



P O Box 3395
West Palm Beach, FL 33402-3395

June 26, 2003

Ms. Blanca S. Bayó, Director
Commission Clerk & Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0950

RE: DOCKET NO. 020853-EI: Florida Public Utilities, Consolidate Electric Depreciation Study

Dear Ms Bayó:

We are enclosing fifteen (15) copies of additional data in conjunction with the above referenced Depreciation Study. This data pertains to our Northwest Florida (Marianna) Electric Division. It is for use with the previously filed Depreciation Study data for our Northeast Florida (Fernandina Beach) Electric Division as part of a Commission Staff Assisted Depreciation Study for Consolidated Electric Depreciation Rates and Remaining Lives.

We request that the implementation date for the new consolidated depreciation rates be amended to January 1, 2004.

Updated data for the Northeast Florida Electric Division is currently being compiled and will be provided in the near future.

For additional information you may contact Jim Mesite at (561) 838-1733, or jmesite@fpuc.com.

Sincerely,

Cheryl Martin
Controller

Enclosures

CC: Patricia Lee, FPSC, Division of Economic Regulation
Jim Mesite (cover only)
Jack English (cover via e-mail)
Chuck Stein (cover via e-mail)
George Bachman (cover via e-mail)
Mark Cutshaw (cover via e-mail)
SJ 54-138, Consolidated Electric 2002 Depr. Study

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NORTHWEST FLORIDA ELECTRIC DIVISION
Depreciation Study
DECEMBER 31, 2002
2002

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FLORIDA PUBLIC UTILITIES COMPANY
NORTHWEST FLORIDA ELECTRIC DIVISION
2003 ESTIMATED RETIREMENTS

Docket No. 020853-EI

AGE	YEAR	362	WT AVG	364	WT AVG	365	WT AVG	AGE	YEAR	367	WT AVG	368	WT AVG	3690	WT AVG	AGE	YEAR
63.5	1940	-	-	-	-	4,606.65	292,522.28	63.5	1940	-	-	-	-	313.01	19,876.14	63.5	1940
62.5	1941	-	-	-	-	-	-	62.5	1941	-	-	56.25	3,515.63	-	-	62.5	1941
61.5	1942	-	-	-	-	-	-	61.5	1942	-	-	-	-	-	-	61.5	1942
60.5	1943	-	-	-	-	-	-	60.5	1943	-	-	-	-	-	-	60.5	1943
59.5	1944	-	-	-	-	446.90	26,590.55	59.5	1944	-	-	-	-	10.43	620.59	59.5	1944
58.5	1945	-	-	-	-	-	-	58.5	1945	-	-	-	-	-	-	58.5	1945
57.5	1946	-	-	-	-	2.47	142.03	57.5	1946	-	-	-	-	-	-	57.5	1946
56.5	1947	-	-	-	-	6.53	368.95	56.5	1947	-	-	47.57	2,687.71	-	-	56.5	1947
55.5	1948	-	-	-	-	-	-	55.5	1948	-	-	-	-	11.51	638.81	55.5	1948
54.5	1949	-	-	197.71	10,775.20	237.39	12,937.76	54.5	1949	-	-	-	-	23.03	1,255.14	54.5	1949
53.5	1950	-	-	75.14	4,019.99	1,087.63	58,188.21	53.5	1950	-	-	-	-	-	-	53.5	1950
52.5	1951	-	-	41.28	2,167.20	1,269.77	66,662.93	52.5	1951	-	-	178.56	9,374.40	-	-	52.5	1951
51.5	1952	-	-	149.30	7,688.95	5.39	277.59	51.5	1952	-	-	91.70	4,722.55	-	-	51.5	1952
50.5	1953	-	-	259.89	13,124.45	26.51	1,338.76	50.5	1953	-	-	25.11	1,268.06	46.17	2,331.59	50.5	1953
49.5	1954	-	-	110.70	5,479.65	335.63	16,613.69	49.5	1954	-	-	174.88	8,656.56	-	-	49.5	1954
48.5	1955	-	-	92.05	4,464.43	81.15	3,935.78	48.5	1955	-	-	373.46	18,112.81	-	-	48.5	1955
47.5	1956	-	-	447.73	21,267.18	58.38	2,773.05	47.5	1956	-	-	329.69	15,660.28	-	-	47.5	1956
46.5	1957	3,136.85	145,863.53	188.98	8,787.57	2,942.79	136,839.74	46.5	1957	-	-	391.42	18,201.03	-	-	46.5	1957
45.5	1958	-	-	510.97	23,249.14	2,611.46	118,821.43	45.5	1958	-	-	8.91	405.41	-	-	45.5	1958
44.5	1959	-	-	430.55	19,159.48	-	-	44.5	1959	-	-	290.17	12,912.57	33.62	1,496.09	44.5	1959
43.5	1960	-	-	103.86	4,517.91	939.55	40,870.43	43.5	1960	-	-	125.38	5,454.03	-	-	43.5	1960
42.5	1961	-	-	314.56	13,368.80	254.00	10,795.00	42.5	1961	-	-	130.61	5,550.93	121.61	5,168.43	42.5	1961
41.5	1962	-	-	594.66	24,678.39	301.61	12,516.82	41.5	1962	-	-	373.09	15,483.24	26.80	1,112.20	41.5	1962
40.5	1963	7,610.50	308,225.25	358.22	14,507.91	158.73	6,428.57	40.5	1963	-	-	629.56	25,497.18	28.75	1,164.38	40.5	1963
39.5	1964	-	-	568.73	22,464.84	350.74	13,854.23	39.5	1964	-	-	223.64	8,833.78	-	-	39.5	1964
38.5	1965	7,613.50	293,119.75	1,736.44	66,852.94	219.51	8,451.14	38.5	1965	-	-	116.81	4,497.19	-	-	38.5	1965
37.5	1966	-	-	352.43	13,216.13	717.47	26,905.13	37.5	1966	-	-	296.03	11,101.13	225.66	8,462.25	37.5	1966
36.5	1967	-	-	771.26	28,150.99	288.62	10,534.63	36.5	1967	-	-	341.53	12,465.85	108.48	3,959.52	36.5	1967
35.5	1968	-	-	1,096.07	38,910.49	129.59	4,600.45	35.5	1968	-	-	596.19	21,164.75	185.88	6,598.74	35.5	1968
34.5	1969	-	-	911.29	31,439.51	66.25	2,285.63	34.5	1969	-	-	505.23	17,430.44	35.71	1,232.00	34.5	1969
33.5	1970	-	-	3,169.28	106,170.88	96.15	3,221.03	33.5	1970	-	-	184.20	6,170.70	80.29	2,689.72	33.5	1970
32.5	1971	-	-	629.70	20,465.25	87.69	2,849.93	32.5	1971	-	-	206.67	6,716.78	165.08	5,365.10	32.5	1971
31.5	1972	-	-	922.35	29,054.03	595.48	18,757.62	31.5	1972	-	-	270.50	8,520.75	333.85	10,516.28	31.5	1972
30.5	1973	-	-	474.44	14,470.42	52.43	1,599.12	30.5	1973	-	-	330.21	10,071.41	35.42	1,080.31	30.5	1973
29.5	1974	-	-	1,106.29	32,635.56	-	-	29.5	1974	-	-	1,111.33	32,784.24	51.09	1,507.16	29.5	1974
28.5	1975	-	-	1,071.82	30,546.87	1,063.39	30,306.62	28.5	1975	-	-	278.39	7,934.12	548.16	15,622.56	28.5	1975
27.5	1976	-	-	963.92	26,507.80	571.40	15,713.50	27.5	1976	-	-	116.37	3,200.18	348.31	9,578.53	27.5	1976
26.5	1977	-	-	165.02	4,373.03	107.01	2,835.77	26.5	1977	-	-	43.43	1,150.90	-	-	26.5	1977
25.5	1978	-	-	2,087.94	53,242.47	823.72	21,004.86	25.5	1978	-	-	369.90	9,432.45	233.76	5,960.88	25.5	1978
24.5	1979	-	-	231.89	5,681.31	107.96	2,645.02	24.5	1979	731.12	17,912.44	950.70	23,292.15	303.90	7,445.55	24.5	1979
23.5	1980	-	-	2,646.06	62,182.41	3,666.60	86,165.10	23.5	1980	-	-	216.72	5,092.92	58.44	1,373.34	23.5	1980
22.5	1981	-	-	659.30	14,834.25	1,009.86	22,721.85	22.5	1981	-	-	591.63	13,311.68	63.42	1,426.95	22.5	1981
21.5	1982	-	-	208.61	4,485.12	-	-	21.5	1982	-	-	-	-	-	-	21.5	1982
20.5	1983	-	-	98.89	2,027.25	-	-	20.5	1983	-	-	1,278.04	26,199.82	480.61	9,852.51	20.5	1983
19.5	1984	-	-	94.43	1,841.39	-	-	19.5	1984	-	-	180.08	3,511.56	63.84	1,244.88	19.5	1984
18.5	1985	-	-	1,114.70	20,621.95	95.87	1,773.60	18.5	1985	-	-	726.83	13,446.36	-	-	18.5	1985
17.5	1986	-	-	1,017.31	17,802.93	21.42	374.85	17.5	1986	-	-	1,973.20	34,531.00	157.19	2,750.83	17.5	1986
16.5	1987	-	-	110.77	1,827.71	-	-	16.5	1987	277.45	4,577.93	692.29	11,422.79	-	-	16.5	1987
15.5	1988	-	-	3,620.93	56,124.47	641.78	9,947.59	15.5	1988	-	-	655.64	10,162.42	-	-	15.5	1988
14.5	1989	-	-	1,034.23	14,996.34	100.89	1,462.91	14.5	1989	90.46	1,311.67	628.67	9,115.72	90.92	1,318.34	14.5	1989
13.5	1990	-	-	871.09	11,759.72	195.81	2,643.44	13.5	1990	-	-	562.47	7,593.35	266.86	3,602.61	13.5	1990
12.5	1991	-	-	805.94	10,074.25	71.70	896.25	12.5	1991	-	-	549.32	6,866.50	-	-	12.5	1991
11.5	1992	-	-	354.28	4,074.22	137.48	1,581.02	11.5	1992	-	-	130.86	1,504.89	92.93	1,068.70	11.5	1992
10.5	1993	-	-	263.81	2,770.01	-	-	10.5	1993	-	-	-	-	-	-	10.5	1993
9.5	1994	-	-	761.53	7,234.54	-	-	9.5	1994	-	-	354.38	3,366.61	-	-	9.5	1994
8.5	1995	-	-	2,240.63	19,045.36	409.71	3,482.54	8.5	1995	-	-	518.94	4,410.99	189.00	1,606.50	8.5	1995
7.5	1996	-	-	-	-	79.65	597.38	7.5	1996	-	-	-	-	-	-	7.5	1996
6.5	1997	-	-	680.38	4,422.47	105.80	687.70	6.5	1997	-	-	278.98	1,813.37	-	-	6.5	1997
5.5	1998	-	-	348.95	1,919.23	-	-	5.5	1998	-	-	61.27	336.99	-	-	5.5	1998
4.5	1999	-	-	545.12	2,453.04	-	-	4.5	1999	149.42	672.39	15.20	68.40	274.42	1,234.89	4.5	1999
3.5	2000	-	-	1,915.74	6,705.09	207.48	726.18	3.5	2000	-	-	-	-	760.85	2,662.98	3.5	2000
2.5	2001	-	-	3,012.43	7,531.08	-	-	2.5	2001	-	-	45.83	114.58	1,237.43	3,093.58	2.5	2001
1.5	2002	-	-	874.19	1,311.29	-	-	1.5	2002	916.47	1,374.71	-	-	-	-	1.5	2002
TOTAL ACCOUNT		18,360.85		43,413.79		27,394.00		TOTAL ACCOUNT		2,164.92		18,627.84		7,006.43		TOTAL ACCOUNT	
TOTAL WEIGHTED			747,208.53		977,482.71		1,107,248.52	TOTAL WEIGHTED			25,849.13		485,139.03		144,918.00	TOTAL WEIGHTED	
AVERAGE AGE		40.70		22.52		40.42		AVERAGE AGE		11.94		26.04		20.68		AVERAGE AGE	

**FLORIDA PUBLIC UTILITIES COMPANY
NORTHWEST FLORIDA ELECTRIC DIVISION
2003 ESTIMATED RETIREMENTS**

Docket No. 020853-EI

AGE	YEAR	370	WT AVG	371	WT AVG	AGE	YEAR	373	WT AVG	3922	WT AVG	AGE	YEAR
63.5	1940	-	-	-	-	63.5	1940	-	-	-	-	63.5	1940
62.5	1941	-	-	-	-	62.5	1941	-	-	-	-	62.5	1941
61.5	1942	6.78	416.97	-	-	61.5	1942	-	-	-	-	61.5	1942
60.5	1943	108.77	6,580.59	-	-	60.5	1943	-	-	-	-	60.5	1943
59.5	1944	28.71	1,708.25	-	-	59.5	1944	-	-	-	-	59.5	1944
58.5	1945	-	-	-	-	58.5	1945	-	-	-	-	58.5	1945
57.5	1946	55.00	3,162.50	-	-	57.5	1946	-	-	-	-	57.5	1946
56.5	1947	103.63	5,855.10	-	-	56.5	1947	-	-	-	-	56.5	1947
55.5	1948	107.61	5,972.36	-	-	55.5	1948	-	-	-	-	55.5	1948
54.5	1949	217.92	11,876.64	-	-	54.5	1949	-	-	-	-	54.5	1949
53.5	1950	315.24	16,865.34	-	-	53.5	1950	-	-	-	-	53.5	1950
52.5	1951	182.91	9,602.78	-	-	52.5	1951	-	-	-	-	52.5	1951
51.5	1952	220.77	11,369.66	-	-	51.5	1952	-	-	-	-	51.5	1952
50.5	1953	671.75	33,923.38	-	-	50.5	1953	-	-	-	-	50.5	1953
49.5	1954	-	-	-	-	49.5	1954	-	-	-	-	49.5	1954
48.5	1955	118.08	5,726.88	-	-	48.5	1955	24.87	1,206.20	-	-	48.5	1955
47.5	1956	53.00	2,517.50	-	-	47.5	1956	-	-	-	-	47.5	1956
46.5	1957	79.50	3,696.75	-	-	46.5	1957	19.67	914.66	-	-	46.5	1957
45.5	1958	113.88	5,181.54	-	-	45.5	1958	44.06	2,004.73	-	-	45.5	1958
44.5	1959	133.95	5,960.78	-	-	44.5	1959	15.67	697.32	-	-	44.5	1959
43.5	1960	75.34	3,277.29	-	-	43.5	1960	-	-	-	-	43.5	1960
42.5	1961	39.88	1,694.90	-	-	42.5	1961	-	-	-	-	42.5	1961
41.5	1962	43.19	1,792.39	-	-	41.5	1962	197.74	8,206.21	-	-	41.5	1962
40.5	1963	-	-	335.99	13,607.60	40.5	1963	68.09	2,757.65	-	-	40.5	1963
39.5	1964	30.69	1,212.26	267.46	10,564.67	39.5	1964	702.15	27,734.93	-	-	39.5	1964
38.5	1965	106.12	4,085.62	-	-	38.5	1965	-	-	-	-	38.5	1965
37.5	1966	50.39	1,889.63	-	-	37.5	1966	-	-	-	-	37.5	1966
36.5	1967	73.77	2,692.61	-	-	36.5	1967	65.21	2,380.17	-	-	36.5	1967
35.5	1968	49.98	1,774.29	-	-	35.5	1968	26.94	956.37	-	-	35.5	1968
34.5	1969	20.76	716.22	-	-	34.5	1969	45.41	1,566.65	-	-	34.5	1969
33.5	1970	379.40	12,709.90	-	-	33.5	1970	-	-	-	-	33.5	1970
32.5	1971	65.61	2,132.33	24.33	790.73	32.5	1971	16.18	525.85	-	-	32.5	1971
31.5	1972	141.17	4,446.86	52.12	1,641.78	31.5	1972	115.14	3,626.91	-	-	31.5	1972
30.5	1973	115.62	3,526.41	77.55	2,365.28	30.5	1973	-	-	-	-	30.5	1973
29.5	1974	256.91	7,578.85	48.68	1,436.06	29.5	1974	135.77	4,005.22	-	-	29.5	1974
28.5	1975	133.67	3,809.60	399.59	11,388.32	28.5	1975	205.50	5,856.75	-	-	28.5	1975
27.5	1976	376.85	10,363.38	75.94	2,088.35	27.5	1976	69.76	1,918.40	-	-	27.5	1976
26.5	1977	204.06	5,407.59	88.52	2,345.78	26.5	1977	508.13	13,465.45	-	-	26.5	1977
25.5	1978	407.44	10,389.72	145.40	3,707.70	25.5	1978	12.64	322.32	-	-	25.5	1978
24.5	1979	-	-	122.90	3,011.05	24.5	1979	-	-	-	-	24.5	1979
23.5	1980	-	-	257.13	6,042.56	23.5	1980	26.97	633.80	-	-	23.5	1980
22.5	1981	226.65	5,099.63	400.25	9,005.63	22.5	1981	-	-	-	-	22.5	1981
21.5	1982	119.45	2,568.18	1,347.27	28,966.31	21.5	1982	214.92	4,620.78	-	-	21.5	1982
20.5	1983	282.75	5,796.38	290.08	5,946.64	20.5	1983	407.85	8,360.93	-	-	20.5	1983
19.5	1984	-	-	522.08	10,180.56	19.5	1984	531.87	10,371.47	-	-	19.5	1984
18.5	1985	365.91	6,769.34	625.38	11,569.53	18.5	1985	1,383.55	25,595.68	-	-	18.5	1985
17.5	1986	335.37	5,868.98	361.82	6,331.85	17.5	1986	1,208.21	21,143.68	-	-	17.5	1986
16.5	1987	237.83	3,924.20	678.66	11,197.89	16.5	1987	1,056.05	17,424.83	-	-	16.5	1987
15.5	1988	212.42	3,292.51	954.96	14,801.88	15.5	1988	497.95	7,718.23	-	-	15.5	1988
14.5	1989	602.77	8,740.17	2,521.08	36,555.66	14.5	1989	177.47	2,573.32	-	-	14.5	1989
13.5	1990	-	-	891.57	12,036.20	13.5	1990	200.49	2,706.62	13,219.74	178,466.49	13.5	1990
12.5	1991	103.06	1,288.25	798.91	9,986.38	12.5	1991	747.64	9,345.50	-	-	12.5	1991
11.5	1992	243.08	2,795.42	2,274.58	26,157.67	11.5	1992	1,039.72	11,956.78	11,488.86	132,121.89	11.5	1992
10.5	1993	281.11	2,951.66	1,245.41	13,076.81	10.5	1993	2,038.08	21,399.84	-	-	10.5	1993
9.5	1994	171.27	1,627.07	1,284.71	12,204.75	9.5	1994	1,509.53	14,340.54	-	-	9.5	1994
8.5	1995	71.45	607.33	1,187.31	10,092.14	8.5	1995	850.05	7,225.43	-	-	8.5	1995
7.5	1996	158.69	1,190.18	3,221.52	24,161.40	7.5	1996	1,304.97	9,787.28	-	-	7.5	1996
6.5	1997	92.59	601.84	3,586.16	23,310.04	6.5	1997	1,007.77	6,550.51	-	-	6.5	1997
5.5	1998	111.78	614.79	5,413.93	29,776.62	5.5	1998	1,148.76	6,318.18	-	-	5.5	1998
4.5	1999	35.93	161.69	3,335.04	15,007.68	4.5	1999	536.41	2,413.85	-	-	4.5	1999
3.5	2000	199.54	698.39	2,373.80	8,308.30	3.5	2000	170.39	596.37	-	-	3.5	2000
2.5	2001	140.07	350.18	778.97	1,947.43	2.5	2001	485.67	1,214.18	-	-	2.5	2001
1.5	2002	112.96	169.44	-	-	1.5	2002	-	-	-	-	1.5	2002
TOTAL ACCOUNT		9,193.03		35,989.10		TOTAL ACCOUNT		18,817.25		24,708.60		TOTAL ACCOUNT	
TOTAL WEIGHTED			265,032.35		379,611.18	TOTAL WEIGHTED			270,443.47		310,588.38	TOTAL WEIGHTED	
AVERAGE AGE		28.83		10.55		AVERAGE AGE		14.37		12.57		AVERAGE AGE	

FLORIDA PUBLIC UTILITIES COMPANY
NORTHWEST FLORIDA ELECTRIC DIVISION
2001 RETIREMENTS

Docket No. 020853-EI

AGE	YEAR	362	WT AVG	364	WT AVG	365	WT AVG	AGE	YEAR	367	WT AVG	368	WT AVG	3690	WT AVG	AGE	YEAR
61.5	1940	-	-	-	-	4,540.47	279,238.91	61.5	1940	-	-	-	-	331.42	20,382.33	61.5	1940
60.5	1941	-	-	-	-	-	-	60.5	1941	-	-	67.50	4,083.75	-	-	60.5	1941
59.5	1942	-	-	-	-	-	-	59.5	1942	-	-	-	-	-	-	59.5	1942
58.5	1943	-	-	-	-	-	-	58.5	1943	-	-	-	-	-	-	58.5	1943
57.5	1944	-	-	-	-	-	-	57.5	1944	-	-	-	-	20.85	1,198.88	57.5	1944
56.5	1945	-	-	-	-	-	-	56.5	1945	-	-	-	-	-	-	56.5	1945
55.5	1946	-	-	-	-	-	-	55.5	1946	-	-	-	-	-	-	55.5	1946
54.5	1947	-	-	-	-	-	-	54.5	1947	-	-	95.14	5,185.13	-	-	54.5	1947
53.5	1948	-	-	-	-	-	-	53.5	1948	-	-	-	-	-	-	53.5	1948
52.5	1949	-	-	79.08	4,151.70	-	-	52.5	1949	-	-	-	-	-	-	52.5	1949
51.5	1950	-	-	150.27	7,738.91	561.31	28,907.47	51.5	1950	-	-	-	-	-	-	51.5	1950
50.5	1951	-	-	-	-	2,451.51	123,801.26	50.5	1951	-	-	37.53	1,895.27	-	-	50.5	1951
49.5	1952	-	-	199.07	9,853.97	10.78	533.61	49.5	1952	-	-	183.40	9,078.30	-	-	49.5	1952
48.5	1953	-	-	333.16	16,158.26	-	-	48.5	1953	-	-	-	-	-	-	48.5	1953
47.5	1954	-	-	61.58	2,925.05	648.94	30,824.65	47.5	1954	-	-	349.76	16,613.60	-	-	47.5	1954
46.5	1955	-	-	-	-	-	-	46.5	1955	-	-	298.29	13,870.49	-	-	46.5	1955
45.5	1956	-	-	568.88	25,884.04	-	-	45.5	1956	-	-	454.54	20,681.57	-	-	45.5	1956
44.5	1957	-	-	233.23	10,378.74	5,816.53	258,835.59	44.5	1957	-	-	483.46	21,513.97	-	-	44.5	1957
43.5	1958	-	-	50.17	2,182.40	4,944.59	215,089.67	43.5	1958	-	-	-	-	-	-	43.5	1958
42.5	1959	-	-	217.44	9,241.20	-	-	42.5	1959	-	-	580.34	24,664.45	-	-	42.5	1959
41.5	1960	-	-	181.03	7,522.75	1,610.47	66,834.51	41.5	1960	-	-	-	-	-	-	41.5	1960
40.5	1961	-	-	255.32	10,340.46	404.93	16,399.67	40.5	1961	-	-	261.21	10,579.01	97.28	3,939.84	40.5	1961
39.5	1962	-	-	510.80	20,176.60	246.39	9,732.41	39.5	1962	-	-	671.49	26,523.86	53.60	2,117.20	39.5	1962
38.5	1963	-	-	223.71	8,612.84	42.70	1,643.95	38.5	1963	-	-	475.86	18,320.61	-	-	38.5	1963
37.5	1964	-	-	856.48	32,118.00	670.54	25,145.25	37.5	1964	-	-	223.64	8,386.50	-	-	37.5	1964
36.5	1965	-	-	1,257.24	45,889.26	256.09	9,347.29	36.5	1965	-	-	98.13	3,581.75	-	-	36.5	1965
35.5	1966	-	-	142.01	5,041.36	567.37	20,141.64	35.5	1966	-	-	91.38	3,243.99	128.94	4,572.37	35.5	1966
34.5	1967	-	-	585.42	20,196.99	388.08	13,388.76	34.5	1967	-	-	272.47	9,400.22	72.32	2,495.04	34.5	1967
33.5	1968	-	-	833.41	27,919.24	16.70	559.45	33.5	1968	-	-	852.28	28,551.38	-	-	33.5	1968
32.5	1969	-	-	258.93	8,415.23	86.81	2,821.33	32.5	1969	-	-	499.66	16,238.95	-	-	32.5	1969
31.5	1970	-	-	5,274.03	166,131.95	149.57	4,711.46	31.5	1970	-	-	90.50	2,850.75	80.29	2,529.14	31.5	1970
30.5	1971	-	-	907.39	27,675.40	175.38	5,349.09	30.5	1971	-	-	194.54	5,933.47	330.16	10,069.88	30.5	1971
29.5	1972	-	-	1,499.84	44,245.28	177.29	5,230.06	29.5	1972	-	-	389.21	11,481.70	178.16	5,255.72	29.5	1972
28.5	1973	-	-	292.58	8,338.53	104.85	2,988.23	28.5	1973	-	-	553.73	15,781.31	70.84	2,018.94	28.5	1973
27.5	1974	-	-	1,148.07	31,571.93	-	-	27.5	1974	-	-	1,837.67	50,535.93	-	-	27.5	1974
26.5	1975	-	-	727.43	19,276.90	1,752.36	46,437.54	26.5	1975	-	-	271.99	7,207.74	767.42	20,336.63	26.5	1975
25.5	1976	-	-	540.26	13,776.63	85.38	2,177.19	25.5	1976	-	-	145.07	3,699.29	348.30	8,881.65	25.5	1976
24.5	1977	-	-	-	-	214.02	5,243.49	24.5	1977	-	-	35.84	878.08	-	-	24.5	1977
23.5	1978	-	-	1,469.52	34,533.72	110.84	2,604.74	23.5	1978	-	-	640.64	15,055.04	311.68	7,324.48	23.5	1978
22.5	1979	-	-	116.05	2,611.13	71.97	1,619.33	22.5	1979	54.72	1,231.20	1,745.01	39,262.73	405.20	9,117.00	22.5	1979
21.5	1980	-	-	3,538.76	76,083.34	7,169.22	154,138.23	21.5	1980	-	-	-	-	-	-	21.5	1980
20.5	1981	-	-	1,318.60	27,031.30	2,019.71	41,404.06	20.5	1981	-	-	721.40	14,788.70	126.84	2,600.22	20.5	1981
19.5	1982	-	-	417.21	8,135.60	-	-	19.5	1982	-	-	-	-	-	-	19.5	1982
18.5	1983	-	-	-	-	-	-	18.5	1983	-	-	1,613.86	29,856.41	961.22	17,782.57	18.5	1983
17.5	1984	-	-	188.85	3,304.88	-	-	17.5	1984	-	-	-	-	127.68	2,234.40	17.5	1984
16.5	1985	-	-	1,845.53	30,451.25	191.74	3,163.71	16.5	1985	-	-	1,453.65	23,985.23	-	-	16.5	1985
15.5	1986	-	-	932.10	14,447.55	42.83	663.87	15.5	1986	-	-	717.86	11,126.83	157.19	2,436.45	15.5	1986
14.5	1987	-	-	221.53	3,212.19	-	-	14.5	1987	554.90	8,046.05	-	-	-	-	14.5	1987
13.5	1988	-	-	6,362.79	85,897.67	1,283.55	17,327.93	13.5	1988	-	-	494.73	6,678.86	-	-	13.5	1988
12.5	1989	-	-	1,106.55	13,831.88	-	-	12.5	1989	-	-	1,133.17	14,164.63	181.83	2,272.88	12.5	1989
11.5	1990	-	-	1,742.18	20,035.07	94.16	1,082.84	11.5	1990	-	-	-	-	-	-	11.5	1990
10.5	1991	-	-	-	-	143.39	1,505.60	10.5	1991	-	-	-	-	-	-	10.5	1991
9.5	1992	-	-	-	-	-	-	9.5	1992	-	-	-	-	-	-	9.5	1992
8.5	1993	-	-	-	-	-	-	8.5	1993	-	-	-	-	-	-	8.5	1993
7.5	1994	-	-	249.03	1,867.73	-	-	7.5	1994	-	-	708.76	5,315.70	-	-	7.5	1994
6.5	1995	-	-	2,938.40	19,099.60	121.31	788.52	6.5	1995	-	-	1,037.88	6,746.22	-	-	6.5	1995
5.5	1996	-	-	-	-	-	-	5.5	1996	-	-	-	-	-	-	5.5	1996
4.5	1997	-	-	272.15	1,224.68	-	-	4.5	1997	-	-	557.95	2,510.78	-	-	4.5	1997
3.5	1998	-	-	697.89	2,442.62	-	-	3.5	1998	-	-	122.54	428.89	-	-	3.5	1998
2.5	1999	-	-	817.68	2,044.20	-	-	2.5	1999	298.84	747.10	30.39	75.98	-	-	2.5	1999
1.5	2000	-	-	589.62	884.43	414.96	622.44	1.5	2000	-	-	-	-	760.85	1,141.28	1.5	2000
0.5	2001	-	-	1,431.56	715.78	-	-	0.5	2001	-	-	91.66	45.83	2,474.86	1,237.43	0.5	2001
-0.5	2002	-	-	-	-	-	-	-0.5	2002	-	-	-	-	-	-	-0.5	2002
TOTAL ACCOUNT		-	-	43,642.83	-	37,586.74	-	TOTAL ACCOUNT		908.46	-	20,584.13	-	7,986.93	-	TOTAL ACCOUNT	
TOTAL WEIGHTED		-	-	933,608.13	-	1,400,303.65	-	TOTAL WEIGHTED		10,024.35	-	510,822.82	-	129,949.31	-	TOTAL WEIGHTED	
AVERAGE AGE		#DIV/0!	-	21.39	-	37.26	-	AVERAGE AGE		11.03	-	24.82	-	16.27	-	AVERAGE AGE	

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AGE	YEAR	370	WT AVG	371	WT AVG	AGE	YEAR	373	WT AVG	3922	WT AVG	AGE	YEAR
61.5	1940	-	-	-	-	61.5	1940	-	-	-	-	61.5	1940
60.5	1941	-	-	-	-	60.5	1941	-	-	-	-	60.5	1941
59.5	1942	13.55	806.23	-	-	59.5	1942	-	-	-	-	59.5	1942
58.5	1943	43.51	2,545.34	-	-	58.5	1943	-	-	-	-	58.5	1943
57.5	1944	49.20	2,829.00	-	-	57.5	1944	-	-	-	-	57.5	1944
56.5	1945	-	-	-	-	56.5	1945	-	-	-	-	56.5	1945
55.5	1946	24.44	1,356.42	-	-	55.5	1946	-	-	-	-	55.5	1946
54.5	1947	111.59	6,081.66	-	-	54.5	1947	-	-	-	-	54.5	1947
53.5	1948	82.76	4,427.66	-	-	53.5	1948	-	-	-	-	53.5	1948
52.5	1949	217.92	11,440.80	-	-	52.5	1949	-	-	-	-	52.5	1949
51.5	1950	238.56	12,785.84	-	-	51.5	1950	-	-	-	-	51.5	1950
50.5	1951	137.18	6,927.59	-	-	50.5	1951	-	-	-	-	50.5	1951
49.5	1952	140.49	6,954.26	-	-	49.5	1952	-	-	-	-	49.5	1952
48.5	1953	594.23	28,820.16	-	-	48.5	1953	-	-	-	-	48.5	1953
47.5	1954	-	-	-	-	47.5	1954	-	-	-	-	47.5	1954
46.5	1955	-	-	-	-	46.5	1955	49.74	2,312.91	-	-	46.5	1955
45.5	1956	-	-	-	-	45.5	1956	-	-	-	-	45.5	1956
44.5	1957	53.00	2,358.50	-	-	44.5	1957	39.34	1,750.63	-	-	44.5	1957
43.5	1958	24.42	1,062.27	-	-	43.5	1958	88.11	3,832.79	-	-	43.5	1958
42.5	1959	-	-	-	-	42.5	1959	31.33	1,331.53	-	-	42.5	1959
41.5	1960	25.11	1,042.07	-	-	41.5	1960	-	-	-	-	41.5	1960
40.5	1961	39.88	1,615.14	-	-	40.5	1961	-	-	-	-	40.5	1961
39.5	1962	57.58	2,274.41	-	-	39.5	1962	395.48	15,621.46	-	-	39.5	1962
38.5	1963	-	-	448.00	17,248.00	38.5	1963	68.09	2,621.47	-	-	38.5	1963
37.5	1964	30.69	1,150.88	66.86	2,507.25	37.5	1964	70.21	2,632.88	-	-	37.5	1964
36.5	1965	162.50	5,931.25	-	-	36.5	1965	-	-	-	-	36.5	1965
35.5	1966	-	-	-	-	35.5	1966	-	-	-	-	35.5	1966
34.5	1967	-	-	-	-	34.5	1967	130.41	4,499.15	-	-	34.5	1967
33.5	1968	66.64	2,232.44	-	-	33.5	1968	53.87	1,804.65	-	-	33.5	1968
32.5	1969	41.52	1,349.40	-	-	32.5	1969	90.82	2,951.65	-	-	32.5	1969
31.5	1970	562.40	17,715.60	-	-	31.5	1970	-	-	-	-	31.5	1970
30.5	1971	131.22	4,002.21	48.66	1,484.13	30.5	1971	32.36	986.98	-	-	30.5	1971
29.5	1972	176.46	5,205.57	-	-	29.5	1972	230.28	6,793.26	-	-	29.5	1972
28.5	1973	154.16	4,393.56	51.70	1,473.45	28.5	1973	-	-	-	-	28.5	1973
27.5	1974	308.28	8,477.70	-	-	27.5	1974	77.58	2,133.45	-	-	27.5	1974
26.5	1975	114.57	3,036.11	307.38	8,145.57	26.5	1975	308.25	8,168.63	-	-	26.5	1975
25.5	1976	251.23	6,406.37	151.88	3,872.94	25.5	1976	139.52	3,557.76	-	-	25.5	1976
24.5	1977	-	-	-	-	24.5	1977	67.75	1,659.88	-	-	24.5	1977
23.5	1978	724.34	17,021.99	116.32	2,733.52	23.5	1978	-	-	-	-	23.5	1978
22.5	1979	-	-	98.32	2,212.20	22.5	1979	-	-	-	-	22.5	1979
21.5	1980	-	-	342.83	7,370.85	21.5	1980	53.93	1,159.50	-	-	21.5	1980
20.5	1981	-	-	400.25	8,205.13	20.5	1981	-	-	-	-	20.5	1981
19.5	1982	119.45	2,329.28	1,946.04	37,947.78	19.5	1982	322.38	6,286.41	-	-	19.5	1982
18.5	1983	188.50	3,487.25	145.04	2,683.24	18.5	1983	679.75	12,575.38	-	-	18.5	1983
17.5	1984	-	-	-	-	17.5	1984	744.62	13,030.85	-	-	17.5	1984
16.5	1985	365.91	6,037.52	714.72	11,792.88	16.5	1985	2,371.80	39,134.70	-	-	16.5	1985
15.5	1986	287.46	4,455.63	241.21	3,738.76	15.5	1986	1,691.48	26,217.94	-	-	15.5	1986
14.5	1987	380.52	5,517.54	969.50	14,057.75	14.5	1987	1,478.47	21,437.82	-	-	14.5	1987
13.5	1988	212.42	2,867.67	1,273.28	17,189.28	13.5	1988	796.72	10,755.72	-	-	13.5	1988
12.5	1989	710.12	8,876.50	4,603.71	57,546.38	12.5	1989	177.47	2,218.38	-	-	12.5	1989
11.5	1990	-	-	1,560.25	17,942.88	11.5	1990	-	-	26,439.48	304,054.02	11.5	1990
10.5	1991	206.12	2,164.26	684.78	7,190.19	10.5	1991	1,281.66	13,457.43	-	-	10.5	1991
9.5	1992	388.93	3,694.84	1,990.24	18,907.28	9.5	1992	1,819.51	17,285.35	-	-	9.5	1992
8.5	1993	-	-	1,494.49	12,703.17	8.5	1993	3,432.55	29,176.68	-	-	8.5	1993
7.5	1994	114.18	856.35	1,167.92	8,759.40	7.5	1994	2,641.67	19,812.53	-	-	7.5	1994
6.5	1995	-	-	1,899.69	12,347.99	6.5	1995	1,133.40	7,367.10	-	-	6.5	1995
5.5	1996	158.69	872.80	4,460.55	24,533.03	5.5	1996	2,007.64	11,042.02	-	-	5.5	1996
4.5	1997	92.59	416.66	4,383.08	19,723.86	4.5	1997	1,649.07	7,420.82	-	-	4.5	1997
3.5	1998	149.04	521.64	5,906.10	20,671.35	3.5	1998	1,340.22	4,690.77	-	-	3.5	1998
2.5	1999	71.85	179.63	2,187.07	5,467.68	2.5	1999	670.52	1,676.30	-	-	2.5	1999
1.5	2000	399.08	598.62	2,689.05	4,033.58	1.5	2000	224.50	336.75	-	-	1.5	2000
0.5	2001	-	-	778.97	389.49	0.5	2001	971.33	485.67	-	-	0.5	2001
-0.5	2002	-	-	-	-	-0.5	2002	-	-	-	-	-0.5	2002
TOTAL ACCOUNT		8,422.29		41,127.89		TOTAL ACCOUNT		27,361.83		26,439.48		TOTAL ACCOUNT	
TOTAL WEIGHTED			232,626.55		352,878.96	TOTAL WEIGHTED			308,227.12		304,054.02	TOTAL WEIGHTED	
AVERAGE AGE		25.25		8.58		AVERAGE AGE		11.26		11.50		AVERAGE AGE	

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AGE	YEAR	362	WT AVG	364	WT AVG	365	WT AVG	AGE	YEAR	367	WT AVG	368	WT AVG	369	WT AVG	AGE	YEAR
62.5	1940	-	-	-	-	4,672.82	292,051.25	62.5	1940	-	-	-	-	294.59	18,411.88	62.5	1940
61.5	1941	-	-	-	-	-	-	61.5	1941	-	-	45.00	2,767.50	-	-	61.5	1941
60.5	1942	-	-	-	-	-	-	60.5	1942	-	-	-	-	-	-	60.5	1942
59.5	1943	-	-	-	-	-	-	59.5	1943	-	-	-	-	-	-	59.5	1943
58.5	1944	-	-	-	-	893.79	52,286.72	58.5	1944	-	-	-	-	-	-	58.5	1944
57.5	1945	-	-	-	-	-	-	57.5	1945	-	-	-	-	-	-	57.5	1945
56.5	1946	-	-	-	-	4.93	278.55	56.5	1946	-	-	-	-	-	-	56.5	1946
55.5	1947	-	-	-	-	13.05	724.28	55.5	1947	-	-	-	-	-	-	55.5	1947
54.5	1948	-	-	-	-	-	-	54.5	1948	-	-	-	-	23.01	1,254.05	54.5	1948
53.5	1949	-	-	316.34	16,924.19	474.78	25,400.73	53.5	1949	-	-	-	-	46.06	2,464.21	53.5	1949
52.5	1950	-	-	-	-	1,613.94	84,731.85	52.5	1950	-	-	-	-	-	-	52.5	1950
51.5	1951	-	-	82.56	4,251.84	88.02	4,533.03	51.5	1951	-	-	319.58	16,458.37	-	-	51.5	1951
50.5	1952	-	-	99.53	5,026.27	-	-	50.5	1952	-	-	-	-	-	-	50.5	1952
49.5	1953	-	-	186.62	9,237.69	53.02	2,624.49	49.5	1953	-	-	50.22	2,485.89	92.34	4,570.83	49.5	1953
48.5	1954	-	-	159.81	7,750.79	22.31	1,082.04	48.5	1954	-	-	-	-	-	-	48.5	1954
47.5	1955	-	-	184.09	8,744.28	162.30	7,709.25	47.5	1955	-	-	448.63	21,309.93	-	-	47.5	1955
46.5	1956	-	-	326.58	15,185.97	116.76	5,429.34	46.5	1956	-	-	204.83	9,524.60	-	-	46.5	1956
45.5	1957	6,273.70	285,453.35	144.72	6,584.76	69.04	3,341.32	45.5	1957	-	-	299.38	13,621.79	-	-	45.5	1957
44.5	1958	-	-	971.77	43,243.77	278.33	12,385.69	44.5	1958	-	-	17.82	792.99	-	-	44.5	1958
43.5	1959	-	-	643.65	27,998.78	-	-	43.5	1959	-	-	-	-	67.23	2,924.51	43.5	1959
42.5	1960	-	-	26.68	1,133.90	268.62	11,416.35	42.5	1960	-	-	250.75	10,656.88	-	-	42.5	1960
41.5	1961	-	-	373.80	15,512.70	103.07	4,277.41	41.5	1961	-	-	-	-	145.93	6,056.10	41.5	1961
40.5	1962	-	-	678.51	27,479.66	356.82	14,451.21	40.5	1962	-	-	74.69	3,024.95	-	-	40.5	1962
39.5	1963	15,221.00	601,229.50	492.72	19,462.44	274.76	10,853.02	39.5	1963	-	-	783.26	30,938.77	57.49	2,270.86	39.5	1963
38.5	1964	-	-	280.97	10,817.35	30.94	1,191.19	38.5	1964	-	-	223.64	8,610.14	-	-	38.5	1964
37.5	1965	15,227.00	571,012.50	2,215.64	83,086.50	182.92	6,859.50	37.5	1965	-	-	135.48	5,080.50	-	-	37.5	1965
36.5	1966	-	-	562.84	20,543.66	867.56	31,665.94	36.5	1966	-	-	500.68	18,274.82	322.38	11,766.87	36.5	1966
35.5	1967	-	-	957.10	33,977.05	189.15	6,714.83	35.5	1967	-	-	410.59	14,575.95	144.64	5,134.72	35.5	1967
34.5	1968	-	-	1,358.73	46,876.19	242.47	8,365.22	34.5	1968	-	-	340.10	11,733.45	371.76	12,825.72	34.5	1968
33.5	1969	-	-	1,563.65	52,382.28	45.69	1,530.62	33.5	1969	-	-	510.79	17,111.47	71.42	2,392.57	33.5	1969
32.5	1970	-	-	1,064.53	34,597.23	42.73	1,388.73	32.5	1970	-	-	277.90	9,031.75	80.29	2,609.43	32.5	1970
31.5	1971	-	-	352.00	11,088.00	-	-	31.5	1971	-	-	218.80	6,892.20	-	-	31.5	1971
30.5	1972	-	-	344.86	10,518.23	1,013.66	30,916.63	30.5	1972	-	-	151.79	4,629.60	489.53	14,930.67	30.5	1972
29.5	1973	-	-	656.29	19,360.56	-	-	29.5	1973	-	-	106.68	3,147.06	-	-	29.5	1973
28.5	1974	-	-	1,064.51	30,338.54	-	-	28.5	1974	-	-	384.99	10,972.22	102.17	2,911.85	28.5	1974
27.5	1975	-	-	1,416.20	38,945.50	374.42	10,296.55	27.5	1975	-	-	284.79	7,831.73	328.89	9,044.48	27.5	1975
26.5	1976	-	-	1,387.57	36,770.61	1,057.41	28,021.37	26.5	1976	-	-	87.66	2,322.99	348.32	9,230.48	26.5	1976
25.5	1977	-	-	330.03	8,415.77	-	-	25.5	1977	-	-	51.02	1,301.01	-	-	25.5	1977
24.5	1978	-	-	2,706.35	66,305.58	1,536.60	37,646.70	24.5	1978	-	-	99.16	2,429.42	155.84	3,818.08	24.5	1978
23.5	1979	-	-	347.72	8,171.42	143.95	3,382.83	23.5	1979	1,407.52	33,076.72	156.39	3,675.17	202.60	4,761.10	23.5	1979
22.5	1980	-	-	1,753.36	39,450.60	163.97	3,689.33	22.5	1980	-	-	433.44	9,752.40	116.87	2,629.58	22.5	1980
21.5	1981	-	-	-	-	-	-	21.5	1981	-	-	461.86	9,929.99	-	-	21.5	1981
20.5	1982	-	-	-	-	-	-	20.5	1982	-	-	-	-	-	-	20.5	1982
19.5	1983	-	-	197.78	3,856.71	-	-	19.5	1983	-	-	942.21	18,373.10	-	-	19.5	1983
18.5	1984	-	-	-	-	-	-	18.5	1984	-	-	360.16	6,662.96	-	-	18.5	1984
17.5	1985	-	-	383.86	6,717.55	-	-	17.5	1985	-	-	-	-	-	-	17.5	1985
16.5	1986	-	-	1,102.52	18,191.58	-	-	16.5	1986	-	-	3,228.54	53,270.91	157.19	2,593.64	16.5	1986
15.5	1987	-	-	-	-	-	-	15.5	1987	-	-	1,384.57	21,460.84	-	-	15.5	1987
14.5	1988	-	-	879.07	12,746.52	-	-	14.5	1988	-	-	816.54	11,839.83	-	-	14.5	1988
13.5	1989	-	-	961.91	12,985.79	201.78	2,724.03	13.5	1989	180.92	2,442.42	124.17	1,676.30	-	-	13.5	1989
12.5	1990	-	-	-	-	292.45	3,218.13	12.5	1990	-	-	1,124.93	14,061.63	533.71	6,671.38	12.5	1990
11.5	1991	-	-	1,611.88	18,536.62	-	-	11.5	1991	-	-	1,098.64	12,634.36	-	-	11.5	1991
10.5	1992	-	-	708.55	7,439.78	274.96	2,887.08	10.5	1992	-	-	261.72	2,748.06	185.85	1,951.43	10.5	1992
9.5	1993	-	-	527.62	5,012.39	-	-	9.5	1993	-	-	-	-	-	-	9.5	1993
8.5	1994	-	-	1,274.02	10,829.17	-	-	8.5	1994	-	-	-	-	-	-	8.5	1994
7.5	1995	-	-	1,542.85	11,571.38	698.10	5,235.75	7.5	1995	-	-	-	-	378.00	2,835.00	7.5	1995
6.5	1996	-	-	-	-	159.30	1,035.45	6.5	1996	-	-	-	-	-	-	6.5	1996
5.5	1997	-	-	1,088.60	5,987.30	211.59	1,163.75	5.5	1997	-	-	-	-	-	-	5.5	1997
4.5	1998	-	-	-	-	-	-	4.5	1998	-	-	-	-	-	-	4.5	1998
3.5	1999	-	-	272.56	953.96	-	-	3.5	1999	-	-	-	-	548.83	1,920.91	3.5	1999
2.5	2000	-	-	3,241.85	8,104.63	-	-	2.5	2000	-	-	-	-	760.85	1,902.13	2.5	2000
1.5	2001	-	-	4,593.29	6,889.94	-	-	1.5	2001	-	-	-	-	-	-	1.5	2001
0.5	2002	-	-	1,748.38	874.19	-	-	0.5	2002	1,832.94	916.47	-	-	-	-	0.5	2002
TOTAL ACCOUNT		36,721.70		43,184.47		17,201.01		TOTAL ACCOUNT		3,421.38		16,671.40		6,025.79		TOTAL ACCOUNT	
TOTAL WEIGHTED			1,457,695.35		890,879.52		721,810.09	TOTAL WEIGHTED			36,435.61		401,611.46		137,882.41	TOTAL WEIGHTED	
AVERAGE AGE		39.70		20.63		41.96		AVERAGE AGE		10.65		24.09		22.88		AVERAGE AGE	

FLORIDA PUBLIC UTILITIES COMPANY
NORTHWEST FLORIDA ELECTRIC DIVISION
2002 RETIREMENTS

Docket No. 020853-EI

AGE	YEAR	370	WT AVG	371	WT AVG	AGE	YEAR	373	WT AVG	3922	WT AVG	AGE	YEAR	
62.5	1940	-	-	-	-	62.5	1940	-	-	-	-	61.5	1940	
61.5	1941	-	-	-	-	61.5	1941	-	-	-	-	60.5	1941	
60.5	1942	-	-	-	-	60.5	1942	-	-	-	-	59.5	1942	
59.5	1943	174.03	10,354.79	-	-	59.5	1943	-	-	-	-	58.5	1943	
58.5	1944	8.21	480.29	-	-	58.5	1944	-	-	-	-	57.5	1944	
57.5	1945	-	-	-	-	57.5	1945	-	-	-	-	56.5	1945	
56.5	1946	85.56	4,834.14	-	-	56.5	1946	-	-	-	-	55.5	1946	
55.5	1947	95.66	5,309.13	-	-	55.5	1947	-	-	-	-	54.5	1947	
54.5	1948	132.45	7,218.53	-	-	54.5	1948	-	-	-	-	53.5	1948	
53.5	1949	217.91	11,658.19	-	-	53.5	1949	-	-	-	-	52.5	1949	
52.5	1950	391.92	20,575.80	-	-	52.5	1950	-	-	-	-	51.5	1950	
51.5	1951	228.64	11,774.96	-	-	51.5	1951	-	-	-	-	50.5	1951	
50.5	1952	301.05	15,203.03	-	-	50.5	1952	-	-	-	-	49.5	1952	
49.5	1953	749.26	37,088.37	-	-	49.5	1953	-	-	-	-	48.5	1953	
48.5	1954	-	-	-	-	48.5	1954	-	-	-	-	47.5	1954	
47.5	1955	236.15	11,217.13	-	-	47.5	1955	-	-	-	-	46.5	1955	
46.5	1956	106.00	4,929.00	-	-	46.5	1956	-	-	-	-	45.5	1956	
45.5	1957	106.00	4,823.00	-	-	45.5	1957	-	-	-	-	44.5	1957	
44.5	1958	203.34	9,048.63	-	-	44.5	1958	-	-	-	-	43.5	1958	
43.5	1959	267.89	11,653.22	-	-	43.5	1959	-	-	-	-	42.5	1959	
42.5	1960	125.56	5,336.30	-	-	42.5	1960	-	-	-	-	41.5	1960	
41.5	1961	39.88	1,655.02	-	-	41.5	1961	-	-	-	-	40.5	1961	
40.5	1962	28.79	1,166.00	-	-	40.5	1962	-	-	-	-	39.5	1962	
39.5	1963	-	-	223.98	8,847.21	39.5	1963	68.09	2,689.56	-	-	38.5	1963	
38.5	1964	30.69	1,181.57	468.06	18,020.31	38.5	1964	1,334.08	51,362.08	-	-	37.5	1964	
37.5	1965	49.73	1,864.88	-	-	37.5	1965	-	-	-	-	36.5	1965	
36.5	1966	100.77	3,678.11	-	-	36.5	1966	-	-	-	-	35.5	1966	
35.5	1967	147.54	5,237.67	-	-	35.5	1967	-	-	-	-	34.5	1967	
34.5	1968	33.32	1,149.54	-	-	34.5	1968	-	-	-	-	33.5	1968	
33.5	1969	-	-	-	-	33.5	1969	-	-	-	-	32.5	1969	
32.5	1970	196.40	6,383.00	-	-	32.5	1970	-	-	-	-	31.5	1970	
31.5	1971	-	-	-	-	31.5	1971	-	-	-	-	30.5	1971	
30.5	1972	105.87	3,229.04	104.24	3,179.32	30.5	1972	-	-	-	-	29.5	1972	
29.5	1973	77.08	2,273.86	103.40	3,050.30	29.5	1973	-	-	-	-	28.5	1973	
28.5	1974	205.53	5,857.61	97.36	2,774.76	28.5	1974	193.95	5,527.58	-	-	27.5	1974	
27.5	1975	152.77	4,201.18	491.79	13,524.23	27.5	1975	102.74	2,825.35	-	-	26.5	1975	
26.5	1976	502.46	13,315.19	-	-	26.5	1976	-	-	-	-	25.5	1976	
25.5	1977	408.12	10,407.06	177.04	4,514.52	25.5	1977	948.50	24,186.75	-	-	24.5	1977	
24.5	1978	90.54	2,218.23	174.48	4,274.76	24.5	1978	25.27	619.12	-	-	23.5	1978	
23.5	1979	-	-	147.48	3,465.78	23.5	1979	-	-	-	-	22.5	1979	
22.5	1980	-	-	171.42	3,856.95	22.5	1980	-	-	-	-	21.5	1980	
21.5	1981	453.29	9,745.74	400.25	8,605.38	21.5	1981	-	-	-	-	20.5	1981	
20.5	1982	119.45	2,448.73	748.50	15,344.25	20.5	1982	107.46	2,202.93	-	-	19.5	1982	
19.5	1983	377.00	7,351.50	435.12	8,484.84	19.5	1983	135.95	2,651.03	-	-	18.5	1983	
18.5	1984	-	-	1,044.15	19,316.78	18.5	1984	319.11	5,903.54	-	-	17.5	1984	
17.5	1985	365.91	6,403.43	536.04	9,380.70	17.5	1985	395.30	6,917.75	-	-	16.5	1985	
16.5	1986	383.28	6,324.12	482.43	7,960.10	16.5	1986	724.93	11,961.35	-	-	15.5	1986	
15.5	1987	95.13	1,474.52	387.81	6,011.06	15.5	1987	633.63	9,821.27	-	-	14.5	1987	
14.5	1988	212.42	3,080.09	636.64	9,231.28	14.5	1988	199.18	2,888.11	-	-	13.5	1988	
13.5	1989	495.41	6,688.04	438.44	5,918.94	13.5	1989	177.47	2,395.85	-	-	12.5	1989	
12.5	1990	-	-	222.89	2,786.13	12.5	1990	400.98	5,012.25	-	-	11.5	1990	
11.5	1991	-	-	913.04	10,499.96	11.5	1991	213.61	2,456.52	-	-	10.5	1991	
10.5	1992	97.23	1,020.92	2,558.91	26,868.56	10.5	1992	259.93	2,729.27	22,977.72	241,266.06	9.5	1992	
9.5	1993	562.22	5,341.09	996.32	9,465.04	9.5	1993	643.60	6,114.20	-	-	8.5	1993	
8.5	1994	228.36	1,941.06	1,401.50	11,912.75	8.5	1994	377.38	3,207.73	-	-	7.5	1994	
7.5	1995	142.89	1,071.68	474.92	3,561.90	7.5	1995	566.70	4,250.25	-	-	6.5	1995	
6.5	1996	158.69	1,031.49	1,982.48	12,886.12	6.5	1996	602.29	3,914.89	-	-	5.5	1996	
5.5	1997	92.59	509.25	2,789.23	15,340.77	5.5	1997	366.46	2,015.53	-	-	4.5	1997	
4.5	1998	74.52	335.34	4,921.75	22,147.88	4.5	1998	957.30	4,307.85	-	-	3.5	1998	
3.5	1999	-	-	4,483.00	15,690.50	3.5	1999	402.30	1,408.05	-	-	2.5	1999	
2.5	2000	-	-	2,058.55	5,146.38	2.5	2000	116.28	290.70	-	-	1.5	2000	
1.5	2001	280.13	420.20	778.97	1,168.46	1.5	2001	-	-	-	-	0.5	2001	
0.5	2002	225.91	112.96	-	-	0.5	2002	-	-	-	-	-	0.5	2002
TOTAL ACCOUNT		9,963.55		30,850.19		TOTAL ACCOUNT		10,272.49		22,977.72		TOTAL ACCOUNT		
TOTAL WEIGHTED			290,622.51		293,235.87	TOTAL WEIGHTED			167,659.46		241,266.06	TOTAL WEIGHTED		
AVERAGE AGE		29.17		9.51		AVERAGE AGE		16.32		10.50		AVERAGE AGE		

FLORIDA PUBLIC UTILITIES COMPANY
NORTHWEST FLORIDA ELECTRIC DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2001

Docket No. 020853-EI

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)				
Plant	Beginning Balance	Additions	Purchases & Adjust	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjust	Transfers	Reclassifications	Ending Balance
360	1,100				-	1,100	360	(5,233)	-	288						(4,945)
3601	16,000				-	16,000	3601	1,185	-							1,185
361	-				-	-	361	(5,205)	-							(5,205)
362	905,581	23,251				928,832	362	434,951	-	27,806		(68)				462,689
364	4,965,856	254,243			(43,642)	5,176,457	364	2,073,041	(43,642)	208,101	4,038	(48,473)				2,193,065
365	5,151,928	106,239			(37,587)	5,220,580	365	2,430,246	(37,587)	201,927	4,252	(16,764)				2,582,074
366	111,506	2,268			-	113,774	366	26,733	-	2,139		968				29,840
367	488,607	16,312			(909)	504,010	367	133,943	(909)	14,437	253	(1,668)				146,056
368	4,895,389	188,237		(868)	(20,586)	5,062,172	368	2,435,103	(20,586)	209,354	72	(5,217)		(452)		2,618,274
369	2,464,578	164,922			(7,987)	2,621,513	369	1,029,379	(7,987)	109,124	2,870	(7,316)		-		1,126,070
370	1,000,083	29,857			(8,422)	1,021,518	370	593,372	(8,422)	42,614	6,124	(68)				633,620
371	829,342	88,416			(41,128)	876,630	371	180,817	(41,128)	59,859	6,049	(6,014)				199,583
373	259,679	32,776			(27,360)	265,095	373	81,145	(27,360)	14,602	4,249	(6,705)				65,931
389	3,766				-	3,766	389	-	-							-
390	912,235				-	912,235	390	155,379	-	15,348						170,727
3911	2,657				-	2,657	3911	2,550	-	70						2,620
3912	5,714	8,041			-	13,755	3912	4,620	-	936						5,556
3913	96,550	11,550			-	108,100	3913	49,362	-	14,149						63,511
3921	23,772	17,745			-	41,517	3921	1,958	-	6,805						8,763
3922	192,301	52,989			(26,439)	218,851	3922	116,056	(26,439)	28,764	3,385					121,766
3923	808,742				-	808,742	3923	326,642	-	66,312						392,954
3924	20,035				-	20,035	3924	6,750	-	696						7,446
3931	86,430				-	86,430	3931	26,949	-	9,062						36,011
3932	761				-	761	3932	243	-	108						351
3941	5,063				-	5,063	3941	1,501	-	588						2,089
3942	20,022				-	20,022	3942	14,615	-	1,140						15,755
3951	9,547				-	9,547	3951	2,698	-	1,140						3,838
3952	16,219				-	16,219	3952	10,394	-	1,584						11,978
396	5,103				-	5,103	396	774	-	360						1,134
397	77,578				(56,353)	21,225	397	59,223	(56,353)	4,119		(666)				6,323
398	8,857				-	8,857	398	3,271	-							3,271
23,385,001							10,192,463					10,902,331				
996,847		-	(868)	(270,413)	24,110,566		(270,413)		1,041,432	32,260	(92,959)	-	(452)	-		

FLORIDA PUBLIC UTILITIES COMPANY
NORTHWEST FLORIDA ELECTRIC DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2002

Docket No. 020853-EI

PLANT IN SERVICE (\$)							RESERVE (\$)							(CREDIT BALANCES)	
Plant	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Purchases & Adjust	Reclassifications	Ending Balance
360	1,100				-	1,100	360	(4,945)	-	300					(4,645)
3601	16,000				-	16,000	3601	1,185	-						1,185
361	-				-	-	361	(5,205)	-	5,205					-
362	928,832	17,790			(36,722)	909,900	362	462,689	(36,722)	20,203					446,170
364	5,176,457	347,938			(43,185)	5,481,210	364	2,193,065	(43,185)	206,515	3,393	(57,004)			2,302,784
365	5,220,580	276,801			(17,201)	5,480,180	365	2,582,074	(17,201)	228,498	7,770	(25,106)			2,776,035
366	113,774	3,839				117,613	366	29,840	-	(1,401)					28,439
367	504,010	53,750			(3,421)	554,339	367	146,056	(3,421)	(6,379)	3,550	(268)			139,538
368	5,062,172	219,127			(16,671)	5,264,628	368	2,618,274	(16,671)	206,955	788	(3,348)			2,805,998
369	2,621,513	159,379			(6,026)	2,774,866	369	1,126,070	(6,026)	118,382	3,369	(8,371)			1,233,424
370	1,021,518	45,895			(9,963)	1,057,450	370	633,620	(9,963)	38,645	1,292	(165)			663,429
371	876,630	98,098			(30,850)	943,878	371	199,583	(30,850)	85,053	5,033	(3,841)			254,978
373	265,095	84,380			(10,272)	339,203	373	65,931	(10,272)	15,612	1,252	(1,532)			70,991
389	3,766					3,766	389	-	-						-
390	912,235					912,235	390	170,725	-	10,836			(22,193)		159,368
3911	2,657					2,657	3911	2,627	-	28					2,655
3912	13,755					13,755	3912	5,561	-	243					5,804
3913	108,100	8,404			(33,438)	83,066	3913	63,503	(33,438)	10,818					40,883
3921	41,517					41,517	3921	8,763	-	7,056			3,296		19,115
3922	218,851	21,156			(22,978)	217,029	3922	121,765	(22,978)	27,228	2,500	(5,924)			122,591
3923	808,742	120,274				929,016	3923	392,954	-	81,804	12,000		22,514		509,272
3924	20,035	52,511				72,546	3924	7,446	-	923			2,307		10,676
3931	86,430					86,430	3931	36,010	-	9,342					45,352
3932	761					761	3932	351	-	108					459
3941	5,063				(111)	4,952	3941	2,093	(111)	593					2,575
3942	20,022					20,022	3942	15,747	-	1,116					16,863
3951	9,547	24,025				33,572	3951	3,840	-	1,141					4,981
3952	16,219	7,536			(2,433)	21,322	3952	11,973	(2,433)	1,051					10,591
396	5,103					5,103	396	1,134	-	348					1,482
397	21,225					21,225	397	6,323	-	4,248	2,125				12,696
398	8,857					8,857	398	3,271	-						3,271
24,110,566							10,902,324							11,686,961	
	1,540,903		-	0	(233,271)	25,418,198		(233,271)	1,074,471	43,072	(99,635)	-	-	-	

FLORIDA PUBLIC UTILITIES COMPANY
NORTHWEST FLORIDA ELECTRIC DIVISION
2003 MONTHLY PLANT BALANCES - PROJECTED
ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY FOR TRANSPORTATION EQUIPMENT

Docket No. 020853-EI

ACCT.	DESCRIPTION	BALANCE 12/31/02	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
360	Land	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
3601	Land Rights	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	909,900	910,527	908,997	907,467	905,937	904,407	902,877	901,347	899,817	898,287	896,757	895,227	1,093,696
364	Poles & Fixtures	5,481,210	5,496,046	5,509,310	5,518,331	5,534,203	5,552,285	5,578,367	5,596,449	5,614,531	5,639,613	5,717,695	5,735,778	5,853,861
365	Overhead Conductors & Devices	5,480,180	5,491,369	5,495,215	5,498,849	5,505,078	5,514,295	5,530,512	5,539,729	5,548,946	5,571,163	5,622,380	5,631,598	5,740,816
366	Underground Conduit	117,613	117,862	117,432	117,835	118,061	118,261	118,461	118,661	118,861	119,061	119,261	119,461	119,661
367	Underground Conduit/Device	554,339	559,996	561,338	567,703	567,855	572,575	577,295	582,015	586,734	591,453	596,172	600,891	605,610
368	Line Transformers	5,264,628	5,302,060	5,314,389	5,317,529	5,339,283	5,359,231	5,395,679	5,415,627	5,435,575	5,455,522	5,475,469	5,495,416	5,515,363
369	Overhead Services	2,774,866	2,788,730	2,802,002	2,809,419	2,821,560	2,832,876	2,844,192	2,855,508	2,866,824	2,878,140	2,889,456	2,900,772	2,912,089
370	Meters	1,057,450	1,057,563	1,078,923	1,083,750	1,084,340	1,093,974	1,103,608	1,113,242	1,122,876	1,132,510	1,142,144	1,151,778	1,161,411
371	Installations on Customer Premises	943,878	947,757	951,333	960,319	963,038	966,139	969,240	972,341	975,442	978,543	981,644	984,745	987,845
373	Street Lighting & Signal	339,203	338,199	337,071	336,950	336,494	336,426	336,358	336,290	336,222	336,154	336,086	336,018	335,949
389	Land & Land Rights	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766
390	Structures & Improvements	912,235	912,235	912,235	912,235	912,235	912,235	917,235	917,235	917,235	917,235	917,235	917,235	917,235
3921	Transportation - Cars	41,517	41,517	41,517	41,517	41,517	41,517	41,517	41,517	41,517	41,517	41,517	41,517	41,517
3922	Transportation - Light Trucks & Vans	217,029	214,970	212,911	210,852	208,793	206,734	244,675	242,616	240,557	238,498	236,439	234,380	232,320
3923	Transportation - Heavy Trucks	929,016	929,016	929,016	929,016	929,016	929,016	1,050,516	1,050,516	1,050,516	1,050,516	1,050,516	1,050,516	1,050,516
3924	Transportation - Trailers	72,546	72,576	72,576	72,576	72,576	72,576	72,576	72,576	72,576	72,576	72,576	72,576	72,576
396	Power Operated Equipment	5,103	5,103	5,103	5,103	5,103	5,103	5,103	5,103	5,103	5,103	5,103	5,103	5,103
399	Miscellaneous Tangible	-	-	-	-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000

FLORIDA PUBLIC UTILITIES COMPANY
NORTHWEST FLORIDA ELECTRIC DIVISION
2003 ADDITIONS - BUDGETED

Docket No. 020853-EI

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

ACCT	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
360	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	2,157	-	-	-	-	-	-	-	-	-	-	200,000	202,157
364	Poles & Fixtures	18,454	16,882	12,639	19,490	21,700	29,700	21,700	21,700	78,700	31,700	21,700	121,700	416,065
365	Overhead Conductors & Devices	13,472	6,129	5,917	8,512	11,500	18,500	11,500	11,500	24,500	53,500	11,500	111,500	288,030
366	Underground Conduit	249	(430)	403	226	200	200	200	200	200	200	200	200	2,048
367	Underground Conduit/Device	5,837	1,522	6,545	332	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	53,436
368	Line Transformers	38,984	13,881	4,692	23,306	21,500	38,000	21,500	21,500	21,500	21,500	21,500	21,500	269,363
369	Overhead Services	14,448	13,856	8,001	12,725	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	144,230
370	Meters	879	22,126	5,593	1,356	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	113,154
371	Installations on Customer Premises	6,878	6,575	11,985	5,718	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	79,956
373	Street Lighting & Signal	564	440	1,447	1,112	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	15,563
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	-	-	5,000	-	-	-	-	-	-	5,000
3921	Transportation - Cars	-	-	-	-	-	-	-	-	-	-	-	-	-
3922	Transportation - Light Trucks & Vans	-	-	-	-	-	40,000	-	-	-	-	-	-	40,000
3923	Transportation - Heavy Trucks	-	-	-	-	-	121,500	-	-	-	-	-	-	121,500
3924	Transportation - Trailers	30	-	-	-	-	-	-	-	-	-	-	-	30
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
399	Miscellaneous Tangible	-	-	-	-	-	-	5,000	-	-	-	-	-	5,000

FLORIDA PUBLIC UTILITIES COMPANY
NORTHWEST FLORIDA ELECTRIC DIVISION
2003 RETIREMENTS - PROJECTED

Docket No. 020853-EI

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

ACCT	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
360	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,531	18,361
364	Poles & Fixtures	3,618	3,618	3,618	3,618	3,618	3,618	3,618	3,618	3,618	3,618	3,617	3,617	43,414
365	Overhead Conductors & Devices	2,283	2,283	2,283	2,283	2,283	2,283	2,283	2,283	2,283	2,283	2,282	2,282	27,394
366	Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	-	-
367	Underground Conduit/Device	180	180	180	180	180	180	180	181	181	181	181	181	2,165
368	Line Transformers	1,552	1,552	1,552	1,552	1,552	1,552	1,552	1,552	1,553	1,553	1,553	1,553	18,628
369	Overhead Services	584	584	584	584	584	584	584	584	584	584	584	583	7,007
370	Meters	766	766	766	766	766	766	766	766	766	766	766	767	9,193
371	Installations on Customer Premises	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999	3,000	35,989
373	Street Lighting & Signal	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,569	18,817
389	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
3921	Transportation - Cars	-	-	-	-	-	-	-	-	-	-	-	-	-
3922	Transportation - Light Trucks & Vans	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,060	24,709
3923	Transportation - Heavy Trucks	-	-	-	-	-	-	-	-	-	-	-	-	-
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
399	Miscellaneous Tangible	-	-	-	-	-	-	-	-	-	-	-	-	-

FLORIDA PUBLIC UTILITIES COMPANY
NORTHWEST FLORIDA ELECTRIC DIVISION
Computation of Projected 2003 Net Salvage
(NEGATIVE VALUES INDICATE SALVAGE)

Docket No. 020853-EI

ACCT	DESCRIPTION	2001 COR DR.	2001 SALVAGE (CR.)	2001 NET	2002 COR DR.	2002 SALVAGE (CR.)	2002 NET	2003 COR EST	2003 SALVAGE EST	2003 NET EST
360	Land			-			-	-	-	-
3601	Land Rights			-			-	-	-	-
361	Structures & Improvements			-			-	-	-	-
362	Station Equipment	68		68			-	34	-	34
364	Poles & Fixtures	48,473	(4,038)	44,435	57,004	(3,393)	53,611	52,739	(3,716)	49,023
365	Overhead Conductors & Devices	16,764	(4,252)	12,512	25,106	(7,770)	17,336	20,935	(6,011)	14,924
366	Underground Conduit		(968)	(968)			-	-	(484)	(484)
367	Underground Conduit/Device	1,668	(253)	1,415	268	(3,550)	(3,282)	968	(1,902)	(934)
368	Line Transformers	5,217	(72)	5,145	3,348	(788)	2,560	4,283	(430)	3,853
369	Overhead Services	7,316	(2,870)	4,446	8,371	(3,369)	5,002	7,844	(3,120)	4,724
370	Meters	68	(6,124)	(6,056)	165	(1,292)	(1,127)	117	(3,708)	(3,592)
371	Installations on Customer Premises	6,014	(6,049)	(35)	3,841	(5,033)	(1,192)	4,928	(5,541)	(614)
373	Street Lighting & Signal	6,705	(4,249)	2,456	1,532	(1,252)	280	4,119	(2,751)	1,368
389	Land & Land Rights			-			-	-	-	-
390	Structures & Improvements			-			-	-	-	-
3921	Transportation - Cars			-			-	-	-	-
3922	Transportation - Light Trucks & Vans		(3,385)	(3,385)		(2,500)	(2,500)	-	(2,943)	(2,943)
3923	Transportation - Heavy Trucks			-		(12,000)	(12,000)	-	(6,000)	(6,000)
3924	Transportation - Trailers			-			-	-	-	-
396	Power Operated Equipment			-			-	-	-	-
399	Miscellaneous Tangible	-	-	-	-	-	-	-	-	-

FLORIDA PUBLIC UTILITIES COMPANY
NORTHWEST FLORIDA ELECTRIC DIVISION
2003 MONTHLY DEPRECIATION - PROJECTED

Docket No. 020853-EI

ACCT	DESCRIPTION	RATE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
360	Land	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	1.9%	25	25	25	25	25	25	25	25	25	25	25	25	304
361	Structures & Improvements	2.2%	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	2.9%	2,199	2,200	2,197	2,193	2,189	2,186	2,182	2,178	2,175	2,171	2,167	2,163	26,200
364	Poles & Fixtures	3.9%	17,814	17,862	17,905	17,935	17,986	18,045	18,130	18,188	18,247	18,491	18,583	18,641	217,827
365	Overhead Conductors & Devices	4.3%	19,637	19,677	19,691	19,704	19,727	19,760	19,818	19,851	19,884	19,963	20,147	20,180	238,038
366	Underground Conduit	2.0%	196	196	196	196	197	197	197	198	198	198	199	199	2,368
367	Underground Conduit/Device	2.9%	1,340	1,353	1,357	1,372	1,372	1,384	1,395	1,407	1,418	1,429	1,441	1,452	16,719
368	Line Transformers	4.0%	17,549	17,674	17,715	17,725	17,798	17,864	17,986	18,052	18,119	18,185	18,252	18,318	215,235
369	Overhead Services	4.4%	10,175	10,225	10,274	10,301	10,346	10,387	10,429	10,470	10,512	10,553	10,595	10,636	124,903
370	Meters	3.7%	3,260	3,261	3,327	3,342	3,343	3,373	3,403	3,432	3,462	3,492	3,522	3,551	40,768
371	Installations on Customer Premises	6.5%	5,113	5,134	5,153	5,202	5,216	5,233	5,250	5,267	5,284	5,300	5,317	5,334	62,803
373	Street Lighting & Signal	5.5%	1,555	1,550	1,545	1,544	1,542	1,542	1,542	1,541	1,541	1,541	1,540	1,540	18,523
389	Land & Land Rights	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	2.1%	1,596	1,596	1,596	1,596	1,596	1,596	1,605	1,605	1,605	1,605	1,605	1,605	19,209
3921	Transportation - Cars	17.0%	588	588	588	588	588	588	588	588	588	588	588	588	7,058
3922	Transportation - Light Trucks & Vans	12.9%	2,333	2,311	2,289	2,267	2,245	2,222	2,630	2,608	2,586	2,564	2,542	2,520	29,116
3923	Transportation - Heavy Trucks	9.1%	7,045	7,045	7,045	7,045	7,045	7,045	7,966	7,966	7,966	7,966	7,966	7,966	90,069
3924	Transportation - Trailers	3.8%	230	230	230	230	230	230	230	230	230	230	230	230	2,758
396	Power Operated Equipment	6.8%	29	29	29	29	29	29	29	29	29	29	29	29	347
399	Miscellaneous Tangible	20.0%	-	-	-	-	-	-	-	83	83	83	83	83	417

EXHIBIT L, Page 1 of 1 **FLORIDA PUBLIC UTILITIES COMPANY** Docket No. 020853-EI
MARIANNA ELECTRIC DIVISIONS
Aged Vehicle Listing
December 31, 2002

ACCOUNT	DIV	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3921	1.1.4	11152	2000 TOYOTA CAMRY	1999	23,771.79	3.5	83,201.27
3921	1.1.4	11520	2001 CHEV MALIBU AUTO	2001	17,745.05	1.5	26,617.58
TOTAL CARS					41,516.84		109,818.85
					Average Age at 12/31/02	2.6	
3922	1.1.4	9529	1989 CHEV ASTRO VAN	1989	13,191.00	13.5	178,078.50
3922	1.1.4	9536	1997 GMC SIERRA PICKUP TRUCK	1997	17,453.76	5.5	95,995.68
3922	1.1.4	9537	1997 FORD F150	1997	17,487.44	5.5	96,180.92
3922	1.1.4	9538	1998 TOYOTA TACOMA 4X2	1998	14,057.60	4.5	63,259.20
3922	1.1.4	9539	1998 TOYOTA TACOMA 4X2	1998	14,057.60	4.5	63,259.20
3922	1.1.4	9540	1998 TOYOTA TACOMA PICKUP	1998	14,656.66	4.5	65,954.97
3922	1.1.4	9541	1998 TOYOTA TACOMA PICKUP	1998	14,656.66	4.5	65,954.97
3922	1.1.4	9542	1998 TOYOTA TACOMA PICKUP	1998	14,704.66	4.5	66,170.97
3922	1.1.4	11153	2000 TOYOTA TACOMA EXT. CAB	1999	22,617.79	3.5	79,162.27
3922	1.1.4	11521	2000 TOYOTA PICKUP TRUCK	2001	19,134.28	1.5	28,701.42
3922	1.1.4	11604	2001 TOYOTA TUNDRA PICKUP	2001	17,022.60	1.5	25,533.90
3922	1.1.4	11605	2001 TOYOTA TUNDRA PICKUP	2001	16,831.80	1.5	25,247.70
3922	1.1.4	15185	2002 GMC SAVANNA VAN	2002	21,157.10	0.5	10,578.55
TOTAL LIGHT TRUCKS & VANS					217,028.95		864,078.25
					Average Age at 12/31/02	4.0	
3923	1.1.4	11109	1990 GMC WITH WINCH BED	1989	28,165.74	13.5	380,237.49
3923	1.1.4	9543 1	1990 BODY & WINCH	1990	1,665.55	12.5	20,819.38
3923	1.1.4	9544	1991 GMC	1991	79,515.80	11.5	914,431.70
3923	1.1.4	9545	1993 GMC	1993	37,167.41	9.5	353,090.40
3923	1.1.4	9545 1	1993 GMC - RENT ALTEC AERIAL	1993	76,141.19	9.5	723,341.31
3923	1.1.4	9546	1994 FREIGHTLINER	1993	44,631.30	9.5	423,997.35
3923	1.1.4	9546 1	ALTEC HYDRAULIC CHASSIS	1993	81,678.30	9.5	775,943.85
3923	1.1.4	9547	1994 FREIGHTLINER	1994	73,309.60	8.5	623,131.60
3923	1.1.4	9547 1	ALTEC HYDRAULIC CHASSIS	1994	38,925.32	8.5	330,865.22
3923	1.1.4	9548	INTERNATIONAL CAB & CHASSIS	1995	42,288.66	7.5	317,164.95
3923	1.1.4	9548 1	ALTEC AERIAL DEVICE	1995	67,481.74	7.5	506,113.05
3923	1.1.4	9549	1996 FREIGHTLINER	1996	44,487.51	6.5	289,168.82
3923	1.1.4	9549 1	1997 ALTEC	1997	68,272.22	5.5	375,497.21
3923	1.1.4	11154	1999 FREIGHTLINER/ALTEC DEVICE	1999	125,012.24	3.5	437,542.84
3923	1.1.4	12997	2001 FREIGHTLINER W/ALTEC	2002	120,273.70	0.5	60,136.85
TOTAL HEAVY TRUCKS & VANS					929,016.28		6,531,482.02
					Average Age at 12/31/02	7.0	
3924	1.1.4	9550	24' TRAILER	1985	4,200.00	17.5	73,500.00
3924	1.1.4	9551	ALTEC TANDOM AXLE TRAILER	1991	5,774.00	11.5	66,401.00
3924	1.1.4	9552	BUTLER POLE TRAILER	1993	744.11	9.5	7,069.05
3924	1.1.4	9553	BAKER / BUTLER BP 800 S	1994	9,315.28	8.5	79,179.88
3924	1.1.4	15186	WIRE PULLER TRAILER	2002	40,250.57	0.5	20,125.29
3924	1.1.4	15187	THREE IN ONE TRAILER	2002	12,261.89	0.5	6,130.95
TOTAL TRAILERS					72,545.85		252,406.17
					Average Age at 12/31/02	3.5	

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ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
3601	Balance	12/31/02	16,000	11.5	184,000	3662	Balance	12/31/02	117,613	12.1	1,423,119
	BALANCE	1/1/03	16,000	12.5	200,000		BALANCE	1/1/03	117,613	13.1	1,540,733
	ADDITION	2003	-0-	0.5	-0-		ADDITION	2003	2,048	0.5	1,024
	RETIREMENT	2003	-0-	0.0	-0-		RETIREMENT	2003	-0-	12.6	-0-
	BALANCE	12/31/03	16,000		200,000		BALANCE	12/31/03	119,661		1,541,757
	AGE		12.5				AGE		12.9		

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
361	Balance	12/31/02	-	0.0	-	3671	Balance	12/31/02	554,339	10.1	5,598,827
	BALANCE	1/1/03	-	1.0	-		BALANCE	1/1/03	554,339	11.1	6,153,166
	ADDITION	2003	-0-	0.5	-0-		ADDITION	2003	53,436	0.5	26,718
	RETIREMENT	2003	-0-	0.0	-0-		RETIREMENT	2003	(2,165)	10.6	(22,949)
	BALANCE	12/31/03	-		-		BALANCE	12/31/03	605,610		6,156,935
	AGE		N/A				AGE		10.2		

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
362	Balance	12/31/02	909,900	17.6	16,014,238	368	Balance	12/31/02	5,264,628	16.1	84,760,506
	BALANCE	1/1/03	909,900	18.6	16,924,138		BALANCE	1/1/03	5,264,628	17.1	90,025,134
	ADDITION	2003	202,157	0.5	101,079		ADDITION	2003	269,363	0.5	134,682
	RETIREMENT	2003	(18,361)	18.1	(332,334)		RETIREMENT	2003	(18,628)	16.6	(309,225)
	BALANCE	12/31/03	1,093,696		16,692,883		BALANCE	12/31/03	5,515,363		89,850,591
	AGE		15.3				AGE		16.3		

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
364	Balance	12/31/02	5,481,210	13.9	76,188,825	369	Balance	12/31/02	2,774,866	12.7	35,240,799
	BALANCE	1/1/03	5,481,210	14.9	81,670,035		BALANCE	1/1/03	2,774,866	13.7	38,015,665
	ADDITION	2003	416,065	0.5	208,033		ADDITION	2003	144,230	0.5	72,115
	RETIREMENT	2003	(43,414)	14.4	(625,162)		RETIREMENT	2003	(7,007)	13.2	(92,492)
	BALANCE	12/31/03	5,853,861		81,252,906		BALANCE	12/31/03	2,912,089		37,995,288
	AGE		13.9				AGE		13		

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
365	Balance	12/31/02	5,480,180	17.8	97,547,212	370	Balance	12/31/02	1,057,450	18.8	19,880,068
	BALANCE	1/1/03	5,480,180	18.8	103,027,392		BALANCE	1/1/03	1,057,450	19.8	20,937,519
	ADDITION	2003	288,030	0.5	144,015		ADDITION	2003	113,154	0.5	56,577
	RETIREMENT	2003	(27,394)	18.3	(501,310)		RETIREMENT	2003	(9,193)	19.3	(177,425)
	BALANCE	12/31/03	5,740,816		102,670,097		BALANCE	12/31/03	1,161,411		20,816,671
	AGE		17.9				AGE		17.9		

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ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
371	Balance	12/31/02	943,878	6.7	6,323,979	3923	Balance	12/31/02	929,016	7.0	6,503,114
	BALANCE	1/1/03	943,878	7.7	7,267,857		BALANCE	1/1/03	929,016	8.0	7,432,130
	ADDITION	2003	79,956	0.5	39,978		ADDITION	2003	121,500	0.5	60,750
	RETIREMENT	2003	(35,989)	7.2	(259,121)		RETIREMENT	2003	-0-	0.0	-0-
	BALANCE	12/31/03	987,845		7,048,714		BALANCE	12/31/03	1,050,516		7,492,880
	AGE		7.1				AGE		7.1		

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
373	Balance	12/31/02	339,203	12.6	4,273,962	3924	Balance	12/31/02	72,546	3.5	253,910
	BALANCE	1/1/03	339,203	13.6	4,613,165		BALANCE	1/1/03	72,546	4.5	326,456
	ADDITION	2003	15,563	0.5	7,782		ADDITION	2003	30	0.5	15
	RETIREMENT	2003	(18,817)	13.1	(246,503)		RETIREMENT	2003	-0-	0.0	-0-
	BALANCE	12/31/03	335,949		4,374,444		BALANCE	12/31/03	72,576		326,471
	AGE		13.0				AGE		4.5		

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
390	Balance	12/31/02	912,235	9.1	8,301,336	396	Balance	12/31/02	5,103	11.8	60,219
	BALANCE	1/1/03	912,235	10.1	9,213,571		BALANCE	1/1/03	5,103	12.8	65,322
	ADDITION	2003	5,000	0.5	2,500		ADDITION	2003	-0-	0.5	-0-
	RETIREMENT	2003	-0-	9.6	-0-		RETIREMENT	2003	-0-	12.3	-0-
	BALANCE	12/31/03	917,235		9,216,071		BALANCE	12/31/03	5,103		65,322
	AGE		10				AGE		12.8		

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
3921	Balance	12/31/02	41,517	2.6	107,944	399	Balance	12/31/02	-0-	0.0	-0-
	BALANCE	1/1/03	41,517	3.6	149,461		BALANCE	1/1/03	-0-	1.0	-0-
	ADDITION	2003	-0-	0.5	-0-		ADDITION	2003	5,000	0.5	2,500
	RETIREMENT	2003	-0-	0.0	-0-		RETIREMENT	2003	-0-	0.5	-0-
	BALANCE	12/31/03	41,517		149,461		BALANCE	12/31/03	5,000		2,500
	AGE		3.6				AGE		0.5		

ACCOUNT	DATE	BASIS	AGE	WEIGHT					
3922	Balance	12/31/02	217,029	4.0	868,116				
	BALANCE	1/1/03	217,029	5.0	1,085,145				
	ADDITION	2003	40,000	0.5	20,000				
	RETIREMENT	2003	(24,709)	4.5	(111,191)				
	BALANCE	12/31/03	232,320		993,954				
	AGE		4.3						

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Account	Install Year	Basis	Age	Weight
3600	1967	1,100.00	35.5	39,050.00
Total 3600		1,100.00	35.5	39,050.00
3601	1991	16,000.00	11.5	184,000.00
Total 3601		16,000.00	11.5	184,000.00
3620	1953	4,220.22	49.5	208,900.89
3620	1954	123.85	48.5	6,006.73
3620	1957	2,525.17	45.5	114,895.24
3620	1960	5,388.78	42.5	229,023.15
3620	1965	31,451.51	37.5	1,179,431.63
3620	1966	14,978.71	36.5	546,722.92
3620	1970	27,615.04	32.5	897,488.80
3620	1973	210,696.09	29.5	6,215,534.66
3620	1977	14,301.80	25.5	364,695.90
3620	1981	32,257.18	21.5	693,529.37
3620	1989	253,375.21	13.5	3,420,565.34
3620	1993	125,612.31	9.5	1,193,316.95
3620	1994	20,937.44	8.5	177,968.24
3620	1995	70,021.47	7.5	525,161.03
3620	1997	2,703.25	5.5	14,867.88
3620	1999	52,602.14	3.5	184,107.49
3620	2000	49.00	2.5	122.50
3620	2001	23,250.87	1.5	34,876.31
3620	2002	17,789.83	0.5	8,894.92
Total 3620		909,899.87	17.6	16,016,109.95

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Account	Install Year	Basis	Age	Weight
3640	1945	11,793.60	57.5	678,132.00
3640	1946	2,834.53	56.5	160,150.95
3640	1947	17,077.20	55.5	947,784.60
3640	1949	10,149.61	53.5	543,004.14
3640	1951	8,133.29	51.5	418,864.44
3640	1952	15,485.37	50.5	782,011.19
3640	1953	20,054.08	49.5	992,676.96
3640	1954	19,626.65	48.5	951,892.53
3640	1955	9,841.25	47.5	467,459.38
3640	1956	9,243.78	46.5	429,835.77
3640	1957	28,329.72	45.5	1,289,002.26
3640	1958	12,369.21	44.5	550,429.85
3640	1959	16,655.61	43.5	724,519.04
3640	1960	9,413.10	42.5	400,056.75
3640	1961	19,083.99	41.5	791,985.59
3640	1962	19,237.04	40.5	779,100.12
3640	1963	27,071.05	39.5	1,069,306.48
3640	1964	15,514.17	38.5	597,295.55
3640	1965	52,501.80	37.5	1,968,817.50
3640	1966	36,260.41	36.5	1,323,504.97
3640	1967	53,511.54	35.5	1,899,659.67
3640	1968	12,773.41	34.5	440,682.65
3640	1969	37,700.31	33.5	1,262,960.39
3640	1970	35,363.55	32.5	1,149,315.38
3640	1971	43,706.95	31.5	1,376,768.93
3640	1972	38,420.95	30.5	1,171,838.98
3640	1973	90,145.89	29.5	2,659,303.76
3640	1974	84,582.03	28.5	2,410,587.86
3640	1975	32,703.40	27.5	899,343.50
3640	1976	79,341.45	26.5	2,102,548.43
3640	1977	64,579.00	25.5	1,646,764.50
3640	1978	58,122.24	24.5	1,423,994.88
3640	1979	88,103.28	23.5	2,070,427.08
3640	1980	90,056.01	22.5	2,026,260.23
3640	1981	64,914.63	21.5	1,395,664.55
3640	1982	55,303.13	20.5	1,133,714.17
3640	1983	68,097.63	19.5	1,327,903.79
3640	1984	116,460.38	18.5	2,154,517.03
3640	1985	120,549.85	17.5	2,109,622.38
3640	1986	103,649.86	16.5	1,710,222.69
3640	1987	173,030.84	15.5	2,681,978.02
3640	1988	137,808.86	14.5	1,998,228.47
3640	1989	179,096.21	13.5	2,417,798.84
3640	1990	240,420.37	12.5	3,005,254.63
3640	1991	194,386.37	11.5	2,235,443.26
3640	1992	160,725.23	10.5	1,687,614.92
3640	1993	371,194.14	9.5	3,526,344.33
3640	1994	260,564.16	8.5	2,214,795.36
3640	1995	295,086.71	7.5	2,213,150.33
3640	1996	200,000.31	6.5	1,300,002.02
3640	1997	286,627.92	5.5	1,576,453.56
3640	1998	262,668.20	4.5	1,182,006.90
3640	1999	209,318.70	3.5	732,615.45
3640	2000	217,112.40	2.5	542,781.00
3640	2001	248,218.37	1.5	372,327.56
3640	2002	346,189.69	0.5	173,094.85
Total 3640		5,481,209.43	13.9	76,097,820.42

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Account	Install Year	Basis	Age	Weight
3650	1940	8,276.05	62.5	517,253.13
3650	1944	10,052.93	58.5	588,096.41
3650	1945	211.57	57.5	12,165.28
3650	1946	5,525.79	56.5	312,207.14
3650	1947	10,251.12	55.5	568,937.16
3650	1948	145.20	54.5	7,913.40
3650	1949	16,278.17	53.5	870,882.10
3650	1950	4,587.64	52.5	240,851.10
3650	1951	16,242.93	51.5	836,510.90
3650	1952	15,630.39	50.5	789,334.70
3650	1953	22,875.37	49.5	1,132,330.82
3650	1954	34,215.83	48.5	1,659,467.76
3650	1955	19,742.21	47.5	937,754.98
3650	1956	12,481.36	46.5	580,383.24
3650	1957	35,136.61	45.5	1,598,715.76
3650	1958	17,791.31	44.5	791,713.30
3650	1959	17,310.27	43.5	752,996.75
3650	1960	8,026.20	42.5	341,113.50
3650	1961	36,789.64	41.5	1,526,770.06
3650	1962	26,676.18	40.5	1,080,385.29
3650	1963	44,881.44	39.5	1,772,816.88
3650	1964	32,135.06	38.5	1,237,199.81
3650	1965	115,613.64	37.5	4,335,511.50
3650	1966	37,783.79	36.5	1,379,108.34
3650	1967	91,646.56	35.5	3,253,452.88
3650	1968	19,835.99	34.5	684,341.66
3650	1969	102,091.81	33.5	3,420,075.64
3650	1970	47,396.86	32.5	1,540,397.95
3650	1971	74,404.15	31.5	2,343,730.73
3650	1972	95,343.69	30.5	2,907,982.55
3650	1973	145,094.14	29.5	4,280,277.13
3650	1974	153,425.38	28.5	4,372,623.33
3650	1975	60,002.23	27.5	1,650,061.33
3650	1976	200,914.27	26.5	5,324,228.16
3650	1977	92,127.03	25.5	2,349,239.27
3650	1978	69,317.90	24.5	1,698,288.55
3650	1979	79,656.51	23.5	1,871,927.99
3650	1980	120,138.40	22.5	2,703,114.00
3650	1981	75,645.67	21.5	1,626,381.91
3650	1982	89,789.56	20.5	1,840,685.98
3650	1983	65,721.31	19.5	1,281,565.55
3650	1984	124,179.26	18.5	2,297,316.31
3650	1985	106,326.57	17.5	1,860,714.98
3650	1986	150,834.74	16.5	2,488,773.21
3650	1987	210,207.37	15.5	3,258,214.24
3650	1988	134,009.70	14.5	1,943,140.65
3650	1989	149,576.15	13.5	2,019,278.03
3650	1990	186,266.81	12.5	2,328,335.13
3650	1991	135,168.17	11.5	1,554,433.96
3650	1992	166,348.90	10.5	1,746,663.45
3650	1993	355,072.02	9.5	3,373,184.19
3650	1994	193,946.69	8.5	1,648,546.87
3650	1995	236,201.11	7.5	1,771,508.33
3650	1996	141,267.81	6.5	918,240.77
3650	1997	170,274.99	5.5	936,512.45
3650	1998	194,582.17	4.5	875,619.77
3650	1999	165,791.00	3.5	580,268.50
3650	2000	145,875.53	2.5	364,688.83
3650	2001	106,238.94	1.5	159,358.41
3650	2002	276,800.36	0.5	138,400.18
Total 3650		5,480,180.45	17.8	97,281,992.18

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Account	Install Year	Basis	Age	Weight
3662	1980	964.54	22.5	21,702.15
3662	1981	2,889.79	21.5	62,130.49
3662	1982	3,938.07	20.5	80,730.44
3662	1983	128.03	19.5	2,496.59
3662	1985	439.50	17.5	7,691.25
3662	1986	612.86	16.5	10,112.19
3662	1987	12,039.72	15.5	186,615.66
3662	1988	5,735.26	14.5	83,161.27
3662	1989	53,263.32	13.5	719,054.82
3662	1990	139.06	12.5	1,738.25
3662	1991	8,404.22	11.5	96,648.53
3662	1993	4,989.77	9.5	47,402.82
3662	1994	10,024.53	8.5	85,208.51
3662	1995	(4,208.24)	7.5	(31,561.80)
3662	1996	(1,094.20)	6.5	(7,112.30)
3662	1997	616.86	5.5	3,392.73
3662	1998	6,896.52	4.5	31,034.34
3662	1999	1,196.58	3.5	4,188.03
3662	2000	4,529.21	2.5	11,323.03
3662	2001	2,267.67	1.5	3,401.51
3662	2002	3,839.10	0.5	1,919.55
Total 3662		117,612.17	12.1	1,421,278.06
3672	1952	27.58	50.5	1,392.79
3672	1953	401.51	49.5	19,874.75
3672	1978	3,006.76	24.5	73,665.62
3672	1979	14,112.28	23.5	331,638.58
3672	1980	1,463.45	22.5	32,927.63
3672	1981	5,790.73	21.5	124,500.70
3672	1982	6,467.72	20.5	132,588.26
3672	1983	3,282.76	19.5	64,013.82
3672	1984	6,278.26	18.5	116,147.81
3672	1985	10,009.21	17.5	175,161.18
3672	1986	12,376.81	16.5	204,217.37
3672	1987	25,924.76	15.5	401,833.78
3672	1988	37,464.85	14.5	543,240.33
3672	1989	104,221.72	13.5	1,406,993.22
3672	1990	5,481.13	12.5	68,514.13
3672	1991	27,708.57	11.5	318,648.56
3672	1992	1,477.90	10.5	15,517.95
3672	1993	60,103.93	9.5	570,987.34
3672	1994	36,452.25	8.5	309,844.13
3672	1995	23,730.41	7.5	177,978.08
3672	1996	17,725.98	6.5	115,218.87
3672	1997	54,057.16	5.5	297,314.38
3672	1998	(4,751.83)	4.5	(21,383.24)
3672	1999	4,726.33	3.5	16,542.16
3672	2000	28,570.02	2.5	71,425.05
3672	2001	16,312.18	1.5	24,468.27
3672	2002	51,916.89	0.5	25,958.45
Total 3672		554,339.32	10.1	5,619,229.97

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Account	Install Year	Basis	Age	Weight
3681	1946	3,022.44	56.5	170,767.86
3681	1947	2,774.68	55.5	153,994.74
3681	1948	4,756.88	54.5	259,249.96
3681	1949	5,445.65	53.5	291,342.28
3681	1950	3,697.05	52.5	194,095.13
3681	1951	5,271.78	51.5	271,496.67
3681	1952	10,815.29	50.5	546,172.15
3681	1953	20,140.34	49.5	996,946.83
3681	1954	12,069.73	48.5	585,381.91
3681	1955	30,107.20	47.5	1,430,092.00
3681	1956	18,597.94	46.5	864,804.21
3681	1957	16,331.14	45.5	743,066.87
3681	1958	12,256.96	44.5	545,434.72
3681	1959	17,360.45	43.5	755,179.58
3681	1960	12,605.33	42.5	535,726.53
3681	1961	13,255.47	41.5	550,102.01
3681	1962	37,111.40	40.5	1,503,011.70
3681	1963	27,263.10	39.5	1,076,892.45
3681	1964	44,407.18	38.5	1,709,676.43
3681	1965	31,118.24	37.5	1,166,934.00
3681	1966	43,946.09	36.5	1,604,032.29
3681	1967	47,423.88	35.5	1,683,547.74
3681	1968	32,067.40	34.5	1,106,325.30
3681	1969	62,058.71	33.5	2,078,966.79
3681	1970	47,315.85	32.5	1,537,765.13
3681	1971	52,178.89	31.5	1,643,635.04
3681	1972	71,725.92	30.5	2,187,640.56
3681	1973	116,882.90	29.5	3,448,045.55
3681	1974	121,897.05	28.5	3,474,065.93
3681	1975	36,509.06	27.5	1,003,999.15
3681	1976	70,258.95	26.5	1,861,862.18
3681	1977	84,505.87	25.5	2,154,899.69
3681	1978	84,161.61	24.5	2,061,959.45
3681	1979	79,140.43	23.5	1,859,800.11
3681	1980	54,381.24	22.5	1,223,577.90
3681	1981	82,033.34	21.5	1,763,716.81
3681	1982	58,728.98	20.5	1,203,944.09
3681	1983	113,899.73	19.5	2,221,044.74
3681	1984	161,598.85	18.5	2,989,578.73
3681	1985	202,687.89	17.5	3,547,038.08
3681	1986	241,207.56	16.5	3,979,924.74
3681	1987	172,462.33	15.5	2,673,166.12
3681	1988	176,354.92	14.5	2,557,146.34
3681	1989	236,239.67	13.5	3,189,235.55
3681	1990	205,198.64	12.5	2,564,983.00
3681	1991	67,773.22	11.5	779,392.03
3681	1992	101,509.16	10.5	1,065,846.18
3681	1993	129,870.77	9.5	1,233,772.32
3681	1994	131,506.38	8.5	1,117,804.23
3681	1995	167,061.15	7.5	1,252,958.63
3681	1996	184,167.43	6.5	1,197,088.30
3681	1997	158,970.82	5.5	874,339.51
3681	1998	136,321.07	4.5	613,444.82
3681	1999	132,238.07	3.5	462,833.25
3681	2000	147,529.30	2.5	368,823.25
3681	2001	149,945.76	1.5	224,918.64
3681	2002	151,292.14	0.5	75,646.07
Total 3681		4,641,459.28	17.1	79,237,136.27

Florida Public Utilities Company
Marianna Electric Division
Actual Asset Age
Prepared form Fixed Asset System
December 31, 2002

Account	Install Year	Basis	Age	Weight
3683	1972	908.53	30.5	27,710.17
3683	1975	1,794.65	27.5	49,352.88
3683	1977	9,049.07	25.5	230,751.29
3683	1978	13,847.09	24.5	339,253.71
3683	1979	7,997.68	23.5	187,945.48
3683	1980	1,850.05	22.5	41,626.13
3683	1982	18,628.91	20.5	381,892.66
3683	1983	323.88	19.5	6,315.66
3683	1984	12,244.20	18.5	226,517.70
3683	1985	2,627.19	17.5	45,975.83
3683	1986	41,741.41	16.5	688,733.27
3683	1987	19,958.18	15.5	309,351.79
3683	1989	11,478.08	13.5	154,954.08
3683	1990	18,300.36	12.5	228,754.50
3683	1991	9,547.48	11.5	109,796.02
3683	1992	76,068.42	10.5	798,718.41
3683	1993	12,831.47	9.5	121,898.97
3683	1994	21,347.88	8.5	181,456.98
3683	1995	62,635.12	7.5	469,763.40
3683	1996	43,842.24	6.5	284,974.56
3683	1997	25,940.98	5.5	142,675.39
3683	1998	35,851.52	4.5	161,331.84
3683	1999	40,747.51	3.5	142,616.29
3683	2000	27,576.05	2.5	68,940.13
3683	2001	38,199.95	1.5	57,299.93
3683	2002	67,830.53	0.5	33,915.27
Total 3683		623,168.43	8.8	5,492,522.34
Total 368		5,264,627.71	16.1	84,729,658.61

Florida Public Utilities Company
Marianna Electric Division
Actual Asset Age
Prepared form Fixed Asset System
December 31, 2002

Account	Install Year	Basis	Age	Weight
3691	1940	22,261.32	62.5	1,391,332.50
3691	1941	1,439.19	61.5	88,510.19
3691	1943	18.55	59.5	1,103.73
3691	1944	917.74	58.5	53,687.79
3691	1946	2,812.90	56.5	158,928.85
3691	1947	3,062.70	55.5	169,979.85
3691	1948	506.24	54.5	27,590.08
3691	1949	898.35	53.5	48,061.73
3691	1951	4,506.74	51.5	232,097.11
3691	1952	5,030.74	50.5	254,052.37
3691	1953	10,681.98	49.5	528,758.01
3691	1954	7,140.04	48.5	346,291.94
3691	1955	2,848.46	47.5	135,301.85
3691	1956	8,956.21	46.5	416,463.77
3691	1957	8,704.26	45.5	396,043.83
3691	1958	5,161.34	44.5	229,679.63
3691	1959	571.54	43.5	24,861.99
3691	1961	4,815.92	41.5	199,860.68
3691	1962	5,199.39	40.5	210,575.30
3691	1963	10,233.65	39.5	404,229.18
3691	1964	8,256.57	38.5	317,877.95
3691	1966	11,670.52	36.5	425,973.98
3691	1967	15,477.41	35.5	549,448.06
3691	1968	185.88	34.5	6,412.86
3691	1969	3,999.98	33.5	133,999.33
3691	1970	4,255.67	32.5	138,309.28
3691	1971	17,004.24	31.5	535,633.56
3691	1972	27,080.51	30.5	825,955.56
3691	1973	28,126.47	29.5	829,730.87
3691	1974	33,921.89	28.5	966,773.87
3691	1975	28,066.07	27.5	771,816.93
3691	1976	27,865.60	26.5	738,438.40
3691	1977	30,429.50	25.5	775,952.25
3691	1978	31,325.23	24.5	767,468.14
3691	1979	12,966.46	23.5	304,711.81
3691	1980	28,635.10	22.5	644,289.75
3691	1981	35,389.37	21.5	760,871.46
3691	1982	38,241.55	20.5	783,951.78
3691	1983	43,392.87	19.5	846,160.97
3691	1984	44,177.39	18.5	817,281.72
3691	1985	64,037.07	17.5	1,120,648.73
3691	1986	65,391.60	16.5	1,078,961.40
3691	1987	60,542.68	15.5	938,411.54
3691	1988	67,654.57	14.5	980,991.27
3691	1989	74,732.53	13.5	1,008,889.16
3691	1990	84,513.05	12.5	1,056,413.13
3691	1991	78,375.75	11.5	901,321.13
3691	1992	83,632.61	10.5	878,142.41
3691	1993	81,751.83	9.5	776,642.39
3691	1994	83,740.18	8.5	711,791.53
3691	1995	73,332.50	7.5	549,993.75
3691	1996	74,202.55	6.5	482,316.58
3691	1997	70,851.70	5.5	389,684.35
3691	1998	77,564.68	4.5	349,041.06
3691	1999	79,255.00	3.5	277,392.50
3691	2000	78,433.30	2.5	196,083.25
3691	2001	102,766.00	1.5	154,149.00
3691	2002	93,866.20	0.5	46,933.10
Total 3691		1,970,879.34	14.8	29,156,275.19

Florida Public Utilities Company
Marianna Electric Division
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Prepared form Fixed Asset System
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Account	Install Year	Basis	Age	Weight
3693	1980	625.90	22.5	14,082.75
3693	1981	3,188.29	21.5	68,548.24
3693	1982	19,550.69	20.5	400,789.15
3693	1983	7,247.05	19.5	141,317.48
3693	1984	12,026.28	18.5	222,486.18
3693	1985	9,741.16	17.5	170,470.30
3693	1986	11,078.68	16.5	182,798.22
3693	1987	20,703.25	15.5	320,900.38
3693	1988	35,288.80	14.5	511,687.60
3693	1989	34,503.66	13.5	465,799.41
3693	1990	25,084.77	12.5	313,559.63
3693	1991	36,754.09	11.5	422,672.04
3693	1992	37,360.50	10.5	392,285.25
3693	1993	41,543.97	9.5	394,667.72
3693	1994	47,071.26	8.5	400,105.71
3693	1995	50,831.58	7.5	381,236.85
3693	1996	56,467.95	6.5	367,041.68
3693	1997	53,527.18	5.5	294,399.49
3693	1998	57,891.41	4.5	260,511.35
3693	1999	59,008.94	3.5	206,531.29
3693	2000	59,298.14	2.5	148,245.35
3693	2001	59,681.55	1.5	89,522.33
3693	2002	65,511.62	0.5	32,755.81
Total 3693		803,986.72	7.7	6,202,414.21
Total 369		2,774,866.06	12.7	35,358,689.40

Florida Public Utilities Company
Marianna Electric Division
Actual Asset Age
Prepared form Fixed Asset System
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Account	Install Year	Basis	Age	Weight
3700	1937	4,526.72	65.5	296,500.16
3700	1938	990.00	64.5	63,855.00
3700	1942	325.20	60.5	19,674.60
3700	1943	1,392.13	59.5	82,831.74
3700	1946	220.05	56.5	12,432.83
3700	1947	1,325.06	55.5	73,540.83
3700	1948	3,309.75	54.5	180,381.38
3700	1949	3,071.67	53.5	164,334.35
3700	1950	1,993.92	52.5	104,680.80
3700	1951	5,533.41	51.5	284,970.62
3700	1952	4,611.03	50.5	232,857.02
3700	1953	5,813.57	49.5	287,771.72
3700	1954	341.93	48.5	16,583.61
3700	1955	3,900.28	47.5	185,263.30
3700	1956	7,172.44	46.5	333,518.46
3700	1957	9,849.88	45.5	448,169.54
3700	1958	8,824.96	44.5	392,710.72
3700	1959	9,827.64	43.5	427,502.34
3700	1960	3,993.18	42.5	169,710.15
3700	1961	8,209.27	41.5	340,684.71
3700	1962	8,988.78	40.5	364,045.59
3700	1963	11,918.82	39.5	470,793.39
3700	1964	7,118.98	38.5	274,080.73
3700	1965	17,149.04	37.5	643,089.00
3700	1966	9,144.97	36.5	333,791.41
3700	1967	6,363.44	35.5	225,902.12
3700	1968	9,974.12	34.5	344,107.14
3700	1969	9,989.35	33.5	334,643.23
3700	1970	12,979.16	32.5	421,822.70
3700	1971	13,546.43	31.5	426,712.55
3700	1972	24,511.75	30.5	747,608.38
3700	1973	24,976.56	29.5	736,808.52
3700	1974	29,340.28	28.5	836,197.98
3700	1975	13,151.49	27.5	361,665.98
3700	1976	11,420.24	26.5	302,636.36
3700	1977	12,369.14	25.5	315,413.07
3700	1978	23,988.72	24.5	587,723.64
3700	1979	20,917.24	23.5	491,555.14
3700	1980	18,128.04	22.5	407,880.90
3700	1981	18,386.63	21.5	395,312.55
3700	1982	16,993.78	20.5	348,372.49
3700	1983	22,811.45	19.5	444,823.28
3700	1984	19,749.64	18.5	365,368.34
3700	1985	36,507.33	17.5	638,878.28
3700	1986	26,782.98	16.5	441,919.17
3700	1987	33,060.23	15.5	512,433.57
3700	1988	32,418.36	14.5	470,066.22
3700	1989	45,350.37	13.5	612,230.00
3700	1990	22,898.46	12.5	286,230.75
3700	1991	29,437.51	11.5	338,531.37
3700	1992	43,349.93	10.5	455,174.27
3700	1993	38,138.87	9.5	362,319.27
3700	1994	43,846.01	8.5	372,691.09
3700	1995	40,814.71	7.5	306,110.33
3700	1996	37,123.91	6.5	241,305.42
3700	1997	30,989.19	5.5	170,440.55
3700	1998	24,802.05	4.5	111,609.23
3700	1999	24,271.93	3.5	84,951.76
3700	2000	23,262.32	2.5	58,155.80
3700	2001	29,577.25	1.5	44,365.88
3700	2002	45,668.88	0.5	22,834.44
Total 3700		1,057,450.43	18.8	19,828,575.77

Florida Public Utilities Company
Marianna Electric Division
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Prepared form Fixed Asset System
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Account	Install Year	Basis	Age	Weight
3711	1963	2,389.41	39.5	94,381.70
3711	1964	1,671.75	38.5	64,362.38
3711	1971	1,654.44	31.5	52,114.86
3711	1972	3,231.77	30.5	98,568.99
3711	1973	4,342.97	29.5	128,117.62
3711	1974	2,629.10	28.5	74,929.35
3711	1975	737.75	27.5	20,288.13
3711	1976	2,278.43	26.5	60,378.40
3711	1977	1,947.57	25.5	49,663.04
3711	1978	1,570.58	24.5	38,479.21
3711	1979	1,432.69	23.5	33,668.22
3711	1980	599.97	22.5	13,499.33
3711	1981	1,841.17	21.5	39,585.16
3711	1982	4,640.70	20.5	95,134.35
3711	1983	3,481.12	19.5	67,881.84
3711	1984	8,179.28	18.5	151,316.68
3711	1985	9,470.17	17.5	165,727.98
3711	1986	15,437.92	16.5	254,725.68
3711	1987	20,166.63	15.5	312,582.77
3711	1988	18,675.08	14.5	270,788.66
3711	1989	19,072.69	13.5	257,481.32
3711	1990	18,946.26	12.5	236,828.25
3711	1991	21,456.57	11.5	246,750.56
3711	1992	34,119.00	10.5	358,249.50
3711	1993	33,627.01	9.5	319,456.60
3711	1994	36,439.63	8.5	309,736.86
3711	1995	35,145.02	7.5	263,587.65
3711	1996	76,153.92	6.5	495,000.48
3711	1997	53,991.93	5.5	296,955.62
3711	1998	51,973.69	4.5	233,881.61
3711	1999	67,983.17	3.5	237,941.10
3711	2000	66,457.55	2.5	166,143.88
3711	2001	84,060.84	1.5	126,091.26
3711	2002	95,236.91	0.5	47,618.46
Total 3711		801,042.69	7.1	5,681,917.50
3713	1994	6,144.56	8.5	52,228.76
3713	1995	8,796.17	7.5	65,971.28
3713	1996	48,548.79	6.5	315,567.14
3713	1997	1,619.76	5.5	8,908.68
3713	1998	15,657.86	4.5	70,460.37
3713	1999	16,259.31	3.5	56,907.59
3713	2000	40,150.91	2.5	100,377.28
3713	2001	2,797.48	1.5	4,196.22
3713	2002	2,861.00	0.5	1,430.50
Total 3713		142,835.84	4.7	676,047.82
Total 371		943,878.53	6.7	6,357,965.32

Florida Public Utilities Company
Marianna Electric Division
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Prepared form Fixed Asset System
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Account	Install Year	Basis	Age	Weight
3731	1950	1,114.73	52.5	58,523.33
3731	1951	2,554.69	51.5	131,566.54
3731	1952	401.60	50.5	20,280.80
3731	1953	1,468.68	49.5	72,699.66
3731	1954	1,299.77	48.5	63,038.85
3731	1955	8,394.39	47.5	398,733.53
3731	1956	1,220.84	46.5	56,769.06
3731	1957	1,777.04	45.5	80,855.32
3731	1958	1,408.75	44.5	62,689.38
3731	1959	4,843.05	43.5	210,672.68
3731	1960	763.03	42.5	32,428.78
3731	1961	548.58	41.5	22,766.07
3731	1962	739.97	40.5	29,968.79
3731	1963	3,731.42	39.5	147,391.09
3731	1964	11,289.60	38.5	434,649.60
3731	1965	3,475.64	37.5	130,336.50
3731	1966	1,857.13	36.5	67,785.25
3731	1967	14,458.18	35.5	513,265.39
3731	1968	4,100.36	34.5	141,462.42
3731	1969	4,292.48	33.5	143,798.08
3731	1970	422.95	32.5	13,745.88
3731	1971	812.10	31.5	25,581.15
3731	1972	1,145.46	30.5	34,936.53
3731	1973	649.67	29.5	19,165.27
3731	1974	1,310.02	28.5	37,335.57
3731	1975	1,350.83	27.5	37,147.83
3731	1976	922.30	26.5	24,440.95
3731	1977	2,253.75	25.5	57,470.63
3731	1978	181.38	24.5	4,443.81
3731	1979	504.31	23.5	11,851.29
3731	1980	741.40	22.5	16,681.50
3731	1981	333.33	21.5	7,166.60
3731	1982	1,071.43	20.5	21,964.32
3731	1983	951.66	19.5	18,557.37
3731	1984	5,390.85	18.5	99,730.73
3731	1985	2,228.58	17.5	39,000.15
3731	1986	1,472.50	16.5	24,296.25
3731	1987	3,660.16	15.5	56,732.48
3731	1988	464.41	14.5	6,733.95
3731	1989	237.92	13.5	3,211.92
3731	1990	2,245.53	12.5	28,069.13
3731	1991	2,580.43	11.5	29,674.95
3731	1992	4,938.77	10.5	51,857.09
3731	1993	12,722.99	9.5	120,868.41
3731	1994	15,066.85	8.5	128,068.23
3731	1995	14,545.35	7.5	109,090.13
3731	1996	13,745.77	6.5	89,347.51
3731	1997	17,164.63	5.5	94,405.47
3731	1998	10,573.77	4.5	47,581.97
3731	1999	15,065.08	3.5	52,727.78
3731	2000	10,512.22	2.5	26,280.55
3731	2001	12,688.67	1.5	19,033.01
3731	2002	84,383.36	0.5	42,191.68
Total 3731		312,078.36	13.5	4,219,071.21
3733	1995	43.39	7.5	325.43
3733	1996	1,826.85	6.5	11,874.53
3733	1999	2,865.00	3.5	10,027.50
3733	2000	3,274.00	2.5	8,185.00
3733	2001	19,115.71	1.5	28,673.57
Total 3733		27,124.95	2.2	59,086.03
Total 373		339,203.31	12.6	4,278,157.24

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Prepared form Fixed Asset System
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Account	Install Year	Basis	Age	weight
3890	1977	1,822.29	25.5	46,468.40
3890	1990	1,943.63	12.5	24,295.38
Total 3890		3,765.92	18.8	70,763.78
3900	1974	427.68	28.5	12,188.88
3900	1984	399.37	18.5	7,388.35
3900	1993	751,141.14	9.5	7,135,840.83
3900	1994	55,999.71	8.5	475,997.54
3900	1995	3,451.21	7.5	25,884.08
3900	1996	91,856.18	6.5	597,065.17
3900	1997	8,960.45	5.5	49,282.48
Total 3900		912,235.74	9.1	8,303,647.33
3921	1999	23,771.79	3.5	83,201.27
3921	2001	17,745.05	1.5	26,617.58
Total 3921		41,516.84	2.6	109,818.85
3922	1989	13,191.00	13.5	178,078.50
3922	1997	34,941.20	5.5	192,176.60
3922	1998	72,133.18	4.5	324,599.31
3922	1999	22,617.79	3.5	79,162.27
3922	2001	52,988.68	1.5	79,483.02
3922	2002	21,157.10	0.5	10,578.55
Total 3922		217,028.95	4.0	864,078.25
3923	1989	28,165.74	13.5	380,237.49
3923	1990	1,665.55	12.5	20,819.38
3923	1991	79,515.80	11.5	914,431.70
3923	1993	239,618.20	9.5	2,276,372.90
3923	1994	112,234.92	8.5	953,996.82
3923	1995	109,770.40	7.5	823,278.00
3923	1996	44,487.51	6.5	289,168.82
3923	1997	68,272.22	5.5	375,497.21
3923	1999	125,012.24	3.5	437,542.84
3923	2002	120,273.70	0.5	60,136.85
Total 3923		929,016.28	7.0	6,531,482.01
3924	1985	4,200.00	17.5	73,500.00
3924	1991	5,774.00	11.5	66,401.00
3924	1993	744.11	9.5	7,069.05
3924	1994	9,315.28	8.5	79,179.88
3924	2002	52,512.46	0.5	26,256.23
Total 3924		72,545.85	3.5	252,406.16
3960	1987	2,928.02	15.5	45,384.31
3960	1992	1,003.66	10.5	10,538.43
3960	1999	1,171.64	3.5	4,100.74
Total 3960		5,103.32	11.8	60,023.48