

SCHEDULE B-6 ACQUISITION ADJUSTMENT PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE. TYPE OF DATA SHOWN: HISTORIC YEAR ENDED: 12/31/07 WITNESS: MESITE

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 080366-GU

1. Describe the property acquired which resulted in the acquisition adjustment.
 - A Sanford Distribution System
 - B Deland Distribution System
 - C Atlantis Distribution System
 - D University Park Distribution System
 - E North Palm Beach Distribution System
 - F South Florida Natural Gas (SFNG)
2. Date of acquisition.
 - A January 1, 1965
 - B June 1, 1967
 - C July 31, 1967
 - D July 22, 1980
 - E October 22, 1975
 - F December 14, 2001 (Effective 11/18/04)
3. Amount of acquisition adjustment.
 - A 102,833
 - B 230,090
 - C 7,717
 - D (24,389)
 - E (12,851)
 - F 960,376
4. Was the property purchased from a related party?
 - A No
 - B No
 - C No
 - D No
 - E No
 - F No
5. Has the acquisition adjustment been approved by the Commission?
 - A Yes
 - B Yes
 - C No
 - D No
 - E No
 - F No
6. Provide the Docket No. and Order No. approving the acquisition adjustment.
 - A Letter 12/28/85 from F.H. Roming
 - B Not able to locate letter
 - C None
 - D None
 - E None
 - F 2004 Rate Proceeding, Docket No. 040216-GU, Order No, PSC-04.1110-PAA-GU, Effective 11/18/04

SCHEDULE B-6
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 080368-GU

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ACQUISITION ADJUSTMENT

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07

WITNESS: Mesite

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
ACCT	SUB	DESCRIPTION	DEC. '06	JAN. '07	FEB. '07	MAR. '07	APR. '07	MAY. '07	JUN. '07	JUL. '07	AUG. '07	SEP. '07	OCT. '07	NOV. '07	DEC. '07	13-MO AVG	
2	1140	1 ACQUISITION ADJUSTMENT															
3	A.	Sanford Distribution System	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833
4	B.	Deland Distribution System	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090
5	C.	Allanitis Distribution System	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717
6	D.	University Park Distribution System	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)
7	E.	North Palm Beach Distribution System	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)
8	F.	South Florida Natural Gas (SFNG)	960,376	960,376	960,376	960,376	960,376	960,376	960,376	960,376	960,376	960,376	960,376	960,376	960,376	960,376	960,376
9		TOTAL	1,263,776	1,263,776	1,263,776	1,263,776	1,263,776	1,263,776	1,263,776	1,263,776	1,263,776	1,263,776	1,263,776	1,263,776	1,263,776	1,263,776	1,263,776
2	1140	2 ACQUISITION ADJUSTMENT															
3	F.	Portion of South Florida Natural Gas (SFNG) - Eliminated from Rate Base	552,803	552,803	552,803	552,803	552,803	552,803	552,803	552,803	552,803	552,803	552,803	552,803	552,803	552,803	552,803
11	1150	1 RESERVE-ACQ ADJUSTMENT															
12	A.	Sanford Distribution System	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)
13	B.	Deland Distribution System	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)
14	C.	Allanitis Distribution System	(6,389)	(6,403)	(6,416)	(6,430)	(6,443)	(6,457)	(6,470)	(6,484)	(6,497)	(6,511)	(6,524)	(6,538)	(6,551)	(6,564)	(6,577)
15	D.	University Park Distribution System	20,544	20,599	20,654	20,709	20,763	20,818	20,873	20,928	20,983	21,038	21,093	21,148	21,203	21,258	21,313
16	E.	North Palm Beach Distribution System	11,934	11,972	12,010	12,049	12,087	12,125	12,163	12,202	12,240	12,278	12,316	12,355	12,393	12,432	12,470
17	F.	South Florida Natural Gas (SFNG)	(67,852)	(70,520)	(73,188)	(75,856)	(78,524)	(81,192)	(83,860)	(86,528)	(89,196)	(91,864)	(94,532)	(97,200)	(99,868)	(102,536)	(105,204)
18		TOTAL	(374,687)	(377,275)	(379,863)	(382,452)	(385,040)	(387,628)	(390,216)	(392,805)	(395,393)	(397,981)	(400,570)	(403,158)	(405,746)	(408,334)	(410,922)
20	4060	1 AMORTIZATION-ACQ ADJUSTMENT															
21	A.	Sanford Distribution System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	B.	Deland Distribution System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	C.	Allanitis Distribution System	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14
24	D.	University Park Distribution System	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)
25	E.	North Palm Beach Distribution System	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)
26	F.	South Florida Natural Gas (SFNG)	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668
27		TOTAL	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588

PROPERTY HELD FOR FUTURE USE-13 MONTH AVERAGE

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SCHEDULE B-7

FLORIDA PUBLIC SERVICE COMMISSION
 EXPLANATION: PROVIDE A SCHEDULE SHOWING PROPERTY HELD FOR FUTURE USE BY MONTH AND BY ITEM
 FOR THE THIRTEEN MONTH PERIOD ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07
 WITNESS: MESITE

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 080366-GU

LINE NO.	ACCT. NO.	DESCRIPTION
1		
2		NONE
3		
4		
5		
6		
7		TOTAL