2,377,698	\$0	\$0
2006	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$280,957	\$2,388,135	\$0	\$0
2007	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$25,686	\$192,645	\$0	\$0
2008	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$34,380	\$223,470	\$0	\$0
2009	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$22,098	\$121,539	\$0	\$0
2010	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,234	\$203,553
2011	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$21,515	\$75,303	\$0	\$0
2012	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$38,321	\$57,481	\$0	\$0
2014	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$673,241		\$45,234	
			\$0		\$0		\$0		\$5,436,270		\$203,553
		0.0		0.0		0.0		8.1		4.5	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2014 RETIREMENTS

YEAR	AGE	3912	WT AVG	3913	WT AVG	3914	WT AVG	3921	WT AVG	3922	WT AVG
1960	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,550	\$161,525
1981	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	20.5	\$4,035	\$82,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	19.5	\$10,435	\$203,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	18.5	\$15,475	\$286,288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	16.5	\$0	\$0	\$7,853	\$129,575	\$0	\$0	\$0	\$0	\$0	\$0
1999	15.5	\$5,557	\$86,134	\$18,087	\$280,349	\$0	\$0	\$0	\$0	\$0	\$0
2000	14.5	\$5,767	\$83,622	\$10,680	\$154,860	\$0	\$0	\$0	\$0	\$0	\$0
2001	13.5	\$0	\$0	\$17,061	\$230,324	\$0	\$0	\$0	\$0	\$0	\$0
2002	12.5	\$11,086	\$138,575	\$10,005	\$125,063	\$0	\$0	\$0	\$0	\$37,202	\$502,227
2003	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$20,916	\$240,534	\$60,418	\$694,807
2004	10.5	\$2,419	\$25,400	\$0	\$0	\$0	\$0	\$0	\$0	\$27,139	\$284,960
2005	9.5	\$36,659	\$348,261	\$0	\$0	\$0	\$0	\$0	\$0	\$50,049	\$475,466
2006	8.5	\$105,371	\$895,654	\$0	\$0	\$0	\$0	\$63,598	\$540,585	\$59,827	\$508,530
2007	7.5	\$1,454	\$10,905	\$5,418	\$40,635	\$0	\$0	\$22,132	\$165,993	\$88,214	\$661,605
2008	6.5	\$89,900	\$584,350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	5.5	\$155,661	\$856,136	\$26,844	\$147,642	\$0	\$0	\$21,854	\$120,198	\$0	\$0
2010	4.5	\$0	\$0	\$374,489	\$1,685,201	\$0	\$0	\$24,282	\$109,269	\$0	\$0
2011	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$443,819		\$470,437		\$0		\$152,783		\$327,399	
			\$3,601,522		\$2,793,647		\$0		\$1,176,579		\$3,289,119
		8.1		5.9		0.0		7.7		10.1	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2014 RETIREMENTS

YEAR	AGE	3923	WT AVG	3924	WT AVG	3930	WT AVG	3940	WT AVG	3950	WT AVG
1960	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$0		\$0		\$0		\$0		\$0
		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
ACTUAL 2014 RETIREMENTS

YEAR	AGE	3960	WT AVG	3970	WT AVG	398	WT AVG	399	WT AVG	TOTAL	WT AVG
1960	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,252	\$395,234
1961	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124	\$6,634
1962	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,897	\$143,402
1966	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62	\$3,007
1967	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,621	\$266,998
1968	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,678	\$76,349
1970	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,971	\$621,710
1971	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,285	\$186,398
1972	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$793	\$33,703
1973	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,215	\$382,423
1974	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,422	\$179,091
1975	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,332	\$368,614
1976	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,414	\$246,939
1977	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,092	\$865,950
1978	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,773	\$393,215
1979	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,324	\$331,002
1980	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,454	\$809,163
1981	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,073	\$1,241,946
1982	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,295	\$172,088
1983	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,480	\$78,120
1984	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,627	\$415,624
1985	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,289	\$333,026
1986	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,630	\$331,455
1987	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,047	\$936,293
1988	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,486	\$171,879
1989	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$514,763	\$13,126,457
1990	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102,270	\$2,505,615
1991	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89,024	\$2,092,064
1992	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,250	\$1,670,625
1993	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,432	\$310,288
1994	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,713	\$117,117
1995	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,982	\$253,149
1996	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,997	\$425,445
1997	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,019	\$525,333
1998	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,138	\$744,777
1999	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,644	\$366,482
2000	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,171	\$263,480
2001	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,989	\$742,352
2002	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,673	\$620,913
2003	11.5	\$0	\$0	\$10,622	\$122,153	\$0	\$0	\$0	\$0	\$92,534	\$1,064,141
2004	10.5	\$0	\$0	\$2,678	\$28,119	\$0	\$0	\$0	\$0	\$32,236	\$338,478
2005	9.5	\$0	\$0	\$1,305	\$12,398	\$0	\$0	\$0	\$0	\$338,297	\$3,213,822
2006	8.5	\$0	\$0	\$0	\$0	\$3,482	\$29,597	\$0	\$0	\$514,554	\$4,373,709
2007	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142,904	\$1,071,780
2008	6.5	\$0	\$0	\$2,019	\$13,124	\$24,441	\$158,867	\$0	\$0	\$150,740	\$979,810
2009	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$227,603	\$1,251,817
2010	4.5	\$0	\$0	\$0	\$0	\$4,011	\$18,050	\$0	\$0	\$448,016	\$2,016,072
2011	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,515	\$75,303
2012	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,321	\$57,482
2014	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$16,624		\$31,934		\$0		\$3,319,421	
			\$0		\$175,793		\$206,513		\$0		\$47,196,763
			0.0		10.6		6.5		0.0		14.2

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
ACTUAL 2015 RETIREMENTS

YEAR	AGE	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG	376G	WT AVG
1960	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,776	\$209,568	\$0	\$0
1961	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$99	\$5,099	\$0	\$0
1965	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$504	\$24,444	\$0	\$0
1968	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$236	\$10,738	\$0	\$0
1971	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,467	\$59,414	\$0	\$0
1976	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,713	\$67,664	\$0	\$0
1977	38.5	\$0	\$0	\$0	\$0	\$1,145	\$44,083	\$0	\$0	\$0	\$0
1978	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	34.5	\$0	\$0	\$0	\$0	\$1,904	\$65,688	\$0	\$0	\$0	\$0
1982	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$23,677	\$793,180	\$0	\$0
1983	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	31.5	\$0	\$0	\$0	\$0	\$720	\$22,680	\$0	\$0	\$0	\$0
1985	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$231	\$6,815	\$0	\$0
1987	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$995	\$28,358	\$0	\$0
1988	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	18.5	\$0	\$0	\$0	\$0	\$7,999	\$147,982	\$12,515	\$231,528	\$0	\$0
1998	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$11,768		\$45,213		\$0	
			\$0		\$0		\$280,432		\$1,436,805		\$0
		0.0		0.0		23.8		31.8		0.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-FI Meade]

ACTUAL 2015 RETIREMENTS

YEAR	AGE	378	WT AVG	379	WT AVG	3801	WT AVG	3802	WT AVG	380G	WT AVG
1960	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$23,567	\$1,307,969	\$0	\$0
1961	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,143	\$116,794	\$0	\$0
1962	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$109	\$5,832	\$0	\$0
1963	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$42	\$2,205	\$0	\$0
1964	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,839	\$94,709	\$0	\$0
1965	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$23,105	\$1,166,803	\$0	\$0
1966	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,861	\$90,259	\$0	\$0
1968	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,170	\$52,065	\$0	\$0
1972	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,989	\$217,022	\$0	\$0
1973	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,996	\$127,330	\$0	\$0
1974	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$750	\$29,625	\$0	\$0
1977	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,186	\$122,661	\$0	\$0
1978	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	35.5	\$0	\$0	\$0	\$0	\$68,013	\$2,414,462	\$0	\$0	\$0	\$0
1981	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,434	\$49,473	\$0	\$0
1982	33.5	\$0	\$0	\$0	\$0	\$312	\$10,452	\$0	\$0	\$0	\$0
1983	32.5	\$0	\$0	\$0	\$0	\$5,523	\$179,498	\$245	\$7,963	\$0	\$0
1984	31.5	\$0	\$0	\$0	\$0	\$542	\$17,073	\$397	\$12,506	\$0	\$0
1985	30.5	\$0	\$0	\$0	\$0	\$86,846	\$2,648,803	\$787	\$24,004	\$0	\$0
1986	29.5	\$0	\$0	\$0	\$0	\$113,674	\$3,353,383	\$0	\$0	\$0	\$0
1987	28.5	\$0	\$0	\$0	\$0	\$79,906	\$2,277,321	\$0	\$0	\$0	\$0
1988	27.5	\$0	\$0	\$0	\$0	\$92,732	\$2,550,130	\$0	\$0	\$0	\$0
1989	26.5	\$0	\$0	\$0	\$0	\$13,293	\$352,265	\$0	\$0	\$0	\$0
1990	25.5	\$0	\$0	\$0	\$0	\$21,704	\$553,452	\$0	\$0	\$0	\$0
1991	24.5	\$0	\$0	\$0	\$0	\$26,040	\$637,980	\$0	\$0	\$0	\$0
1992	23.5	\$0	\$0	\$0	\$0	\$105,685	\$2,483,598	\$42,280	\$993,580	\$0	\$0
1993	22.5	\$0	\$0	\$0	\$0	\$6,981	\$157,073	\$107,781	\$2,425,073	\$0	\$0
1994	21.5	\$0	\$0	\$0	\$0	\$9,941	\$213,732	\$0	\$0	\$0	\$0
1995	20.5	\$0	\$0	\$0	\$0	\$47,856	\$981,048	\$35,454	\$726,802	\$0	\$0
1996	19.5	\$0	\$0	\$0	\$0	\$11,433	\$222,944	\$12,679	\$247,241	\$0	\$0
1997	18.5	\$0	\$0	\$0	\$0	\$5,336	\$98,716	\$0	\$0	\$0	\$0
1998	17.5	\$0	\$0	\$0	\$0	\$9,595	\$167,913	\$0	\$0	\$0	\$0
1999	16.5	\$0	\$0	\$0	\$0	\$2,374	\$39,171	\$0	\$0	\$0	\$0
2000	15.5	\$0	\$0	\$0	\$0	\$16,057	\$248,884	\$1,128	\$17,484	\$0	\$0
2001	14.5	\$0	\$0	\$0	\$0	\$18,734	\$271,643	\$0	\$0	\$0	\$0
2002	13.5	\$0	\$0	\$0	\$0	\$13,650	\$184,275	\$0	\$0	\$0	\$0
2003	12.5	\$0	\$0	\$0	\$0	\$9,363	\$117,038	\$0	\$0	\$0	\$0
2004	11.5	\$0	\$0	\$0	\$0	\$9,443	\$108,595	\$0	\$0	\$0	\$0
2005	10.5	\$0	\$0	\$0	\$0	\$12,191	\$128,006	\$0	\$0	\$0	\$0
2006	9.5	\$0	\$0	\$0	\$0	\$22,079	\$209,751	\$0	\$0	\$0	\$0
2007	8.5	\$0	\$0	\$0	\$0	\$33,104	\$281,384	\$0	\$0	\$0	\$0
2008	7.5	\$0	\$0	\$0	\$0	\$28,574	\$214,305	\$0	\$0	\$0	\$0
2009	6.5	\$0	\$0	\$0	\$0	\$19,992	\$129,948	\$0	\$0	\$0	\$0
2010	5.5	\$0	\$0	\$0	\$0	\$5,405	\$29,728	\$0	\$0	\$0	\$0
2011	4.5	\$0	\$0	\$0	\$0	\$11,091	\$49,910	\$0	\$0	\$0	\$0
2012	3.5	\$0	\$0	\$0	\$0	\$24,906	\$87,171	\$0	\$0	\$0	\$0
2013	2.5	\$0	\$0	\$0	\$0	\$6,109	\$15,273	\$0	\$0	\$0	\$0
2014	1.5	\$0	\$0	\$0	\$0	\$37,852	\$56,778	\$0	\$0	\$0	\$0
2015	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$976,336		\$267,942		\$0	
			\$0		\$0		\$21,491,695		\$7,837,395		\$0
		0.0		0.0		22.0		29.3		0.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2015 RETIREMENTS

YEAR	AGE	381	WT AVG	3811	WT AVG	382	WT AVG	3821	WT AVG	383	WT AVG
1960	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	48.5	\$1,149	\$55,727	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	42.5	\$0	\$0	\$0	\$0	\$2,032	\$86,360	\$0	\$0	\$0	\$0
1974	41.5	\$3,346	\$138,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,579	\$60,792
1978	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$4,495		\$0		\$2,032		\$0		\$1,579	
			\$194,586		\$0		\$86,360		\$0		\$60,792
		43.3		0.0		42.5		0.0		38.5	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2015 RETIREMENTS

YEAR	AGE	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG	3910	WT AVG
1960	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	40.5	\$865	\$35,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	35.5	\$494	\$17,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,359		\$0		\$0		\$0		\$0	
			\$52,570		\$0		\$0		\$0		\$0
		38.7		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2015 RETIREMENTS

YEAR	AGE	3912	WT AVG	3913	WT AVG	3914	WT AVG	3921	WT AVG	3922	WT AVG
1960	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	18.5	\$0	\$0	4,467.02	\$82,640	\$0	\$0	\$0	\$0	\$0	\$0
1998	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	12.5	\$0	\$0	5,165.47	\$64,568	\$0	\$0	\$0	\$0	\$0	\$0
2004	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	9.5	\$0	\$0	1,830.04	\$17,385	\$0	\$0	\$40,074	\$380,705	\$149,671	\$1,421,875
2007	8.5	\$0	\$0	\$136,911	\$1,163,746	\$0	\$0	\$59,117	\$502,497	\$0	\$0
2008	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$20,777	\$155,828	\$54,420	\$408,150
2009	6.5	\$0	\$0	\$148,871	\$967,662	\$0	\$0	\$0	\$0	\$0	\$0
2010	5.5	\$0	\$0	\$260,094	\$1,430,516	\$0	\$0	\$0	\$0	\$21,020	\$115,610
2011	4.5	\$0	\$0	\$89,446	\$402,508	\$0	\$0	\$34,443	\$154,992	\$0	\$0
2012	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,023	\$119,081
2013	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$646,785		\$0		\$154,411		\$259,134	
			\$0		\$4,129,026		\$0		\$1,194,022		\$2,064,715
		0.0		6.4		0.0		7.7		8.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2015 RETIREMENTS

YEAR	AGE	3923	WT AVG	3924	WT AVG	3930	WT AVG	3940	WT AVG	3950	WT AVG
1960	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$0		\$0		\$0		\$0		\$0
		0.0		0.0		0.0		0.0		0.0	

Exhibit D. 29/86

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2015 RETIREMENTS

YEAR	AGE	3960	WT AVG	3970	WT AVG	398	WT AVG	399	WT AVG	TOTAL	WT AVG
1960	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,343	\$1,517,537
1961	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,143	\$116,794
1962	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$109	\$5,832
1963	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42	\$2,205
1964	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,938	\$99,807
1965	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,105	\$1,166,803
1966	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,514	\$170,429
1968	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$236	\$10,738
1971	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,170	\$52,065
1972	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,989	\$217,022
1973	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,028	\$213,690
1974	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,346	\$138,859
1975	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,332	\$94,446
1976	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,463	\$97,289
1977	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,910	\$227,535
1978	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,507	\$2,431,999
1981	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,338	\$115,161
1982	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,989	\$803,632
1983	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,768	\$187,460
1984	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,659	\$52,259
1985	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87,633	\$2,672,807
1986	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,905	\$3,360,198
1987	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,901	\$2,305,679
1988	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92,732	\$2,550,130
1989	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,293	\$352,265
1990	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,704	\$553,452
1991	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,040	\$637,980
1992	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$147,965	\$3,477,178
1993	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$114,762	\$2,582,145
1994	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,941	\$213,732
1995	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,310	\$1,707,855
1996	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,112	\$470,184
1997	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,317	\$560,865
1998	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,595	\$167,913
1999	16.5	\$11,645	\$192,143	\$0	\$0	\$0	\$0	\$0	\$0	\$14,019	\$231,314
2000	15.5	\$23,144	\$358,732	\$0	\$0	\$0	\$0	\$0	\$0	\$40,329	\$625,100
2001	14.5	\$8,893	\$128,949	\$0	\$0	\$0	\$0	\$0	\$0	\$27,627	\$400,592
2002	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,650	\$184,275
2003	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,528	\$181,600
2004	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,443	\$108,595
2005	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,191	\$128,006
2006	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$213,654	\$2,029,713
2007	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229,133	\$1,947,631
2008	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103,771	\$778,283
2009	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$168,863	\$1,097,610
2010	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286,519	\$1,575,855
2011	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$134,980	\$607,410
2012	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,929	\$206,252
2013	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,109	\$15,273
2014	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,852	\$56,778
2015	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$43,682		\$0		\$0		\$0		\$2,414,736	
			\$679,823		\$0		\$0		\$0		\$39,508,218
		15.6		0.0		0.0		0.0		16.4	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-FI Meade]
ACTUAL 2016 RETIREMENTS

YEAR	AGE	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG	376G	WT AVG
1960	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$84,466	\$4,772,329	\$0	\$0
1961	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$37	\$2,054	\$0	\$0
1962	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,941	\$154,403	\$0	\$0
1965	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,493	\$179,890	\$0	\$0
1966	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$16,053	\$794,624	\$0	\$0
1968	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,675	\$127,063	\$0	\$0
1970	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$13,236	\$615,474	\$0	\$0
1971	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$133	\$6,052	\$0	\$0
1972	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	38.5	\$0	\$0	\$0	\$0	\$3,990	\$153,615	\$0	\$0	\$0	\$0
1979	37.5	\$0	\$0	\$0	\$0	\$3,148	\$118,050	\$1,179	\$44,213	\$0	\$0
1980	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	35.5	\$0	\$0	\$0	\$0	\$195	\$6,923	\$0	\$0	\$0	\$0
1982	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	32.5	\$0	\$0	\$0	\$0	\$1,146	\$37,245	\$0	\$0	\$0	\$0
1985	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	28.5	\$0	\$0	\$0	\$0	\$2,731	\$77,834	\$0	\$0	\$0	\$0
1989	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	26.5	\$0	\$0	\$0	\$0	\$6,435	\$170,528	\$0	\$0	\$0	\$0
1991	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	23.5	\$0	\$0	\$0	\$0	\$2,363	\$55,531	\$0	\$0	\$0	\$0
1994	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	21.5	\$0	\$0	\$0	\$0	\$7,328	\$157,552	\$63,421	\$1,363,552	\$0	\$0
1996	20.5	\$0	\$0	\$0	\$0	\$177	\$3,629	\$0	\$0	\$0	\$0
1997	19.5	\$0	\$0	\$0	\$0	\$13,891	\$270,875	\$70,400	\$1,372,800	\$0	\$0
1998	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	17.5	\$0	\$0	\$0	\$0	\$1,185	\$20,738	\$13,428	\$234,990	\$0	\$0
2000	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	14.5	\$0	\$0	\$0	\$0	\$477	\$6,917	\$0	\$0	\$0	\$0
2003	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	10.5	\$0	\$0	\$0	\$0	\$1,505	\$15,803	\$0	\$0	\$0	\$0
2007	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	8.5	\$0	\$0	\$0	\$0	\$14,568	\$123,828	\$0	\$0	\$0	\$0
2009	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	1.5	\$0	\$0	\$0	\$0	\$321	\$482	\$0	\$0	\$0	\$0
2016	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$59,460	\$1,219,545	\$271,462	\$9,667,440	\$0	\$0
		0.0	0.0	0.0	0.0	20.5	35.6	0.0	0.0	0.0	0.0

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2016 RETIREMENTS

YEAR	AGE	378	WT AVG	379	WT AVG	3801	WT AVG	3802	WT AVG	380G	WT AVG
1960	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,489	\$253,629	\$0	\$0
1961	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$9,605	\$533,078	\$0	\$0
1962	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$31	\$1,690	\$0	\$0
1963	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,314	\$170,671	\$0	\$0
1966	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$186	\$9,207	\$0	\$0
1968	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$925	\$44,863	\$0	\$0
1969	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$336	\$15,960	\$0	\$0
1970	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,478	\$161,727	\$0	\$0
1971	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,512	\$114,296	\$0	\$0
1972	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,381	\$147,074	\$0	\$0
1974	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$5,201	\$221,043	\$0	\$0
1975	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$8,314	\$345,031	\$0	\$0
1976	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,209	\$48,965	\$0	\$0
1977	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,036	\$80,422	\$0	\$0
1978	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	36.5	\$0	\$0	\$0	\$0	\$17,467	\$637,546	\$0	\$0	\$0	\$0
1981	35.5	\$0	\$0	\$0	\$0	\$29,563	\$1,049,487	\$0	\$0	\$0	\$0
1982	34.5	\$0	\$0	\$0	\$0	\$221	\$7,625	\$0	\$0	\$0	\$0
1983	33.5	\$0	\$0	\$0	\$0	\$826	\$27,671	\$0	\$0	\$0	\$0
1984	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	31.5	\$0	\$0	\$0	\$0	\$461	\$14,522	\$0	\$0	\$0	\$0
1986	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	27.5	\$0	\$0	\$0	\$0	\$4,946	\$136,015	\$0	\$0	\$0	\$0
1990	26.5	\$0	\$0	\$0	\$0	\$20,854	\$552,631	\$0	\$0	\$0	\$0
1991	25.5	\$0	\$0	\$0	\$0	\$7,887	\$201,119	\$0	\$0	\$0	\$0
1992	24.5	\$0	\$0	\$0	\$0	\$59,568	\$1,459,416	\$0	\$0	\$0	\$0
1993	23.5	\$0	\$0	\$0	\$0	\$100,609	\$2,364,312	\$26,357	\$619,390	\$0	\$0
1994	22.5	\$0	\$0	\$0	\$0	\$17,102	\$384,795	\$132,560	\$2,982,600	\$0	\$0
1995	21.5	\$0	\$0	\$0	\$0	\$19,331	\$415,617	\$126,600	\$2,721,900	\$0	\$0
1996	20.5	\$0	\$0	\$0	\$0	\$67,598	\$1,385,759	\$0	\$0	\$0	\$0
1997	19.5	\$0	\$0	\$0	\$0	\$7,791	\$151,925	\$0	\$0	\$0	\$0
1998	18.5	\$0	\$0	\$0	\$0	\$17,741	\$328,209	\$0	\$0	\$0	\$0
1999	17.5	\$0	\$0	\$0	\$0	\$8,860	\$155,050	\$0	\$0	\$0	\$0
2000	16.5	\$0	\$0	\$0	\$0	\$39,871	\$657,872	\$0	\$0	\$0	\$0
2001	15.5	\$0	\$0	\$0	\$0	\$11,199	\$173,585	\$0	\$0	\$0	\$0
2002	14.5	\$0	\$0	\$0	\$0	\$10,983	\$159,254	\$0	\$0	\$0	\$0
2003	13.5	\$0	\$0	\$0	\$0	\$16,198	\$218,673	\$0	\$0	\$0	\$0
2004	12.5	\$0	\$0	\$0	\$0	\$7,402	\$92,525	\$0	\$0	\$0	\$0
2005	11.5	\$0	\$0	\$0	\$0	\$16,220	\$186,530	\$0	\$0	\$0	\$0
2006	10.5	\$0	\$0	\$0	\$0	\$46,024	\$483,252	\$0	\$0	\$0	\$0
2007	9.5	\$0	\$0	\$0	\$0	\$28,194	\$267,843	\$0	\$0	\$0	\$0
2008	8.5	\$0	\$0	\$0	\$0	\$24,557	\$208,735	\$62,586	\$531,981	\$0	\$0
2009	7.5	\$0	\$0	\$0	\$0	\$63,980	\$479,850	\$0	\$0	\$0	\$0
2010	6.5	\$0	\$0	\$0	\$0	\$17,169	\$111,599	\$0	\$0	\$0	\$0
2011	5.5	\$0	\$0	\$0	\$0	\$8,201	\$45,106	\$0	\$0	\$0	\$0
2012	4.5	\$0	\$0	\$0	\$0	\$6,466	\$29,097	\$0	\$0	\$0	\$0
2013	3.5	\$0	\$0	\$0	\$0	\$11,011	\$38,539	\$0	\$0	\$0	\$0
2014	2.5	\$0	\$0	\$0	\$0	\$12,094	\$30,235	\$0	\$0	\$0	\$0
2015	1.5	\$0	\$0	\$0	\$0	\$27,543	\$41,315	\$0	\$0	\$0	\$0
2016	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$727,937		\$393,120		\$0	
		\$0		\$0		\$12,495,701		\$9,003,523		\$0	
		0.0		0.0		17.2		22.9		0.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2016 RETIREMENTS

YEAR	AGE	381	WT AVG	3811	WT AVG	382	WT AVG	3821	WT AVG	383	WT AVG
1960	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,278	\$1,188,477
1996	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,192	\$1,274,936
1997	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	17.5	\$15,045	\$263,288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$15,045	\$263,288	\$0	\$0	\$0	\$0	\$0	\$0	\$117,470	
			\$263,288	\$0	\$0	\$0	\$0	\$0	\$0		\$2,463,413
		17.5		0.0		0.0		0.0		21.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2016 RETIREMENTS

YEAR	AGE	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG	3910	WT AVG
1960	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$910	\$28,665	\$0	\$0
1986	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$8,090	\$141,575	\$0	\$0
2000	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$156,358	\$2,579,907	\$0	\$0
2001	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$6,537	\$101,324	\$0	\$0
2002	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$171,895		\$0	
			\$0		\$0		\$0		\$2,851,471		\$0
		0.0		0.0		0.0		16.6		0.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

(FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade)

ACTUAL 2016 RETIREMENTS

YEAR	AGE	3912	WT AVG	3913	WT AVG	3914	WT AVG	3921	WT AVG	3922	WT AVG
1960	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,310	\$477,925
2000	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,286	\$352,147
2003	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,883	\$1,159,421
2004	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,105	\$251,313
2005	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,393	\$1,043,627
2007	9.5	\$0	\$0	\$3,555	\$33,773	\$0	\$0	\$0	\$0	\$45,457	\$431,842
2008	8.5	\$0	\$0	\$2,709	\$23,027	\$0	\$0	\$55,648	\$473,008	\$14,833	\$126,081
2009	7.5	\$0	\$0	\$6,728	\$50,460	\$0	\$0	\$29,961	\$224,708	\$0	\$0
2010	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$27,389	\$178,029	\$24,659	\$160,284
2011	5.5	\$0	\$0	\$12,691	\$69,801	\$0	\$0	\$0	\$0	\$0	\$0
2012	4.5	\$0	\$0	\$2,091	\$9,410	\$0	\$0	\$0	\$0	\$0	\$0
2013	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$27,774		\$0		\$112,998		\$341,926	
		\$0		\$186,469		\$0		\$875,744		\$4,002,637	
		0.0		6.7		0.0		7.8		11.7	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2016 RETIREMENTS

YEAR	AGE	3923	WT AVG	3924	WT AVG	3930	WT AVG	3940	WT AVG	3950	WT AVG
1960	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$0		\$0		\$0		\$0		\$0
		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2016 RETIREMENTS

YEAR	AGE	3960	WT AVG	3970	WT AVG	398	WT AVG	399	WT AVG	TOTAL	WT AVG
1960	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,955	\$5,025,958
1961	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,642	\$535,131
1962	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31	\$1,690
1963	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,941	\$154,403
1965	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,807	\$350,561
1966	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,239	\$803,831
1968	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$925	\$44,863
1969	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,011	\$143,023
1970	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,714	\$777,201
1971	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,645	\$120,348
1972	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,381	\$147,074
1974	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,201	\$221,043
1975	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,314	\$345,031
1976	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,209	\$48,965
1977	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,036	\$80,422
1978	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,990	\$153,615
1979	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,327	\$162,263
1980	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,467	\$637,546
1981	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,758	\$1,056,409
1982	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221	\$7,625
1983	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$826	\$27,671
1984	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,146	\$37,245
1985	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,371	\$43,187
1986	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,731	\$77,834
1989	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,946	\$136,015
1990	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,289	\$723,159
1991	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,887	\$201,119
1992	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,568	\$1,459,416
1993	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129,329	\$3,039,232
1994	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$149,662	\$3,367,395
1995	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$271,958	\$5,847,097
1996	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129,967	\$2,664,324
1997	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92,082	\$1,795,599
1998	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,741	\$328,209
1999	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,918	\$1,293,565
2000	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196,229	\$3,237,779
2001	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,736	\$274,908
2002	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,746	\$518,317
2003	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102,081	\$1,378,094
2004	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,507	\$343,838
2005	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,220	\$186,530
2006	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146,922	\$1,542,681
2007	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,206	\$733,457
2008	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174,901	\$1,486,659
2009	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,669	\$755,018
2010	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69,217	\$449,911
2011	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,892	\$114,906
2012	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,557	\$38,507
2013	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,011	\$38,539
2014	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,094	\$30,235
2015	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,864	\$41,796
2016	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,239,087	
			\$0		\$0		\$0		\$0		\$43,029,230
		0.0		0.0		0.0		0.0			21.2

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2017 RETIREMENTS

YEAR	AGE	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG	376G	WT AVG
1960	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$36,112	\$2,076,440	\$0	\$0
1961	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,503	\$197,920	\$0	\$0
1962	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$255	\$13,898	\$0	\$0
1964	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$515	\$27,553	\$0	\$0
1965	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$1,733	\$0	\$0
1966	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$14,018	\$665,855	\$0	\$0
1971	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$430	\$18,275	\$0	\$0
1976	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$12,980	\$499,730	\$0	\$0
1980	37.5	\$0	\$0	\$0	\$0	\$275	\$10,313	\$0	\$0	\$0	\$0
1981	36.5	\$0	\$0	\$0	\$0	\$191	\$6,972	\$0	\$0	\$0	\$0
1982	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$23,709	\$841,670	\$0	\$0
1983	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,234	\$42,573	\$0	\$0
1984	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	30.5	\$0	\$0	\$0	\$0	\$439	\$13,390	\$0	\$0	\$0	\$0
1988	29.5	\$0	\$0	\$0	\$0	\$584	\$17,228	\$0	\$0	\$0	\$0
1989	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	27.5	\$0	\$0	\$0	\$0	\$17,721	\$487,328	\$6,066	\$166,815	\$0	\$0
1991	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$96,899	\$2,277,127	\$0	\$0
1995	22.5	\$0	\$0	\$0	\$0	\$47,980	\$1,079,550	\$167,197	\$3,761,933	\$0	\$0
1996	21.5	\$0	\$0	\$0	\$0	\$304	\$6,536	\$0	\$0	\$0	\$0
1997	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	19.5	\$0	\$0	\$0	\$0	\$983	\$19,169	\$0	\$0	\$0	\$0
1999	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	15.5	\$0	\$0	\$0	\$0	\$1,403	\$21,747	\$0	\$0	\$0	\$0
2003	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	13.5	\$0	\$0	\$0	\$0	\$8,092	\$109,242	\$0	\$0	\$0	\$0
2005	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	7.5	\$0	\$0	\$0	\$0	\$12,985	\$97,388	\$0	\$0	\$0	\$0
2011	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	4.5	\$0	\$0	\$0	\$0	\$5,992	\$26,964	\$0	\$0	\$0	\$0
2014	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	1.5	\$0	\$0	\$0	\$0	\$2,988	\$4,482	\$0	\$0	\$0	\$0
2017	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$99,937	\$1,900,306	\$362,951	\$10,591,519	\$0	\$0
0.0		0.0	0.0	0.0	0.0	19.0	29.2	0.0	0.0	0.0	0.0

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2017 RETIREMENTS

YEAR	AGE	378	WT AVG	379	WT AVG	3801	WT AVG	3802	WT AVG	380G	WT AVG
1960	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$7,498	\$431,135	\$0	\$0
1961	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$222	\$12,543	\$0	\$0
1962	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$31	\$1,721	\$0	\$0
1963	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$707	\$38,532	\$0	\$0
1964	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$543	\$27,422	\$0	\$0
1968	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$1,881	\$0	\$0
1969	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100	\$48,950	\$0	\$0
1974	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$7,877	\$342,650	\$0	\$0
1975	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,517	\$106,973	\$0	\$0
1976	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,452	\$139,806	\$0	\$0
1978	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	37.5	\$0	\$0	\$0	\$0	\$3,212	\$120,450	\$0	\$0	\$0	\$0
1981	36.5	\$0	\$0	\$0	\$0	\$28,808	\$1,051,492	\$61	\$2,227	\$0	\$0
1982	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	34.5	\$0	\$0	\$0	\$0	\$2,251	\$77,660	\$0	\$0	\$0	\$0
1984	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	32.5	\$0	\$0	\$0	\$0	\$4,080	\$132,600	\$0	\$0	\$0	\$0
1986	31.5	\$0	\$0	\$0	\$0	\$1,908	\$60,102	\$0	\$0	\$0	\$0
1987	30.5	\$0	\$0	\$0	\$0	\$8,972	\$273,646	\$0	\$0	\$0	\$0
1988	29.5	\$0	\$0	\$0	\$0	\$34,372	\$1,013,974	\$0	\$0	\$0	\$0
1989	28.5	\$0	\$0	\$0	\$0	\$5,934	\$169,119	\$0	\$0	\$0	\$0
1990	27.5	\$0	\$0	\$0	\$0	\$8,789	\$241,698	\$0	\$0	\$0	\$0
1991	26.5	\$0	\$0	\$0	\$0	\$17,924	\$474,986	\$0	\$0	\$0	\$0
1992	25.5	\$0	\$0	\$0	\$0	\$1,083	\$27,617	\$54,125	\$1,380,188	\$0	\$0
1993	24.5	\$0	\$0	\$0	\$0	\$33,674	\$825,013	\$0	\$0	\$0	\$0
1994	23.5	\$0	\$0	\$0	\$0	\$10,076	\$236,786	\$0	\$0	\$0	\$0
1995	22.5	\$0	\$0	\$0	\$0	\$93,817	\$2,110,883	\$0	\$0	\$0	\$0
1996	21.5	\$0	\$0	\$0	\$0	\$211	\$4,537	\$0	\$0	\$0	\$0
1997	20.5	\$0	\$0	\$0	\$0	\$3,696	\$75,768	\$0	\$0	\$0	\$0
1998	19.5	\$0	\$0	\$0	\$0	\$733	\$14,294	\$0	\$0	\$0	\$0
1999	18.5	\$0	\$0	\$0	\$0	\$2,846	\$52,651	\$0	\$0	\$0	\$0
2000	17.5	\$0	\$0	\$0	\$0	\$6,270	\$109,725	\$0	\$0	\$0	\$0
2001	16.5	\$0	\$0	\$0	\$0	\$685	\$11,303	\$0	\$0	\$0	\$0
2002	15.5	\$0	\$0	\$0	\$0	\$3,145	\$48,748	\$0	\$0	\$0	\$0
2003	14.5	\$0	\$0	\$0	\$0	\$1,778	\$25,781	\$0	\$0	\$0	\$0
2004	13.5	\$0	\$0	\$0	\$0	\$2,078	\$28,053	\$0	\$0	\$0	\$0
2005	12.5	\$0	\$0	\$0	\$0	\$21,709	\$271,363	\$0	\$0	\$0	\$0
2006	11.5	\$0	\$0	\$0	\$0	\$2,263	\$26,025	\$0	\$0	\$0	\$0
2007	10.5	\$0	\$0	\$0	\$0	\$9,477	\$99,509	\$0	\$0	\$0	\$0
2008	9.5	\$0	\$0	\$0	\$0	\$13,981	\$132,820	\$12,741	\$121,040	\$0	\$0
2009	8.5	\$0	\$0	\$0	\$0	\$10,004	\$85,034	\$0	\$0	\$0	\$0
2010	7.5	\$0	\$0	\$0	\$0	\$6,285	\$47,138	\$0	\$0	\$0	\$0
2011	6.5	\$0	\$0	\$0	\$0	\$18,158	\$118,027	\$0	\$0	\$0	\$0
2012	5.5	\$0	\$0	\$0	\$0	\$1,781	\$9,796	\$0	\$0	\$0	\$0
2013	4.5	\$0	\$0	\$0	\$0	\$1,823	\$8,204	\$0	\$0	\$0	\$0
2014	3.5	\$0	\$0	\$0	\$0	\$4,802	\$16,807	\$0	\$0	\$0	\$0
2015	2.5	\$0	\$0	\$0	\$0	\$3,646	\$9,115	\$0	\$0	\$0	\$0
2016	1.5	\$0	\$0	\$0	\$0	\$7,290	\$10,935	\$0	\$0	\$0	\$0
2017	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$377,561		\$90,912		\$0	
			\$0		\$0		\$8,021,652		\$2,655,064		\$0
0.0		0.0		0.0		21.3		29.2		0.0	

Exhibit F. 39/86

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2017 RETIREMENTS

YEAR	AGE	381	WT AVG	3811	WT AVG	382	WT AVG	3821	WT AVG	383	WT AVG
1960	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,229	\$47,317
1980	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,244	\$121,650
1981	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$849	\$30,140
1983	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$747	\$24,278
1986	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,663	\$83,885
1987	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$919	\$28,030
1988	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,793	\$79,601
1990	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,381	\$37,978
1991	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,358	\$35,987
1992	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,128	\$54,264
1993	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	12.5	\$1,403	\$17,531	\$0	\$0	\$765	\$9,563	\$0	\$0	\$16,781	\$209,763
2006	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,403	\$17,531	\$0	\$0	\$765	\$9,563	\$0	\$0	\$34,092	\$752,889
0.0		12.5		0.0		12.5		0.0		22.1	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2017 RETIREMENTS

YEAR	AGE	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG	3910	WT AVG
1960	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	48.5	\$11	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	47.5	\$77	\$3,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	46.5	\$229	\$10,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	45.5	\$8	\$364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	44.5	\$481	\$21,405	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	43.5	\$460	\$20,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	39.5	\$662	\$26,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,928		\$0		\$0		\$0		\$0	
			\$82,767		\$0		\$0		\$0		\$0
0.0		42.9		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

ACTUAL 2017 RETIREMENTS

YEAR	AGE	3912	WT AVG	3913	WT AVG	3914	WT AVG	3921	WT AVG	3922	WT AVG
1960	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,289	\$469,480
2003	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,932	\$890,082
2005	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$135,366	\$1,692,075
2006	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,956	\$309,994
2007	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,546	\$446,733
2008	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$237,500	\$0	\$0
2009	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$26,806	\$174,239	\$0	\$0
2012	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$51,806		\$301,089	
			\$0		\$0		\$0		\$411,739		\$3,808,364
0.0		0.0		0.0		0.0		8.0		12.7	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
ACTUAL 2017 RETIREMENTS

YEAR	AGE	3923	WT AVG	3924	WT AVG	3930	WT AVG	3940	WT AVG	3950	WT AVG
1960	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	10.5	\$0	\$0	\$1,674	\$17,577	\$0	\$0	\$0	\$0	\$0	\$0
2008	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$1,674		\$0		\$0		\$0	
			\$0		\$17,577		\$0		\$0		\$0
0.0		0.0		10.5		0.0		0.0		0.0	

Exhibit F. 43/86

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
ACTUAL 2017 RETIREMENTS

YEAR	AGE	3960	WT AVG	3970	WT AVG	398	WT AVG	399	WT AVG	TOTAL	WT AVG
1960	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,610	\$2,507,575
1961	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,725	\$210,463
1962	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31	\$1,721
1963	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$962	\$52,429
1964	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$515	\$27,553
1965	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$1,733
1966	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$543	\$27,422
1968	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$1,881
1969	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$534
1970	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,095	\$669,513
1971	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229	\$10,649
1972	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$364
1973	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,581	\$70,355
1974	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,337	\$362,660
1975	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,947	\$125,248
1976	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,452	\$139,806
1978	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$662	\$26,149
1979	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,209	\$547,047
1980	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,731	\$252,413
1981	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,060	\$1,060,690
1982	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,558	\$871,809
1983	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,485	\$120,233
1984	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,827	\$156,878
1986	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,571	\$143,987
1987	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,330	\$315,065
1988	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,956	\$1,031,202
1989	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,727	\$248,720
1990	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,957	\$933,818
1991	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,282	\$510,973
1992	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,336	\$1,462,068
1993	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,674	\$825,013
1994	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106,975	\$2,513,913
1995	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308,994	\$6,952,365
1996	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$515	\$11,073
1997	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,696	\$75,768
1998	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,716	\$33,462
1999	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,846	\$52,651
2000	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,270	\$109,725
2001	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$685	\$11,303
2002	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,837	\$539,974
2003	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,778	\$25,781
2004	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,102	\$1,027,377
2005	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176,024	\$2,200,300
2006	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,219	\$336,019
2007	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,697	\$563,819
2008	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,722	\$491,359
2009	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,004	\$85,034
2010	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,270	\$144,525
2011	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,964	\$292,266
2012	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,781	\$9,796
2013	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,815	\$35,168
2014	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,802	\$16,807
2015	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,646	\$9,115
2016	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,278	\$15,417
2017	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,324,118	\$28,268,975
0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	21.4	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)

2013

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance	Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132	302	\$10,867	\$424	\$0	\$0	\$0	\$0	\$0	\$0	\$11,291
303	\$218,610	\$0	\$0	\$0	\$0	\$0	\$218,610	303	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$389,299	\$0	\$0	(\$12,500)	\$0	\$0	\$376,799	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,910	\$0	\$0	\$0	\$0	\$0	\$12,910	3741	(\$3,912)	\$432	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,480)
375	\$902,488	\$238,403	\$0	\$0	\$0	\$0	\$1,140,891	375	\$484,251	\$30,213	\$0	\$0	\$0	\$0	\$0	\$0	\$514,464
3761	\$60,051,348	\$3,617,590	(\$101,961)	(\$460,601)	\$239,228	\$0	\$63,345,604	3761	\$15,037,206	\$1,693,705	(\$11,170)	(\$101,961)	\$2,854	(\$27,367)	\$0	\$0	\$16,593,267
3762	\$46,695,117	\$364,829	(\$380,485)	\$0	(\$35,125)	\$0	\$46,644,337	3762	\$24,480,017	\$1,389,241	\$0	(\$380,485)	\$2,232	(\$215,288)	\$0	\$0	\$25,275,717
376G	\$1,801,095	\$12,119,001	\$0	\$460,601	\$0	\$0	\$14,380,698	376G	\$547	\$136,086	\$11,170	\$0	\$0	\$0	\$0	\$0	\$147,803
378	\$1,648,366	\$178,074	\$0	\$0	\$0	\$23,623	\$1,850,063	378	\$632,664	\$62,523	\$0	\$0	\$0	(\$8,599)	\$0	\$224	\$686,812
379	\$7,574,884	\$1,054,506	\$0	\$0	\$0	(\$23,623)	\$8,605,767	379	\$2,293,686	\$274,734	\$0	\$0	\$0	\$0	\$0	(\$224)	\$2,568,196
3801	\$36,893,700	\$2,381,874	(\$107,296)	\$0	(\$110,695)	\$0	\$39,057,583	3801	\$11,220,817	\$1,306,756	\$0	(\$107,296)	\$0	(\$188,406)	\$0	\$0	\$12,231,871
3802	\$2,967,821	\$31,851	(\$373,405)	\$0	\$0	\$0	\$2,626,267	3802	\$3,226,821	\$250,139	\$0	(\$373,405)	\$0	(\$182,562)	\$0	\$0	\$2,920,993
380G	\$181,113	\$3,894,865	\$0	\$0	\$0	\$0	\$4,075,979	380G	\$20	\$37,901	\$0	\$0	\$0	\$0	\$0	\$0	\$37,921
381	\$9,716,902	\$940,828	(\$25,924)	\$0	\$0	\$0	\$10,631,806	381	\$3,769,483	\$357,424	\$0	(\$25,924)	\$0	(\$16,652)	\$0	\$0	\$4,084,331
3811	\$2,216,411	\$0	\$0	\$0	\$0	\$0	\$2,216,411	3811	\$456,926	\$110,820	\$0	\$0	\$0	\$0	\$0	\$0	\$567,747
382	\$6,319,737	\$600,219	(\$2,040)	\$0	\$0	\$0	\$6,917,916	382	\$1,897,770	\$205,744	\$0	(\$2,040)	\$0	(\$9,011)	\$0	\$0	\$2,092,463
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040	3821	\$116,088	\$29,652	\$0	\$0	\$0	\$0	\$0	\$0	\$145,740
383	\$3,978,387	\$218,107	(\$5,300)	\$0	\$0	\$0	\$4,191,194	383	\$1,768,154	\$135,409	\$0	(\$5,300)	\$0	\$0	\$0	\$0	\$1,898,263
384	\$1,049,206	\$0	(\$1,011)	\$0	\$0	\$0	\$1,048,196	384	\$413,709	\$31,464	\$0	(\$1,011)	\$0	\$0	\$0	\$0	\$444,162
385	\$1,751,873	\$0	\$0	\$0	\$0	\$0	\$1,751,873	385	\$718,228	\$73,078	\$0	\$0	\$0	\$0	\$0	\$0	\$791,306
387	\$1,459,292	\$201,220	\$0	\$0	\$0	\$0	\$1,660,512	387	\$544,758	\$76,542	\$0	\$0	\$0	\$0	\$0	\$0	\$621,300
389	\$4,092,989	\$323,467	\$0	\$12,500	\$0	\$0	\$4,428,957	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$2,432,034	\$871,677	\$0	\$0	\$0	\$0	\$3,303,711	390	\$587,827	\$60,903	\$0	\$0	\$0	\$0	\$0	\$0	\$648,730
3910	\$623,465	\$152,158	(\$90,615)	\$0	\$0	\$0	\$685,008	3910	\$262,810	\$36,425	\$0	(\$90,615)	\$0	\$0	\$0	\$0	\$208,620
3912	\$2,351,222	\$25,590	(\$15,065)	\$1,403	\$0	\$0	\$2,363,150	3912	\$788,923	\$243,017	\$0	(\$15,065)	\$0	\$0	\$0	\$0	\$1,016,875
3913	\$1,508,287	\$377,790	\$0	(\$1,403)	\$0	\$0	\$1,884,674	3913	\$298,618	\$125,311	\$0	\$0	\$0	\$0	\$0	\$0	\$423,929
3914	\$2,543,710	\$361,367	(\$439,385)	\$0	\$0	\$0	\$2,465,692	3914	\$2,351,729	\$65,504	\$0	(\$439,385)	\$0	\$0	\$0	\$0	\$1,977,848
3921	\$1,272,828	\$128,643	(\$111,973)	\$50,131	\$9,000	\$0	\$1,348,629	3921	\$580,101	\$160,599	\$0	(\$111,973)	\$36,752	\$0	(\$9,003)	\$0	\$656,476
3922	\$3,976,052	\$927,348	(\$224,507)	(\$32,525)	\$0	\$22,079	\$4,668,447	3922	\$1,517,606	\$334,395	\$0	(\$224,507)	\$46,022	\$0	\$0	\$31,888	\$1,705,404
3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	\$108,259	\$0	\$0	(\$17,606)	\$0	\$0	\$90,653	3924	\$66,074	\$3,079	\$0	\$0	\$0	\$0	\$0	\$0	\$69,153
393	\$16,785	\$0	\$0	\$0	\$0	\$0	\$16,785	393	\$10,474	\$672	\$0	\$0	\$0	\$0	\$0	\$0	\$11,146
394	\$617,180	\$34,054	\$0	\$0	\$0	\$0	\$651,234	394	\$428,972	\$37,957	\$0	\$0	\$0	\$0	\$0	\$0	\$466,929
395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	\$1,050,952	\$13,121	\$0	\$0	\$0	\$0	\$1,064,073	396	\$826,440	\$76,566	\$0	\$0	\$0	\$0	\$0	\$0	\$903,006
397	\$1,310,581	\$67,780	\$0	\$0	\$0	\$0	\$1,378,361	397	\$546,491	\$103,198	\$0	\$0	\$0	\$0	\$0	\$0	\$649,689
398	\$307,720	\$9,441	\$0	\$0	\$0	\$0	\$317,161	398	\$146,811	\$19,464	\$0	\$0	\$0	\$0	\$5	\$0	\$166,280
399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$24,970	399	\$26,710	\$3,480	\$0	\$0	\$0	\$0	\$0	\$0	\$30,191
	\$208,696,093	\$29,133,805	(\$1,878,966)	\$0	\$102,408	\$22,079	\$236,075,420		\$75,658,655	\$7,472,858	\$0	(\$1,878,966)	\$87,859	(\$647,885)	\$5	\$22,885	\$80,715,412

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 (FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade)
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
 2013 Notes

Exhibit	Schedule	Column	Account	Value	Comment
Exh. G 2013	Plant in Service	Beginning Balance	3761	\$60,051,348	ASR reported \$61,234,515. Reported CFG GRIP plastic mains totaling \$1,183,167 with non-GRIP plastic mains in account 3761.
Exh. G 2013	Plant in Service	Beginning Balance	376G	\$1,801,095	ASR reported \$617,928. Reported GRIP plastic mains totaling \$1,183,167 with non-GRIP plastic mains in account 3671.
Exh. G 2013	Plant in Service	Beginning Balance	3801	\$36,893,700	ASR reported \$36,921,128. Reported CFG GRIP plastic services totaling \$27,428 with non-GRIP plastic services in Account 3801.
Exh. G 2013	Plant in Service	Beginning Balance	380G	\$181,113	ASR reported \$153,685. Reported GRIP plastic services of \$27,428 with non-GRIP plastic services in Account 3801.
Exh. G 2013	Plant in Service	Additions	3761	\$3,617,591	ASR reported \$7,228,961. Reported CFG GRIP plastic mains totaling \$3,611,363 with non-GRIP plastic mains and included additions of \$7 reported under reclassifications.
Exh. G 2013	Plant in Service	Additions	3762	\$364,829	ASR reported \$999,851. Reported transfers between FPUC and FPUC-Indiantown of \$659,528 as additions included additions of \$24,506 as reclassifications.
Exh. G 2013	Plant in Service	Additions	376G	\$12,119,001	ASR reported \$8,507,638. Reported GRIP plastic mains totaling \$3,611,363 with non-GRIP plastic services in account 3761.
Exh. G 2013	Plant in Service	Additions	378	\$178,075	ASR reported \$238,017. Reported transfers of \$65,302 as additions and included additions of \$5,360 as reclassifications.
Exh. G 2013	Plant in Service	Additions	3801	\$2,381,874	ASR reported \$2,642,681. Reported CFG GRIP plastic services of \$260,808 with non-GRIP plastic services in account 3801.
Exh. G 2013	Plant in Service	Additions	380G	\$3,894,865	ASR reported \$3,634,058. Reported GRIP plastic services of \$260,808 with non-GRIP plastic services in account 3801.
Exh. G 2013	Plant in Service	Additions	389	\$323,467	ASR Reported \$343,967. Reported a land transfer between FPUC to FPUC-Indiantown of \$20,500 as additions.
Exh. G 2013	Plant in Service	Retirements	3922	(\$224,507)	ASR reported \$247,410. Reported retirement journal entries as reclassifications.
Exh. G 2013	Plant in Service	Reclassifications	374	(\$12,500)	ASR Reported \$0. Reported a land transfer between FPUC to FPUC-Indiantown for \$20,500 as a transfer.
Exh. G 2013	Plant in Service	Reclassifications	3761	(\$460,601)	ASR reported \$460,609. Reported additions of \$7 as a reclassification.
Exh. G 2013	Plant in Service	Reclassifications	3762	\$0	ASR reported \$24,506. Reported additions as a reclassification.
Exh. G 2013	Plant in Service	Reclassifications	378	\$0	ASR reported \$5,360. Reported additions as a reclassification.
Exh. G 2013	Plant in Service	Reclassifications	389	\$12,500	ASR Reported \$0. Reported a land transfer between FPUC to FPUC-Indiantown for \$20,500 as a transfer.
Exh. G 2013	Plant in Service	Reclassifications	3921	\$50,131	ASR reported \$59,132. \$9,000 was a correction.
Exh. G 2013	Plant in Service	Reclassifications	3922	(\$32,525)	ASR reported (\$9,622). Reported retirement journal entries as reclassifications.
Exh. G 2013	Plant in Service	Transfers	3762	\$0	ASR reported (\$659,528). Reported additions as a transfer.
Exh. G 2013	Plant in Service	Transfers	378	\$23,623	ASR reported (\$41,679). Difference is due to reporting transfers of \$65,302 as additions.
Exh. G 2013	Plant in Service	Transfers	389	\$0	ASR reported (\$8,000). Reported land reclassification for \$12,500 as a transfer and land transfer for \$20,500 as additions.
Exh. G 2013	Plant in Service	Transfers	3921	\$9,000	ASR reported \$0. \$9,000 was a correction.
Exh. G 2013	Reserve	Beginning Balance	3761	\$15,037,207	ASR reported \$15,037,754. Difference is due to reporting CFG's GRIP Reserve balance of \$547 with Mains-Plastic.
Exh. G 2013	Reserve	Beginning Balance	376G	\$547	ASR reported \$0. Difference is due to reporting the GRIP balance of \$547 with non-GRIP plastic services in Account 3801.
Exh. G 2013	Reserve	Beginning Balance	380G	\$20	ASR reported \$0. Difference is due to not reporting CFG's GRIP balance of \$20.
Exh. G 2013	Reserve	Accruals	3761	\$1,693,704	ASR reported \$1,771,727. Reported CFG GRIP accruals of \$78,023 with accruals for non-GRIP plastic mains in Account 3761.
Exh. G 2013	Reserve	Accruals	3762	\$1,389,241	ASR reported \$58,063. Reported net transfers of \$2,421 as accruals.
Exh. G 2013	Reserve	Accruals	376G	\$136,086	ASR reported \$58,063. Reported CFG GRIP accruals of \$78,023 with accruals for non-GRIP plastic mains in Account 3761.
Exh. G 2013	Reserve	Accruals	3801	\$1,306,756	ASR reported \$1,310,540. Reported CFG GRIP accruals of \$4,833 with accruals for non-GRIP plastic services in account 3801.
Exh. G 2013	Reserve	Accruals	380G	\$37,901	ASR reported \$33,068. Reported CFG GRIP accruals of \$4,833 with accruals for non-GRIP plastic services in account 3801.
Exh. G 2013	Reserve	Reclassifications	3761	(\$11,170)	ASR reported \$0. Reported GRIP reclassification of as a transfer.
Exh. G 2013	Reserve	Reclassifications	376G	\$11,170	ASR reported \$0. Reported GRIP reclassification as a transfer.
Exh. G 2013	Reserve	Retirements	3922	(\$224,507)	ASR reported \$247,410. Reported retirements as transfers.
Exh. G 2013	Reserve	Gross Salvage	3762	\$2,232	ASR reported \$4,236. The ASR was overstated by \$2,004.
Exh. G 2013	Reserve	Gross Salvage	378	\$0	ASR reported \$(8,599). Reported COR as Salvage.
Exh. G 2013	Reserve	Gross Salvage	3801	\$0	ASR reported \$(38,977). Reported COR as Salvage.
Exh. G 2013	Reserve	Gross Salvage	382	\$0	ASR included (\$283). Reported COR as Salvage.
Exh. G 2013	Reserve	Cost of Removal	378	(\$8,599)	ASR reported \$0. COR of (\$8,599) was reported under salvage in error.
Exh. G 2013	Reserve	Cost of Removal	3801	(\$188,406)	ASR reported \$193,815. Reported CFG GRIP plastic services with non-GRIP plastic services and included COR as Salvage.
Exh. G 2013	Reserve	Cost of Removal	382	(\$9,011)	ASR reported \$8,728. Reported COR as Salvage.
Exh. G 2013	Reserve	Adjustments	3762	\$0	ASR reported \$12,095. Reported transfers as an adjustment.
Exh. G 2013	Reserve	Adjustments	378	\$0	ASR reported \$1,176. Reported transfers as an adjustment.
Exh. G 2013	Reserve	Transfers	3761	\$0	ASR reported \$9,019. Reported GRIP reclassification as a transfer.
Exh. G 2013	Reserve	Transfers	3762	\$0	ASR reported \$14,516. Reported accruals as transfers.
Exh. G 2013	Reserve	Transfers	376G	\$0	ASR reported \$11,170. Reported GRIP reclassifications as a transfer.
Exh. G 2013	Reserve	Transfers	378	\$224	ASR reported (\$952). Reported transfers of \$1,176 as adjustments.
Exh. G 2013	Reserve	Transfers	3922	\$31,888	ASR reported \$54,792. Reported retirements as transfers.

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)

2014

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance	Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustment	Transfers	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132	302	\$11,291	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$11,711
303	\$218,610	\$0	\$0	(\$4,969)	\$0	\$0	\$213,641	303	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,910	\$0	\$0	\$0	\$0	\$0	\$12,910	3741	(\$3,480)	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,260)
375	\$1,140,891	\$17,631	\$0	\$989	\$0	\$0	\$1,159,511	375	\$514,464	\$28,668	\$0	\$0	\$0	\$0	\$0	\$0	\$543,132
3761	\$63,345,604	\$6,126,510	(\$91,319)	\$0	(\$462,147)	\$0	\$68,918,648	3761	\$16,593,267	\$1,689,486	\$0	(\$91,319)	\$0	(\$39,932)	\$395,140	\$0	\$18,546,642
3762	\$46,644,337	\$979,384	(\$618,998)	\$0	\$0	\$0	\$47,004,724	3762	\$25,275,717	\$1,311,126	\$0	(\$618,998)	\$0	(\$725,664)	\$0	\$0	\$25,242,181
376G	\$14,380,698	\$18,452,356	\$0	\$0	\$0	\$0	\$32,833,054	376G	\$147,803	\$488,894	\$0	\$0	\$0	\$0	\$0	\$0	\$636,697
378	\$1,850,063	\$201,739	\$0	\$0	\$0	\$0	\$2,051,801	378	\$686,812	\$62,412	\$0	\$0	\$0	(\$4,299)	\$0	\$0	\$744,925
379	\$8,605,767	\$1,232,296	\$0	\$0	\$0	\$0	\$9,838,063	379	\$2,568,196	\$301,536	\$0	\$0	\$0	(\$13,211)	\$0	\$0	\$2,856,521
3801	\$39,057,583	\$2,997,192	(\$124,563)	\$0	(\$389,967)	\$0	\$41,540,245	3801	\$12,231,871	\$1,037,464	\$0	(\$124,563)	\$0	(\$424,522)	\$0	\$0	\$12,720,251
3802	\$2,626,267	\$0	(\$175,200)	\$0	\$0	\$0	\$2,451,068	3802	\$2,920,993	\$168,244	\$0	(\$175,200)	\$0	(\$625,855)	\$0	\$0	\$2,288,182
380G	\$4,075,979	\$5,159,162	\$0	\$0	\$0	\$0	\$9,235,141	380G	\$37,921	\$216,035	\$0	\$0	\$0	\$0	\$0	\$0	\$253,956
381	\$10,631,806	\$1,180,873	(\$93,788)	\$0	\$0	\$0	\$11,718,891	381	\$4,084,331	\$405,293	\$0	(\$93,788)	\$0	(\$2,741)	\$0	\$0	\$4,393,096
3811	\$2,216,411	\$0	\$0	\$0	\$0	\$0	\$2,216,411	3811	\$567,747	\$94,860	\$0	\$0	\$0	\$0	\$0	\$0	\$662,607
382	\$6,917,916	\$880,533	\$0	\$0	\$0	\$0	\$7,798,449	382	\$2,092,463	\$225,676	\$0	\$0	\$0	(\$103,142)	\$0	\$0	\$2,214,997
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040	3821	\$145,740	\$14,348	\$0	\$0	\$0	\$0	\$0	\$0	\$160,088
383	\$4,191,194	\$349,505	(\$54,083)	\$0	\$0	\$0	\$4,486,616	383	\$1,898,263	\$141,521	\$0	(\$54,083)	\$0	\$0	\$0	\$0	\$1,985,701
384	\$1,048,196	\$0	\$0	\$0	\$0	\$0	\$1,048,196	384	\$444,162	\$28,308	\$0	\$0	\$0	\$0	\$0	\$0	\$472,470
385	\$1,751,873	\$84,285	\$0	\$0	\$0	\$0	\$1,836,158	385	\$791,306	\$60,361	\$0	\$0	\$0	\$0	\$0	\$0	\$851,667
387	\$1,660,512	\$220,948	\$0	\$0	\$0	\$0	\$1,881,460	387	\$621,300	\$68,532	\$0	\$0	\$0	\$0	\$0	\$0	\$689,832
389	\$4,428,957	\$0	(\$98,285)	\$0	\$0	\$0	\$4,330,672	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$3,303,711	\$162,668	(\$673,241)	(\$989)	\$0	\$0	\$2,792,150	390	\$648,730	\$67,134	\$0	(\$673,241)	\$299,670	(\$9,225)	\$0	\$0	\$333,068
3910	\$685,008	\$198,485	(\$45,234)	\$0	\$0	\$665	\$838,924	3910	\$208,620	\$110,819	\$0	(\$45,234)	\$117	\$0	\$0	\$0	\$274,322
3912	\$2,363,150	\$3,425	(\$443,819)	\$7,901	\$0	\$117,964	\$2,048,621	3912	\$1,016,875	\$40,943	\$0	(\$443,819)	\$0	\$0	\$0	\$118,629	\$732,628
3913	\$1,884,674	\$44,173	(\$470,437)	\$0	\$0	\$0	\$1,458,410	3913	\$423,929	\$111,088	\$0	(\$470,437)	\$0	\$0	\$0	\$0	\$64,580
3914	\$2,465,692	\$0	\$0	\$0	\$0	(\$118,629)	\$2,347,063	3914	\$1,977,848	\$49,596	\$0	\$0	\$0	\$0	(\$118,629)	\$1,908,815	
3921	\$1,348,629	\$419,057	(\$152,783)	\$0	\$0	(\$136,113)	\$1,478,790	3921	\$656,476	\$133,105	(\$1,314)	(\$152,783)	\$25,093	\$0	(\$127,121)	\$533,456	
3922	\$4,668,447	\$403,599	(\$327,399)	(\$2,932)	\$0	\$0	\$4,741,715	3922	\$1,705,404	\$323,720	\$0	(\$327,399)	\$43,139	\$0	\$0	\$0	\$1,744,864
3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	\$90,653	\$2,741	\$0	(\$1,314)	\$0	\$0	\$92,080	3924	\$69,153	\$2,447	\$0	\$0	\$1,803	\$0	\$0	\$0	\$73,403
393	\$16,785	\$0	\$0	\$0	\$0	\$0	\$16,785	393	\$11,146	\$972	\$0	\$0	\$0	\$0	\$0	\$0	\$12,118
394	\$651,234	\$98,193	\$0	\$0	\$0	\$0	\$749,427	394	\$466,929	\$49,049	\$0	\$0	\$0	\$0	\$0	\$0	\$515,978
395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	\$1,064,073	\$193,303	\$0	\$1,314	\$0	\$0	\$1,258,690	396	\$903,006	\$12,049	\$1,314	\$0	\$0	\$0	\$0	\$0	\$916,369
397	\$1,378,361	\$88,451	(\$16,624)	\$0	\$0	\$0	\$1,450,188	397	\$649,689	\$104,633	\$0	(\$16,624)	\$0	\$0	\$0	\$0	\$737,698
398	\$317,161	\$101,178	(\$31,934)	\$0	\$0	\$0	\$386,405	398	\$166,280	\$15,625	\$0	(\$31,934)	\$0	\$0	\$0	\$0	\$149,971
399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$24,970	399	\$30,191	\$0	\$0	\$0	\$0	\$0	(\$5,221)	\$0	\$24,970
	\$236,075,418	\$39,597,686	(\$3,417,705)	\$0	(\$852,114)	(\$136,113)	\$271,267,173		\$80,715,413	\$7,366,585	\$0	(\$3,319,420)	\$369,822	(\$1,948,590)	\$389,919	(\$127,121)	\$83,446,604

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 (FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade)
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2014 Notes

Exhibit	Schedule	Column	Account	Value	Comment
Exh. G 2014	Plant in Service	Additions	3761	\$6,126,510	ASR reported \$9,583,254. Reported CFG GRIP plastic mains totaling \$3,456,744 with non-GRIP plastic mains in account 3761.
Exh. G 2014	Plant in Service	Additions	376G	\$18,452,356	ASR reported \$14,995,612. Reported GRIP plastic mains totaling \$3,456,744 with non-GRIP plastic mains in account 3761.
Exh. G 2014	Plant in Service	Additions	378	\$201,739	ASR reported \$249,673. Reporting error of FPUC data. Revised 2014 to agree the ending balance to the revised 2015 ASR's beginning balances.
Exh. G 2014	Plant in Service	Additions	379	\$1,232,297	ASR reported \$1,276,593. Reporting error of FPUC data. Revised 2014 to agree the ending balance to the revised 2015 ASR's beginning balances.
Exh. G 2014	Plant in Service	Additions	3801	\$2,997,192	ASR reported \$3255,878. Reporting error of FPUC data. Revised 2014 to agree the ending balance to the revised 2015 ASR's beginning balances. Also reporting CFG GRIP plastic services totaling \$350,917 with non-GRIP plastic services in account 3801.
Exh. G 2014	Plant in Service	Additions	3802	\$0	ASR reported \$0. Reporting error of FPUC data. Revised 2014 to agree the ending balance to the revised 2015 ASR's beginning balances.
Exh. G 2014	Plant in Service	Additions	380G	\$5,159,162	ASR reported \$4,828,650. Reported GRIP plastic services totaling \$350,917 with non-GRIP plastic services in account 3801.
Exh. G 2014	Plant in Service	Additions	381	\$1,180,872	ASR reported \$1,180,464. Reporting error of FPUC data. Revised 2014 to agree the ending balance to the revised 2015 ASR's beginning balances.
Exh. G 2014	Plant in Service	Additions	382	\$880,532	ASR reported \$860,127. Reporting error of FPUC data. Revised 2014 to agree the ending balance to the revised 2015 ASR's beginning balances.
Exh. G 2014	Plant in Service	Additions	383	\$349,505	ASR reported \$337,600. Reporting error of FPUC data. Revised 2014 to agree the ending balance to the revised 2015 ASR's beginning balances.
Exh. G 2014	Plant in Service	Reclassifications	3924	\$6,542	ASR reported \$7,856. Reported a reclassification as a transfer.
Exh. G 2014	Plant in Service	Reclassifications	396	\$1,314	ASR reported \$0. Reported a reclassification as a transfer.
Exh. G 2014	Plant in Service	Transfers	3924	\$0	ASR reported (\$1,314). Reported a reclassification as a transfer.
Exh. G 2014	Plant in Service	Transfers	396	\$0	ASR reported \$1,314. Reported a reclassification as a transfer.
Exh. G 2014	Reserve	Accruals	3761	\$1,689,485	ASR reported \$1,840,015. Reported CFG GRIP plastic mains totaling \$150,530 with non-GRIP plastic mains in account 3761.
Exh. G 2014	Reserve	Accruals	376G	\$488,895	ASR reported \$338,365. Reported GRIP plastic mains totaling \$150,530 with non-GRIP plastic mains in account 3761.
Exh. G 2014	Reserve	Accruals	3801	\$1,037,463	ASR reported \$1,093,135. Reported CFG GRIP plastic services totaling \$55,672 with non-GRIP plastic services in account 3801.
Exh. G 2014	Reserve	Accruals	380G	\$216,034	ASR reported \$169,599. Reported GRIP plastic services totaling \$55,672 with non-GRIP plastic services in account 3801.
Exh. G 2014	Reserve	Accruals	381	\$405,293	ASR reported \$404,692. Reported COR of \$601 as an accrual.
Exh. G 2014	Reserve	Reclassifications	3801	\$0	ASR reported \$46,435 to reclassify GRIP COR from Account 3802. Excluded reclassification because GRIP COR should be in Account 3802.
Exh. G 2014	Reserve	Reclassifications	3802	\$0	ASR reported (\$46,435) to reclassify GRIP COR to Account 3801. Excluded reclassification because GRIP COR should be in Account 3802.
Exh. G 2014	Reserve	Cost of Removal	3761	(\$39,932)	ASR reported (\$298,503). Reported COR of \$258,571 for CFG's GRIP. GRIP COR should be reported in 3762.
Exh. G 2014	Reserve	Cost of Removal	376G	\$0	ASR reported (\$170,739). Reported COR in GRIP Account. GRIP COR should be reported in Account 3762.
Exh. G 2014	Reserve	Cost of Removal	3801	(\$424,522)	ASR reported (\$425,316). Reported GRIP COR of (\$1,000) in Account 3801 for CFG. Also COR of \$206 was reported in account 381 in error.
Exh. G 2014	Reserve	Cost of Removal	3802	(\$625,855)	ASR reported (\$39,990). Includes GRIP COR of (\$1,000) for CFG reported in Account 3801, (\$584,865) for GRIP reported in Account 380G.
Exh. G 2014	Reserve	Cost of Removal	380G	\$0	ASR reported (\$584,865). Reported COR in GRIP Account. GRIP COR should be reported in Account 3802.
Exh. G 2014	Reserve	Cost of Removal	381	(\$2,741)	ASR reported (\$2,346). Reported COR of (\$601) as an accrual and included Account 3801's COR of (\$206) in error.

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REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
 2015

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance	Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132	302	\$11,711	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$12,131
303	\$213,641	\$0	\$0	\$0	\$0	\$0	\$213,641	303	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,910	\$0	\$0	\$0	\$0	\$0	\$12,910	3741	(\$1,260)	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$960
375	\$1,159,511	\$58,950	\$0	\$0	\$0	\$0	\$1,218,461	375	\$543,132	\$29,173	\$0	\$0	\$0	\$0	\$0	\$0	\$572,305
3761	\$68,918,648	\$3,693,829	(\$11,768)	(\$74,222)	(\$22,642)	\$0	\$72,503,845	3761	\$18,546,642	\$1,803,818	(\$54,569)	(\$11,768)	\$49	(\$78,677)	\$0	\$0	\$20,205,495
3762	\$47,004,724	\$1,656,166	(\$45,213)	\$0	\$0	\$0	\$48,615,677	3762	\$25,242,181	\$1,341,950	\$0	(\$45,213)	\$0	(\$555,303)	\$0	\$0	\$25,983,615
376G	\$32,833,054	\$26,755,284	\$0	\$0	\$2,624	\$0	\$59,590,962	376G	\$636,697	\$1,080,888	\$0	\$0	\$0	\$0	(\$2,875)	\$0	\$1,714,710
378	\$2,051,801	\$295,850	\$0	\$1,069	\$0	\$0	\$2,348,720	378	\$744,925	\$68,848	\$1,068	\$0	\$0	\$0	\$0	\$0	\$814,841
379	\$9,838,063	\$729,526	\$0	\$0	\$0	\$0	\$10,567,589	379	\$2,856,521	\$342,625	\$0	\$0	\$0	(\$4,175)	\$0	\$0	\$3,194,971
3801	\$41,540,245	\$2,934,656	(\$976,336)	\$19,564	(\$4,886)	\$0	\$43,513,244	3801	\$12,720,251	\$1,141,613	\$4,774	(\$976,336)	\$14,381	(\$910,179)	\$0	\$0	\$11,994,504
3802	\$2,451,068	\$0	(\$267,942)	\$0	\$0	\$0	\$2,183,126	3802	\$2,288,182	\$146,764	\$0	(\$267,942)	\$51	(\$735,679)	\$0	\$0	\$1,431,376
380G	\$9,235,141	\$6,149,036	\$0	\$0	\$81,748	\$0	\$15,465,924	380G	\$253,956	\$326,861	\$0	\$0	\$0	\$0	\$735	\$0	\$581,552
381	\$11,718,891	\$1,678,270	(\$4,495)	\$0	\$0	\$0	\$13,392,665	381	\$4,393,096	\$449,829	\$0	(\$4,495)	\$0	(\$7,276)	\$0	\$0	\$4,831,154
3811	\$2,216,411	\$0	\$0	\$0	\$0	\$0	\$2,216,411	3811	\$662,607	\$99,744	\$0	\$0	\$0	\$0	\$0	\$0	\$762,351
382	\$7,798,449	\$842,503	(\$2,032)	\$0	\$14,284	\$0	\$8,653,204	382	\$2,214,997	\$253,147	\$0	(\$2,032)	\$765	(\$64,947)	\$0	\$0	\$2,401,930
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040	3821	\$160,088	\$15,420	\$0	\$0	\$0	\$0	\$0	\$0	\$175,508
383	\$4,486,616	\$259,567	(\$1,579)	\$0	\$0	\$0	\$4,744,605	383	\$1,985,701	\$150,955	\$0	(\$1,579)	\$0	\$0	\$0	\$0	\$2,135,077
384	\$1,048,196	\$0	(\$1,359)	\$0	\$0	\$0	\$1,046,837	384	\$472,470	\$28,295	\$0	(\$1,359)	\$0	\$0	\$0	\$0	\$499,406
385	\$1,836,158	\$3,877	\$0	\$0	\$0	\$0	\$1,840,035	385	\$851,667	\$62,485	\$0	\$0	\$0	\$0	\$0	\$0	\$914,152
387	\$1,881,460	\$195,477	\$0	\$24,376	\$0	\$0	\$2,101,314	387	\$689,832	\$157,525	\$19,514	\$0	\$0	\$0	\$0	\$0	\$866,871
389	\$4,330,672	\$3,982,202	\$0	\$0	\$0	\$0	\$8,312,873	389	\$0	\$0	\$0	\$0	\$0	\$1,318	\$0	\$0	\$1,318
390	\$2,792,150	\$107,285	\$0	\$0	\$0	\$0	\$2,899,435	390	\$333,068	\$56,417	\$0	\$0	\$0	(\$1,318)	\$0	\$0	\$388,167
3910	\$838,924	\$99,699	\$0	\$0	\$0	\$0	\$938,623	3910	\$274,322	\$33,841	\$0	\$0	\$0	\$0	\$0	\$0	\$308,163
3912	\$2,048,621	\$5,314	\$0	\$0	\$0	\$0	\$2,053,935	3912	\$732,628	\$152,884	\$0	\$0	\$0	\$0	\$0	\$0	\$885,512
3913	\$1,458,410	\$16,339	(\$646,785)	\$1,213	\$0	\$0	\$829,177	3913	\$64,580	\$40,183	\$1,213	(\$646,785)	\$0	\$0	\$0	\$0	(\$540,809)
3914	\$2,347,063	\$3,742,600	\$0	\$0	\$0	\$0	\$6,089,663	3914	\$1,908,815	\$62,183	\$0	\$0	\$0	\$0	\$0	\$0	\$1,970,998
3921	\$1,478,790	\$175,849	(\$154,411)	\$0	\$0	\$0	\$1,500,228	3921	\$533,456	\$138,355	\$0	(\$154,411)	\$66,383	(\$392)	\$0	\$0	\$583,391
3922	\$4,741,715	\$313,086	(\$259,134)	\$28,000	\$0	\$0	\$4,823,667	3922	\$1,744,864	\$346,239	\$28,000	(\$259,134)	\$7,600	\$0	\$0	\$0	\$1,867,569
3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	\$92,080	\$123	\$0	\$0	\$0	\$0	\$92,203	3924	\$73,403	\$3,054	\$0	\$0	\$0	\$0	\$0	\$0	\$76,457
393	\$16,785	\$12,310	\$0	\$0	\$0	\$0	\$29,095	393	\$12,118	\$1,322	\$0	\$0	\$0	\$0	\$0	\$0	\$13,440
394	\$749,427	\$89,330	\$0	\$0	\$0	\$0	\$838,757	394	\$515,978	\$57,573	\$0	\$0	\$0	\$0	\$0	\$0	\$573,551
395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	\$1,258,690	\$152,568	(\$43,682)	\$0	\$0	\$0	\$1,367,576	396	\$916,369	\$13,608	\$0	(\$43,682)	\$3,500	\$0	\$0	\$0	\$889,795
397	\$1,450,188	\$75,303	\$0	\$0	\$0	\$0	\$1,525,491	397	\$737,698	\$101,508	\$0	\$0	\$0	\$0	\$0	\$0	\$839,206
398	\$386,405	\$23,255	\$0	\$0	\$0	\$0	\$409,659	398	\$149,971	\$18,145	\$0	\$0	\$0	\$0	\$0	\$0	\$168,116
399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$24,970	399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,970
\$271,267,172	\$54,048,255	(\$2,414,736)	\$0	\$71,128	\$0	\$0	\$322,971,822	\$83,446,606	\$8,527,892	\$0	(\$2,414,736)	\$92,729	(\$2,356,629)	(\$2,140)	\$0	\$0	\$87,293,724

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2015 Notes

Exhibit	Schedule	Column	Account	Value	Comment
Exh. G 2015 Plant in Service	Reclassifications		3761	(\$74,222)	ASR reported (\$486,773). Reporting error of FPUC Meade's data. \$412,551 was reported in account 3762 instead of Account 3761.
Exh. G 2015 Plant in Service	Reclassifications		3762	\$0	ASR reported \$412,551. Reporting error of FPUC Meade's data. \$412,551 was reported in account 3762 instead of Account 3761.
Exh. G 2015 Plant in Service	Transfers		3761	\$0	ASR reported (\$1,865). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015 Plant in Service	Transfers		3762	\$0	ASR reported (\$32,467). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015 Plant in Service	Transfers		3801	\$0	ASR reported (\$771,392). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015 Plant in Service	Transfers		3802	\$0	ASR reported (\$69,748). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015 Plant in Service	Transfers		381	\$0	ASR reported (\$4,495). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015 Plant in Service	Transfers		382	\$0	ASR reported (\$2,032). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015 Plant in Service	Transfers		383	\$0	ASR reported (\$1,579). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015 Plant in Service	Transfers		384	\$0	ASR reported (\$1,359). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015 Plant in Service	Transfers		3922	\$0	ASR reported (\$238,115). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015 Reserve	Accruals		3761	\$1,803,819	ASR reported \$1,802,466. Reported Account 3762's accruals of \$1,353 in account 3761 in error.
Exh. G 2015 Reserve	Accruals		3762	\$1,341,950	ASR reported \$1,343,303. Reported Account 3762's accruals of \$1,353 in account 3761 in error.
Exh. G 2015 Reserve	Accruals		382	\$253,147	ASR reported \$253,106. Reporting error caused additions to be understated.
Exh. G 2015 Reserve	Reclassifications		382	\$0	ASR reported \$270. Reported COR of \$270 as a reclassification.
Exh. G 2015 Reserve	Reclassifications		387	\$19,514	ASR reported \$0. Reporting error of Ft. Meade's data. \$19,514 of Ft. Meade's plant allocation to Account 387 was reported in Account 399.
Exh. G 2015 Reserve	Reclassifications		399	\$0	ASR reported \$19,514. Reporting error of Ft. Meade's data. \$19,514 of Ft. Meade's plant allocation to Account 387 was reported in Account 399.
Exh. G 2015 Reserve	Gross Salvage		3761	\$49	ASR reported \$0. Reported Salvage of \$49 as an adjustment.
Exh. G 2015 Reserve	Gross Salvage		396	\$3,500	ASR reported \$0. Reported Salvage of \$3,500 as an adjustment.
Exh. G 2015 Reserve	Cost of Removal		3761	(\$78,677)	ASR reported \$93,891. Reported GRIP COR of \$15,225 for CFG in Account 3761. Its should be reported in Account 3762.
Exh. G 2015 Reserve	Cost of Removal		3762	(\$555,303)	ASR reported (\$446,437). Reported GRIP COR of \$15,225 in Account 3761 and \$93,641 in Account 376G. GRIP COR should be in Account 3762.
Exh. G 2015 Reserve	Cost of Removal		376G	\$0	ASR reported \$93,641. Reported COR in GRIP Account and it should be reported in Account 3762.
Exh. G 2015 Reserve	Cost of Removal		3801	(\$910,179)	ASR reported \$916,658. Reported Salvage of \$14,381 as COR and GRIP COR of \$20,652 in Account 3801 instead of Account 3802.
Exh. G 2015 Reserve	Cost of Removal		3802	(\$735,679)	ASR reported (\$33,144). Reported Salvage of \$51 as COR. GRIP COR should be reported here but was reported in Accounts 3801 and 380G.
Exh. G 2015 Reserve	Cost of Removal		380G	\$0	ASR reported \$681,831. Reported COR in GRIP Account and it should be reported in Account 3802.
Exh. G 2015 Reserve	Cost of Removal		382	(\$64,947)	ASR reported (\$63,872). Reported Salvage as COR and included COR reported under accruals and reclassifications.
Exh. G 2015 Reserve	Adjustments		396	\$0	ASR reported \$3,500. Reported Salvage as an adjustment.

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-FI Meade]
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)

2016

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance	Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132	302	\$12,131	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$12,551
303	\$213,641	\$0	\$0	\$0	\$0	\$0	\$213,641	303	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,910	\$0	\$0	\$0	\$0	\$0	\$12,910	3741	\$960	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$3,180
375	\$1,218,461	\$87,115	\$0	\$0	\$0	\$0	\$1,305,576	375	\$572,305	\$30,897	\$0	\$0	\$0	\$0	\$0	\$0	\$603,202
3761	\$72,503,845	\$7,986,534	(\$59,460)	\$0	\$3,666	\$0	\$80,434,585	3761	\$20,205,495	\$1,945,777	\$0	(\$59,460)	\$0	(\$30,870)	\$583	\$0	\$22,061,525
3762	\$48,615,677	\$3,398,758	(\$271,462)	\$0	(\$1,036)	\$0	\$51,741,936	3762	\$25,983,615	\$1,400,613	\$0	(\$271,462)	\$0	(\$864,292)	(\$181)	\$0	\$26,248,293
376G	\$59,590,962	\$20,595,697	\$0	\$0	\$0	\$0	\$80,186,659	376G	\$1,714,710	\$1,720,618	\$0	\$0	\$0	\$0	\$0	\$0	\$3,435,328
378	\$2,348,720	\$371,631	\$0	\$0	\$0	\$0	\$2,720,351	378	\$814,841	\$79,498	\$0	\$0	\$0	\$0	\$0	\$0	\$894,339
379	\$10,567,589	\$662,994	\$0	\$0	(\$2,630)	\$0	\$11,227,953	379	\$3,194,971	\$369,768	\$0	\$0	\$0	\$0	(\$596)	\$0	\$3,564,143
3801	\$43,513,244	\$2,896,018	(\$727,937)	\$0	(\$859,544)	\$0	\$44,821,781	3801	\$11,994,504	\$1,111,798	\$0	(\$727,937)	\$156,051	(\$577,358)	\$72,040	\$0	\$12,029,098
3802	\$2,183,126	\$0	(\$393,120)	\$0	\$0	\$0	\$1,790,006	3802	\$1,431,376	\$135,414	\$0	(\$393,121)	\$14,600	(\$426,704)	\$0	\$0	\$761,565
380G	\$15,465,924	\$5,309,524	\$0	\$0	\$0	\$0	\$20,775,449	380G	\$581,552	\$466,625	\$0	\$0	\$0	\$0	\$0	\$0	\$1,048,177
381	\$13,392,665	\$803,421	(\$15,045)	\$0	(\$61,954)	\$0	\$14,119,088	381	\$4,831,154	\$497,849	\$0	(\$15,045)	\$7,877	\$0	(\$73,699)	\$0	\$5,248,136
3811	\$2,216,411	\$0	\$0	\$0	\$0	\$0	\$2,216,411	3811	\$762,351	\$99,744	\$0	\$0	\$0	\$0	\$0	\$0	\$862,095
382	\$8,653,204	\$1,761,784	\$0	\$0	\$0	\$0	\$10,414,988	382	\$2,401,930	\$293,422	\$0	\$0	\$0	(\$64,280)	\$0	\$0	\$2,631,072
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040	3821	\$175,508	\$15,420	\$0	\$0	\$0	\$0	\$0	\$0	\$190,928
383	\$4,744,605	\$258,437	(\$117,470)	\$0	\$0	\$0	\$4,885,572	383	\$2,135,077	\$160,110	\$0	(\$117,470)	\$0	\$0	\$0	\$0	\$2,177,717
384	\$1,046,837	\$0	\$0	\$0	\$0	\$0	\$1,046,837	384	\$499,406	\$28,272	\$0	\$0	\$0	\$0	\$0	\$0	\$527,678
385	\$1,840,035	\$6,913	\$0	\$0	\$0	\$0	\$1,846,948	385	\$914,152	\$62,676	\$0	\$0	\$0	\$0	\$0	\$0	\$976,828
387	\$2,101,314	\$469,302	\$0	\$0	\$0	\$0	\$2,570,615	387	\$866,871	\$194,321	\$0	\$0	\$0	\$0	(\$75,301)	\$0	\$985,891
389	\$8,312,873	\$1,617	(\$12,500)	\$0	\$0	\$0	\$8,301,990	389	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,318
390	\$2,899,435	\$204,269	(\$171,895)	\$0	\$0	\$0	\$2,931,810	390	\$388,167	\$57,625	\$0	(\$171,895)	\$141,249	\$0	\$15,135	\$0	\$430,281
3910	\$938,623	\$0	\$0	\$0	\$0	\$0	\$938,623	3910	\$308,163	\$37,391	\$0	\$0	\$0	\$0	(\$111,748)	\$0	\$233,806
3912	\$2,053,935	\$0	\$0	\$0	\$0	\$0	\$2,053,935	3912	\$885,512	\$51,576	\$0	\$0	\$0	\$0	\$795,299	\$0	\$141,789
3913	\$829,177	\$132,409	(\$27,774)	\$0	\$0	\$0	\$933,812	3913	(\$540,809)	\$110,620	\$0	(\$27,774)	\$0	\$0	\$809,832	\$0	\$351,869
3914	\$6,089,663	\$118,618	\$0	\$0	\$0	\$0	\$6,208,281	3914	\$1,970,998	\$248,133	\$0	\$0	\$0	\$0	\$53,529	\$0	\$2,272,660
3921	\$1,500,228	\$133,607	(\$112,998)	(\$147,587)	\$7,793	\$0	\$1,381,043	3921	\$583,391	\$139,320	\$0	(\$112,998)	\$5,500	\$0	(\$513,263)	\$0	\$101,950
3922	\$4,823,667	\$434,347	(\$341,926)	\$152,137	\$881,391	\$0	\$5,949,616	3922	\$1,867,569	\$348,089	\$0	(\$341,926)	\$6,154	\$0	\$553,134	\$0	\$2,433,020
3923	\$0	\$0	\$0	\$0	\$7,856	\$0	\$7,856	3923	\$0	\$0	\$0	\$0	\$0	\$0	\$4,410	\$0	\$4,410
3924	\$92,203	\$0	\$0	\$3,637	\$0	\$0	\$95,840	3924	\$76,457	\$2,790	\$0	\$0	\$1,900	\$0	(\$20,738)	\$0	\$60,409
393	\$29,095	\$881	\$0	(\$8,187)	\$0	\$0	\$21,788	393	\$13,440	\$1,680	\$0	\$0	\$0	\$0	\$0	\$0	\$15,120
394	\$838,757	\$126,304	\$0	\$0	\$0	\$0	\$965,061	394	\$573,551	\$65,546	\$0	\$0	\$0	\$0	\$0	\$0	\$639,097
395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	\$1,367,576	\$114,393	\$0	\$0	\$0	\$0	\$1,481,968	396	\$889,795	\$15,241	\$0	\$0	\$0	\$0	\$0	\$0	\$905,036
397	\$1,525,491	\$231,466	\$0	\$0	\$0	\$0	\$1,756,958	397	\$839,206	\$112,971	\$0	\$0	\$0	\$0	\$0	\$0	\$952,177
398	\$409,659	\$0	\$0	\$0	\$0	\$0	\$409,659	398	\$168,116	\$18,840	\$0	\$0	\$0	\$0	\$0	\$0	\$186,956
399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$24,970	399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,970
	\$322,971,819	\$46,106,038	(\$2,251,587)	\$0	(\$24,458)	\$0	\$366,801,814		\$87,293,723	\$9,825,284	\$0	(\$2,239,088)	\$333,331	(\$1,963,504)	(\$82,162)	\$0	\$93,167,585

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(FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade)

REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)

2016 Notes

Exhibit	Schedule	Column	Account	Value	Comment
Exh. G 2016	Plant in Service	Additions	3761	\$7,986,533.27	ASR reported \$8,295,048. Difference is due to reporting error.
Exh. G 2016	Plant in Service	Additions	3762	\$3,398,758.00	ASR reported \$3,447,442. Difference is due to reporting error.
Exh. G 2016	Plant in Service	Additions	3801	\$2,896,017.89	ASR reported \$3,374,141. Difference is due to reporting error and misclassification of capital expenditures.
Exh. G 2016	Plant in Service	Additions	381	\$803,421.00	ASR reported \$741,468. Reported a depreciation study adjustment of (\$61,954) as an addition.
Exh. G 2016	Plant in Service	Reclassifications	3801	\$0.00	ASR reported (\$921,498). Reported adjustment from the last depreciation study for transpiration that was booked to the wrong account. Corrected in 2017.
Exh. G 2016	Plant in Service	Reclassifications	3924	\$3,637.00	ASR reported (\$4,550). Reported a reclassification of \$8,187 as a transfer.
Exh. G 2016	Plant in Service	Reclassifications	393	(\$8,187.00)	ASR reported \$0. Reported a reclassification of \$8,187 as a transfer.
Exh. G 2016	Plant in Service	Adjustments	3761	\$3,666.00	ASR reported (\$357,200). Difference is due to reporting error. Also, reported an adjustment from the last study of \$3,666 as a transfer.
Exh. G 2016	Plant in Service	Adjustments	3762	(\$1,036.00)	ASR reported \$0. Last depreciation study adjustments of (\$1,036) was reported under Transfers.
Exh. G 2016	Plant in Service	Adjustments	379	(\$2,630.00)	ASR reported \$0. Last depreciation study adjustments of (\$2,630) was reported under Transfers.
Exh. G 2016	Plant in Service	Adjustments	3801	(\$859,543.98)	ASR reported (\$416,169). Difference is due to reporting errors. Also, misclassified adjustments from last study.
Exh. G 2016	Plant in Service	Adjustments	381	(\$61,954.00)	ASR reported \$0. Difference is due to reporting last depreciation study adjustments totaling (\$61,954) as additions.
Exh. G 2016	Plant in Service	Adjustments	3923	\$7,856.00	ASR reported \$0. This is because the ASR reported all CFG vehicles collectively under Account 392.
Exh. G 2016	Plant in Service	Transfers	3761	\$0.00	ASR reported \$3,666. Reported last depreciation study adjustment as a transfer.
Exh. G 2016	Plant in Service	Transfers	3762	\$0.00	AS reported (\$1,036). Reported last depreciation study adjustment as a transfer.
Exh. G 2016	Plant in Service	Transfers	379	\$0.00	As reported (\$2,630). Reported last depreciation study adjustment as a transfer.
Exh. G 2016	Plant in Service	Transfers	3924	\$0.00	ASR reported \$8,817. Reported a reclassification as a transfer.
Exh. G 2016	Plant in Service	Transfers	393	\$0.00	ASR reported (\$8,817). Reported a reclassification as a transfer.
Exh. G 2016	Reserve	Accruals	3801	\$1,198,324.00	ASR reported \$1,268,825. Reported depreciation adjustments from last study as accruals.
Exh. G 2016	Reserve	Accruals	381	\$497,849.00	ASR reported \$424,150. Reported depreciation adjustments from last study as accruals.
Exh. G 2016	Reserve	Reclassifications	3801	\$0.00	ASR reported \$1,539. Reported depreciation adjustment as a reclassification.
Exh. G 2016	Reserve	Retirements	3802	(\$393,120.00)	As reported (\$393,124). Corrected the \$4 error.
Exh. G 2016	Reserve	Gross Salvage	381	\$7,877.00	ASR reported \$0. Difference is due to reporting errors and reporting salvage as ASR reported (\$846,136). Reported COR of (\$18,156) in GRIP Account. GRIP
Exh. G 2016	Reserve	Cost of Removal	3762	(\$864,293.00)	COR should be reported in Account 3762.
Exh. G 2016	Reserve	Cost of Removal	376G	\$0.00	ASR reported (\$18,156). Reported COR of (\$18,156) in GRIP Account. GRIP
Exh. G 2016	Reserve	Cost of Removal	3801	(\$522,678.00)	COR should be reported in Account 3762. ASR reported (\$449,048). Difference is due to reporting errors, seperating salvage from the total, and reporting COR as accruals.
Exh. G 2016	Reserve	Cost of Removal	381	\$0.00	ASR reported \$8,082. Difference is due to reporting errors and reported salvage as COR.
Exh. G 2016	Reserve	Cost of Removal	382	(\$64,280.00)	ASR reported (\$57,188). Reported COR of (\$7,092) as an adjustment..
Exh. G 2016	Reserve	Cost of Removal	390	\$0.00	ASR reported \$54,670. Balance reduced to \$0. The reversing entry was booked to Account 3801 in error.
Exh. G 2016	Reserve	Adjustments	3761	\$555.00	ASR reported \$0. Reported adjustments for depreciation study rolled forward as a transfer.
Exh. G 2016	Reserve	Adjustments	3762	(\$143.00)	ASR reported \$0. Reported adjustments for depreciation study rolled forward as a transfer.
Exh. G 2016	Reserve	Adjustments	379	(\$206.00)	ASR reported \$555. Reporting error for FPUC-Ft. Meade. Also, reported adjustments for depreciation study rolled forward as a transfer.
Exh. G 2016	Reserve	Adjustments	3801	\$72,040.24	ASR reported \$3,766. Reporting error, actual adjustments totaled \$72,040.
Exh. G 2016	Reserve	Adjustments	381	(\$73,699.00)	ASR reported \$0. Reported adjustments for depreciation study rolled forward as an accrual.
Exh. G 2016	Reserve	Adjustments	382	\$0.00	ASR reported (\$7,092). Reported COR as an adjustment.
Exh. G 2016	Reserve	Transfers	3761	\$0.00	ASR reported \$555. Reported adjustments for depreciation study rolled forward as a transfer
Exh. G 2016	Reserve	Transfers	3762	\$0.00	ASR reported (\$143). Reported adjustments for depreciation study rolled forward as a transfer.
Exh. G 2016	Reserve	Transfers	379	\$0.00	ASR reported (\$206). Reported adjustments for depreciation study rolled forward as a transfer.

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 2017

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance	Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132	302	\$12,551	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$12,971
303	\$213,641	\$0	\$0	\$0	\$0	\$0	\$213,641	303	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,910	\$0	\$0	\$0	\$0	\$0	\$12,910	3741	\$3,180	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$5,400
375	\$1,305,576	\$91,720	\$0	\$0	\$0	\$0	\$1,397,296	375	\$603,202	\$34,303	\$0	\$0	\$0	\$0	\$0	\$0	\$637,505
3761	\$80,434,585	\$7,038,543	(\$99,937)	(\$31,925)	\$0	\$0	\$87,341,265	3761	\$22,061,525	\$2,162,936	(\$18,292)	(\$99,938)	\$17,313	(\$261,007)	\$0	\$0	\$23,862,537
3762	\$51,741,936	\$935,022	(\$362,951)	\$0	\$0	\$0	\$52,314,007	3762	\$26,248,293	\$1,466,978	\$0	(\$362,952)	\$168,873	(\$1,021,668)	\$0	\$0	\$26,489,524
376G	\$80,186,659	\$9,766,627	\$0	\$31,925	\$0	\$0	\$89,985,212	376G	\$3,435,328	\$2,183,392	\$18,292	\$0	\$0	\$0	\$0	\$0	\$5,637,012
378	\$2,720,351	\$1,067,389	\$0	\$0	\$0	\$0	\$3,787,740	378	\$894,339	\$102,675	\$0	\$0	\$0	(\$23,565)	\$0	\$0	\$973,449
379	\$11,227,953	\$348,214	\$0	\$0	\$0	\$0	\$11,576,167	379	\$3,564,143	\$391,478	\$0	\$0	\$0	\$0	\$0	\$0	\$3,955,621
3801	\$44,821,781	\$2,589,075	(\$377,561)	\$0	\$921,498	\$0	\$47,954,793	3801	\$12,029,098	\$1,263,505	(\$4,277)	(\$377,561)	\$23,097	(\$402,477)	\$0	\$0	\$12,531,385
3802	\$1,790,006	\$0	(\$90,912)	\$0	\$0	\$0	\$1,699,094	3802	\$761,565	\$113,997	\$0	(\$90,912)	\$9,209	(\$308,294)	\$0	\$0	\$485,565
380G	\$20,775,449	\$2,400,665	\$0	\$0	\$0	\$0	\$23,176,113	380G	\$1,048,177	\$591,008	\$4,277	\$0	\$0	\$0	\$0	\$0	\$1,643,462
381	\$14,119,088	\$1,129,471	(\$1,403)	\$0	\$0	\$0	\$15,247,156	381	\$5,248,136	\$540,817	\$0	(\$1,403)	\$0	\$0	\$0	\$0	\$5,787,550
3811	\$2,216,411	\$0	\$0	\$0	\$0	\$0	\$2,216,411	3811	\$862,095	\$99,744	\$0	\$0	\$0	\$0	\$0	\$0	\$961,839
382	\$10,414,988	\$1,671,475	(\$765)	\$0	\$0	\$0	\$12,085,698	382	\$2,631,072	\$346,088	\$0	(\$765)	\$209	(\$70,367)	\$0	\$0	\$2,906,237
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040	3821	\$190,928	\$15,420	\$0	\$0	\$0	\$0	\$0	\$0	\$206,348
383	\$4,885,572	\$184,453	(\$34,092)	\$0	\$0	\$0	\$5,035,933	383	\$2,177,717	\$163,261	\$0	(\$34,092)	\$0	\$0	\$0	\$0	\$2,306,886
384	\$1,046,837	\$0	(\$1,928)	\$0	\$0	\$0	\$1,044,909	384	\$527,678	\$28,254	\$0	(\$1,928)	\$0	\$0	\$0	\$0	\$554,004
385	\$1,846,948	\$1,774	\$0	\$0	\$0	\$0	\$1,848,723	385	\$976,828	\$62,811	\$0	\$0	\$0	\$0	\$0	\$0	\$1,039,639
387	\$2,570,615	\$165,028	\$0	\$0	\$0	\$0	\$2,735,643	387	\$985,891	(\$1,373)	\$0	\$0	\$0	\$0	\$0	\$0	\$984,518
389	\$8,301,990	\$472,515	\$0	\$0	\$0	(\$3,982,202)	\$4,792,303	389	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,318
390	\$2,931,810	\$15,640	\$0	\$0	(\$115,086)	\$0	\$2,832,364	390	\$430,281	\$57,623	\$0	\$0	\$0	\$0	\$0	\$0	\$487,904
3910	\$938,623	\$175,562	\$0	\$0	\$0	\$0	\$1,114,185	3910	\$233,806	\$60,592	\$0	\$0	\$0	\$0	\$0	\$0	\$294,398
3912	\$2,053,935	\$0	\$0	\$0	\$0	\$0	\$2,053,935	3912	\$141,789	\$56,336	\$0	\$0	\$0	\$0	\$0	\$0	\$198,125
3913	\$933,812	\$29,628	\$0	\$0	\$0	\$0	\$963,440	3913	\$351,869	\$47,034	\$0	\$0	\$0	\$0	\$0	\$0	\$398,903
3914	\$6,208,281	\$878,276	\$0	\$0	\$0	\$0	\$7,086,557	3914	\$2,272,660	\$298,204	\$0	\$0	\$0	\$0	\$0	\$0	\$2,570,864
3921	\$1,381,043	\$69,311	(\$51,806)	\$0	(\$1,210,379)	\$0	\$188,170	3921	\$101,950	\$31,416	\$0	(\$51,806)	\$15,733	\$0	(\$79,564)	\$0	\$17,729
3922	\$5,949,616	\$228,302	(\$301,089)	\$0	\$288,319	\$0	\$6,165,148	3922	\$2,433,020	\$476,285	\$0	(\$301,089)	\$64,844	\$0	\$57,401	\$0	\$2,730,461
3923	\$7,856	\$0	\$0	\$0	\$0	\$0	\$7,856	3923	\$4,410	\$648	\$0	\$0	\$0	\$0	\$0	\$0	\$5,058
3924	\$95,840	\$0	(\$1,674)	\$0	\$0	\$0	\$94,166	3924	\$60,409	\$2,790	\$0	(\$1,674)	\$0	\$0	\$0	\$0	\$61,525
393	\$21,788	\$10,910	\$0	\$0	\$0	\$0	\$32,698	393	\$15,120	\$1,688	\$0	\$0	\$0	\$0	\$0	\$0	\$16,808
394	\$965,061	\$156,938	\$0	\$0	\$0	\$0	\$1,121,999	394	\$639,097	\$77,119	\$0	\$0	\$0	\$0	\$0	\$0	\$716,216
395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	\$1,481,968	\$43,163	\$0	\$0	\$0	\$0	\$1,525,131	396	\$905,036	\$16,446	\$0	\$0	\$0	\$0	\$0	\$0	\$921,482
397	\$1,756,958	\$216,345	\$0	\$0	\$0	\$0	\$1,973,302	397	\$952,177	\$126,931	\$0	\$0	\$0	\$0	\$0	\$0	\$1,079,108
398	\$409,659	\$0	\$0	\$0	\$0	\$0	\$409,659	398	\$186,956	\$18,840	\$0	\$0	\$0	\$0	\$0	\$0	\$205,796
399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$24,970	399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,970
	\$366,801,813	\$29,686,046	(\$1,324,118)	\$0	(\$115,648)	(\$3,982,202)	\$391,065,893		\$93,167,584	\$10,829,886	\$0	(\$1,324,120)	\$299,277	(\$2,087,378)	(\$22,163)	\$0	\$100,863,086

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2017 Notes

Exhibit	Schedule	Column	Account	Value	Comment
Exh. G 2017	Plant in Service	Plant Account	3913/3914		ASR combined accounts 3913 and 3914 because a blended rate was approved in the last depreciation study.
Exh. G 2017	Plant in Service	Adjustments	395	-	ASR reported (\$95,137). Included 2015 additions reclassified to the correct FERC account. Reduced to \$0 since the beginning balance was reported in the correct account, Account 396.
Exh. G 2017	Plant in Service	Adjustments	396	-	ASR reported \$95,137. Included 2015 additions reclassified to the correct FERC account. Reduced to \$0 since the beginning balance was reported in the correct account, Account 396.
Exh. G 2017	Reserve	Gross Salvage	3762	168,873	ASR reported \$3,010. Difference is due to booking and reporting GRIP related salvage of 165,863 in Account 376G. GRIP Salvage should be reported in Account 3762.
Exh. G 2017	Reserve	Gross Salvage	376G	-	ASR reported \$165,863. Difference is due to booking and reporting GRIP related salvage of \$165,863 in Account 376G. Salvage relates to Account 3762's investment.
Exh. G 2017	Reserve	Gross Salvage	3802	9,209	ASR reported \$0. Difference is due to booking and reporting GRIP related salvage of \$9,209 in Account 380G. Salvage relates to Account 3802's
Exh. G 2017	Reserve	Gross Salvage	3922	80,577	ASR reported \$64,844. Reported Salvage of \$15,733 as COR.
Exh. G 2017	Reserve	Cost of Removal	3761	(261,007)	ASR reported (\$623,656). Reported GRIP COR of (\$362,650). COR relates to Account 3762's investment.
Exh. G 2017	Reserve	Cost of Removal	3762	(1,021,668)	ASR reported COR of (\$388,409). COR excluded GRIP COR reported in Accounts 3761 totaling (\$362,650) and 376G totaling (\$270,109). Also, excluded COR on a rectifier booked to Account 396 totaling (\$500).
Exh. G 2017	Reserve	Cost of Removal	376G	-	ASR reported (\$270,109). Reported COR in GRIP Account and it should be reported in Account 3762.
Exh. G 2017	Reserve	Cost of Removal	3801	(402,477)	ASR reported (\$408,245). Reported COR adjustment of \$5,768 reported as a transfer.
Exh. G 2017	Reserve	Cost of Removal	3802	(308,294)	ASR reported (\$39,488). Reported COR in GRIP Account and it should be reported in Account 3802.
Exh. G 2017	Reserve	Cost of Removal	380G	-	ASR reported (\$268,806). Reported COR in GRIP Account and it should be reported in Account 3802.
Exh. G 2017	Reserve	Cost of Removal	382	(70,367)	ASR reported (\$75,871). Reported COR adjustment of \$5,504 as a transfer.
Exh. G 2017	Reserve	Cost of Removal	3922	-	ASR reported \$15,733. Reported salvage as COR.
Exh. G 2017	Reserve	Cost of Removal	396	-	ASR reported (\$500). Difference is due to booking and reporting COR in the wrong account. COR is related to a rectifier that was booked in Account 3762.
Exh. G 2017	Reserve	Transfers	3801	-	ASR reported \$5,768. Difference is due to COR erroneously reported as a transfer.
Exh. G 2017	Reserve	Transfers	382	-	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
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REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
 2018

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance	Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132	302	\$12,971	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$13,391
303	\$213,641	\$0	\$0	\$0	\$0	\$0	\$213,641	303	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,910	\$0	\$0	\$0	\$0	\$0	\$12,910	3741	\$5,400	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$7,620
375	\$1,397,296	\$207,062	\$0	\$0	\$0	\$0	\$1,604,358	375	\$637,505	\$36,604	\$0	\$0	\$0	\$0	\$0	\$0	\$674,109
3761	\$87,341,265	\$7,091,353	(\$127,155)	\$0	(\$399,440)	\$0	\$93,906,023	3761	\$23,862,537	\$2,289,694	\$0	(\$127,155)	\$7,300	(\$313,722)	(\$328,333)	\$0	\$25,390,321
3762	\$52,314,007	\$8,096,669	(\$430,576)	\$0	\$165,794	\$0	\$60,145,894	3762	\$26,489,524	\$1,606,047	\$0	(\$430,576)	\$1,685	(\$408,665)	\$144,030	\$0	\$27,402,045
376G	\$89,985,212	\$10,113,224	\$0	\$0	\$0	\$0	\$100,098,436	376G	\$5,637,012	\$2,455,659	\$0	\$0	\$0	\$0	\$0	\$0	\$8,092,671
378	\$3,787,740	\$572,000	\$0	\$0	\$0	\$0	\$4,359,741	378	\$973,449	\$133,373	\$0	\$0	\$5,509	(\$13,373)	\$0	\$0	\$1,098,958
379	\$11,576,167	\$1,441,497	\$0	\$0	\$0	\$0	\$13,017,664	379	\$3,955,621	\$421,998	\$0	\$0	\$0	(\$63,113)	\$0	\$0	\$4,314,506
3801	\$47,954,793	\$3,463,273	(\$301,683)	\$0	\$34,974	\$0	\$51,151,357	3801	\$12,531,385	\$1,332,005	\$0	(\$301,683)	\$21,276	(\$355,384)	\$36,886	\$0	\$13,264,485
3802	\$1,699,094	\$0	(\$102,645)	\$0	\$191,844	\$0	\$1,788,293	3802	\$485,565	\$137,981	\$0	(\$102,645)	\$3,406	(\$266,745)	\$146,690	\$0	\$404,252
380G	\$23,176,113	\$2,675,669	\$0	\$0	\$0	\$0	\$25,851,783	380G	\$1,643,462	\$650,938	\$0	\$0	\$0	\$0	\$0	\$0	\$2,294,400
381	\$15,247,156	\$1,412,671	\$0	\$0	\$0	\$0	\$16,659,827	381	\$5,787,550	\$586,398	\$0	\$0	\$0	(\$721)	\$0	\$0	\$6,373,227
3811	\$2,216,411	\$0	\$0	\$0	\$0	\$0	\$2,216,411	3811	\$961,839	\$99,744	\$0	\$0	\$0	\$0	\$0	\$0	\$1,061,583
382	\$12,085,698	\$1,443,602	(\$3,251)	\$0	\$0	\$0	\$13,526,048	382	\$2,906,237	\$391,159	\$0	(\$3,251)	\$49	(\$80,808)	\$0	\$0	\$3,213,386
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040	3821	\$206,348	\$15,420	\$0	\$0	\$0	\$0	\$0	\$0	\$221,768
383	\$5,035,933	\$313,296	(\$30,425)	\$0	\$0	\$0	\$5,318,803	383	\$2,306,886	\$168,948	\$0	(\$30,425)	\$0	\$0	\$0	\$0	\$2,445,409
384	\$1,044,909	\$0	(\$1,501)	\$0	\$0	\$0	\$1,043,408	384	\$554,004	\$28,197	\$0	(\$1,501)	\$0	\$0	\$0	\$0	\$580,700
385	\$1,848,723	\$0	\$0	\$0	\$0	\$0	\$1,848,723	385	\$1,039,639	\$62,856	\$0	\$0	\$0	\$0	\$0	\$0	\$1,102,495
387	\$2,735,643	\$208,584	\$0	\$0	\$0	\$0	\$2,944,227	387	\$984,518	\$111,832	\$0	\$0	\$0	\$0	\$0	\$0	\$1,096,350
389	\$4,792,303	\$112,024	\$0	\$0	\$0	\$0	\$4,904,327	389	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,318
390	\$2,832,364	\$306,400	\$0	\$0	\$0	\$0	\$3,138,764	390	\$487,904	\$58,185	\$0	\$0	\$0	\$0	\$0	\$0	\$546,089
3910	\$1,114,185	\$536,010	(\$20,651)	(\$19,493)	\$0	\$0	\$1,610,051	3910	\$294,398	\$77,059	\$0	(\$20,651)	\$0	\$0	\$0	\$0	\$350,806
3912	\$2,053,935	\$0	\$0	\$19,493	\$0	\$0	\$2,073,428	3912	\$198,125	\$62,400	\$0	\$0	\$0	\$0	\$0	\$0	\$260,525
3913	\$963,440	\$15,325	\$0	\$0	\$0	\$0	\$978,765	3913	\$398,903	\$57,743	\$0	\$0	\$0	\$0	\$0	\$0	\$456,646
3914	\$7,086,557	\$372,161	\$0	\$0	\$0	\$0	\$7,458,718	3914	\$2,570,864	\$326,107	\$0	\$0	\$0	\$0	\$0	\$0	\$2,896,971
3921	\$188,170	\$123,996	(\$19,053)	(\$6,902)	\$0	\$0	\$286,211	3921	\$17,729	\$29,595	(\$991)	(\$19,053)	\$0	(\$5,304)	\$0	\$0	\$21,976
3922	\$6,165,148	\$497,314	(\$1,249,593)	\$2,838	\$0	(\$27,055)	\$5,388,652	3922	\$2,730,461	\$464,064	\$2,838	(\$1,249,593)	\$198,088	(\$60,980)	\$0	(\$25,995)	\$2,058,882
3923	\$7,856	\$0	\$0	(\$7,856)	\$0	\$0	\$0	3923	\$5,058	\$432	(\$2,528)	\$0	\$0	(\$2,963)	\$0	\$0	\$0
3924	\$94,166	\$0	(\$17,685)	\$11,920	\$0	\$0	\$88,401	3924	\$61,525	\$2,697	\$681	(\$17,685)	\$0	(\$7,742)	\$0	\$0	\$39,476
393	\$32,698	\$0	\$0	\$0	\$0	\$0	\$32,698	393	\$16,808	\$1,896	\$0	\$0	\$0	\$0	\$0	\$0	\$18,704
394	\$1,121,999	\$121,915	\$0	\$0	\$0	\$0	\$1,243,914	394	\$716,216	\$84,682	\$0	\$0	\$0	\$0	\$0	\$0	\$800,898
395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	\$1,525,131	\$0	\$0	\$0	\$0	\$0	\$1,525,131	396	\$921,482	\$11,352	\$0	\$0	\$0	\$0	\$0	\$0	\$932,834
397	\$1,973,302	\$465,775	\$0	\$0	\$0	\$0	\$2,439,077	397	\$1,079,108	\$147,652	\$0	\$0	\$0	\$0	\$0	\$0	\$1,226,760
398	\$409,659	\$2,461	\$0	\$0	\$0	\$0	\$412,120	398	\$205,796	\$1,440	\$0	\$0	\$0	\$0	\$0	\$0	\$207,236
399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$24,970	399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,970
	\$391,065,891	\$39,592,283	(\$2,304,219)	\$0	(\$6,828)	(\$27,055)	\$428,320,072		\$100,863,087	\$11,856,797	\$0	(\$2,304,219)	\$237,313	(\$1,579,519)	(\$727)	(\$25,995)	\$109,046,738

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC-Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
Reconciliation to Reserve Balance at 1/1/19

Plant Account	Ending Balance	Accounts 3761/3762/379 Reclass Adj.	Accounts 375/390 Sign Adjustment	Account 3971 Adjustment	Account 389 Legal Fees Adjustment	Adj. End. Balance	Notes
301	\$23,328					\$23,328	
302	\$13,391					\$13,391	
303	\$127,642					\$127,642	
374	\$0					\$0	
3741	\$7,620					\$7,620	
375	\$674,109		\$6			\$674,115	Depreciation wasn't computed on reclass.
3761	\$25,390,321	(\$583)				\$25,389,738	Removed rollforward depreciation of duplicated correcting entry
3762	\$27,402,045	\$181				\$27,402,226	Removed rollforward depreciation of duplicated correcting entry
376G	\$8,092,671					\$8,092,671	
378	\$1,098,958					\$1,098,958	
379	\$4,314,506	\$596				\$4,315,102	Removed rollforward depreciation of duplicated correcting entry
3801	\$13,264,485					\$13,264,485	
3802	\$404,252					\$404,252	
380G	\$2,294,400					\$2,294,400	
381	\$6,373,227					\$6,373,227	
3811	\$1,061,583			\$619		\$1,062,202	Account 3971 is not authorized, Meter Reading Equipment and install s/b in 3811 and 3821
382	\$3,213,386					\$3,213,386	
3821	\$221,768			\$78		\$221,846	Account 3971 is not authorized, Meter Reading Equipment and install s/b in 3811 and 3821
383	\$2,445,409					\$2,445,409	
384	\$580,700					\$580,700	
385	\$1,102,495					\$1,102,495	
387	\$1,096,350					\$1,096,350	
389	\$1,318				(\$1,318)	\$0	Adj. to reclassify legal fees to expenses.
390	\$546,089		(\$5)			\$546,084	Depreciation wasn't computed on reclass.
3910	\$350,806					\$350,806	
3912	\$260,525					\$260,525	
3913	\$456,646					\$456,646	
3914	\$2,896,971					\$2,896,971	
3921	\$21,976					\$21,976	
3922	\$2,058,882					\$2,058,882	
3923	\$0					\$0	
3924	\$39,476					\$39,476	
393	\$18,704					\$18,704	
394	\$800,898					\$800,898	
395	\$0					\$0	
396	\$932,834					\$932,834	
397	\$1,226,760			(\$840)		\$1,225,920	Account 3971 is not authorized, Meter Reading Equipment and install s/b in 3811 and 3821
398	\$207,236					\$207,236	
399	\$24,970					\$24,970	
Total	\$109,046,737	\$194	\$1	(\$143)	(\$1,318)	\$109,045,472	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
Computation of Projected 2018 Net Salvage
 (NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	2013	2013	2013	2014	2014	2014	2015	2015	2015	2016	2016	2016	2017	2017	2017	2018	2018	2018	
		COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	EST
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302	Miscellaneous Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303	Miscellaneous Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375	Structures & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	Mains - Plastic	\$27,367	(\$2,854)	\$24,513	\$39,932	\$0	\$39,932	\$78,677	(\$49)	\$78,628	\$30,870	\$0	\$30,870	\$261,007	(\$17,313)	\$243,694	\$313,722	(\$7,300)	\$306,422	\$306,422
3762	Mains - Other	\$215,288	(\$2,232)	\$213,057	\$725,664	\$0	\$725,664	\$555,303	\$0	\$555,303	\$864,292	\$0	\$864,292	\$1,021,668	(\$168,873)	\$852,795	\$408,665	(\$1,685)	\$406,980	\$406,980
378	Meas. & Reg. Station Equip - General	\$8,599	\$0	\$8,599	\$4,299	\$0	\$4,299	\$0	\$0	\$0	\$0	\$0	\$0	\$23,565	\$0	\$23,565	\$0	\$0	\$0	\$0
379	Meas. & Reg. Station Equip - City Gate	\$0	\$0	\$0	\$13,211	\$0	\$13,211	\$4,175	\$0	\$4,175	\$0	\$0	\$0	\$0	\$0	\$0	\$13,373	(\$5,509)	\$7,864	\$7,864
3801	Services - Plastic	\$188,406	\$0	\$188,406	\$424,522	\$0	\$424,522	\$910,179	(\$14,381)	\$895,798	\$577,358	(\$156,051)	\$421,307	\$402,477	(\$23,097)	\$379,381	\$63,113	\$0	\$63,113	\$63,113
3802	Services - Other	\$182,562	\$0	\$182,562	\$625,855	\$0	\$625,855	\$735,679	(\$51)	\$735,628	\$426,704	(\$14,600)	\$412,104	\$308,294	(\$9,209)	\$299,085	\$355,384	(\$21,276)	\$334,108	\$334,108
381	Meters	\$16,652	\$0	\$16,652	\$2,741	\$0	\$2,741	\$7,276	\$0	\$7,276	\$0	(\$7,877)	(\$7,877)	\$0	\$0	\$0	\$266,745	(\$3,406)	\$263,339	\$263,339
3811	Meters - AMR Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	Meter Installations	\$9,011	\$0	\$9,011	\$103,142	\$0	\$103,142	\$64,947	(\$765)	\$64,182	\$64,280	\$0	\$64,280	\$70,367	(\$209)	\$70,158	\$721	\$0	\$721	\$721
3821	Meter Installations - MTU/DCU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
383	Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,808	(\$49)	\$80,759	\$80,759
384	Regulator Installations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
385	Indust. Meas. & Reg. Station Equip.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
387	Other Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389	Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,318)	\$0	(\$1,318)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	\$0	\$0	\$0	\$9,225	(\$299,670)	(\$290,445)	\$1,318	\$0	\$1,318	\$0	(\$141,249)	(\$141,249)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3910	Office Furniture	\$0	\$0	\$0	\$0	(\$117)	(\$117)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3912	Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3913	Computer Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	Transportation - Cars	\$0	(\$36,752)	(\$36,752)	\$0	(\$25,093)	(\$25,093)	\$392	(\$66,383)	(\$65,991)	\$0	(\$5,500)	(\$5,500)	\$0	(\$15,733)	(\$15,733)	\$0	\$0	\$0	\$0
3922	Transportation - Light Trucks & Vans	\$0	(\$46,022)	(\$46,022)	\$0	(\$43,139)	(\$43,139)	\$0	(\$7,600)	(\$7,600)	\$0	(\$6,154)	(\$6,154)	\$0	(\$64,844)	(\$64,844)	\$0	\$0	\$0	\$0
3923	Transportation - Heavy Trucks & Vans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	Transportation - Trailers	\$0	\$0	\$0	\$0	(\$1,803)	(\$1,803)	\$0	\$0	\$0	\$0	(\$1,900)	(\$1,900)	\$0	\$0	\$0	\$5,304	\$0	\$5,304	\$5,304
393	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,980	(\$198,088)	(\$137,108)	(\$137,108)
394	Tools, Shop & Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,963	\$0	\$2,963	\$2,963
395	Laboratory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,742	\$0	\$7,742	\$7,742
396	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,500)	(\$3,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
397	Communications Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
398	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
399	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS		\$647,885	(\$87,859)	\$560,026	\$1,948,591	(\$369,822)	\$1,578,769	\$2,356,629	(\$92,729)	\$2,263,900	\$1,963,504	(\$333,331)	\$1,630,173	\$2,087,378	(\$299,277)	\$1,788,101	\$1,579,519	(\$237,313)	\$1,342,206	\$1,342,206

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
Net Salvage Percentages
 (Negative Percentage Indicates Negative Salvage)

ACCT	DESCRIPTION	2013			2014			2015			2016			2017			2018			---- 6 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. %	TOTAL RET.	NET SAL. - (COR)	NET SAL. %	TOTAL RET.	NET SAL. - (COR)	NET SAL. %	TOTAL RET.	TOTAL NET SAL. - (COR)	TOTAL NET SAL. %
301	Organization	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
302	Miscellaneous Intangible Plant	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
303	Miscellaneous Intangible Plant	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
374	Land	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3741	Land Rights	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
375	Structures & Improvements	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3761	Mains - Plastic	\$101,961	(\$24,513)	(24.04%)	\$91,319	(\$39,932)	(43.73%)	\$11,768	(\$78,628)	(668.15%)	\$59,460	(\$30,870)	(51.92%)	\$99,937	(\$243,694)	(243.85%)	\$127,155	(\$306,422)	(240.98%)	\$491,600	(\$724,060)	(147.29%)
3762	Mains - Other	\$380,485	(\$213,057)	(56.%)	\$618,998	(\$725,664)	(117.23%)	\$45,213	(\$555,303)	(1,228.19%)	\$271,462	(\$864,292)	(318.38%)	\$362,951	(\$852,795)	(234.96%)	\$430,576	(\$406,980)	(94.52%)	\$2,109,684	(\$3,618,091)	(171.5%)
378	Meas. & Reg. Station Equip - General	\$0	(\$8,599)		\$0	(\$4,299)		\$0	\$0		\$0	\$0		\$0	(\$23,565)		\$0	\$0		\$0	\$0	
379	Meas. & Reg. Station Equip - City	\$0	\$0		\$0	(\$13,211)		\$0	(\$4,175)		\$0	\$0		\$0	\$0		\$0	(\$7,864)		\$0	\$0	
3801	Services - Plastic	\$107,296	(\$188,406)	(175.59%)	\$124,563	(\$424,522)	(340.81%)	\$976,336	(\$895,798)	(91.75%)	\$727,937	(\$421,307)	(57.88%)	\$377,561	(\$379,381)	(100.48%)	\$0	(\$63,113)		\$2,313,693	(\$2,372,526)	(102.54%)
3802	Services - Other	\$373,405	(\$182,562)	(48.89%)	\$175,200	(\$625,855)	(357.22%)	\$267,942	(\$735,628)	(274.55%)	\$393,120	(\$412,104)	(104.83%)	\$90,912	(\$299,085)	(328.98%)	\$301,683	(\$334,108)	(110.75%)	\$1,602,262	(\$2,589,342)	(161.61%)
381	Meters	\$25,924	(\$16,652)	(64.23%)	\$93,788	(\$2,741)	(2.92%)	\$4,495	(\$7,276)	(161.87%)	\$15,045	\$7,877	52.36%	\$1,403	\$0		\$102,645	(\$263,339)	(256.55%)	\$243,300	(\$262,131)	(115.96%)
3811	Meters - AMR Equipment	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
382	Meter Installations	\$2,040	(\$9,011)	(441.67%)	\$0	(\$103,142)		\$2,032	(\$64,182)	(3,158.59%)	\$0	(\$64,280)		\$765	(\$70,158)	(9,171.01%)	\$0	(\$721)		\$4,837	(\$311,495)	(6,439.84%)
3821	Meter Installations - MTU/DCU	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
383	Regulators	\$5,300	\$0		\$54,083	\$0		\$1,579	\$0		\$117,470	\$0		\$34,092	\$0		\$3,251	(\$80,759)	(2,483.92%)	\$215,775	(\$80,759)	(37.43%)
384	Regulator Installations	\$1,011	\$0		\$0	\$0		\$1,359	\$0		\$0	\$0		\$1,928	\$0		\$0	\$0		\$4,298	\$0	
385	Indust. Meas. & Reg. Station Equip.	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$30,425	\$0		\$30,425	\$0	
387	Other Equipment	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$1,501	\$0		\$1,501	\$0	
389	Land & Land Rights	\$0	\$0		\$98,285	\$0		\$0	\$1,318		\$12,500	\$0		\$0	\$0		\$0	\$0		\$110,785	\$1,318	1.19%
390	Structures & Improvements	\$0	\$0		\$673,241	\$290,445	43.14%	\$0	(\$1,318)		\$171,895	\$141,249	82.17%	\$0	\$0		\$0	\$0		\$845,136	\$430,376	50.92%
3910	Office Furniture	\$90,615	\$0		\$45,234	\$117	26%	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$135,849	\$117	0.9%
3912	Office Equipment	\$15,065	\$0		\$443,819	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$458,884	\$0	
3913	Computer Equipment	\$0	\$0		\$470,437	\$0		\$646,785	\$0		\$27,774	\$0		\$0	\$0		\$20,651	\$0		\$1,165,647	\$0	
3921	Transportation - Cars	\$111,973	\$36,752	32.82%	\$152,783	\$25,093	16.42%	\$154,411	\$65,991	42.74%	\$112,958	\$5,500	4.87%	\$51,806	\$15,733	30.37%	\$0	\$0		\$583,971	\$0	
3922	Transportation - Light Trucks & Vans	\$224,507	\$46,022	20.5%	\$327,399	\$43,139	13.18%	\$259,134	\$7,600	2.93%	\$341,925	\$6,154	1.8%	\$301,089	\$64,844	21.54%	\$0	\$0		\$1,454,055	\$167,759	11.54%
3923	Transportation - Heavy Trucks & Vans	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3924	Transportation - Trailers	\$0	\$0		\$0	\$1,803		\$0	\$0		\$0	\$1,900		\$1,674	\$0		\$19,053	(\$5,304)	(27.84%)	\$20,727	(\$1,601)	(7.72%)
393	Stores Equipment	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$1,249,593	\$137,108	10.97%	\$1,249,593	\$137,108	10.97%
394	Tools, Shop & Garage Equipment	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	(\$2,963)		\$0	(\$2,963)		\$0	(\$2,963)	
395	Laboratory Equipment	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$17,685	(\$7,742)	(43.78%)	\$17,685	(\$7,742)	(43.78%)
396	Power Operated Equipment	\$0	\$0		\$0	\$0		\$43,682	\$3,500	8.01%	\$0	\$0		\$0	\$0		\$0	\$0		\$43,682	\$3,500	8.01%
397	Communications Equipment	\$0	\$0		\$16,624	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$16,624	\$0	
398	Miscellaneous Equipment	\$0	\$0		\$31,934	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$31,934	\$0	
399	Other Tangible Property	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
TOTALS		\$1,439,581	(\$560,026)		\$3,417,705	(\$1,578,769)		\$2,414,736	(\$2,263,900)		\$2,251,587	(\$1,630,173)		\$1,324,118	(\$1,788,101)		\$2,304,219	(\$1,342,206)		\$13,151,947	(\$9,163,176)	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

**Actual - Aged Vehicle Listing
December 31, 2018**

CO.	ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
CFG	3921	324	2007 Chevy Malibu	2007	\$19,779	11.5	\$227,457
FN43	3921	224	2011 Ford Fusion SD	2012	\$34,680	6.5	\$225,420
FC	3921	629	2011 Toyota Camry - Common	2011	\$27,389	7.5	\$205,418
FN41	3921	346	2012 Toyota Camry	2012	\$24,242	6.5	\$157,575
FC	3921	669	2014 Toyota Avalon - Common	2014	\$31,204	4.5	\$140,420
FC	3921	683	2015 Toyota Camry	2015	\$25,000	3.5	\$87,500
TOTAL ACCOUNT 3921					\$162,295	6.4	\$1,043,790
FN45	3922	213	2010 Chevy 2500 Cargo Van	2010	\$31,222	8.5	\$265,385
FN45	3922	229	2013 FORD F150	2013	\$30,053	5.5	\$165,291
FN45	3922	837	2015 GMC SAVANA 2500	2014	\$39,565	4.5	\$178,043
FN45	3922	836	2015 Ford F550 4X2	2014	\$82,179	4.5	\$369,807
FN45	3922	359	2014 Ford F150	2014	\$38,111	4.5	\$171,501
FN41	3922	340	2010 Chevy Silverado	2010	\$31,596	8.5	\$268,570
FN41	3922	504	2002 GMC 1500	2003	\$16,498	15.5	\$255,711
FN41	3922	538	2004 GMC 1500	2005	\$19,031	13.5	\$256,920
FN41	3922	557	2006 GMC 5500	2006	\$49,295	12.5	\$616,192
FN41	3922	565	2006 GMC Canyon Ext Cab	2006	\$15,980	12.5	\$199,753
FN41	3922	570	2006 GMC Sierra 2500 Ext Cab	2006	\$34,303	12.5	\$428,791
FN41	3922	579	2004 GMC 2500 Ext Cab	2005	\$28,470	13.5	\$384,352
FN41	3922	597	2007 GMC 2500 Ext Cab	2007	\$35,245	11.5	\$405,315
FN41	3922	582	2006 GMC Canyon Ext Cab	2006	\$16,310	12.5	\$203,881
FN41	3922	586	2006 Chevy Silverado Ext Cab	2006	\$21,019	12.5	\$262,741
FN41	3922	588	2006 GMC 4500	2006	\$46,881	12.5	\$586,018
FN41	3922	593	2007 GMC Sierra Ext Cab	2007	\$22,434	11.5	\$257,995
FN41	3922	594	2007 GMC Sierra Ext Cab	2007	\$22,434	11.5	\$257,995
FN41	3922	602	2007 GMC 4500	2007	\$45,949	11.5	\$528,411
FN41	3922	609	2009 GMC 5500	2008	\$46,952	10.5	\$492,993
FN41	3922	610	2008 GMC Savana 2500 Van	2008	\$27,210	10.5	\$285,707
FN41	3922	614	2009 GMC C5500 Dump Truck	2009	\$61,961	9.5	\$588,626
FN41	3922	631	2011 GMC Savana Pro 2500	2011	\$34,889	7.5	\$261,670
FN41	3922	632	2011 GMC Savana Pro 2500	2011	\$34,889	7.5	\$261,670
FN41	3922	639	2012 Ford F-150	2012	\$33,575	6.5	\$218,239
FN41	3922	640	2012 Ford F-150	2012	\$29,277	6.5	\$190,303
FN41	3922	641	2012 Ford F-150	2012	\$28,903	6.5	\$187,868
FN41	3922	642	2012 Ford F-150	2012	\$27,228	6.5	\$176,979
FN41	3922	643	2012 Ford F-150	2012	\$27,871	6.5	\$181,164
FN41	3922	644	2012 Ford F-150	2012	\$27,871	6.5	\$181,164
FN41	3922	645	2012 Ford F-150	2012	\$31,990	6.5	\$207,934
FN41	3922	646	2012 Ford F-150	2012	\$32,283	6.5	\$209,839
FN41	3922	649	2013 Ford F-150	2012	\$29,071	6.5	\$188,961
FN41	3922	650	2013 GMC Acadia	2013	\$39,799	5.5	\$218,894
FN41	3922	652	2013 Ford F-150	2013	\$33,328	5.5	\$183,306
FN41	3922	653	2013 Ford F-150	2013	\$38,163	5.5	\$209,897
FN41	3922	654	2013 GMC Savana	2013	\$36,333	5.5	\$199,829
FN41	3922	655	2013 GMC Savana	2013	\$36,058	5.5	\$198,320
FN41	3922	656	2013 GMC Savana	2013	\$36,058	5.5	\$198,320
FN41	3922	657	2013 GMC Savana	2013	\$36,058	5.5	\$198,320
FN41	3922	658	2013 GMC Savana	2013	\$36,058	5.5	\$198,320
FN41	3922	659	2013 GMC Savana	2013	\$36,058	5.5	\$198,320

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

**Actual - Aged Vehicle Listing
December 31, 2018**

CO.	ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
FN41	3922	662	2013 Ford F-150	2013	\$29,703	5.5	\$163,367
FN41	3922	663	2013 FORD F-550	2013	\$84,808	5.5	\$466,442
FN41	3922	664	2013 Toyota Tundra	2013	\$33,056	5.5	\$181,811
FN41	3922	665	2014 GMC Savana 2500	2013	\$39,668	5.5	\$218,176
FN41	3922	667	2014 GMC Savana 2500	2013	\$36,905	5.5	\$202,978
FN41	3922	668	2013 Ford F-150	2013	\$30,014	5.5	\$165,078
FN41	3922	674	2014 Ford Escape	2014	\$26,229	4.5	\$118,030
FN41	3922	676	2015 GMC SAVANA PRO	2014	\$38,870	4.5	\$174,914
FN41	3922	677	2015 GMC SAVANA PRO	2014	\$38,870	4.5	\$174,914
FN41	3922	678	2014 Ford F-150	2014	\$38,280	4.5	\$172,260
FN41	3922	681	2015 FORD F-550	2015	\$83,693	3.5	\$292,925
FN41	3922	684	2015 F-150	2015	\$37,757	3.5	\$132,150
FN41	3922	686	2016 Ford F-550	2016	\$59,703	2.5	\$149,257
FN41	3922	686	2016 Ford F-550	2016	\$10,703	2.5	\$26,759
FN41	3922	625	2016 JEEP GRAND CHEROK	2016	\$32,266	2.5	\$80,664
FN41	3922	687	2016 Ford F-550	2016	\$57,741	2.5	\$144,353
FN41	3922	688	2016 Ford Transit Van	2016	\$38,914	2.5	\$97,286
FN41	3922	1004	2017 Ford F550	2017	\$65,784	1.5	\$98,676
FN41	3922	1005	2017 Ford F550	2017	\$64,707	1.5	\$97,060
FN41	3922	2137	2017 Ford F350	2017	\$59,449	1.5	\$89,173
FN41	3922	JP4085	2017 Chevy Silerado 1500	2018	\$46,954	0.5	\$23,477
FN41	3922	650	2018 GMC Sierra	2018	\$46,271	0.5	\$23,135
FN41	3922	571	2018 Chev Express	2018	\$46,282	0.5	\$23,141
FN41	3922	633	2018 GMC Sierra	2018	\$47,673	0.5	\$23,836
FN41	3922	679	2018 FORD TRANSIT VAN	2018	\$40,826	0.5	\$20,413
FN41	3922	578	2018 GMC Sierra	2018	\$49,151	0.5	\$24,575
FN41	3922	1235	2018 Ford F-350	2018	\$53,694	0.5	\$26,847
FN43	3922	165	2006 GMC Sierra Ext Cab	2006	\$22,473	12.5	\$280,913
FN43	3922	187	2007 GMC 2500 Ext Cab	2007	\$36,326	11.5	\$417,744
FN43	3922	189	2008 Ford Ranger	2008	\$14,831	10.5	\$155,730
FN43	3922	190	2008 GMC Savana 2500	2008	\$27,498	10.5	\$288,728
FN43	3922	195	2005 CHEVY C5500	2005	\$39,433	13.5	\$532,349
FN43	3922	207	2010 Ford Ranger pickup-Ext Cab	2010	\$18,444	8.5	\$156,772
FN43	3922	208	2010 Ford F-150	2010	\$25,447	8.5	\$216,301
FN43	3922	210	2011 Ford F-250 Super Cab	2011	\$38,646	7.5	\$289,847
FN43	3922	214	2010 Chevy 2500 Cargo Van	2010	\$31,209	8.5	\$265,272
FN43	3922	217	Chevy Silverado	2011	\$33,528	7.5	\$251,463
FN43	3922	219	2500 Chevy	2011	\$42,505	7.5	\$318,788
FN43	3922	220	2012 Ford F550	2011	\$82,830	7.5	\$621,228
FN43	3922	225	2012 Chevy Silverado	2012	\$32,969	6.5	\$214,295
FN43	3922	226	2013 Toyota Tacoma	2013	\$26,103	5.5	\$143,566
FN43	3922	227	2013 Toyota Tacoma	2013	\$25,968	5.5	\$142,822
FN43	3922	228	2013 Toyota Tacoma	2013	\$24,623	5.5	\$135,428
FN43	3922	230	2013 FORD F-550	2013	\$87,440	5.5	\$480,922
FN43	3922	231	2013 Chevy Express 2500	2013	\$36,351	5.5	\$199,933
FN43	3922	232	2013 Chevy Express 2500	2013	\$36,511	5.5	\$200,812
FN43	3922	238	2014 Toyota Tacoma	2014	\$27,916	4.5	\$125,624
FN43	3922	239	2014 Toyota Tacoma	2014	\$27,916	4.5	\$125,624
FN43	3922	244	2015 GMC Savana Pro 2500	2015	\$40,444	3.5	\$141,552
FN43	3922	246	2015 Chevy Silverado	2015	\$37,822	3.5	\$132,379

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

Actual - Aged Vehicle Listing December 31, 2018

CO.	ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
FN43	3922	249	2015 FORD F-150 4X4 SU	2015	\$38,901	3.5	\$136,152
FN43	3922	250	2015 FORD F-150 4X2 SU	2015	\$35,299	3.5	\$123,548
FN43	3922	251	2015 GMC SAVANA 2500	2015	\$38,855	3.5	\$135,993
FN43	3922	252	2015 GMC SAVANA 2500	2015	\$39,481	3.5	\$138,183
FN43	3922	321	2007 Chevy Colorado	2007	\$22,187	11.5	\$255,145
FN43	3922	345	2011 Ford Ranger	2011	\$21,124	7.5	\$158,427
FN43	3922	690	2016 FORD F-150 4X4 SU	2016	\$42,093	2.5	\$105,232
FN43	3922	1242	2018 FORD F-150	2018	\$39,979	0.5	\$19,989
FN43	3922	1231	2018 FORD F-150	2018	\$40,665	0.5	\$20,333
FN43	3922	255	2018 FORD F-150	2018	\$42,729	0.5	\$21,365
FN43	3922	256	2018 FORD F-150	2018	\$43,090	0.5	\$21,545
FN43	3922	186	2007 GMC 2500 Ext Cab	2007	\$36,326	11.5	\$417,744
FTG	3922		2001 Chevy cab and chassis	2002	\$28,000	16.5	\$462,000
FC	3922	651	2013 Chevrolet Traverse	2013	\$43,626	5.5	\$239,941
FC	3922	661	2013 Chevrolet Traverse	2013	\$37,314	5.5	\$205,225
FC	3922	235	2014 Ford Edge	2014	\$28,580	4.5	\$128,608
FC	3922	236	2014 Ford Edge	2014	\$28,920	4.5	\$130,142
FC	3922	354	2013 Ford Escape	2013	\$26,791	5.5	\$147,352
FC	3922	670	2014 Ford Edge	2014	\$28,809	4.5	\$129,642
FC	3922	671	2014 Ford Edge	2014	\$28,580	4.5	\$128,608
FC	3922	672	2014 Chevy Traverse	2014	\$37,826	4.5	\$170,218
FC	3922	673	2014 Ford Edge	2014	\$28,877	4.5	\$129,945
FC	3922	240	2014 Ford F-150	2014	\$36,820	4.5	\$165,689
FC	3922	675	2014 Ford F-150	2014	\$31,214	4.5	\$140,462
FC	3922	357	2014 Chevy Silverado 1500	2014	\$36,695	4.5	\$165,128
FC	3922	682	2015 Subaru Outback	2015	\$37,337	3.5	\$130,681
FC	3922	248	2014 Ford Edge	2015	\$28,718	3.5	\$100,512
FC	3922	695	2017 Chevrolet Traverse	2016	\$26,902	2.5	\$67,255
FC	3922	696	2017 Chevrolet Silverado	2016	\$35,970	2.5	\$89,926
FC	3922	699	2017 Ford Explorer	2016	\$36,761	2.5	\$91,903
FC	3922	689	2017 GMC Acadia	2016	\$27,738	2.5	\$69,346
FC	3922	697	2016 Ford Explorer	2017	\$29,874	1.5	\$44,811
FC	3922	698	2017 GMC Acadia	2017	\$32,536	1.5	\$48,804
FC	3921	1234	2018 FORD ESCAPE	2018	\$32,194	0.5	\$16,097
FC	3921		2018 GMC Sierra	2018	\$37,000	0.5	\$18,500
FC	3921	1238	2018 FORD EDGE	2018	\$27,830	0.5	\$13,915
FC	3921	9965	2018 CHEV. EQUINOX	2018	\$26,893	0.5	\$13,446
CFG	3922	156	2004 Ford F550 Covered Utility	2005	\$44,305	13.5	\$598,117
CFG	3922	166	2006 GMC Sierra Ext Cab	2006	\$22,473	12.5	\$280,913
CFG	3922	218	F150 Ford	2011	\$32,829	7.5	\$246,217
CFG	3922	331	2016 Chevy Silverado	2016	\$42,207	2.5	\$105,518
CFG	3922	334	2009 Chevy Silverado	2009	\$22,704	9.5	\$215,692
CFG	3922	335	2009 Chevy Trailblazer	2009	\$29,606	9.5	\$281,260
CFG	3922	342	2011 GMC Sierra	2011	\$34,653	7.5	\$259,901
CFG	3922	348	2012 Ford F-150	2012	\$35,526	6.5	\$230,916
CFG	3922	347	2012 Ford F150	2012	\$30,472	6.5	\$198,071
CFG	3922	349	2012 Toyota RAV4	2012	\$24,826	6.5	\$161,369
CFG	3922	351	2013 Ford F150	2013	\$33,647	5.5	\$185,060
CFG	3922	352	2013 Ford F150	2013	\$33,647	5.5	\$185,060
CFG	3922	353	2013 Ford F150	2013	\$34,557	5.5	\$190,064

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

**Actual - Aged Vehicle Listing
December 31, 2018**

CO.	ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
CFG	3922	355	2014 Ford F150	2014	\$32,628	4.5	\$146,827
CFG	3922	358	2014 Ford F150	2014	\$37,896	4.5	\$170,532
CFG	3922	360	2014 Ford F150	2014	\$34,702	4.5	\$156,157
CFG	3922	361	2014 Ford F-150	2014	\$38,216	4.5	\$171,974
CFG	3922	362	2015 Ford F-150	2015	\$43,032	3.5	\$150,610
CFG	3922	363	2015 Ford F-150	2015	\$38,708	3.5	\$135,476
CFG	3922	364	2015 Ford F-150	2015	\$41,194	3.5	\$144,180
CFG	3922	365	2015 Ford F-150	2016	\$39,099	2.5	\$97,747
CFG	3922	701	2017 Ford F-250 SD	2017	\$38,995	1.5	\$58,492
CFG	3922	345	2011 Ford Ranger	2011	\$17,606	7.5	\$132,047
TOTAL ACCOUNT 3922					\$5,509,730	5.4	\$29,853,116
TOTAL ACCOUNT 3923					\$0	0.0	\$0
FN41	3924	533	2003 Belshe Trailer	2004	\$3,275	14.5	\$47,484
FN41	3924	583	2006 Wells Cargo Enclosed Trailer	2006	\$3,383	12.5	\$42,282
FN41	3924	584	2006 Wells Cargo Enclosed Trailer	2006	\$3,591	12.5	\$44,889
FN41	3924	585	2006 Wells Cargo Enclosed Trailer	2006	\$3,591	12.5	\$44,889
FN41	3924	591	2007 Wells Cargo Enclosed Trailer	2007	\$3,568	11.5	\$41,035
FN41	3924	626	2010 Hudson HTD18D	2011	\$9,560	7.5	\$71,698
FN41	3924	679	2014 HORTON HY610SA TRAILER	2014	\$2,864	4.5	\$12,888
FN41	3924	605	2006 Enclsd Trailer Air compressor trailer	2010	\$4,319	8.5	\$36,711
FN41	3924	208	2010 F-150 engine replacement	2012	\$15,599	6.5	\$101,394
FN43	3924	247	2015 T61265 Express	2015	\$8,187	3.5	\$28,653
FN43	3924		1994 BACKHOE TRAILER	1994	\$10,384	24.5	\$254,414
FN43	3924	183	2007 DUMP TRAILER - 6X10 LR	2007	\$5,323	11.5	\$61,216
CFG	3924	CT-8024	1 Ton Crane	1999	\$7,856	19.5	\$153,191
CFG	3922	092	1993 Pace Enclosed Trailer	1993	\$2,838	25.5	\$72,366
CFG	3924		Trailer-Freedom 6x12 Tandem Axel (7k GVW)	2017	\$4,018	1.5	\$6,027
CFG	3924		Trailer-Triple Crown Trailer 6.4x16 Tandem Axel	2017	\$2,884	1.5	\$4,326
TOTAL ACCOUNT 3924					\$91,239	11.2	\$1,023,461
Total					\$5,763,264		
General Ledger					\$5,763,264		
Variance					(\$0)		

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3741	1990	\$910	28.5	\$25,935	\$0	\$0	\$910	28.5	\$25,935
3741	1991	\$12,000	27.5	\$330,000	\$0	\$0	\$12,000	27.5	\$330,000
3741	2013	\$0	5.5	\$0	\$0	\$0	\$0	5.5	\$0
3741	2014	\$0	4.5	\$0	\$0	\$0	\$0	4.5	\$0
3741	2015	\$0	3.5	\$0	\$0	\$0	\$0	3.5	\$0
3741	2016	\$0	2.5	\$0	\$0	\$0	\$0	2.5	\$0
3741	2017	\$0	1.5	\$0	\$0	\$0	\$0	1.5	\$0
3741	2018	\$0	0.5	\$0	\$0	\$0	\$0	0.5	\$0
3741 Total		\$12,910	27.6	\$355,935	\$0	\$0	\$12,910	27.6	\$355,935
3750	1960	\$25,471	58.5	\$1,490,054	\$0	\$0	\$25,471	58.5	\$1,490,054
3750	1965	\$1,259	53.5	\$67,357	\$0	\$0	\$1,259	53.5	\$67,357
3750	1968	\$1,249	50.5	\$63,075	\$0	\$0	\$1,249	50.5	\$63,075
3750	1969	\$711	49.5	\$35,195	\$0	\$0	\$711	49.5	\$35,195
3750	1973	\$1,458	45.5	\$66,339	\$0	\$0	\$1,458	45.5	\$66,339
3750	1974	\$714	44.5	\$31,773	\$0	\$0	\$714	44.5	\$31,773
3750	1978	\$42,641	40.5	\$1,726,961	\$0	\$0	\$42,641	40.5	\$1,726,961
3750	1979	\$3,931	39.5	\$155,275	\$0	\$0	\$3,931	39.5	\$155,275
3750	1981	\$17,516	37.5	\$656,850	\$0	\$0	\$17,516	37.5	\$656,850
3750	1983	\$319,123	35.5	\$11,328,867	\$0	\$0	\$319,123	35.5	\$11,328,867
3750	1991	\$151,041	27.5	\$4,153,628	\$0	\$0	\$151,041	27.5	\$4,153,628
3750	1992	\$12,980	26.5	\$343,970	\$0	\$0	\$12,980	26.5	\$343,970
3750	1994	\$32,263	24.5	\$790,444	\$0	\$0	\$32,263	24.5	\$790,444
3750	1995	\$765	23.5	\$17,978	\$0	\$0	\$765	23.5	\$17,978
3750	1997	\$25,822	21.5	\$555,173	\$0	\$0	\$25,822	21.5	\$555,173
3750	1999	\$6,753	19.5	\$131,684	\$0	\$0	\$6,753	19.5	\$131,684
3750	2000	\$1,600	18.5	\$29,600	\$0	\$0	\$1,600	18.5	\$29,600
3750	2001	\$5,488	17.5	\$96,040	\$0	\$0	\$5,488	17.5	\$96,040
3750	2002	\$39,855	16.5	\$657,608	\$0	\$0	\$39,855	16.5	\$657,608
3750	2003	\$55	15.5	\$853	\$0	\$0	\$55	15.5	\$853
3750	2005	\$107,121	13.5	\$1,446,134	\$0	\$0	\$107,121	13.5	\$1,446,134
3750	2006	\$7,513	12.5	\$93,913	\$0	\$0	\$7,513	12.5	\$93,913
3750	2007	\$6,421	11.5	\$73,842	\$0	\$0	\$6,421	11.5	\$73,842
3750	2008	\$29,877	10.5	\$313,709	\$0	\$0	\$29,877	10.5	\$313,709
3750	2012	\$60,861	6.5	\$395,597	\$0	\$0	\$60,861	6.5	\$395,597
3750	2013	\$238,403	5.5	\$1,311,217	\$0	\$0	\$238,403	5.5	\$1,311,217
3750	2014	\$18,620	4.5	\$83,790	\$0	\$0	\$18,620	4.5	\$83,790
3750	2015	\$58,950	3.5	\$206,325	\$0	\$0	\$58,950	3.5	\$206,325
3750	2016	\$87,115	2.5	\$217,788	\$0	\$0	\$87,115	2.5	\$217,788
3750	2017	\$91,720	1.5	\$137,580	\$0	\$0	\$91,720	1.5	\$137,580
3750	2018	\$207,062	0.5	\$103,531	\$0	\$0	\$207,062	0.5	\$103,531
3750 Total		\$1,604,358	16.7	\$26,782,140	\$0	\$0	\$1,604,358	16.7	\$26,782,140
3761	1964	\$52,949	54.5	\$2,885,721	\$0	\$0	\$52,949	54.5	\$2,885,721
3761	1965	\$38,617	53.5	\$2,066,010	\$0	\$0	\$38,617	53.5	\$2,066,010
3761	1966	\$24,708	52.5	\$1,297,170	\$0	\$0	\$24,708	52.5	\$1,297,170
3761	1967	\$14,024	51.5	\$722,236	\$0	\$0	\$14,024	51.5	\$722,236
3761	1968	\$388,901	50.5	\$19,639,501	\$0	\$0	\$388,901	50.5	\$19,639,501
3761	1969	\$96,503	49.5	\$4,776,899	\$0	\$0	\$96,503	49.5	\$4,776,899
3761	1970	\$127,340	48.5	\$6,175,990	\$0	\$0	\$127,340	48.5	\$6,175,990

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3761	1971	\$44,500	47.5	\$2,113,750	\$0	\$0	\$44,500	47.5	\$2,113,750
3761	1972	\$51,281	46.5	\$2,384,567	\$0	\$0	\$51,281	46.5	\$2,384,567
3761	1973	\$65,454	45.5	\$2,978,157	\$0	\$0	\$65,454	45.5	\$2,978,157
3761	1974	\$67,405	44.5	\$2,999,523	\$0	\$0	\$67,405	44.5	\$2,999,523
3761	1975	\$29,229	43.5	\$1,271,462	\$0	\$0	\$29,229	43.5	\$1,271,462
3761	1976	\$15,884	42.5	\$675,070	\$0	\$0	\$15,884	42.5	\$675,070
3761	1977	\$92,298	41.5	\$3,830,367	\$0	\$0	\$92,298	41.5	\$3,830,367
3761	1978	\$183,906	40.5	\$7,448,193	\$0	\$0	\$183,906	40.5	\$7,448,193
3761	1979	\$155,764	39.5	\$6,152,678	\$0	\$0	\$155,764	39.5	\$6,152,678
3761	1980	\$251,753	38.5	\$9,692,491	\$0	\$0	\$251,753	38.5	\$9,692,491
3761	1981	\$528,718	37.5	\$19,826,925	\$0	\$0	\$528,718	37.5	\$19,826,925
3761	1982	\$304,703	36.5	\$11,121,660	\$0	\$0	\$304,703	36.5	\$11,121,660
3761	1983	\$298,043	35.5	\$10,580,527	\$0	\$0	\$298,043	35.5	\$10,580,527
3761	1984	\$159,524	34.5	\$5,503,578	\$0	\$0	\$159,524	34.5	\$5,503,578
3761	1985	\$1,472,973	33.5	\$49,344,596	\$0	\$0	\$1,472,973	33.5	\$49,344,596
3761	1986	\$875,038	32.5	\$28,438,735	\$0	\$0	\$875,038	32.5	\$28,438,735
3761	1987	\$674,698	31.5	\$21,252,987	\$0	\$0	\$674,698	31.5	\$21,252,987
3761	1988	\$1,329,863	30.5	\$40,560,822	\$0	\$0	\$1,329,863	30.5	\$40,560,822
3761	1989	\$786,296	29.5	\$23,195,732	\$0	\$0	\$786,296	29.5	\$23,195,732
3761	1990	\$381,219	28.5	\$10,864,742	\$0	\$0	\$381,219	28.5	\$10,864,742
3761	1991	\$545,142	27.5	\$14,991,405	\$0	\$0	\$545,142	27.5	\$14,991,405
3761	1992	\$734,907	26.5	\$19,475,036	\$0	\$0	\$734,907	26.5	\$19,475,036
3761	1993	\$1,116,137	25.5	\$28,461,494	\$0	\$0	\$1,116,137	25.5	\$28,461,494
3761	1994	\$3,011,624	24.5	\$73,784,788	\$0	\$0	\$3,011,624	24.5	\$73,784,788
3761	1995	\$1,012,308	23.5	\$23,789,238	\$0	\$0	\$1,012,308	23.5	\$23,789,238
3761	1996	\$917,291	22.5	\$20,639,048	\$0	\$0	\$917,291	22.5	\$20,639,048
3761	1997	\$1,180,686	21.5	\$25,384,749	\$0	\$0	\$1,180,686	21.5	\$25,384,749
3761	1998	\$1,213,242	20.5	\$24,871,461	\$0	\$0	\$1,213,242	20.5	\$24,871,461
3761	1999	\$1,185,608	19.5	\$23,119,356	\$0	\$0	\$1,185,608	19.5	\$23,119,356
3761	2000	\$1,216,521	18.5	\$22,505,639	\$0	\$0	\$1,216,521	18.5	\$22,505,639
3761	2001	\$3,524,046	17.5	\$61,670,805	\$0	\$0	\$3,524,046	17.5	\$61,670,805
3761	2002	\$1,752,633	16.5	\$28,918,445	\$0	\$0	\$1,752,633	16.5	\$28,918,445
3761	2003	\$2,104,301	15.5	\$32,616,666	\$0	\$0	\$2,104,301	15.5	\$32,616,666
3761	2004	\$2,321,240	14.5	\$33,657,980	\$0	\$0	\$2,321,240	14.5	\$33,657,980
3761	2005	\$2,265,936	13.5	\$30,590,136	\$0	\$0	\$2,265,936	13.5	\$30,590,136
3761	2006	\$2,295,466	12.5	\$28,693,325	\$0	\$0	\$2,295,466	12.5	\$28,693,325
3761	2007	\$4,320,419	11.5	\$49,684,819	\$0	\$0	\$4,320,419	11.5	\$49,684,819
3761	2008	\$4,438,526	10.5	\$46,604,523	\$0	\$0	\$4,438,526	10.5	\$46,604,523
3761	2009	\$2,099,805	9.5	\$19,948,148	\$0	\$0	\$2,099,805	9.5	\$19,948,148
3761	2010	\$2,526,285	8.5	\$21,473,423	\$0	\$0	\$2,526,285	8.5	\$21,473,423
3761	2011	\$5,393,167	7.5	\$40,448,753	(\$3,666)	\$0	\$5,389,501	7.5	\$40,421,258
3761	2012	\$5,131,748	6.5	\$33,356,362	\$0	\$0	\$5,131,748	6.5	\$33,356,362
3761	2013	\$3,588,953	5.5	\$19,739,242	\$0	\$0	\$3,588,953	5.5	\$19,739,242
3761	2014	\$6,126,510	4.5	\$27,569,295	\$0	\$0	\$6,126,510	4.5	\$27,569,295
3761	2015	\$3,689,854	3.5	\$12,914,489	\$0	\$0	\$3,689,854	3.5	\$12,914,489
3761	2016	\$7,983,546	2.5	\$19,958,865	\$0	\$0	\$7,983,546	2.5	\$19,958,865
3761	2017	\$7,006,618	1.5	\$10,509,927	\$0	\$0	\$7,006,618	1.5	\$10,509,927
3761	2018	\$6,691,913	0.5	\$3,345,957	\$0	\$0	\$6,691,913	0.5	\$3,345,957
3761 Total		\$93,906,023	11.7	\$1,096,523,451	(\$3,666)	\$0	\$93,902,357	11.7	\$1,096,495,956
3762	1960	\$933,539	58.5	\$54,612,032	\$0	\$0	\$933,539	58.5	\$54,612,032

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3762	1961	\$487,949	57.5	\$28,057,068	\$0	\$0	\$487,949	57.5	\$28,057,068
3762	1962	\$450,170	56.5	\$25,434,605	\$0	\$0	\$450,170	56.5	\$25,434,605
3762	1963	\$192,361	55.5	\$10,676,036	\$0	\$0	\$192,361	55.5	\$10,676,036
3762	1964	\$231,924	54.5	\$12,639,858	\$0	\$0	\$231,924	54.5	\$12,639,858
3762	1965	\$825,522	53.5	\$44,165,427	\$0	\$0	\$825,522	53.5	\$44,165,427
3762	1966	\$120,269	52.5	\$6,314,123	\$0	\$0	\$120,269	52.5	\$6,314,123
3762	1967	\$389,994	51.5	\$20,084,691	\$0	\$0	\$389,994	51.5	\$20,084,691
3762	1968	\$259,144	50.5	\$13,086,772	\$0	\$0	\$259,144	50.5	\$13,086,772
3762	1969	\$330,886	49.5	\$16,378,857	\$0	\$0	\$330,886	49.5	\$16,378,857
3762	1970	\$163,539	48.5	\$7,931,642	\$0	\$0	\$163,539	48.5	\$7,931,642
3762	1971	\$177,317	47.5	\$8,422,558	\$0	\$0	\$177,317	47.5	\$8,422,558
3762	1972	\$279,926	46.5	\$13,016,559	\$0	\$0	\$279,926	46.5	\$13,016,559
3762	1973	\$283,758	45.5	\$12,910,989	\$0	\$0	\$283,758	45.5	\$12,910,989
3762	1974	\$355,522	44.5	\$15,820,729	\$0	\$0	\$355,522	44.5	\$15,820,729
3762	1975	\$627,220	43.5	\$27,284,070	\$0	\$0	\$627,220	43.5	\$27,284,070
3762	1976	\$278,337	42.5	\$11,829,323	\$0	\$0	\$278,337	42.5	\$11,829,323
3762	1977	\$538,875	41.5	\$22,363,313	\$0	\$0	\$538,875	41.5	\$22,363,313
3762	1978	\$105,131	40.5	\$4,257,806	\$0	\$0	\$105,131	40.5	\$4,257,806
3762	1979	\$772,102	39.5	\$30,498,029	\$0	\$0	\$772,102	39.5	\$30,498,029
3762	1980	\$353,214	38.5	\$13,598,739	\$0	\$0	\$353,214	38.5	\$13,598,739
3762	1981	\$517,269	37.5	\$19,397,588	\$0	\$0	\$517,269	37.5	\$19,397,588
3762	1982	\$1,032,070	36.5	\$37,670,555	\$0	\$0	\$1,032,070	36.5	\$37,670,555
3762	1983	\$320,634	35.5	\$11,382,507	\$0	\$0	\$320,634	35.5	\$11,382,507
3762	1984	\$336,675	34.5	\$11,615,288	\$0	\$0	\$336,675	34.5	\$11,615,288
3762	1985	\$271,051	33.5	\$9,080,209	\$0	\$0	\$271,051	33.5	\$9,080,209
3762	1986	\$780,530	32.5	\$25,367,225	\$0	\$0	\$780,530	32.5	\$25,367,225
3762	1987	\$620,716	31.5	\$19,552,554	\$0	\$0	\$620,716	31.5	\$19,552,554
3762	1988	\$486,351	30.5	\$14,833,706	\$0	\$0	\$486,351	30.5	\$14,833,706
3762	1989	\$641,682	29.5	\$18,929,619	\$0	\$0	\$641,682	29.5	\$18,929,619
3762	1990	\$418,824	28.5	\$11,936,484	\$0	\$0	\$418,824	28.5	\$11,936,484
3762	1991	\$668,999	27.5	\$18,397,473	\$0	\$0	\$668,999	27.5	\$18,397,473
3762	1992	\$1,956,548	26.5	\$51,848,522	\$0	\$0	\$1,956,548	26.5	\$51,848,522
3762	1993	\$703,009	25.5	\$17,926,730	\$0	\$0	\$703,009	25.5	\$17,926,730
3762	1994	\$856,425	24.5	\$20,982,413	\$0	\$0	\$856,425	24.5	\$20,982,413
3762	1995	\$483,071	23.5	\$11,352,169	\$0	\$0	\$483,071	23.5	\$11,352,169
3762	1996	\$1,224,591	22.5	\$27,553,298	\$0	\$0	\$1,224,591	22.5	\$27,553,298
3762	1997	\$842,231	21.5	\$18,107,967	\$0	\$0	\$842,231	21.5	\$18,107,967
3762	1998	\$571,080	20.5	\$11,707,140	\$0	\$0	\$571,080	20.5	\$11,707,140
3762	1999	\$1,189,079	19.5	\$23,187,041	\$0	\$0	\$1,189,079	19.5	\$23,187,041
3762	2000	\$1,959,213	18.5	\$36,245,441	\$0	\$0	\$1,959,213	18.5	\$36,245,441
3762	2001	\$2,870,730	17.5	\$50,237,775	\$0	\$0	\$2,870,730	17.5	\$50,237,775
3762	2002	\$5,373,315	16.5	\$88,659,698	\$0	\$0	\$5,373,315	16.5	\$88,659,698
3762	2003	\$1,118,937	15.5	\$17,343,524	\$0	\$0	\$1,118,937	15.5	\$17,343,524
3762	2004	\$1,152,437	14.5	\$16,710,337	\$0	\$0	\$1,152,437	14.5	\$16,710,337
3762	2005	\$1,384,132	13.5	\$18,685,782	\$0	\$0	\$1,384,132	13.5	\$18,685,782
3762	2006	\$1,549,466	12.5	\$19,368,325	\$0	\$0	\$1,549,466	12.5	\$19,368,325
3762	2007	\$42,558	11.5	\$489,417	\$0	\$0	\$42,558	11.5	\$489,417
3762	2008	\$324,965	10.5	\$3,412,133	\$0	\$0	\$324,965	10.5	\$3,412,133
3762	2009	\$1,692,207	9.5	\$16,075,967	\$0	\$0	\$1,692,207	9.5	\$16,075,967
3762	2010	\$1,677,527	8.5	\$14,258,980	\$0	\$0	\$1,677,527	8.5	\$14,258,980
3762	2011	\$2,003,046	7.5	\$15,022,845	\$1,037	\$0	\$2,004,083	7.5	\$15,030,623

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3762	2012	\$1,371,684	6.5	\$8,915,946	\$0	\$0	\$1,371,684	6.5	\$8,915,946
3762	2013	\$329,707	5.5	\$1,813,389	\$0	\$0	\$329,707	5.5	\$1,813,389
3762	2014	\$979,384	4.5	\$4,407,228	\$0	\$0	\$979,384	4.5	\$4,407,228
3762	2015	\$1,656,166	3.5	\$5,796,581	\$0	\$0	\$1,656,166	3.5	\$5,796,581
3762	2016	\$3,398,758	2.5	\$8,496,895	\$0	\$0	\$3,398,758	2.5	\$8,496,895
3762	2017	\$935,022	1.5	\$1,402,533	\$0	\$0	\$935,022	1.5	\$1,402,533
3762	2018	\$8,249,106	0.5	\$4,124,553	\$0	\$0	\$8,249,106	0.5	\$4,124,553
3762 Total		\$60,145,894	18.5	\$1,111,679,049	\$1,037	\$0	\$60,146,931	18.5	\$1,111,686,827
376G	2012	\$2,264,320	6.5	\$14,718,080	\$0	\$0	\$2,264,320	6.5	\$14,718,080
376G	2013	\$12,119,001	5.5	\$66,654,506	\$0	\$0	\$12,119,001	5.5	\$66,654,506
376G	2014	\$18,452,356	4.5	\$83,035,602	\$0	\$0	\$18,452,356	4.5	\$83,035,602
376G	2015	\$26,755,284	3.5	\$93,643,494	\$0	\$0	\$26,755,284	3.5	\$93,643,494
376G	2016	\$20,595,697	2.5	\$51,489,243	\$0	\$0	\$20,595,697	2.5	\$51,489,243
376G	2017	\$9,798,554	1.5	\$14,697,831	\$0	\$0	\$9,798,554	1.5	\$14,697,831
376G	2018	\$10,113,224	0.5	\$5,056,612	\$0	\$0	\$10,113,224	0.5	\$5,056,612
376G Total		\$100,098,436	3.3	\$329,295,367	\$0	\$0	\$100,098,436	3.3	\$329,295,367
3780	1968	\$933	50.5	\$47,117	\$0	\$0	\$933	50.5	\$47,117
3780	1970	\$10,208	48.5	\$495,088	\$0	\$0	\$10,208	48.5	\$495,088
3780	1971	\$713	47.5	\$33,868	\$0	\$0	\$713	47.5	\$33,868
3780	1972	\$0	46.5	\$0	\$0	\$0	\$0	46.5	\$0
3780	1973	\$526	45.5	\$23,933	\$0	\$0	\$526	45.5	\$23,933
3780	1974	\$2,091	44.5	\$93,050	\$0	\$0	\$2,091	44.5	\$93,050
3780	1975	\$0	43.5	\$0	\$0	\$0	\$0	43.5	\$0
3780	1976	\$0	42.5	\$0	\$0	\$0	\$0	42.5	\$0
3780	1977	\$0	41.5	\$0	\$0	\$0	\$0	41.5	\$0
3780	1978	\$0	40.5	\$0	\$0	\$0	\$0	40.5	\$0
3780	1979	\$0	39.5	\$0	\$0	\$0	\$0	39.5	\$0
3780	1980	\$0	38.5	\$0	\$0	\$0	\$0	38.5	\$0
3780	1981	\$139	37.5	\$5,213	\$0	\$0	\$139	37.5	\$5,213
3780	1982	\$35,684	36.5	\$1,302,466	\$0	\$0	\$35,684	36.5	\$1,302,466
3780	1983	\$0	35.5	\$0	\$0	\$0	\$0	35.5	\$0
3780	1984	\$553	34.5	\$19,079	\$0	\$0	\$553	34.5	\$19,079
3780	1985	\$10,304	33.5	\$345,184	\$0	\$0	\$10,304	33.5	\$345,184
3780	1986	\$5,339	32.5	\$173,518	\$0	\$0	\$5,339	32.5	\$173,518
3780	1987	\$15,349	31.5	\$483,494	\$0	\$0	\$15,349	31.5	\$483,494
3780	1988	\$12,123	30.5	\$369,752	\$0	\$0	\$12,123	30.5	\$369,752
3780	1989	\$8,332	29.5	\$245,794	\$0	\$0	\$8,332	29.5	\$245,794
3780	1990	\$15,129	28.5	\$431,177	\$0	\$0	\$15,129	28.5	\$431,177
3780	1991	\$64,150	27.5	\$1,764,125	\$0	\$0	\$64,150	27.5	\$1,764,125
3780	1992	\$35,367	26.5	\$937,226	\$0	\$0	\$35,367	26.5	\$937,226
3780	1993	\$90,070	25.5	\$2,296,785	\$0	\$0	\$90,070	25.5	\$2,296,785
3780	1994	\$69,886	24.5	\$1,712,207	\$0	\$0	\$69,886	24.5	\$1,712,207
3780	1995	\$85,888	23.5	\$2,018,368	\$0	\$0	\$85,888	23.5	\$2,018,368
3780	1996	\$130,202	22.5	\$2,929,545	\$0	\$0	\$130,202	22.5	\$2,929,545
3780	1997	\$74,265	21.5	\$1,596,698	\$0	\$0	\$74,265	21.5	\$1,596,698
3780	1998	\$37,046	20.5	\$759,443	\$0	\$0	\$37,046	20.5	\$759,443
3780	1999	\$67,333	19.5	\$1,312,994	\$0	\$0	\$67,333	19.5	\$1,312,994
3780	2000	\$36,117	18.5	\$668,165	\$0	\$0	\$36,117	18.5	\$668,165
3780	2001	\$23,819	17.5	\$416,833	\$0	\$0	\$23,819	17.5	\$416,833

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3780	2002	\$22,698	16.5	\$374,517	\$0	\$0	\$22,698	16.5	\$374,517
3780	2003	\$185,963	15.5	\$2,882,427	\$0	\$0	\$185,963	15.5	\$2,882,427
3780	2004	\$139,555	14.5	\$2,023,548	\$0	\$0	\$139,555	14.5	\$2,023,548
3780	2005	\$34,311	13.5	\$463,199	\$0	\$0	\$34,311	13.5	\$463,199
3780	2006	\$26,092	12.5	\$326,150	\$0	\$0	\$26,092	12.5	\$326,150
3780	2007	\$66	11.5	\$759	\$0	\$0	\$66	11.5	\$759
3780	2008	\$21,873	10.5	\$229,667	\$0	\$0	\$21,873	10.5	\$229,667
3780	2009	\$24,235	9.5	\$230,233	\$0	\$0	\$24,235	9.5	\$230,233
3780	2010	\$9,257	8.5	\$78,685	\$0	\$0	\$9,257	8.5	\$78,685
3780	2011	\$252,619	7.5	\$1,894,643	\$0	\$0	\$252,619	7.5	\$1,894,643
3780	2012	\$124,823	6.5	\$811,350	\$0	\$0	\$124,823	6.5	\$811,350
3780	2013	\$178,074	5.5	\$979,407	\$0	\$0	\$178,074	5.5	\$979,407
3780	2014	\$201,739	4.5	\$907,826	\$0	\$0	\$201,739	4.5	\$907,826
3780	2015	\$295,850	3.5	\$1,035,475	\$0	\$0	\$295,850	3.5	\$1,035,475
3780	2016	\$371,631	2.5	\$929,078	\$0	\$0	\$371,631	2.5	\$929,078
3780	2017	\$1,067,389	1.5	\$1,601,084	\$0	\$0	\$1,067,389	1.5	\$1,601,084
3780	2018	\$572,000	0.5	\$286,000	\$0	\$0	\$572,000	0.5	\$286,000
3780 Total		\$4,359,741	8.2	\$35,535,158	\$0	\$0	\$4,359,741	8.2	\$35,535,158
3790	1960	\$17,010	58.5	\$995,085	\$0	\$0	\$17,010	58.5	\$995,085
3790	1963	\$2,121	55.5	\$117,716	\$0	\$0	\$2,121	55.5	\$117,716
3790	1965	\$8,643	53.5	\$462,401	\$0	\$0	\$8,643	53.5	\$462,401
3790	1972	\$14,464	46.5	\$672,576	\$0	\$0	\$14,464	46.5	\$672,576
3790	1978	\$1,847	40.5	\$74,804	\$0	\$0	\$1,847	40.5	\$74,804
3790	1982	\$3,413	36.5	\$124,575	\$0	\$0	\$3,413	36.5	\$124,575
3790	1983	\$2,644	35.5	\$93,862	\$0	\$0	\$2,644	35.5	\$93,862
3790	1984	\$16,953	34.5	\$584,879	\$0	\$0	\$16,953	34.5	\$584,879
3790	1985	\$362	33.5	\$12,127	\$0	\$0	\$362	33.5	\$12,127
3790	1986	\$67,141	32.5	\$2,182,083	\$0	\$0	\$67,141	32.5	\$2,182,083
3790	1989	\$29,902	29.5	\$882,109	\$0	\$0	\$29,902	29.5	\$882,109
3790	1990	\$66,720	28.5	\$1,901,520	\$0	\$0	\$66,720	28.5	\$1,901,520
3790	1992	\$3,566	26.5	\$94,499	\$0	\$0	\$3,566	26.5	\$94,499
3790	1993	\$244,478	25.5	\$6,234,189	\$0	\$0	\$244,478	25.5	\$6,234,189
3790	1994	\$214,650	24.5	\$5,258,925	\$0	\$0	\$214,650	24.5	\$5,258,925
3790	1995	\$69,425	23.5	\$1,631,488	\$0	\$0	\$69,425	23.5	\$1,631,488
3790	1996	\$71,186	22.5	\$1,601,685	\$0	\$0	\$71,186	22.5	\$1,601,685
3790	1997	\$139,406	21.5	\$2,997,229	\$0	\$0	\$139,406	21.5	\$2,997,229
3790	1998	\$232,658	20.5	\$4,769,489	\$0	\$0	\$232,658	20.5	\$4,769,489
3790	1999	\$118,881	19.5	\$2,318,180	\$0	\$0	\$118,881	19.5	\$2,318,180
3790	2000	\$102,312	18.5	\$1,892,772	\$0	\$0	\$102,312	18.5	\$1,892,772
3790	2001	\$437,978	17.5	\$7,664,615	\$0	\$0	\$437,978	17.5	\$7,664,615
3790	2002	\$1,390,038	16.5	\$22,935,627	\$0	\$0	\$1,390,038	16.5	\$22,935,627
3790	2003	\$417,483	15.5	\$6,470,987	\$0	\$0	\$417,483	15.5	\$6,470,987
3790	2004	\$170,855	14.5	\$2,477,398	\$0	\$0	\$170,855	14.5	\$2,477,398
3790	2005	\$301,222	13.5	\$4,066,497	\$0	\$0	\$301,222	13.5	\$4,066,497
3790	2006	\$206,566	12.5	\$2,582,075	\$0	\$0	\$206,566	12.5	\$2,582,075
3790	2007	\$44,253	11.5	\$508,910	\$0	\$0	\$44,253	11.5	\$508,910
3790	2008	\$408,936	10.5	\$4,293,828	\$0	\$0	\$408,936	10.5	\$4,293,828
3790	2009	\$24,710	9.5	\$234,745	\$0	\$0	\$24,710	9.5	\$234,745
3790	2010	\$937,406	8.5	\$7,967,951	\$0	\$0	\$937,406	8.5	\$7,967,951
3790	2011	\$1,667,583	7.5	\$12,506,873	\$2,630	\$0	\$1,670,213	7.5	\$12,526,598

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3790	2012	\$113,819	6.5	\$739,824	\$0	\$0	\$113,819	6.5	\$739,824
3790	2013	\$1,054,506	5.5	\$5,799,783	\$0	\$0	\$1,054,506	5.5	\$5,799,783
3790	2014	\$1,232,296	4.5	\$5,545,332	\$0	\$0	\$1,232,296	4.5	\$5,545,332
3790	2015	\$729,526	3.5	\$2,553,341	\$0	\$0	\$729,526	3.5	\$2,553,341
3790	2016	\$662,994	2.5	\$1,657,485	\$0	\$0	\$662,994	2.5	\$1,657,485
3790	2017	\$348,214	1.5	\$522,321	\$0	\$0	\$348,214	1.5	\$522,321
3790	2018	\$1,441,497	0.5	\$720,749	\$0	\$0	\$1,441,497	0.5	\$720,749
3790 Total		\$13,017,664	9.5	\$124,150,527	\$2,630	\$0	\$13,020,294	9.5	\$124,170,252
3801	1969	\$18,186	49.5	\$900,207	\$0	\$0	\$18,186	49.5	\$900,207
3801	1970	\$1,976	48.5	\$95,836	\$0	\$0	\$1,976	48.5	\$95,836
3801	1971	\$722	47.5	\$34,295	\$0	\$0	\$722	47.5	\$34,295
3801	1972	\$0	46.5	\$0	\$0	\$0	\$0	46.5	\$0
3801	1973	\$0	45.5	\$0	\$0	\$0	\$0	45.5	\$0
3801	1974	\$0	44.5	\$0	\$0	\$0	\$0	44.5	\$0
3801	1975	\$0	43.5	\$0	\$0	\$0	\$0	43.5	\$0
3801	1976	\$23,093	42.5	\$981,453	\$0	\$0	\$23,093	42.5	\$981,453
3801	1977	\$4,922	41.5	\$204,263	\$0	\$0	\$4,922	41.5	\$204,263
3801	1978	\$21,304	40.5	\$862,812	\$0	\$0	\$21,304	40.5	\$862,812
3801	1979	\$61,843	39.5	\$2,442,799	\$0	\$0	\$61,843	39.5	\$2,442,799
3801	1980	\$57,000	38.5	\$2,194,500	\$0	\$0	\$57,000	38.5	\$2,194,500
3801	1981	\$110,639	37.5	\$4,148,963	\$0	\$0	\$110,639	37.5	\$4,148,963
3801	1982	\$241,163	36.5	\$8,802,450	\$0	\$0	\$241,163	36.5	\$8,802,450
3801	1983	\$290,450	35.5	\$10,310,975	\$0	\$0	\$290,450	35.5	\$10,310,975
3801	1984	\$299,335	34.5	\$10,327,058	\$0	\$0	\$299,335	34.5	\$10,327,058
3801	1985	\$225,287	33.5	\$7,547,115	\$0	\$0	\$225,287	33.5	\$7,547,115
3801	1986	\$272,193	32.5	\$8,846,273	\$0	\$0	\$272,193	32.5	\$8,846,273
3801	1987	\$413,369	31.5	\$13,021,124	\$0	\$0	\$413,369	31.5	\$13,021,124
3801	1988	\$291,241	30.5	\$8,882,851	\$0	\$0	\$291,241	30.5	\$8,882,851
3801	1989	\$512,310	29.5	\$15,113,145	\$0	\$0	\$512,310	29.5	\$15,113,145
3801	1990	\$314,114	28.5	\$8,952,249	\$0	\$0	\$314,114	28.5	\$8,952,249
3801	1991	\$419,918	27.5	\$11,547,745	\$0	\$0	\$419,918	27.5	\$11,547,745
3801	1992	\$419,432	26.5	\$11,114,948	\$0	\$0	\$419,432	26.5	\$11,114,948
3801	1993	\$475,800	25.5	\$12,132,900	\$0	\$0	\$475,800	25.5	\$12,132,900
3801	1994	\$705,601	24.5	\$17,287,225	\$0	\$0	\$705,601	24.5	\$17,287,225
3801	1995	\$610,298	23.5	\$14,342,003	\$0	\$0	\$610,298	23.5	\$14,342,003
3801	1996	\$899,082	22.5	\$20,229,345	\$0	\$0	\$899,082	22.5	\$20,229,345
3801	1997	\$915,515	21.5	\$19,683,573	\$0	\$0	\$915,515	21.5	\$19,683,573
3801	1998	\$1,025,977	20.5	\$21,032,529	\$0	\$0	\$1,025,977	20.5	\$21,032,529
3801	1999	\$1,246,671	19.5	\$24,310,085	\$0	\$0	\$1,246,671	19.5	\$24,310,085
3801	2000	\$1,475,274	18.5	\$27,292,569	\$0	\$0	\$1,475,274	18.5	\$27,292,569
3801	2001	\$1,558,917	17.5	\$27,281,048	\$0	\$0	\$1,558,917	17.5	\$27,281,048
3801	2002	\$1,849,330	16.5	\$30,513,945	\$0	\$0	\$1,849,330	16.5	\$30,513,945
3801	2003	\$2,099,636	15.5	\$32,544,358	\$0	\$0	\$2,099,636	15.5	\$32,544,358
3801	2004	\$1,934,317	14.5	\$28,047,597	\$0	\$0	\$1,934,317	14.5	\$28,047,597
3801	2005	\$2,425,918	13.5	\$32,749,893	\$0	\$0	\$2,425,918	13.5	\$32,749,893
3801	2006	\$2,652,493	12.5	\$33,156,163	\$0	\$0	\$2,652,493	12.5	\$33,156,163
3801	2007	\$2,070,242	11.5	\$23,807,783	\$0	\$0	\$2,070,242	11.5	\$23,807,783
3801	2008	\$1,725,047	10.5	\$18,112,994	\$0	\$0	\$1,725,047	10.5	\$18,112,994
3801	2009	\$1,293,460	9.5	\$12,287,870	\$0	\$0	\$1,293,460	9.5	\$12,287,870
3801	2010	\$1,078,175	8.5	\$9,164,488	\$0	\$0	\$1,078,175	8.5	\$9,164,488

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3801	2011	\$2,119,506	7.5	\$15,896,295	\$61,954	\$0	\$2,181,460	7.5	\$16,360,950
3801	2012	\$2,303,764	6.5	\$14,974,466	\$0	\$0	\$2,303,764	6.5	\$14,974,466
3801	2013	\$2,247,182	5.5	\$12,359,501	\$0	\$0	\$2,247,182	5.5	\$12,359,501
3801	2014	\$2,537,884	4.5	\$11,420,478	\$0	\$0	\$2,537,884	4.5	\$11,420,478
3801	2015	\$2,883,071	3.5	\$10,090,749	\$0	\$0	\$2,883,071	3.5	\$10,090,749
3801	2016	\$2,882,412	2.5	\$7,206,030	\$0	\$0	\$2,882,412	2.5	\$7,206,030
3801	2017	\$2,586,635	1.5	\$3,879,953	\$0	\$0	\$2,586,635	1.5	\$3,879,953
3801	2018	\$3,488,695	0.5	\$1,744,348	\$0	\$0	\$3,488,695	0.5	\$1,744,348
3801 Total		\$51,089,399	11.9	\$607,879,239	\$61,954	\$0	\$51,151,353	11.9	\$608,343,894
3802	1960	\$8,534	58.5	\$499,239	\$0	\$0	\$8,534	58.5	\$499,239
3802	1961	\$31,833	57.5	\$1,830,398	\$0	\$0	\$31,833	57.5	\$1,830,398
3802	1962	\$33,822	56.5	\$1,910,943	\$0	\$0	\$33,822	56.5	\$1,910,943
3802	1963	\$26,474	55.5	\$1,469,307	\$0	\$0	\$26,474	55.5	\$1,469,307
3802	1964	\$34,024	54.5	\$1,854,308	\$0	\$0	\$34,024	54.5	\$1,854,308
3802	1965	\$94,331	53.5	\$5,046,709	\$0	\$0	\$94,331	53.5	\$5,046,709
3802	1966	\$36,656	52.5	\$1,924,440	\$0	\$0	\$36,656	52.5	\$1,924,440
3802	1967	\$39,349	51.5	\$2,026,474	\$0	\$0	\$39,349	51.5	\$2,026,474
3802	1968	\$28,692	50.5	\$1,448,946	\$0	\$0	\$28,692	50.5	\$1,448,946
3802	1969	\$9,863	49.5	\$488,219	\$0	\$0	\$9,863	49.5	\$488,219
3802	1970	\$6,088	48.5	\$295,268	\$0	\$0	\$6,088	48.5	\$295,268
3802	1971	\$9,928	47.5	\$471,580	\$0	\$0	\$9,928	47.5	\$471,580
3802	1972	\$0	46.5	\$0	\$0	\$0	\$0	46.5	\$0
3802	1973	\$7,275	45.5	\$331,013	\$0	\$0	\$7,275	45.5	\$331,013
3802	1974	\$36,098	44.5	\$1,606,361	\$0	\$0	\$36,098	44.5	\$1,606,361
3802	1975	\$50,194	43.5	\$2,183,439	\$0	\$0	\$50,194	43.5	\$2,183,439
3802	1976	\$39,428	42.5	\$1,675,690	\$0	\$0	\$39,428	42.5	\$1,675,690
3802	1977	\$52,094	41.5	\$2,161,901	\$0	\$0	\$52,094	41.5	\$2,161,901
3802	1978	\$42,002	40.5	\$1,701,081	\$0	\$0	\$42,002	40.5	\$1,701,081
3802	1979	\$65,569	39.5	\$2,589,976	\$0	\$0	\$65,569	39.5	\$2,589,976
3802	1980	\$71,548	38.5	\$2,754,598	\$0	\$0	\$71,548	38.5	\$2,754,598
3802	1981	\$39,680	37.5	\$1,488,000	\$0	\$0	\$39,680	37.5	\$1,488,000
3802	1982	\$58,525	36.5	\$2,136,163	\$0	\$0	\$58,525	36.5	\$2,136,163
3802	1983	\$37,417	35.5	\$1,328,304	\$0	\$0	\$37,417	35.5	\$1,328,304
3802	1984	\$48,191	34.5	\$1,662,590	\$0	\$0	\$48,191	34.5	\$1,662,590
3802	1985	\$40,265	33.5	\$1,348,878	\$0	\$0	\$40,265	33.5	\$1,348,878
3802	1986	\$16,924	32.5	\$550,030	\$0	\$0	\$16,924	32.5	\$550,030
3802	1987	\$36,769	31.5	\$1,158,224	\$0	\$0	\$36,769	31.5	\$1,158,224
3802	1988	\$14,798	30.5	\$451,339	\$0	\$0	\$14,798	30.5	\$451,339
3802	1989	\$1,204	29.5	\$35,518	\$0	\$0	\$1,204	29.5	\$35,518
3802	1990	\$24,945	28.5	\$710,933	\$0	\$0	\$24,945	28.5	\$710,933
3802	1991	\$274	27.5	\$7,535	\$0	\$0	\$274	27.5	\$7,535
3802	1992	\$314,855	26.5	\$8,343,658	\$0	\$0	\$314,855	26.5	\$8,343,658
3802	1993	\$0	25.5	\$0	\$0	\$0	\$0	25.5	\$0
3802	1994	\$0	24.5	\$0	\$0	\$0	\$0	24.5	\$0
3802	1995	\$0	23.5	\$0	\$0	\$0	\$0	23.5	\$0
3802	1996	\$0	22.5	\$0	\$0	\$0	\$0	22.5	\$0
3802	2000	\$10,588	18.5	\$195,878	\$0	\$0	\$10,588	18.5	\$195,878
3802	2001	\$934	17.5	\$16,345	\$0	\$0	\$934	17.5	\$16,345
3802	2002	\$1,872	16.5	\$30,888	\$0	\$0	\$1,872	16.5	\$30,888
3802	2003	\$18,335	15.5	\$284,193	\$0	\$0	\$18,335	15.5	\$284,193

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3802	2004	\$5,005	14.5	\$72,573	\$0	\$0	\$5,005	14.5	\$72,573
3802	2005	\$4,205	13.5	\$56,768	\$0	\$0	\$4,205	13.5	\$56,768
3802	2006	\$1,828	12.5	\$22,850	\$0	\$0	\$1,828	12.5	\$22,850
3802	2007	\$1,929	11.5	\$22,184	\$0	\$0	\$1,929	11.5	\$22,184
3802	2008	\$64,691	10.5	\$679,256	\$0	\$0	\$64,691	10.5	\$679,256
3802	2009	\$52,128	9.5	\$495,216	\$0	\$0	\$52,128	9.5	\$495,216
3802	2010	\$26,166	8.5	\$222,411	\$0	\$0	\$26,166	8.5	\$222,411
3802	2011	\$19,267	7.5	\$144,503	\$0	\$0	\$19,267	7.5	\$144,503
3802	2013	\$31,851	5.5	\$175,181	\$0	\$0	\$31,851	5.5	\$175,181
3802	2014	\$0	4.5	\$0	\$0	\$0	\$0	4.5	\$0
3802	2015	\$0	3.5	\$0	\$0	\$0	\$0	3.5	\$0
3802	2016	\$0	2.5	\$0	\$0	\$0	\$0	2.5	\$0
3802	2017	\$0	1.5	\$0	\$0	\$0	\$0	1.5	\$0
3802	2018	\$191,845	0.5	\$95,923	\$0	\$0	\$191,845	0.5	\$95,923
3802 Total		\$1,788,293	31.3	\$56,005,221	\$0	\$0	\$1,788,293	31.3	\$56,005,221
380G	2012	\$232,477	6.5	\$1,511,101	\$0	\$0	\$232,477	6.5	\$1,511,101
380G	2013	\$3,857,418	5.5	\$21,215,799	\$0	\$0	\$3,857,418	5.5	\$21,215,799
380G	2014	\$5,159,162	4.5	\$23,216,229	\$0	\$0	\$5,159,162	4.5	\$23,216,229
380G	2015	\$6,216,868	3.5	\$21,759,038	\$0	\$0	\$6,216,868	3.5	\$21,759,038
380G	2016	\$5,309,524	2.5	\$13,273,810	\$0	\$0	\$5,309,524	2.5	\$13,273,810
380G	2017	\$2,400,665	1.5	\$3,600,998	\$0	\$0	\$2,400,665	1.5	\$3,600,998
380G	2018	\$2,675,669	0.5	\$1,337,835	\$0	\$0	\$2,675,669	0.5	\$1,337,835
380G Total		\$25,851,783	3.3	\$85,914,809	\$0	\$0	\$25,851,783	3.3	\$85,914,809
3810	1965	\$23,266	53.5	\$1,244,731	\$0	\$0	\$23,266	53.5	\$1,244,731
3810	1966	\$7,942	52.5	\$416,955	\$0	\$0	\$7,942	52.5	\$416,955
3810	1967	\$17,634	51.5	\$908,151	\$0	\$0	\$17,634	51.5	\$908,151
3810	1968	\$26,840	50.5	\$1,355,420	\$0	\$0	\$26,840	50.5	\$1,355,420
3810	1969	\$14,534	49.5	\$719,433	\$0	\$0	\$14,534	49.5	\$719,433
3810	1970	\$24,333	48.5	\$1,180,151	\$0	\$0	\$24,333	48.5	\$1,180,151
3810	1971	\$22,182	47.5	\$1,053,645	\$0	\$0	\$22,182	47.5	\$1,053,645
3810	1972	\$11,333	46.5	\$526,985	\$0	\$0	\$11,333	46.5	\$526,985
3810	1973	\$21,072	45.5	\$958,776	\$0	\$0	\$21,072	45.5	\$958,776
3810	1974	\$32,090	44.5	\$1,428,005	\$0	\$0	\$32,090	44.5	\$1,428,005
3810	1975	\$16,932	43.5	\$736,542	\$0	\$0	\$16,932	43.5	\$736,542
3810	1976	\$13,481	42.5	\$572,943	\$0	\$0	\$13,481	42.5	\$572,943
3810	1977	\$26,389	41.5	\$1,095,144	\$0	\$0	\$26,389	41.5	\$1,095,144
3810	1978	\$11,655	40.5	\$472,028	\$0	\$0	\$11,655	40.5	\$472,028
3810	1979	\$43,001	39.5	\$1,698,540	\$0	\$0	\$43,001	39.5	\$1,698,540
3810	1980	\$57,560	38.5	\$2,216,060	\$0	\$0	\$57,560	38.5	\$2,216,060
3810	1981	\$114,263	37.5	\$4,284,863	\$0	\$0	\$114,263	37.5	\$4,284,863
3810	1982	\$109,446	36.5	\$3,994,779	\$0	\$0	\$109,446	36.5	\$3,994,779
3810	1983	\$112,059	35.5	\$3,978,095	\$0	\$0	\$112,059	35.5	\$3,978,095
3810	1984	\$73,987	34.5	\$2,552,552	\$0	\$0	\$73,987	34.5	\$2,552,552
3810	1985	\$101,845	33.5	\$3,411,808	\$0	\$0	\$101,845	33.5	\$3,411,808
3810	1986	\$129,021	32.5	\$4,193,183	\$0	\$0	\$129,021	32.5	\$4,193,183
3810	1987	\$115,563	31.5	\$3,640,235	\$0	\$0	\$115,563	31.5	\$3,640,235
3810	1988	\$182,872	30.5	\$5,577,596	\$0	\$0	\$182,872	30.5	\$5,577,596
3810	1989	\$125,981	29.5	\$3,716,440	\$0	\$0	\$125,981	29.5	\$3,716,440
3810	1990	\$130,798	28.5	\$3,727,743	\$0	\$0	\$130,798	28.5	\$3,727,743

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

(FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade)

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3810	1991	\$155,619	27.5	\$4,279,523	\$0	\$0	\$155,619	27.5	\$4,279,523
3810	1992	\$255,434	26.5	\$6,769,001	\$0	\$0	\$255,434	26.5	\$6,769,001
3810	1993	\$157,492	25.5	\$4,016,046	\$0	\$0	\$157,492	25.5	\$4,016,046
3810	1994	\$171,268	24.5	\$4,196,066	\$0	\$0	\$171,268	24.5	\$4,196,066
3810	1995	\$201,529	23.5	\$4,735,932	\$0	\$0	\$201,529	23.5	\$4,735,932
3810	1996	\$192,388	22.5	\$4,328,730	\$0	\$0	\$192,388	22.5	\$4,328,730
3810	1997	\$178,366	21.5	\$3,834,869	\$0	\$0	\$178,366	21.5	\$3,834,869
3810	1998	\$246,428	20.5	\$5,051,774	\$0	\$0	\$246,428	20.5	\$5,051,774
3810	1999	\$260,869	19.5	\$5,086,946	\$0	\$0	\$260,869	19.5	\$5,086,946
3810	2000	\$325,617	18.5	\$6,023,915	\$0	\$0	\$325,617	18.5	\$6,023,915
3810	2001	\$402,402	17.5	\$7,042,035	\$0	\$0	\$402,402	17.5	\$7,042,035
3810	2002	\$366,982	16.5	\$6,055,203	\$0	\$0	\$366,982	16.5	\$6,055,203
3810	2003	\$340,833	15.5	\$5,282,912	\$0	\$0	\$340,833	15.5	\$5,282,912
3810	2004	\$392,767	14.5	\$5,695,122	\$0	\$0	\$392,767	14.5	\$5,695,122
3810	2005	\$714,014	13.5	\$9,639,189	\$0	\$0	\$714,014	13.5	\$9,639,189
3810	2006	\$884,947	12.5	\$11,061,838	\$0	\$0	\$884,947	12.5	\$11,061,838
3810	2007	\$471,815	11.5	\$5,425,873	\$0	\$0	\$471,815	11.5	\$5,425,873
3810	2008	\$224,149	10.5	\$2,353,565	\$0	\$0	\$224,149	10.5	\$2,353,565
3810	2009	\$863,255	9.5	\$8,200,923	\$0	\$0	\$863,255	9.5	\$8,200,923
3810	2010	\$249,835	8.5	\$2,123,598	\$0	\$0	\$249,835	8.5	\$2,123,598
3810	2011	\$581,882	7.5	\$4,364,115	(\$61,954)	\$0	\$519,928	7.5	\$3,899,460
3810	2012	\$372,277	6.5	\$2,419,801	\$0	\$0	\$372,277	6.5	\$2,419,801
3810	2013	\$940,828	5.5	\$5,174,554	\$0	\$0	\$940,828	5.5	\$5,174,554
3810	2014	\$1,180,873	4.5	\$5,313,929	\$0	\$0	\$1,180,873	4.5	\$5,313,929
3810	2015	\$1,678,270	3.5	\$5,873,945	\$0	\$0	\$1,678,270	3.5	\$5,873,945
3810	2016	\$803,421	2.5	\$2,008,553	\$0	\$0	\$803,421	2.5	\$2,008,553
3810	2017	\$1,129,471	1.5	\$1,694,207	\$0	\$0	\$1,129,471	1.5	\$1,694,207
3810	2018	\$1,412,671	0.5	\$706,336	\$0	\$0	\$1,412,671	0.5	\$706,336
3810 Total		\$16,721,781	11.6	\$194,419,289	(\$61,954)	\$0	\$16,659,827	11.6	\$193,954,634
3811	2010	\$2,156,147	8.5	\$18,327,250	\$0	\$0	\$2,156,147	8.5	\$18,327,250
3811	2012	\$60,264	6.5	\$391,716	\$0	\$0	\$60,264	6.5	\$391,716
3811	2013	\$0	5.5	\$0	\$0	\$0	\$0	5.5	\$0
3811	2014	\$0	4.5	\$0	\$0	\$0	\$0	4.5	\$0
3811	2015	\$0	3.5	\$0	\$0	\$0	\$0	3.5	\$0
3811	2016	\$0	2.5	\$0	\$0	\$0	\$0	2.5	\$0
3811	2017	\$0	1.5	\$0	\$0	\$16,503	\$16,503	1.5	\$24,755
3811	2018	\$0	0.5	\$0	\$0	\$0	\$0	0.5	\$0
3811 Total		\$2,216,411	8.4	\$18,718,966	\$0	\$16,503	\$2,232,914	8.4	\$18,743,720
3820	1960	\$23,181	58.5	\$1,356,089	\$0	\$0	\$23,181	58.5	\$1,356,089
3820	1961	\$12,205	57.5	\$701,788	\$0	\$0	\$12,205	57.5	\$701,788
3820	1962	\$11,526	56.5	\$651,219	\$0	\$0	\$11,526	56.5	\$651,219
3820	1963	\$6,181	55.5	\$343,046	\$0	\$0	\$6,181	55.5	\$343,046
3820	1964	\$8,556	54.5	\$466,302	\$0	\$0	\$8,556	54.5	\$466,302
3820	1965	\$16,531	53.5	\$884,409	\$0	\$0	\$16,531	53.5	\$884,409
3820	1966	\$6,303	52.5	\$330,908	\$0	\$0	\$6,303	52.5	\$330,908
3820	1967	\$14,909	51.5	\$767,814	\$0	\$0	\$14,909	51.5	\$767,814
3820	1968	\$13,187	50.5	\$665,944	\$0	\$0	\$13,187	50.5	\$665,944
3820	1969	\$5,489	49.5	\$271,706	\$0	\$0	\$5,489	49.5	\$271,706
3820	1970	\$2,550	48.5	\$123,675	\$0	\$0	\$2,550	48.5	\$123,675

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3820	1971	\$7,260	47.5	\$344,850	\$0	\$0	\$7,260	47.5	\$344,850
3820	1972	\$10,136	46.5	\$471,324	\$0	\$0	\$10,136	46.5	\$471,324
3820	1973	\$14,792	45.5	\$673,036	\$0	\$0	\$14,792	45.5	\$673,036
3820	1974	\$7,747	44.5	\$344,742	\$0	\$0	\$7,747	44.5	\$344,742
3820	1975	\$9,071	43.5	\$394,589	\$0	\$0	\$9,071	43.5	\$394,589
3820	1976	\$14,139	42.5	\$600,908	\$0	\$0	\$14,139	42.5	\$600,908
3820	1977	\$10,309	41.5	\$427,824	\$0	\$0	\$10,309	41.5	\$427,824
3820	1978	\$15,926	40.5	\$645,003	\$0	\$0	\$15,926	40.5	\$645,003
3820	1979	\$36,155	39.5	\$1,428,123	\$0	\$0	\$36,155	39.5	\$1,428,123
3820	1980	\$27,091	38.5	\$1,043,004	\$0	\$0	\$27,091	38.5	\$1,043,004
3820	1981	\$69,488	37.5	\$2,605,800	\$0	\$0	\$69,488	37.5	\$2,605,800
3820	1982	\$38,492	36.5	\$1,404,958	\$0	\$0	\$38,492	36.5	\$1,404,958
3820	1983	\$31,871	35.5	\$1,131,421	\$0	\$0	\$31,871	35.5	\$1,131,421
3820	1984	\$51,318	34.5	\$1,770,471	\$0	\$0	\$51,318	34.5	\$1,770,471
3820	1985	\$57,771	33.5	\$1,935,329	\$0	\$0	\$57,771	33.5	\$1,935,329
3820	1986	\$46,620	32.5	\$1,515,150	\$0	\$0	\$46,620	32.5	\$1,515,150
3820	1987	\$41,563	31.5	\$1,309,235	\$0	\$0	\$41,563	31.5	\$1,309,235
3820	1988	\$41,166	30.5	\$1,255,563	\$0	\$0	\$41,166	30.5	\$1,255,563
3820	1989	\$93,053	29.5	\$2,745,064	\$0	\$0	\$93,053	29.5	\$2,745,064
3820	1990	\$66,395	28.5	\$1,892,258	\$0	\$0	\$66,395	28.5	\$1,892,258
3820	1991	\$62,999	27.5	\$1,732,473	\$0	\$0	\$62,999	27.5	\$1,732,473
3820	1992	\$107,025	26.5	\$2,836,163	\$0	\$0	\$107,025	26.5	\$2,836,163
3820	1993	\$62,781	25.5	\$1,600,916	\$0	\$0	\$62,781	25.5	\$1,600,916
3820	1994	\$66,251	24.5	\$1,623,150	\$0	\$0	\$66,251	24.5	\$1,623,150
3820	1995	\$62,094	23.5	\$1,459,209	\$0	\$0	\$62,094	23.5	\$1,459,209
3820	1996	\$165,523	22.5	\$3,724,268	\$0	\$0	\$165,523	22.5	\$3,724,268
3820	1997	\$127,339	21.5	\$2,737,789	\$0	\$0	\$127,339	21.5	\$2,737,789
3820	1998	\$122,389	20.5	\$2,508,975	\$0	\$0	\$122,389	20.5	\$2,508,975
3820	1999	\$229,394	19.5	\$4,473,183	\$0	\$0	\$229,394	19.5	\$4,473,183
3820	2000	\$211,827	18.5	\$3,918,800	\$0	\$0	\$211,827	18.5	\$3,918,800
3820	2001	\$306,618	17.5	\$5,365,815	\$0	\$0	\$306,618	17.5	\$5,365,815
3820	2002	\$254,881	16.5	\$4,205,537	\$0	\$0	\$254,881	16.5	\$4,205,537
3820	2003	\$179,473	15.5	\$2,781,832	\$0	\$0	\$179,473	15.5	\$2,781,832
3820	2004	\$313,398	14.5	\$4,544,271	\$0	\$0	\$313,398	14.5	\$4,544,271
3820	2005	\$343,222	13.5	\$4,633,497	\$0	\$0	\$343,222	13.5	\$4,633,497
3820	2006	\$476,903	12.5	\$5,961,288	\$0	\$0	\$476,903	12.5	\$5,961,288
3820	2007	\$449,929	11.5	\$5,174,184	\$0	\$0	\$449,929	11.5	\$5,174,184
3820	2008	\$348,023	10.5	\$3,654,242	\$0	\$0	\$348,023	10.5	\$3,654,242
3820	2009	\$518,412	9.5	\$4,924,914	\$0	\$0	\$518,412	9.5	\$4,924,914
3820	2010	\$241,384	8.5	\$2,051,764	\$0	\$0	\$241,384	8.5	\$2,051,764
3820	2011	\$369,520	7.5	\$2,771,400	\$0	\$0	\$369,520	7.5	\$2,771,400
3820	2012	\$481,284	6.5	\$3,128,346	\$0	\$0	\$481,284	6.5	\$3,128,346
3820	2013	\$600,219	5.5	\$3,301,205	\$0	\$0	\$600,219	5.5	\$3,301,205
3820	2014	\$880,533	4.5	\$3,962,399	\$0	\$0	\$880,533	4.5	\$3,962,399
3820	2015	\$856,785	3.5	\$2,998,748	\$0	\$0	\$856,785	3.5	\$2,998,748
3820	2016	\$1,761,784	2.5	\$4,404,460	\$0	\$0	\$1,761,784	2.5	\$4,404,460
3820	2017	\$1,671,475	1.5	\$2,507,213	\$0	\$0	\$1,671,475	1.5	\$2,507,213
3820	2018	\$1,443,602	0.5	\$721,801	\$0	\$0	\$1,443,602	0.5	\$721,801
3820 Total		\$13,526,048	9.2	\$124,209,376	\$0	\$0	\$13,526,048	9.2	\$124,209,376
3821	2010	\$593,040	8.5	\$5,040,840	\$0	\$0	\$593,040	8.5	\$5,040,840

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3821	2013	\$0	5.5	\$0	\$0	\$0	\$0	5.5	\$0
3821	2014	\$0	4.5	\$0	\$0	\$0	\$0	4.5	\$0
3821	2015	\$0	3.5	\$0	\$0	\$0	\$0	3.5	\$0
3821	2016	\$0	2.5	\$0	\$0	\$0	\$0	2.5	\$0
3821	2017	\$0	1.5	\$0	\$0	\$3,622	\$3,622	1.5	\$5,433
3821	2018	\$0	0.5	\$0	\$0	\$0	\$0	0.5	\$0
3821 Total		\$593,040	8.5	\$5,040,840	\$0	\$3,622	\$596,662	8.5	\$5,046,273
3830	1962	\$3,767	56.5	\$212,836	\$0	\$0	\$3,767	56.5	\$212,836
3830	1963	\$4,875	55.5	\$270,563	\$0	\$0	\$4,875	55.5	\$270,563
3830	1964	\$8,147	54.5	\$444,012	\$0	\$0	\$8,147	54.5	\$444,012
3830	1965	\$5,883	53.5	\$314,741	\$0	\$0	\$5,883	53.5	\$314,741
3830	1966	\$2,872	52.5	\$150,780	\$0	\$0	\$2,872	52.5	\$150,780
3830	1967	\$7,531	51.5	\$387,847	\$0	\$0	\$7,531	51.5	\$387,847
3830	1968	\$811	50.5	\$40,956	\$0	\$0	\$811	50.5	\$40,956
3830	1969	\$544	49.5	\$26,928	\$0	\$0	\$544	49.5	\$26,928
3830	1970	\$5,809	48.5	\$281,737	\$0	\$0	\$5,809	48.5	\$281,737
3830	1971	\$4,919	47.5	\$233,653	\$0	\$0	\$4,919	47.5	\$233,653
3830	1972	\$696	46.5	\$32,364	\$0	\$0	\$696	46.5	\$32,364
3830	1973	\$3,371	45.5	\$153,381	\$0	\$0	\$3,371	45.5	\$153,381
3830	1974	\$3,075	44.5	\$136,838	\$0	\$0	\$3,075	44.5	\$136,838
3830	1975	\$6,780	43.5	\$294,930	\$0	\$0	\$6,780	43.5	\$294,930
3830	1976	\$1,469	42.5	\$62,433	\$0	\$0	\$1,469	42.5	\$62,433
3830	1977	\$3,637	41.5	\$150,936	\$0	\$0	\$3,637	41.5	\$150,936
3830	1978	\$6,416	40.5	\$259,848	\$0	\$0	\$6,416	40.5	\$259,848
3830	1979	\$7,825	39.5	\$309,088	\$0	\$0	\$7,825	39.5	\$309,088
3830	1980	\$19,875	38.5	\$765,188	\$0	\$0	\$19,875	38.5	\$765,188
3830	1981	\$15,994	37.5	\$599,775	\$0	\$0	\$15,994	37.5	\$599,775
3830	1982	\$33,202	36.5	\$1,211,873	\$0	\$0	\$33,202	36.5	\$1,211,873
3830	1983	\$88,816	35.5	\$3,152,968	\$0	\$0	\$88,816	35.5	\$3,152,968
3830	1984	\$91,050	34.5	\$3,141,225	\$0	\$0	\$91,050	34.5	\$3,141,225
3830	1985	\$81,988	33.5	\$2,746,598	\$0	\$0	\$81,988	33.5	\$2,746,598
3830	1986	\$66,325	32.5	\$2,155,563	\$0	\$0	\$66,325	32.5	\$2,155,563
3830	1987	\$56,145	31.5	\$1,768,568	\$0	\$0	\$56,145	31.5	\$1,768,568
3830	1988	\$110,249	30.5	\$3,362,595	\$0	\$0	\$110,249	30.5	\$3,362,595
3830	1989	\$91,345	29.5	\$2,694,678	\$0	\$0	\$91,345	29.5	\$2,694,678
3830	1990	\$79,763	28.5	\$2,273,246	\$0	\$0	\$79,763	28.5	\$2,273,246
3830	1991	\$72,918	27.5	\$2,005,245	\$0	\$0	\$72,918	27.5	\$2,005,245
3830	1992	\$94,153	26.5	\$2,495,055	\$0	\$0	\$94,153	26.5	\$2,495,055
3830	1993	\$52,796	25.5	\$1,346,298	\$0	\$0	\$52,796	25.5	\$1,346,298
3830	1994	\$46,513	24.5	\$1,139,569	\$0	\$0	\$46,513	24.5	\$1,139,569
3830	1995	\$20,078	23.5	\$471,833	\$0	\$0	\$20,078	23.5	\$471,833
3830	1996	\$59,105	22.5	\$1,329,863	\$0	\$0	\$59,105	22.5	\$1,329,863
3830	1997	\$103,658	21.5	\$2,228,647	\$0	\$0	\$103,658	21.5	\$2,228,647
3830	1998	\$142,072	20.5	\$2,912,476	\$0	\$0	\$142,072	20.5	\$2,912,476
3830	1999	\$115,739	19.5	\$2,256,911	\$0	\$0	\$115,739	19.5	\$2,256,911
3830	2000	\$146,389	18.5	\$2,708,197	\$0	\$0	\$146,389	18.5	\$2,708,197
3830	2001	\$87,304	17.5	\$1,527,820	\$0	\$0	\$87,304	17.5	\$1,527,820
3830	2002	\$110,664	16.5	\$1,825,956	\$0	\$0	\$110,664	16.5	\$1,825,956
3830	2003	\$89,665	15.5	\$1,389,808	\$0	\$0	\$89,665	15.5	\$1,389,808
3830	2004	\$142,835	14.5	\$2,071,108	\$0	\$0	\$142,835	14.5	\$2,071,108

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3830	2005	\$186,690	13.5	\$2,520,315	\$0	\$0	\$186,690	13.5	\$2,520,315
3830	2006	\$288,027	12.5	\$3,600,338	\$0	\$0	\$288,027	12.5	\$3,600,338
3830	2007	\$298,234	11.5	\$3,429,691	\$0	\$0	\$298,234	11.5	\$3,429,691
3830	2008	\$168,588	10.5	\$1,770,174	\$0	\$0	\$168,588	10.5	\$1,770,174
3830	2009	\$261,441	9.5	\$2,483,690	\$0	\$0	\$261,441	9.5	\$2,483,690
3830	2010	\$129,324	8.5	\$1,099,254	\$0	\$0	\$129,324	8.5	\$1,099,254
3830	2011	\$180,171	7.5	\$1,351,283	\$0	\$0	\$180,171	7.5	\$1,351,283
3830	2012	\$125,892	6.5	\$818,298	\$0	\$0	\$125,892	6.5	\$818,298
3830	2013	\$218,107	5.5	\$1,199,589	\$0	\$0	\$218,107	5.5	\$1,199,589
3830	2014	\$349,505	4.5	\$1,572,773	\$0	\$0	\$349,505	4.5	\$1,572,773
3830	2015	\$259,567	3.5	\$908,485	\$0	\$0	\$259,567	3.5	\$908,485
3830	2016	\$258,437	2.5	\$646,093	\$0	\$0	\$258,437	2.5	\$646,093
3830	2017	\$184,453	1.5	\$276,680	\$0	\$0	\$184,453	1.5	\$276,680
3830	2018	\$313,299	0.5	\$156,650	\$0	\$0	\$313,299	0.5	\$156,650
3830 Total		\$5,318,803	14.1	\$75,178,230	\$0	\$0	\$5,318,803	14.1	\$75,178,230
3840	1960	\$322	58.5	\$18,837	\$0	\$0	\$322	58.5	\$18,837
3840	1961	\$2,079	57.5	\$119,543	\$0	\$0	\$2,079	57.5	\$119,543
3840	1962	\$2,231	56.5	\$126,052	\$0	\$0	\$2,231	56.5	\$126,052
3840	1963	\$1,054	55.5	\$58,497	\$0	\$0	\$1,054	55.5	\$58,497
3840	1964	\$1,346	54.5	\$73,357	\$0	\$0	\$1,346	54.5	\$73,357
3840	1965	\$3,111	53.5	\$166,439	\$0	\$0	\$3,111	53.5	\$166,439
3840	1966	\$958	52.5	\$50,295	\$0	\$0	\$958	52.5	\$50,295
3840	1967	\$3,115	51.5	\$160,423	\$0	\$0	\$3,115	51.5	\$160,423
3840	1968	\$963	50.5	\$48,632	\$0	\$0	\$963	50.5	\$48,632
3840	1969	\$326	49.5	\$16,137	\$0	\$0	\$326	49.5	\$16,137
3840	1970	\$249	48.5	\$12,077	\$0	\$0	\$249	48.5	\$12,077
3840	1971	\$676	47.5	\$32,110	\$0	\$0	\$676	47.5	\$32,110
3840	1972	\$1,024	46.5	\$47,616	\$0	\$0	\$1,024	46.5	\$47,616
3840	1973	\$2,052	45.5	\$93,366	\$0	\$0	\$2,052	45.5	\$93,366
3840	1974	\$260	44.5	\$11,570	\$0	\$0	\$260	44.5	\$11,570
3840	1975	\$1,563	43.5	\$67,991	\$0	\$0	\$1,563	43.5	\$67,991
3840	1976	\$1,979	42.5	\$84,108	\$0	\$0	\$1,979	42.5	\$84,108
3840	1977	\$4,530	41.5	\$187,995	\$0	\$0	\$4,530	41.5	\$187,995
3840	1978	\$2,870	40.5	\$116,235	\$0	\$0	\$2,870	40.5	\$116,235
3840	1979	\$5,952	39.5	\$235,104	\$0	\$0	\$5,952	39.5	\$235,104
3840	1980	\$9,178	38.5	\$353,353	\$0	\$0	\$9,178	38.5	\$353,353
3840	1981	\$22,028	37.5	\$826,050	\$0	\$0	\$22,028	37.5	\$826,050
3840	1982	\$11,599	36.5	\$423,364	\$0	\$0	\$11,599	36.5	\$423,364
3840	1983	\$13,634	35.5	\$484,007	\$0	\$0	\$13,634	35.5	\$484,007
3840	1984	\$18,992	34.5	\$655,224	\$0	\$0	\$18,992	34.5	\$655,224
3840	1985	\$13,729	33.5	\$459,922	\$0	\$0	\$13,729	33.5	\$459,922
3840	1986	\$17,841	32.5	\$579,833	\$0	\$0	\$17,841	32.5	\$579,833
3840	1987	\$29,087	31.5	\$916,241	\$0	\$0	\$29,087	31.5	\$916,241
3840	1988	\$17,349	30.5	\$529,145	\$0	\$0	\$17,349	30.5	\$529,145
3840	1989	\$27,027	29.5	\$797,297	\$0	\$0	\$27,027	29.5	\$797,297
3840	1990	\$13,024	28.5	\$371,184	\$0	\$0	\$13,024	28.5	\$371,184
3840	1991	\$15,153	27.5	\$416,708	\$0	\$0	\$15,153	27.5	\$416,708
3840	1992	\$51,499	26.5	\$1,364,724	\$0	\$0	\$51,499	26.5	\$1,364,724
3840	1993	\$20,500	25.5	\$522,750	\$0	\$0	\$20,500	25.5	\$522,750
3840	1994	\$26,533	24.5	\$650,059	\$0	\$0	\$26,533	24.5	\$650,059

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3840	1995	\$25,943	23.5	\$609,661	\$0	\$0	\$25,943	23.5	\$609,661
3840	1996	\$23,898	22.5	\$537,705	\$0	\$0	\$23,898	22.5	\$537,705
3840	1997	\$19,406	21.5	\$417,229	\$0	\$0	\$19,406	21.5	\$417,229
3840	1998	\$20,385	20.5	\$417,893	\$0	\$0	\$20,385	20.5	\$417,893
3840	1999	\$42,583	19.5	\$830,369	\$0	\$0	\$42,583	19.5	\$830,369
3840	2000	\$50,009	18.5	\$925,167	\$0	\$0	\$50,009	18.5	\$925,167
3840	2001	\$40,348	17.5	\$706,090	\$0	\$0	\$40,348	17.5	\$706,090
3840	2002	\$41,679	16.5	\$687,704	\$0	\$0	\$41,679	16.5	\$687,704
3840	2003	\$51,459	15.5	\$797,615	\$0	\$0	\$51,459	15.5	\$797,615
3840	2004	\$51,214	14.5	\$742,603	\$0	\$0	\$51,214	14.5	\$742,603
3840	2005	\$45,500	13.5	\$614,250	\$0	\$0	\$45,500	13.5	\$614,250
3840	2006	\$78,379	12.5	\$979,738	\$0	\$0	\$78,379	12.5	\$979,738
3840	2007	\$53,335	11.5	\$613,353	\$0	\$0	\$53,335	11.5	\$613,353
3840	2008	\$46,746	10.5	\$490,833	\$0	\$0	\$46,746	10.5	\$490,833
3840	2009	\$29,737	9.5	\$282,502	\$0	\$0	\$29,737	9.5	\$282,502
3840	2010	\$28,832	8.5	\$245,072	\$0	\$0	\$28,832	8.5	\$245,072
3840	2011	\$24,501	7.5	\$183,758	\$0	\$0	\$24,501	7.5	\$183,758
3840	2012	\$25,621	6.5	\$166,537	\$0	\$0	\$25,621	6.5	\$166,537
3840	2013	\$0	5.5	\$0	\$0	\$0	\$0	5.5	\$0
3840	2014	\$0	4.5	\$0	\$0	\$0	\$0	4.5	\$0
3840	2015	\$0	3.5	\$0	\$0	\$0	\$0	3.5	\$0
3840	2016	\$0	2.5	\$0	\$0	\$0	\$0	2.5	\$0
3840	2017	\$0	1.5	\$0	\$0	\$0	\$0	1.5	\$0
3840	2018	\$0	0.5	\$0	\$0	\$0	\$0	0.5	\$0
3840 Total		\$1,043,408	20.4	\$21,324,310	\$0	\$0	\$1,043,408	20.4	\$21,324,310
3850	1981	\$4,745	37.5	\$177,938	\$0	\$0	\$4,745	37.5	\$177,938
3850	1982	\$0	36.5	\$0	\$0	\$0	\$0	36.5	\$0
3850	1983	\$0	35.5	\$0	\$0	\$0	\$0	35.5	\$0
3850	1984	\$0	34.5	\$0	\$0	\$0	\$0	34.5	\$0
3850	1985	\$0	33.5	\$0	\$0	\$0	\$0	33.5	\$0
3850	1986	\$0	32.5	\$0	\$0	\$0	\$0	32.5	\$0
3850	1987	\$0	31.5	\$0	\$0	\$0	\$0	31.5	\$0
3850	1988	\$78,824	30.5	\$2,404,132	\$0	\$0	\$78,824	30.5	\$2,404,132
3850	1989	\$101,265	29.5	\$2,987,318	\$0	\$0	\$101,265	29.5	\$2,987,318
3850	1990	\$72,212	28.5	\$2,058,042	\$0	\$0	\$72,212	28.5	\$2,058,042
3850	1991	\$38,192	27.5	\$1,050,280	\$0	\$0	\$38,192	27.5	\$1,050,280
3850	1992	\$35,783	26.5	\$948,250	\$0	\$0	\$35,783	26.5	\$948,250
3850	1993	\$29,832	25.5	\$760,716	\$0	\$0	\$29,832	25.5	\$760,716
3850	1994	\$199,209	24.5	\$4,880,621	\$0	\$0	\$199,209	24.5	\$4,880,621
3850	1995	\$106,758	23.5	\$2,508,813	\$0	\$0	\$106,758	23.5	\$2,508,813
3850	1996	\$52,425	22.5	\$1,179,563	\$0	\$0	\$52,425	22.5	\$1,179,563
3850	1997	\$135,227	21.5	\$2,907,381	\$0	\$0	\$135,227	21.5	\$2,907,381
3850	1998	\$81,501	20.5	\$1,670,771	\$0	\$0	\$81,501	20.5	\$1,670,771
3850	1999	\$16,204	19.5	\$315,978	\$0	\$0	\$16,204	19.5	\$315,978
3850	2000	\$59,298	18.5	\$1,097,013	\$0	\$0	\$59,298	18.5	\$1,097,013
3850	2001	\$131,620	17.5	\$2,303,350	\$0	\$0	\$131,620	17.5	\$2,303,350
3850	2002	\$64,038	16.5	\$1,056,627	\$0	\$0	\$64,038	16.5	\$1,056,627
3850	2003	\$56,472	15.5	\$875,316	\$0	\$0	\$56,472	15.5	\$875,316
3850	2004	\$9,344	14.5	\$135,488	\$0	\$0	\$9,344	14.5	\$135,488
3850	2005	\$48,555	13.5	\$655,493	\$0	\$0	\$48,555	13.5	\$655,493

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3850	2006	\$89,439	12.5	\$1,117,988	\$0	\$0	\$89,439	12.5	\$1,117,988
3850	2007	\$89,218	11.5	\$1,026,007	\$0	\$0	\$89,218	11.5	\$1,026,007
3850	2008	\$118,597	10.5	\$1,245,269	\$0	\$0	\$118,597	10.5	\$1,245,269
3850	2009	\$74,124	9.5	\$704,178	\$0	\$0	\$74,124	9.5	\$704,178
3850	2010	\$11,328	8.5	\$96,288	\$0	\$0	\$11,328	8.5	\$96,288
3850	2011	\$24,048	7.5	\$180,360	\$0	\$0	\$24,048	7.5	\$180,360
3850	2012	\$23,617	6.5	\$153,511	\$0	\$0	\$23,617	6.5	\$153,511
3850	2013	\$0	5.5	\$0	\$0	\$0	\$0	5.5	\$0
3850	2014	\$84,285	4.5	\$379,283	\$0	\$0	\$84,285	4.5	\$379,283
3850	2015	\$3,877	3.5	\$13,570	\$0	\$0	\$3,877	3.5	\$13,570
3850	2016	\$6,913	2.5	\$17,283	\$0	\$0	\$6,913	2.5	\$17,283
3850	2017	\$1,773	1.5	\$2,660	\$0	\$0	\$1,773	1.5	\$2,660
3850	2018	\$0	0.5	\$0	\$0	\$0	\$0	0.5	\$0
3850 Total		\$1,848,723	18.9	\$34,909,480	\$0	\$0	\$1,848,723	18.9	\$34,909,480
3870	1974	\$7,603	44.5	\$338,334	\$0	\$0	\$7,603	44.5	\$338,334
3870	1975	\$1,158	43.5	\$50,373	\$0	\$0	\$1,158	43.5	\$50,373
3870	1976	\$242	42.5	\$10,285	\$0	\$0	\$242	42.5	\$10,285
3870	1978	\$2,085	40.5	\$84,443	\$0	\$0	\$2,085	40.5	\$84,443
3870	1981	\$699	37.5	\$26,213	\$0	\$0	\$699	37.5	\$26,213
3870	1982	\$7,569	36.5	\$276,269	\$0	\$0	\$7,569	36.5	\$276,269
3870	1983	\$4,090	35.5	\$145,195	\$0	\$0	\$4,090	35.5	\$145,195
3870	1984	\$2,354	34.5	\$81,213	\$0	\$0	\$2,354	34.5	\$81,213
3870	1985	\$497	33.5	\$16,650	\$0	\$0	\$497	33.5	\$16,650
3870	1986	\$1,912	32.5	\$62,140	\$0	\$0	\$1,912	32.5	\$62,140
3870	1987	\$7,976	31.5	\$251,244	\$0	\$0	\$7,976	31.5	\$251,244
3870	1988	\$37,110	30.5	\$1,131,855	\$0	\$0	\$37,110	30.5	\$1,131,855
3870	1989	\$2,824	29.5	\$83,308	\$0	\$0	\$2,824	29.5	\$83,308
3870	1990	\$84,154	28.5	\$2,398,389	\$0	\$0	\$84,154	28.5	\$2,398,389
3870	1991	\$27,441	27.5	\$754,628	\$0	\$0	\$27,441	27.5	\$754,628
3870	1992	\$6,921	26.5	\$183,407	\$0	\$0	\$6,921	26.5	\$183,407
3870	1993	\$19,772	25.5	\$504,186	\$0	\$0	\$19,772	25.5	\$504,186
3870	1994	\$20,856	24.5	\$510,972	\$0	\$0	\$20,856	24.5	\$510,972
3870	1995	\$14,898	23.5	\$350,103	\$0	\$0	\$14,898	23.5	\$350,103
3870	1996	\$2,441	22.5	\$54,923	\$0	\$0	\$2,441	22.5	\$54,923
3870	1997	\$17,695	21.5	\$380,443	\$0	\$0	\$17,695	21.5	\$380,443
3870	1998	\$63,818	20.5	\$1,308,269	\$0	\$0	\$63,818	20.5	\$1,308,269
3870	1999	\$62,331	19.5	\$1,215,455	\$0	\$0	\$62,331	19.5	\$1,215,455
3870	2000	\$50,604	18.5	\$936,174	\$0	\$0	\$50,604	18.5	\$936,174
3870	2001	\$93,921	17.5	\$1,643,618	\$0	\$0	\$93,921	17.5	\$1,643,618
3870	2002	\$31,815	16.5	\$524,948	\$0	\$0	\$31,815	16.5	\$524,948
3870	2003	\$84,811	15.5	\$1,314,571	\$0	\$0	\$84,811	15.5	\$1,314,571
3870	2004	\$42,238	14.5	\$612,451	\$0	\$0	\$42,238	14.5	\$612,451
3870	2005	\$48,194	13.5	\$650,619	\$0	\$0	\$48,194	13.5	\$650,619
3870	2006	\$57,113	12.5	\$713,913	\$0	\$0	\$57,113	12.5	\$713,913
3870	2007	\$138,836	11.5	\$1,596,614	\$0	\$0	\$138,836	11.5	\$1,596,614
3870	2008	\$90,227	10.5	\$947,384	\$0	\$0	\$90,227	10.5	\$947,384
3870	2009	\$265,581	9.5	\$2,523,020	\$0	\$0	\$265,581	9.5	\$2,523,020
3870	2010	\$25,793	8.5	\$219,241	\$0	\$0	\$25,793	8.5	\$219,241
3870	2011	\$75,889	7.5	\$569,168	\$0	\$0	\$75,889	7.5	\$569,168
3870	2012	\$82,200	6.5	\$534,300	\$0	\$0	\$82,200	6.5	\$534,300

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3870	2013	\$201,220	5.5	\$1,106,710	\$0	\$0	\$201,220	5.5	\$1,106,710
3870	2014	\$220,948	4.5	\$994,266	\$0	\$0	\$220,948	4.5	\$994,266
3870	2015	\$195,477	3.5	\$684,170	\$0	\$0	\$195,477	3.5	\$684,170
3870	2016	\$469,302	2.5	\$1,173,255	\$0	\$0	\$469,302	2.5	\$1,173,255
3870	2017	\$165,028	1.5	\$247,542	\$0	\$0	\$165,028	1.5	\$247,542
3870	2018	\$208,584	0.5	\$104,292	\$0	\$0	\$208,584	0.5	\$104,292
3870 Total		\$2,944,227	9.3	\$27,314,544	\$0	\$0	\$2,944,227	9.3	\$27,314,544
3900	1984	\$1,164	34.5	\$40,158	\$0	\$0	\$1,164	34.5	\$40,158
3900	1985	\$6,727	33.5	\$225,355	\$0	\$0	\$6,727	33.5	\$225,355
3900	1986	\$1,566	32.5	\$50,895	\$0	\$0	\$1,566	32.5	\$50,895
3900	1990	\$2,682	28.5	\$76,437	\$0	\$0	\$2,682	28.5	\$76,437
3900	1991	\$0	27.5	\$0	\$0	\$0	\$0	27.5	\$0
3900	1992	\$0	26.5	\$0	\$0	\$0	\$0	26.5	\$0
3900	1993	\$0	25.5	\$0	\$0	\$0	\$0	25.5	\$0
3900	1994	\$0	24.5	\$0	\$0	\$0	\$0	24.5	\$0
3900	1995	\$0	23.5	\$0	\$0	\$0	\$0	23.5	\$0
3900	1996	\$0	22.5	\$0	\$0	\$0	\$0	22.5	\$0
3900	1997	\$0	21.5	\$0	\$0	\$0	\$0	21.5	\$0
3900	1998	\$0	20.5	\$0	\$0	\$0	\$0	20.5	\$0
3900	1999	\$0	19.5	\$0	\$0	\$0	\$0	19.5	\$0
3900	2000	\$16,037	18.5	\$296,685	\$0	\$0	\$16,037	18.5	\$296,685
3900	2001	\$17,142	17.5	\$299,985	\$0	\$0	\$17,142	17.5	\$299,985
3900	2002	\$1,251,758	16.5	\$20,654,007	\$0	\$0	\$1,251,758	16.5	\$20,654,007
3900	2003	\$0	15.5	\$0	\$0	\$0	\$0	15.5	\$0
3900	2004	\$6,345	14.5	\$92,003	\$0	\$0	\$6,345	14.5	\$92,003
3900	2005	\$2,850	13.5	\$38,475	\$0	\$0	\$2,850	13.5	\$38,475
3900	2006	\$42,836	12.5	\$535,450	\$0	\$0	\$42,836	12.5	\$535,450
3900	2007	\$22,607	11.5	\$259,981	\$0	\$0	\$22,607	11.5	\$259,981
3900	2008	\$27,037	10.5	\$283,889	\$0	\$0	\$27,037	10.5	\$283,889
3900	2009	\$45,921	9.5	\$436,250	\$0	\$0	\$45,921	9.5	\$436,250
3900	2010	\$11,117	8.5	\$94,495	\$0	\$0	\$11,117	8.5	\$94,495
3900	2011	\$32,184	7.5	\$241,380	\$0	\$0	\$32,184	7.5	\$241,380
3900	2012	\$151,732	6.5	\$986,258	(\$14,484)	\$0	\$137,248	6.5	\$892,112
3900	2013	\$833,356	5.5	\$4,583,458	\$0	\$0	\$833,356	5.5	\$4,583,458
3900	2014	\$161,679	4.5	\$727,556	\$0	\$0	\$161,679	4.5	\$727,556
3900	2015	\$107,285	3.5	\$375,498	\$0	\$0	\$107,285	3.5	\$375,498
3900	2016	\$89,183	2.5	\$222,958	\$0	\$0	\$89,183	2.5	\$222,958
3900	2017	\$15,640	1.5	\$23,460	\$0	\$0	\$15,640	1.5	\$23,460
3900	2018	\$306,400	0.5	\$153,200	\$0	\$0	\$306,400	0.5	\$153,200
3900 Total		\$3,153,248	9.7	\$30,697,828	(\$14,484)	\$0	\$3,138,764	9.8	\$30,603,682
3910	1999	\$21,265	19.5	\$414,668	\$0	\$0	\$21,265	19.5	\$414,668
3910	2000	\$0	18.5	\$0	\$0	\$0	\$0	18.5	\$0
3910	2001	\$3,337	17.5	\$58,398	\$0	\$0	\$3,337	17.5	\$58,398
3910	2002	\$4,322	16.5	\$71,313	\$0	\$0	\$4,322	16.5	\$71,313
3910	2003	\$0	15.5	\$0	\$0	\$0	\$0	15.5	\$0
3910	2004	\$0	14.5	\$0	\$0	\$0	\$0	14.5	\$0
3910	2005	\$102,645	13.5	\$1,385,708	\$0	\$0	\$102,645	13.5	\$1,385,708
3910	2006	\$72	12.5	\$900	\$0	\$0	\$72	12.5	\$900
3910	2007	\$22,247	11.5	\$255,841	\$0	\$0	\$22,247	11.5	\$255,841

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3910	2008	\$0	10.5	\$0	\$0	\$0	\$0	10.5	\$0
3910	2009	\$26,118	9.5	\$248,121	\$0	\$0	\$26,118	9.5	\$248,121
3910	2010	\$190,563	8.5	\$1,619,786	\$0	\$0	\$190,563	8.5	\$1,619,786
3910	2011	\$100,671	7.5	\$755,033	\$0	\$0	\$100,671	7.5	\$755,033
3910	2012	\$142,886	6.5	\$928,759	(\$145,338)	\$0	(\$2,452)	6.5	(\$15,938)
3910	2013	\$152,158	5.5	\$836,869	\$0	\$0	\$152,158	5.5	\$836,869
3910	2014	\$198,485	4.5	\$893,183	\$0	\$0	\$198,485	4.5	\$893,183
3910	2015	\$99,699	3.5	\$348,947	\$0	\$0	\$99,699	3.5	\$348,947
3910	2016	\$0	2.5	\$0	\$0	\$0	\$0	2.5	\$0
3910	2017	\$154,911	1.5	\$232,367	\$0	\$0	\$154,911	1.5	\$232,367
3910	2018	\$536,010	0.5	\$268,005	\$0	\$0	\$536,010	0.5	\$268,005
3910 Total		\$1,755,389	4.7	\$8,317,894	(\$145,338)	\$0	\$1,610,051	4.6	\$7,373,197
3912	1994	\$0	24.5	\$0	\$0	\$0	\$0	24.5	\$0
3912	1995	\$0	23.5	\$0	\$0	\$0	\$0	23.5	\$0
3912	1996	\$0	22.5	\$0	\$0	\$0	\$0	22.5	\$0
3912	1999	\$117,964	19.5	\$2,300,298	\$0	\$0	\$117,964	19.5	\$2,300,298
3912	2000	\$0	18.5	\$0	\$0	\$0	\$0	18.5	\$0
3912	2001	\$0	17.5	\$0	\$0	\$0	\$0	17.5	\$0
3912	2002	\$0	16.5	\$0	\$0	\$0	\$0	16.5	\$0
3912	2003	\$1,403	15.5	\$21,747	\$0	\$0	\$1,403	15.5	\$21,747
3912	2004	\$0	14.5	\$0	\$0	\$0	\$0	14.5	\$0
3912	2005	\$19,493	13.5	\$263,156	\$0	\$0	\$19,493	13.5	\$263,156
3912	2006	\$0	12.5	\$0	\$0	\$0	\$0	12.5	\$0
3912	2007	\$0	11.5	\$0	\$0	\$0	\$0	11.5	\$0
3912	2008	\$0	10.5	\$0	\$0	\$0	\$0	10.5	\$0
3912	2009	\$859	9.5	\$8,161	\$0	\$0	\$859	9.5	\$8,161
3912	2010	\$1,489,165	8.5	\$12,657,903	\$0	\$0	\$1,489,165	8.5	\$12,657,903
3912	2011	\$356,808	7.5	\$2,676,060	\$0	\$0	\$356,808	7.5	\$2,676,060
3912	2012	\$129,197	6.5	\$839,781	(\$83,691)	\$0	\$45,506	6.5	\$295,789
3912	2013	\$25,590	5.5	\$140,745	\$0	\$0	\$25,590	5.5	\$140,745
3912	2014	\$11,326	4.5	\$50,967	\$0	\$0	\$11,326	4.5	\$50,967
3912	2015	\$5,314	3.5	\$18,599	\$0	\$0	\$5,314	3.5	\$18,599
3912	2016	\$0	2.5	\$0	\$0	\$0	\$0	2.5	\$0
3912	2017	\$0	1.5	\$0	\$0	\$0	\$0	1.5	\$0
3912	2018	\$0	0.5	\$0	\$0	\$0	\$0	0.5	\$0
3912 Total		\$2,157,119	8.8	\$18,977,415	(\$83,691)	\$0	\$2,073,428	8.9	\$18,433,423
3913	1986	\$0	32.5	\$0	\$0	\$0	\$0	32.5	\$0
3913	1997	\$0	21.5	\$0	\$0	\$0	\$0	21.5	\$0
3913	1998	\$0	20.5	\$0	\$0	\$0	\$0	20.5	\$0
3913	1999	\$0	19.5	\$0	\$0	\$0	\$0	19.5	\$0
3913	2000	\$0	18.5	\$0	\$0	\$0	\$0	18.5	\$0
3913	2001	\$0	17.5	\$0	\$0	\$0	\$0	17.5	\$0
3913	2002	\$0	16.5	\$0	\$0	\$0	\$0	16.5	\$0
3913	2003	\$0	15.5	\$0	\$0	\$0	\$0	15.5	\$0
3913	2004	\$0	14.5	\$0	\$0	\$0	\$0	14.5	\$0
3913	2005	\$0	13.5	\$0	\$0	\$0	\$0	13.5	\$0
3913	2006	\$1,213	12.5	\$15,163	\$0	\$0	\$1,213	12.5	\$15,163
3913	2007	\$0	11.5	\$0	\$0	\$0	\$0	11.5	\$0
3913	2008	\$0	10.5	\$0	\$0	\$0	\$0	10.5	\$0

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3913	2009	\$0	9.5	\$0	\$0	\$0	\$0	9.5	\$0
3913	2010	\$185,770	8.5	\$1,579,045	\$0	\$0	\$185,770	8.5	\$1,579,045
3913	2011	\$11,983	7.5	\$89,873	\$0	\$0	\$11,983	7.5	\$89,873
3913	2012	\$190,285	6.5	\$1,236,853	(\$26,150)	\$0	\$164,135	6.5	\$1,066,878
3913	2013	\$377,790	5.5	\$2,077,845	\$0	\$0	\$377,790	5.5	\$2,077,845
3913	2014	\$44,173	4.5	\$198,779	\$0	\$0	\$44,173	4.5	\$198,779
3913	2015	\$16,339	3.5	\$57,187	\$0	\$0	\$16,339	3.5	\$57,187
3913	2016	\$132,409	2.5	\$331,023	\$0	\$0	\$132,409	2.5	\$331,023
3913	2017	\$29,628	1.5	\$44,442	\$0	\$0	\$29,628	1.5	\$44,442
3913	2018	\$15,325	0.5	\$7,663	\$0	\$0	\$15,325	0.5	\$7,663
3913 Total		\$1,004,915	5.6	\$5,637,870	(\$26,150)	\$0	\$978,765	5.6	\$5,467,895
3914	1999	\$0	19.5	\$0	\$0	\$0	\$0	19.5	\$0
3914	2004	\$5,535	14.5	\$80,258	\$0	\$0	\$5,535	14.5	\$80,258
3914	2005	\$0	13.5	\$0	\$0	\$0	\$0	13.5	\$0
3914	2006	\$0	12.5	\$0	\$0	\$0	\$0	12.5	\$0
3914	2007	\$6,776	11.5	\$77,924	\$0	\$0	\$6,776	11.5	\$77,924
3914	2008	\$0	10.5	\$0	\$0	\$0	\$0	10.5	\$0
3914	2009	\$14,278	9.5	\$135,641	\$0	\$0	\$14,278	9.5	\$135,641
3914	2010	\$0	8.5	\$0	\$0	\$0	\$0	8.5	\$0
3914	2011	\$221,139	7.5	\$1,658,543	\$0	\$0	\$221,139	7.5	\$1,658,543
3914	2012	\$1,972,157	6.5	\$12,819,021	(\$234,188)	\$0	\$1,737,969	6.5	\$11,296,799
3914	2013	\$361,367	5.5	\$1,987,519	\$0	\$0	\$361,367	5.5	\$1,987,519
3914	2014	\$0	4.5	\$0	\$0	\$0	\$0	4.5	\$0
3914	2015	\$3,742,600	3.5	\$13,099,100	\$0	\$0	\$3,742,600	3.5	\$13,099,100
3914	2016	\$118,618	2.5	\$296,545	\$0	\$0	\$118,618	2.5	\$296,545
3914	2017	\$878,276	1.5	\$1,317,414	\$0	\$0	\$878,276	1.5	\$1,317,414
3914	2018	\$372,161	0.5	\$186,081	\$0	\$0	\$372,161	0.5	\$186,081
3914 Total		\$7,692,907	4.1	\$31,658,044	(\$234,188)	\$0	\$7,458,719	4.0	\$30,135,822
3930	1973	\$7,117	45.5	\$323,824	\$0	\$0	\$7,117	45.5	\$323,824
3930	1996	\$524	22.5	\$11,790	\$0	\$0	\$524	22.5	\$11,790
3930	2000	\$1,921	18.5	\$35,539	\$0	\$0	\$1,921	18.5	\$35,539
3930	2008	\$1,861	10.5	\$19,541	\$0	\$0	\$1,861	10.5	\$19,541
3930	2012	\$5,361	6.5	\$34,847	\$0	\$0	\$5,361	6.5	\$34,847
3930	2013	\$0	5.5	\$0	\$0	\$0	\$0	5.5	\$0
3930	2014	\$0	4.5	\$0	\$0	\$0	\$0	4.5	\$0
3930	2015	\$4,123	3.5	\$14,431	\$0	\$0	\$4,123	3.5	\$14,431
3930	2016	\$881	2.5	\$2,203	\$0	\$0	\$881	2.5	\$2,203
3930	2017	\$10,910	1.5	\$16,365	\$0	\$0	\$10,910	1.5	\$16,365
3930	2018	\$0	0.5	\$0	\$0	\$0	\$0	0.5	\$0
3930 Total		\$32,698	14.0	\$458,537	\$0	\$0	\$32,698	14.0	\$458,537
3940	1981	\$2,607	37.5	\$97,763	\$0	\$0	\$2,607	37.5	\$97,763
3940	1982	\$9,296	36.5	\$339,304	\$0	\$0	\$9,296	36.5	\$339,304
3940	1984	\$86,717	34.5	\$2,991,737	\$0	\$0	\$86,717	34.5	\$2,991,737
3940	1985	\$251	33.5	\$8,409	\$0	\$0	\$251	33.5	\$8,409
3940	1986	\$2,755	32.5	\$89,538	\$0	\$0	\$2,755	32.5	\$89,538
3940	1987	\$6,350	31.5	\$200,025	\$0	\$0	\$6,350	31.5	\$200,025
3940	1988	\$5,208	30.5	\$158,844	\$0	\$0	\$5,208	30.5	\$158,844

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

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AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3940	1989	\$10,895	29.5	\$321,403	\$0	\$0	\$10,895	29.5	\$321,403
3940	1990	\$2,850	28.5	\$81,225	\$0	\$0	\$2,850	28.5	\$81,225
3940	1991	\$1,044	27.5	\$28,710	\$0	\$0	\$1,044	27.5	\$28,710
3940	1992	\$34,740	26.5	\$920,610	\$0	\$0	\$34,740	26.5	\$920,610
3940	1993	\$18,145	25.5	\$462,698	\$0	\$0	\$18,145	25.5	\$462,698
3940	1994	\$14,889	24.5	\$364,781	\$0	\$0	\$14,889	24.5	\$364,781
3940	1995	\$1,395	23.5	\$32,783	\$0	\$0	\$1,395	23.5	\$32,783
3940	1996	\$6,342	22.5	\$142,695	\$0	\$0	\$6,342	22.5	\$142,695
3940	1997	\$15,025	21.5	\$323,038	\$0	\$0	\$15,025	21.5	\$323,038
3940	1998	\$10,084	20.5	\$206,722	\$0	\$0	\$10,084	20.5	\$206,722
3940	1999	\$20,046	19.5	\$390,897	\$0	\$0	\$20,046	19.5	\$390,897
3940	2000	\$5,708	18.5	\$105,598	\$0	\$0	\$5,708	18.5	\$105,598
3940	2001	\$23,429	17.5	\$410,008	\$0	\$0	\$23,429	17.5	\$410,008
3940	2002	\$14,287	16.5	\$235,736	\$0	\$0	\$14,287	16.5	\$235,736
3940	2003	\$27,181	15.5	\$421,306	\$0	\$0	\$27,181	15.5	\$421,306
3940	2004	\$13,050	14.5	\$189,225	\$0	\$0	\$13,050	14.5	\$189,225
3940	2005	\$64,725	13.5	\$873,788	\$0	\$0	\$64,725	13.5	\$873,788
3940	2006	\$21,726	12.5	\$271,575	\$0	\$0	\$21,726	12.5	\$271,575
3940	2007	\$49,271	11.5	\$566,617	\$0	\$0	\$49,271	11.5	\$566,617
3940	2008	\$9,109	10.5	\$95,645	\$0	\$0	\$9,109	10.5	\$95,645
3940	2009	\$34,527	9.5	\$328,007	\$0	\$0	\$34,527	9.5	\$328,007
3940	2010	\$22,073	8.5	\$187,621	\$0	\$0	\$22,073	8.5	\$187,621
3940	2011	\$60,206	7.5	\$451,545	\$0	\$0	\$60,206	7.5	\$451,545
3940	2012	\$23,249	6.5	\$151,119	\$0	\$0	\$23,249	6.5	\$151,119
3940	2013	\$34,054	5.5	\$187,297	\$0	\$0	\$34,054	5.5	\$187,297
3940	2014	\$98,193	4.5	\$441,869	\$0	\$0	\$98,193	4.5	\$441,869
3940	2015	\$89,330	3.5	\$312,655	\$0	\$0	\$89,330	3.5	\$312,655
3940	2016	\$126,304	2.5	\$315,760	\$0	\$0	\$126,304	2.5	\$315,760
3940	2017	\$156,938	1.5	\$235,407	\$0	\$0	\$156,938	1.5	\$235,407
3940	2018	\$121,915	0.5	\$60,958	\$0	\$0	\$121,915	0.5	\$60,958
3940 Total		\$1,243,914	10.5	\$13,002,908	\$0	\$0	\$1,243,914	10.5	\$13,002,908
3950	2013	\$0	5.5	\$0	\$0	\$0	\$0	5.5	\$0
3950	2014	\$0	4.5	\$0	\$0	\$0	\$0	4.5	\$0
3950	2015	\$0	3.5	\$0	\$0	\$0	\$0	3.5	\$0
3950	2016	\$0	2.5	\$0	\$0	\$0	\$0	2.5	\$0
3950	2017	\$0	1.5	\$0	\$0	\$0	\$0	1.5	\$0
3950	2018	\$0	0.5	\$0	\$0	\$0	\$0	0.5	\$0
3950 Total		\$0	0.0	\$0	\$0	\$0	\$0	0.0	\$0
3960	1986	\$48,639	32.5	\$1,580,768	\$0	\$0	\$48,639	32.5	\$1,580,768
3960	1991	\$38,173	27.5	\$1,049,758	\$0	\$0	\$38,173	27.5	\$1,049,758
3960	1992	\$33,550	26.5	\$889,075	\$0	\$0	\$33,550	26.5	\$889,075
3960	1993	\$45,988	25.5	\$1,172,694	\$0	\$0	\$45,988	25.5	\$1,172,694
3960	1995	\$45,148	23.5	\$1,060,978	\$0	\$0	\$45,148	23.5	\$1,060,978
3960	1996	\$43,432	22.5	\$977,220	\$0	\$0	\$43,432	22.5	\$977,220
3960	1997	\$0	21.5	\$0	\$0	\$0	\$0	21.5	\$0
3960	1998	\$45,133	20.5	\$925,227	\$0	\$0	\$45,133	20.5	\$925,227
3960	1999	\$51,134	19.5	\$997,113	\$0	\$0	\$51,134	19.5	\$997,113
3960	2000	\$76,047	18.5	\$1,406,870	\$0	\$0	\$76,047	18.5	\$1,406,870
3960	2001	\$38,069	17.5	\$666,208	\$0	\$0	\$38,069	17.5	\$666,208

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3960	2002	\$88,542	16.5	\$1,460,943	\$0	\$0	\$88,542	16.5	\$1,460,943
3960	2003	\$9,485	15.5	\$147,018	\$0	\$0	\$9,485	15.5	\$147,018
3960	2004	\$69,070	14.5	\$1,001,515	\$0	\$0	\$69,070	14.5	\$1,001,515
3960	2005	\$21,619	13.5	\$291,857	\$0	\$0	\$21,619	13.5	\$291,857
3960	2006	\$88,009	12.5	\$1,100,113	\$0	\$0	\$88,009	12.5	\$1,100,113
3960	2007	\$6,597	11.5	\$75,866	\$0	\$0	\$6,597	11.5	\$75,866
3960	2008	\$51,331	10.5	\$538,976	\$0	\$0	\$51,331	10.5	\$538,976
3960	2009	\$85,081	9.5	\$808,270	\$0	\$0	\$85,081	9.5	\$808,270
3960	2010	\$64,531	8.5	\$548,514	\$0	\$0	\$64,531	8.5	\$548,514
3960	2011	\$25,067	7.5	\$188,003	\$0	\$0	\$25,067	7.5	\$188,003
3960	2012	\$37,890	6.5	\$246,285	(\$3,952)	\$0	\$33,938	6.5	\$220,597
3960	2013	\$13,121	5.5	\$72,166	\$0	\$0	\$13,121	5.5	\$72,166
3960	2014	\$193,303	4.5	\$869,864	\$0	\$0	\$193,303	4.5	\$869,864
3960	2015	\$152,568	3.5	\$533,988	\$0	\$0	\$152,568	3.5	\$533,988
3960	2016	\$114,393	2.5	\$285,983	\$0	\$0	\$114,393	2.5	\$285,983
3960	2017	\$43,163	1.5	\$64,745	\$0	\$0	\$43,163	1.5	\$64,745
3960	2018	\$0	0.5	\$0	\$0	\$0	\$0	0.5	\$0
3960 Total		\$1,529,083	12.4	\$18,960,009	(\$3,952)	\$0	\$1,525,131	12.4	\$18,934,321
3970	1999	\$11,661	19.5	\$227,390	\$0	\$0	\$11,661	19.5	\$227,390
3970	2000	\$7,766	18.5	\$143,671	\$0	\$0	\$7,766	18.5	\$143,671
3970	2001	\$8,236	17.5	\$144,130	\$0	\$0	\$8,236	17.5	\$144,130
3970	2002	\$36,499	16.5	\$602,234	\$0	\$0	\$36,499	16.5	\$602,234
3970	2003	\$78,061	15.5	\$1,209,946	\$0	\$0	\$78,061	15.5	\$1,209,946
3970	2004	\$21,228	14.5	\$307,806	\$0	\$0	\$21,228	14.5	\$307,806
3970	2005	\$13,175	13.5	\$177,863	\$0	\$0	\$13,175	13.5	\$177,863
3970	2006	\$10,393	12.5	\$129,913	\$0	\$0	\$10,393	12.5	\$129,913
3970	2007	\$51,083	11.5	\$587,455	\$0	\$0	\$51,083	11.5	\$587,455
3970	2008	\$556,959	10.5	\$5,848,070	\$0	\$0	\$556,959	10.5	\$5,848,070
3970	2009	\$223,221	9.5	\$2,120,600	\$0	\$0	\$223,221	9.5	\$2,120,600
3970	2010	\$207,442	8.5	\$1,763,257	\$0	\$0	\$207,442	8.5	\$1,763,257
3970	2011	\$15,634	7.5	\$117,255	\$0	\$0	\$15,634	7.5	\$117,255
3970	2012	\$74,201	6.5	\$482,307	(\$21,602)	(\$20,125)	\$32,474	6.5	\$211,081
3970	2013	\$67,780	5.5	\$372,790	\$0	\$0	\$67,780	5.5	\$372,790
3970	2014	\$88,451	4.5	\$398,030	\$0	\$0	\$88,451	4.5	\$398,030
3970	2015	\$75,303	3.5	\$263,561	\$0	\$0	\$75,303	3.5	\$263,561
3970	2016	\$231,466	2.5	\$578,665	\$0	\$0	\$231,466	2.5	\$578,665
3970	2017	\$216,345	1.5	\$324,518	\$0	\$0	\$216,345	1.5	\$324,518
3970	2018	\$465,775	0.5	\$232,888	\$0	\$0	\$465,775	0.5	\$232,888
3970 Total		\$2,460,679	6.5	\$16,032,343	(\$21,602)	(\$20,125)	\$2,418,952	6.5	\$15,761,117
3980	1992	\$5,014	26.5	\$132,871	\$0	\$0	\$5,014	26.5	\$132,871
3980	1993	\$1,319	25.5	\$33,635	\$0	\$0	\$1,319	25.5	\$33,635
3980	1994	\$4,949	24.5	\$121,251	\$0	\$0	\$4,949	24.5	\$121,251
3980	1995	\$14,085	23.5	\$330,998	\$0	\$0	\$14,085	23.5	\$330,998
3980	1996	\$22,716	22.5	\$511,110	\$0	\$0	\$22,716	22.5	\$511,110
3980	2001	\$6,543	17.5	\$114,503	\$0	\$0	\$6,543	17.5	\$114,503
3980	2002	\$2,548	16.5	\$42,042	\$0	\$0	\$2,548	16.5	\$42,042
3980	2004	\$6,397	14.5	\$92,757	\$0	\$0	\$6,397	14.5	\$92,757
3980	2005	\$9,472	13.5	\$127,872	\$0	\$0	\$9,472	13.5	\$127,872
3980	2006	\$72,227	12.5	\$902,838	\$0	\$0	\$72,227	12.5	\$902,838

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

AVERAGE AGE AT 12/31/18

ACCOUNT	INSTALL YEAR	DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT	ADDITIONAL ADJUSTMENTS FROM LAST STUDY	AMR EQUIPMENT ADJUSTMENT	ADJUSTED DECEMBER 31, 2018 COST BASIS	AGE	WEIGHT
3980	2007	\$12,963	11.5	\$149,075	\$0	\$0	\$12,963	11.5	\$149,075
3980	2008	\$70,289	10.5	\$738,035	\$0	\$0	\$70,289	10.5	\$738,035
3980	2009	\$1,566	9.5	\$14,877	\$0	\$0	\$1,566	9.5	\$14,877
3980	2010	\$4,911	8.5	\$41,744	\$0	\$0	\$4,911	8.5	\$41,744
3980	2011	\$36,648	7.5	\$274,860	\$0	\$0	\$36,648	7.5	\$274,860
3980	2012	\$7,973	6.5	\$51,825	(\$3,835)	\$0	\$4,138	6.5	\$26,897
3980	2013	\$9,441	5.5	\$51,926	\$0	\$0	\$9,441	5.5	\$51,926
3980	2014	\$101,178	4.5	\$455,301	\$0	\$0	\$101,178	4.5	\$455,301
3980	2015	\$23,255	3.5	\$81,393	\$0	\$0	\$23,255	3.5	\$81,393
3980	2016	\$0	2.5	\$0	\$0	\$0	\$0	2.5	\$0
3980	2017	\$0	1.5	\$0	\$0	\$0	\$0	1.5	\$0
3980	2018	\$2,461	0.5	\$1,231	\$0	\$0	\$2,461	0.5	\$1,231
3980 Total		\$415,955	10.3	\$4,270,138	(\$3,835)	\$0	\$412,120	10.3	\$4,245,210
3990	2003	\$6,243	15.5	\$96,767	\$0	\$0	\$6,243	15.5	\$96,767
3990	2005	\$6,546	13.5	\$88,371	\$0	\$0	\$6,546	13.5	\$88,371
3990	2006	\$10,180	12.5	\$127,250	\$0	\$0	\$10,180	12.5	\$127,250
3990	2008	\$2,001	10.5	\$21,011	\$0	\$0	\$2,001	10.5	\$21,011
3990	2012	\$250	6.5	\$1,625	(\$250)	\$0	\$0	6.5	\$0
3990	2013	\$0	5.5	\$0	\$0	\$0	\$0	5.5	\$0
3990	2014	\$0	4.5	\$0	\$0	\$0	\$0	4.5	\$0
3990	2015	\$0	3.5	\$0	\$0	\$0	\$0	3.5	\$0
3990	2016	\$0	2.5	\$0	\$0	\$0	\$0	2.5	\$0
3990	2017	\$0	1.5	\$0	\$0	\$0	\$0	1.5	\$0
3990	2018	\$0	0.5	\$0	\$0	\$0	\$0	0.5	\$0
3990 Total		\$25,220	13.3	\$335,023	(\$250)	\$0	\$24,970	13.4	\$333,398
		\$417,558,069	9.9	\$4,123,583,932	(\$533,489)	\$0	\$417,024,580	9.9	\$4,120,015,629

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
2018 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY
 (Actual through 12/31/18)
 Docket No.
COMPARISON OF CURRENT AND PROPOSED DEPRECIATION COMPONENTS

ACCOUNT - # / NAME	CONSOLIDATED PLANT		CURRENT CONSOLIDATED					COMPANY PROPOSED - CONSOLIDATED					STAFF RECOMMENDED - CONSOLIDATED				
	1/1/19 INVESTMENT	1/1/19 RESERVE	AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SAL (%)	AGE (YRS.)	CURVE	AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SAL (%)	AGE (YRS.)	CURVE	AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SAL (%)	AGE (YRS.)	CURVE
											(EXH. J and K)						
DISTRIBUTION PLANT																	
3741 Land Rights	12,910	7,620	30.0	7.4	0.0	22.6		35.0	7.4	0.0	27.6	SQ					
375 Structures & Improvements	1,604,358	674,115	40.0	18.9	0.0	21.1	S4	40.0	23.0	0.0	16.7	S4					
3761 Mains - Plastic	93,902,357	25,389,738	45.0	35.0	(16.0)	9.9	S3	50.0	43.0	(16.0)	7.3	S3					
3762 Mains - Steel	60,146,931	27,402,226	45.0	28.0	(28.0)	17.4	S3	55.0	37.0	(28.0)	18.5	S3					
376G Mains - GRIP	100,098,436	8,092,671	45.0	35.0	(16.0)	9.9	S3	50.0	43.0	(16.0)	7.3	S3					
378 Measuring and Regulating Equip. - General	4,359,741	1,098,958	31.0	21.0	(5.0)	11.0	R3	31.0	23.0	(5.0)	8.2	R3					
379 Measuring and Regulating Equip. - City Gate	13,020,294	4,315,102	30.0	22.0	(5.0)	8.0	R3	32.0	23.0	(5.0)	9.5	R3					
3801 Services - Plastic	51,151,353	13,264,485	45.0	34.0	(22.0)	11.2	S3	50.0	41.0	(22.0)	9.0	S3					
3802 Services - Other	1,788,293	404,252	40.0	24.0	(125.0)	16.9	S2	50.0	22.0	(125.0)	31.3	S2					
380G Services - GRIP	25,851,783	2,294,400	45.0	34.0	(22.0)	11.2	S3	50.0	41.0	(22.0)	9.0	S3					
381 Meters	16,659,827	6,373,227	28.0	16.2	0.0	12.7	R3	28.0	17.1	0.0	11.6	R3					
3811 Meters - AMR Equipment	2,232,914	1,062,202	20.0	16.7	0.0	3.4	R3	20.0	12.1	0.0	8.4	R3					
382 Meter Installations	13,526,048	3,213,386	36.0	25.0	(10.0)	11.4	S2	36.0	27.0	(10.0)	9.2	S2					
3821 Meter Installations - MTU/DCU	596,662	221,846	36.0	33.0	(10.0)	3.5	S2	36.0	28.0	(10.0)	8.5	S2					
383 House Regulators	5,318,803	2,445,409	30.0	16.7	0.0	13.6	R4	30.0	16.2	0.0	14.1	R4					
384 House Regulator Installations	1,043,408	580,700	36.0	21.0	0.0	15.6	S3	36.0	16.3	0.0	20.4	S3					
385 Indus. Meas. & Reg. Station Equip	1,848,723	1,102,495	30.0	16.9	0.0	14.1	R3	35.0	17.7	0.0	18.9	R3					
387 Other Equipment	2,944,227	1,096,350	25.0	15.7	0.0	9.3	S3	25.0	15.7	0.0	9.3	S3					
	396,107,068	99,039,183															
GENERAL PLANT																	
390 Structures & Improvements	3,138,764	546,084	40.0	31.0	10.0	9.6	R3	40.0	31.0	10.0	9.8	R3					
3910 Office Furniture	1,610,051	350,806	20.0	15.6	0.0	4.4	S2	20.0	15.4	0.0	4.6	S2					
3912 Office Equipment	1,954,061	141,158	14.0	10.1	0.0	4.0	S2	14.0	6.2	0.0	8.9	S2					
3913 Computer Hardware	977,552	455,433	10.0	4.3	0.0	5.7	S4	10.0	4.4	0.0	5.6	S4					
3914 Computer Software	7,446,408	2,884,660	10.0	4.3	0.0	5.7		10.0	6.0	0.0	4.0						
3921 Transportation - Cars	162,295	21,976	10.0	5.1	10.0	5.3	S2	10.0	4.4	10.0	6.4	S2					
3922 Transportation - Light Trucks & Vans	5,509,730	2,058,882	10.0	4.8	20.0	5.8	S2	10.0	5.1	20.0	5.4	S2					
3923 Transportation - Heavy Trucks	0	0	0.0	0.0	10.0	0.0			0.0	10.0	0.0						
3924 Transportation - Other	91,239	39,476	21.0	9.9	0.0	11.1	S4	21.0	9.8	0.0	11.2	S4					
393 Stores Equipment	25,581	11,587	26.0	5.8	0.0	20.4	S5	26.0	12.0	0.0	14.0	S5					
394 Tools, Shop & Garage Equipment	924,670	481,654	15.0	3.8	0.0	13.1	S3	15.0	5.3	0.0	10.5	S3					
395 Laboratory Equipment	0	0	0.0	0.0	0.0	0.0			0.0	0.0	0.0						
396 Power Operated Equipment	1,525,131	932,834	16.0	6.0	10.0	11.8	S2	16.0	5.7	10.0	12.4	S2					
397 Communication Equipment	2,242,326	1,049,294	13.0	8.1	0.0	5.6	S1	13.0	7.5	0.0	6.5	S1					
398 Miscellaneous Equipment	357,494	152,610	17.0	10.5	0.0	7.7	R2	17.0	8.7	0.0	10.3	R2					
399 Miscellaneous Tangible	24,970	24,969	5 Year Amortization		5 Year Amortization			5 Year Amortization		5 Year Amortization							
Total General Plant	25,990,272	9,151,423															
General Plant amortizable account retirements with age greater than Average Service Life.	690,504	690,504															
Total Plant	422,787,844	108,881,110															

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

2018 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY

(Actual through 12/31/18)

Docket No.

COMPARISON OF RATES AND COMPONENTS

ACCOUNT - # / NAME	CURRENT - CONSOLIDATED	COMPANY PROPOSED - CONSOLIDATED				STAFF PROPOSED - CONSOLIDATED			
	REMAINING LIFE RATE (%)	AVERAGE REMAINING LIFE (YRS.)	NET SAL (%)	12/31/2018 RESERVE (%)	REMAINING LIFE RATE (%)	AVERAGE REMAINING LIFE (YRS.)	NET SAL (%)	12/31/2018 RESERVE (%)	REMAINING LIFE RATE (%)
DISTRIBUTION PLANT									
3741 Land Rights	17.2	7.4	0.0	59.02	5.5				
375 Structures & Improvements	2.5	23.0	0.0	42.02	2.5				
3761 Mains - Plastic	2.6	43.0	(16.0)	17.26	2.3				
3762 Mains - Steel	2.8	37.0	(28.0)	45.56	2.2				
376G Mains - GRIP	2.6	43.0	(16.0)	17.26	2.3				
378 Measuring and Regulating Equip. - General	3.3	23.0	(5.0)	25.21	3.5				
379 Measuring and Regulating Equip. - City Gate	3.4	23.0	(5.0)	33.14	3.1				
3801 Services - Plastic	2.7	41.0	(22.0)	20.27	2.5				
3802 Services - Other	6.5	22.0	(125.0)	22.61	9.2				
380G Services - GRIP	2.7	41.0	(22.0)	20.27	2.5				
381 Meters	3.7	17.1	0.0	38.26	3.6				
3811 Meters - AMR Equipment	4.5	12.1	0.0	47.57	4.3				
382 Meter Installations	3.1	27.0	(10.0)	23.76	3.2				
3821 Meter Installations - MTU/DCU	2.6	28.0	(10.0)	37.18	2.6				
383 House Regulators	3.3	16.2	0.0	45.98	3.3				
384 House Regulator Installations	2.7	16.3	0.0	55.65	2.7				
385 Indus. Meas. & Reg. Station Equip	3.4	17.7	0.0	59.64	2.3				
387 Other Equipment	4.0	15.7	0.0	37.24	4.0				
GENERAL PLANT									
390 Structures & Improvements.	2.0	31.0	10.0	17.40	2.3				
3910 Office Furniture	3.7	20.0	0.0		5.0 *				
3912 Office Equipment	6.1	14.0	0.0		7.1 *				
3913 Computer Hardware	5.2	10.0	0.0		10.0 *				
3914 Computer Software	5.2	10.0	0.0		10.0 *				
3921 Transportation - Cars	11.0	4.4	10.0	13.54	17.4				
3922 Transportation - Light Trucks & Vans	8.0	5.1	20.0	37.37	8.4				
3923 Transportation - Heavy Trucks	8.2	11.0	10.0		8.2				
3924 Transportation - Other	3.3	9.8	0.0	43.27	5.8				
393 Stores Equipment	5.8	26.0	0.0		3.8 *				
394 Tools, Shop & Garage Equipment	7.4	15.0	0.0		6.7 *				
395 Laboratory Equipment	5.0	20.0	0.0		5.0 *				
396 Power Operated Equipment	1.1	5.7	10.0	61.16	5.1				
397 Communication Equipment	7.0	13.0	0.0		7.7 *				
398 Miscellaneous Equipment	4.6	17.0	0.0		5.9 *				
399 Miscellaneous Tangible		5 Year Amortization	5 Year Amortization						

* Denotes amortization rate.

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
2018 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY
 (Actual through 12/31/18)
 Docket No.
COMPARISON OF ANNUAL DEPRECIATION EXPENSE

ACCOUNT - # / NAME	CONSOLIDATED PLANT		CURRENT - CONSOLIDATED		COMPANY PROPOSED - CONSOLIDATED			STAFF RECOMMENDED - CONSOLIDATED		
	1/1/19	1/1/19	RATE (%)	EXPENSES (\$)	RATE (%)	EXPENSES (\$)	CHANGE IN EXPENSES (\$)	RATE (%)	EXPENSES (\$)	CHANGE IN EXPENSES (\$)
	INVESTMENT	RESERVE								
DISTRIBUTION PLANT										
3741 Land Rights	12,910	7,620	17.2	2,221	5.5	710	(1,511)			
375 Structures & Improvements	1,604,358	674,115	2.5	40,109	2.5	40,109	0			
3761 Mains - Plastic	93,902,357	25,389,738	2.6	2,441,461	2.3	2,159,754	(281,707)			
3762 Mains - Steel	60,146,931	27,402,226	2.8	1,684,114	2.2	1,323,232	(360,882)			
376G Mains - GRIP	100,098,436	8,092,671	2.6	2,602,559	2.3	2,302,264	(300,295)			
378 Measuring and Regulating Equip. - General	4,359,741	1,098,958	3.3	143,871	3.5	152,591	8,720			
379 Measuring and Regulating Equip. - City	13,020,294	4,315,102	3.4	442,690	3.1	403,629	(39,061)			
3801 Services - Plastic	51,151,353	13,264,485	2.7	1,381,087	2.5	1,278,784	(102,303)			
3802 Services - Other	1,788,293	404,252	6.5	116,239	9.2	164,523	48,284			
380G Services - GRIP	25,851,783	2,294,400	2.7	697,998	2.5	646,295	(51,703)			
381 Meters	16,659,827	6,373,227	3.7	616,414	3.6	599,754	(16,660)			
3811 Meters - AMR Equipment	2,232,914	1,062,202	4.5	100,481	4.3	96,015	(4,466)			
382 Meter Installations	13,526,048	3,213,386	3.1	419,307	3.2	432,834	13,527			
3821 Meter Installations - MTU/DCU	596,662	221,846	2.6	15,513	2.6	15,513	0			
383 House Regulators	5,318,803	2,445,409	3.3	175,520	3.3	175,520	0			
384 House Regulator Installations	1,043,408	580,700	2.7	28,172	2.7	28,172	0			
385 Indus. Meas. & Reg. Station Equip	1,848,723	1,102,495	3.4	62,857	2.3	42,521	(20,336)			
387 Other Equipment	2,944,227	1,096,350	4.0	117,769	4.0	117,769	0			
	396,107,068	99,039,183		11,088,382		9,979,989	(1,108,393)		0	0
GENERAL PLANT										
390 Structures & Improvements	3,138,764	546,084	2.0	62,775	2.3	72,192	9,417			
3910 Office Furniture	1,610,051 **	350,806	3.7	59,572	5.0	80,503 *	20,931			
3912 Office Equipment	1,954,061 **	141,158	6.1	119,198	7.1	138,738 *	19,540			
3913 Computer Hardware	977,552 **	455,433	5.2	50,833	10.0	97,755 *	46,922			
3914 Computer Software	7,446,408 **	2,884,660	5.2	387,213	10.0	744,641 *	357,428	0.0		
3921 Transportation - Cars	162,295	21,976	11.0	17,852	17.4	28,239	10,387			
3922 Transportation - Light Trucks & Vans	5,509,730	2,058,882	8.0	440,778	8.4	462,817	22,039			
3923 Transportation - Heavy Trucks	0	0	8.2	0	8.2	0	0	0.0		0
3924 Transportation - Other	91,239	39,476	3.3	3,011	5.8	5,292	2,281			
393 Stores Equipment	25,581 **	11,587	5.8	1,484	3.8	972 *	(512)			
394 Tools, Shop & Garage Equipment	924,670 **	481,654	7.4	68,426	6.7	61,953 *	(6,473)			
395 Laboratory Equipment	0	0	5.0	0	5.0	0	0	0.0		0
396 Power Operated Equipment	1,525,131	932,834	1.1	16,776	5.1	77,782	61,006			
397 Communication Equipment	2,242,326 **	1,049,294	7.0	156,963	7.7	172,659 *	15,696			
398 Miscellaneous Equipment	357,494 **	152,610	4.6	16,445	5.9	21,092 *	4,647			
399 Miscellaneous Tangible	24,970	24,969	5 Year Amortization		5 Year Amortization					
Total General Plant	25,990,272	9,151,423		1,401,326		1,964,635	563,309		0	0
Retirements of General Plant Assets with Age Greater than Average Service Life	690,504	690,504								
Reserve Deficiency Amortization						179,454	179,454			
Total Plant	422,787,844	108,881,110		12,489,708		12,124,078	(365,630)		0	0

* Denotes amortization expense over FPU's existing average service life.
 ** Denotes investment and reserve after retirements with age greater than the Average Service Life. See Exhibit EE

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
2018 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY

(Actual through 12/31/18)

Docket No.

COMPARISON OF ACCUMULATED BOOK RESERVE AND THEORETICAL RESERVE

ACCOUNT - # / NAME	PROPOSED RATES							
	1/1/19 INVESTMENT	1/1/19 RESERVE	THEORETICAL RESERVE (%)	THEORETICAL RESERVE	IMBALANCE	WLR (%)	ARL (YEARS)	NET SALV (%)
DISTRIBUTION PLANT								
3741 Land Rights	12,910	7,620	78.5	10,140	(2,520)	2.9	7.40	0.00
375 Structures & Improvements	1,604,358	674,115	42.5	681,852	(7,737)	2.5	23.00	0.00
3761 Mains - Plastic	93,902,357	25,389,738	17.1	16,057,303	9,332,435	2.3	43.00	(16.00)
3762 Mains - Steel	60,146,931	27,402,226	42.9	25,803,033	1,599,193	2.3	37.00	(28.00)
376G Mains - GRIP	100,098,436	8,092,671	17.1	17,116,833	(9,024,162)	2.3	43.00	(16.00)
378 Measuring and Regulating Equip. - General	4,359,741	1,098,958	26.8	1,168,411	(69,453)	3.4	23.00	(5.00)
379 Measuring and Regulating Equip. - City Gate	13,020,294	4,315,102	29.1	3,788,906	526,196	3.3	23.00	(5.00)
3801 Services - Plastic	51,151,353	13,264,485	23.6	12,071,719	1,192,766	2.4	41.00	(22.00)
3802 Services - Other	1,788,293	404,252	126.0	2,253,249	(1,848,997)	4.5	22.00	(125.00)
380G Services - GRIP	25,851,783	2,294,400	23.6	6,101,021	(3,806,621)	2.4	41.00	(22.00)
381 Meters	16,659,827	6,373,227	38.4	6,404,037	(30,810)	3.6	17.10	0.00
3811 Meters - AMR Equipment	2,232,914	1,062,202	39.5	882,001	180,201	5.0	12.10	0.00
382 Meter Installations	13,526,048	3,213,386	26.3	3,557,351	(343,965)	3.1	27.00	(10.00)
3821 Meter Installations - MTU/DCU	596,662	221,846	23.2	138,426	83,420	3.1	28.00	(10.00)
383 House Regulators	5,318,803	2,445,409	46.5	2,475,371	(29,962)	3.3	16.20	0.00
384 House Regulator Installations	1,043,408	580,700	54.4	567,197	13,503	2.8	16.30	0.00
385 Indus. Meas. & Reg. Station Equip	1,848,723	1,102,495	48.7	899,773	202,722	2.9	17.70	0.00
387 Other Equipment	2,944,227	1,096,350	37.2	1,095,252	1,098	4.0	15.70	0.00
	396,107,068	99,039,183		101,071,875	(2,032,692)			
GENERAL PLANT								
390 Structures & Improvements.	3,138,764	546,084	18.7	586,949	(40,865)	2.3	31.00	10.00
3910 Office Furniture	1,610,051	350,806	23.0	370,312	(19,506)	5.0	15.40	0.00
3912 Office Equipment	2,073,428	260,525	56.0	1,160,705	(900,180)	7.1	6.20	0.00
3913 Computer Hardware	978,765	456,646	57.0	557,896	(101,250)	10.0	4.30	0.00
3914 Computer Software	7,458,719	2,896,971	40.0	2,983,488	(86,517)	10.0	6.00	0.00
3921 Transportation - Cars	162,295	21,976	50.4	81,797	(59,821)	9.0	4.40	10.00
3922 Transportation - Light Trucks & Vans	5,509,730	2,058,882	39.2	2,159,814	(100,932)	8.0	5.10	20.00
3923 Transportation - Heavy Trucks	0	0	90.0	0	0	0.0	11.00	10.00
3924 Transportation - Other	91,239	39,476	53.0	48,393	(8,917)	4.8	9.78	0.00
393 Stores Equipment	32,698	18,704	54.4	17,788	916	3.8	12.00	0.00
394 Tools, Shop & Garage Equipment	1,243,914	800,898	64.5	802,200	(1,302)	6.7	5.30	0.00
395 Laboratory Equipment	0	0	100.0	0	0	0.0	20.00	0.00
396 Power Operated Equipment	1,525,131	932,834	58.1	885,796	47,038	5.6	5.70	10.00
397 Communication Equipment	2,418,952	1,225,920	42.3	1,022,007	203,913	7.7	7.50	0.00
398 Miscellaneous Equipment	412,120	207,236	48.7	200,579	6,657	5.9	8.70	0.00
399 Miscellaneous Tangible	24,970	24,970	100.0	24,970	0	0.0	0.00	0.00
Total General Plant	26,680,776	9,841,928		10,877,724	(1,060,766)			
Total Plant	422,787,844	108,881,111		111,949,599	(3,093,458)			

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
2018 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY

(Actual through 12/31/18)

Docket No.

PROPOSED GENERAL PLANT AMORTIZATION

ACCOUNT - # / NAME	GENERAL PLANT - AMORTIZED						
	PLANT BALANCE 1/1/2019	BOOK RESERVE 1/1/2019	THEORETICAL RESERVE 1/1/2019	RESERVE IMBALANCE	RESERVE AMORTIZATION PERIOD (YRS.)	RESERVE IMBALANCE AMORTIZATION	ASSETS TO RETIRE WITH AGE > AVERAGE SERVICE LIFE
GENERAL PLANT							
3910 Office Furniture	\$1,610,051	\$350,806	\$370,312	(\$19,506)	5	(\$3,901)	\$0
3912 Office Equipment	\$2,073,428	\$260,525	\$1,160,705	(\$900,180)	5	(\$180,036)	\$119,367
3913 Computer Hardware	\$978,765	\$456,646	\$557,896	(\$101,250)	5	(\$20,250)	\$1,213
3914 Computer Software	\$7,458,719	\$2,896,971	\$2,983,488	(\$86,517)	5	(\$17,303)	\$12,311
393 Stores Equipment	\$32,698	\$18,704	\$17,788	\$916	5	\$183	\$7,117
394 Tools, Shop & Garage Equipment	\$1,243,914	\$800,898	\$802,200	(\$1,302)	5	(\$260)	\$319,244
395 Laboratory Equipment	\$0	\$0	\$0	\$0	5	\$0	\$0
397 Communication Equipment	\$2,418,952	\$1,225,920	\$1,022,007	\$203,913	5	\$40,783	\$176,626
398 Miscellaneous Equipment	\$412,120	\$207,236	\$200,579	\$6,657	5	\$1,331	\$54,626
Total General Plant	\$16,228,647	\$6,217,706	\$7,114,975	(\$897,269)		(\$179,454)	\$690,504

After Retirements of Assets with age greater than Average Service Life:

ACCOUNT - # / NAME	GENERAL PLANT - AMORTIZED				
	PLANT BALANCE 1/1/2019	BOOK RESERVE 1/1/2019	PROPOSED LIFE	ANNUAL AMORTIZATION 1/1/2019 INVESTMENT	ANNUAL AMORTIZATION %
3910 Office Furniture	1,610,051	350,806	20	80,503	5.0
3912 Office Equipment	1,954,061	141,158	14	139,576	7.1
3913 Computer Hardware	977,552	455,433	10	97,755	10.0
3914 Computer Software	7,446,408	2,884,660	10	744,641	10.0
393 Stores Equipment	25,581	11,587	26	984	3.8
394 Tools, Shop & Garage Equipment	924,670	481,654	15	61,645	6.7
395 Laboratory Equipment	0	0	20	0	5.0
397 Communication Equipment	2,242,326	1,049,294	13	172,487	7.7
398 Miscellaneous Equipment	357,494	152,610	17	21,029	5.9
Total Amortized After Retirements	15,538,143	5,527,202		1,318,620	
Assets to Retire	690,504	690,504			