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January 13, 2014

**BY HAND DELIVERY**

Ms. Carlotta Stauffer, Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

RECEIVED-FPSC  
14 JAN 13 PM 4: 25  
COMMISSION  
CLERK

**Re: 2014 Depreciation Study Filing by Florida Public Utilities Company, Florida Public Utilities Company-Indiantown Division, and Florida Division of Chesapeake Utilities Corporation**

Dear Ms. Stauffer:

Enclosed, please find the original and fifteen (15) copies of the Joint Filing of Florida Public Utilities Company ("FPUC"), Florida Public Utilities Company-Indiantown Division, and the Florida Division of Chesapeake Utilities Corporation for Approval of the Companies' 2014 Depreciation Studies, along with copies of the referenced studies for each Company. Also, submitted along with these Studies is a request for approval to apply the rates approved for FPUC to FPUC's newly acquired Fort Meade division, as well as a request to establish a regulatory asset to address the costs associated with the development of these three studies.

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

COM	_____
AFD	<u>2</u>
APA	_____
ECO	<u>9</u>
ENG	<u>2</u>
GCL	<u>2</u>
IDM	_____
TEL	_____
CLK	_____

Sincerely,



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

MEK

Enclosures

Cc: Mr. Greg Shafer, Chief/Conservation and Forecasting

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for Approval of 2014 Depreciation )  
Studies. )  
\_\_\_\_\_)

Docket No. \_\_\_\_\_  
Filed: January 13, 2014

**JOINT PETITION FOR APPROVAL OF 2014 DEPRECIATION STUDIES  
FOR FLORIDA PUBLIC UTILITIES COMPANY, FLORIDA DIVISION OF  
CHESAPEAKE UTILITIES CORPORATION, AND FLORIDA PUBLIC UTILITIES  
COMPANY – INDIANTOWN DIVISION,  
REQUEST FOR APPROVAL TO APPLY  
DEPRECIATION RATES TO NEWLY ACQUIRED FORT MEADE DIVISION,  
AND  
REQUEST FOR APPROVAL TO ESTABLISH REGULATORY ASSET**

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 depreciation studies submitted in accordance with Rule 25-7.045, Florida Administrative Code, and Order No. PSC-12-0532-PAA-GU, issued in Docket No. 120178-GU, on October 8, 2012. In order to promote consistency across the FPUC company platform, Florida Public Utilities – Fort Meade (“Fort Meade”) also asks that the Commission allow it to adopt the depreciation rates ultimately approved for FPUC in this proceeding. Finally, the Companies respectfully request that the Commission allow FPUC to establish a regulatory asset for the consulting fees associated with the development of the three depreciation studies, and that FPUC be allowed to amortize the asset over five years, upon the conclusion of which the next depreciation studies will be due. In view of the shared corporate ties of the petitioners, as well as the related nature of the attendant accounting request, these studies are submitted under a joint filing, and are attached and incorporated in this Petition as Attachments 1 - 3. In support of this Petition, the Companies state as follows:



## 2014 Depreciation Studies

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

1641 Worthington Road, Suite 220  
West Palm Beach, FL 33409-6703

2. Please send copies of all notices, pleadings and other communications and documents in this docket to the following:

Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301

Cheryl Martin, Director/Regulatory Affairs  
Florida Division of Chesapeake  
Utilities Corporation/Florida Public Utilities  
Company, FPUC- Indiantown Division, FPUC-  
Fort Meade  
1641 Worthington Road, Suite 220  
West Palm Beach, FL 33409-6703

### BACKGROUND

3. FPUC, CHPK, Fort Meade, and Indiantown 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.

CHPK filed its last depreciation study on May 17, 2007, and thus, its next study would have been due to be filed on or before May 17, 2012. Similarly, both FPUC and Indiantown had depreciation studies due in 2013, with Indiantown's due on May 30 and FPUC's due on

December 10, 2013. However, by Order No. PSC-12-0532-PAA-GU, issued in Docket No. 120178-GU, on October 8, 2012, the Commission approved a temporary waiver to allow these three companies to file their depreciation studies by January 15, 2014.

DEPRECIATION STUDIES AND FORT MEADE

5. The depreciation studies for FPUC, Indiantown, and CHPK were developed consistent with the criteria of Rule 25-7.045, F.A.C., and include 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 each of the Companies. As reflected in the attached studies, the Companies have ultimately concluded that 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. 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.<sup>1</sup>

6. Consistent with this rationale, the Fort Meade division asks that it be allowed to adopt the depreciation rates approved in this proceeding for FPUC. As a new division for FPUC, and a former municipal utility, the Fort Meade division has no current approved depreciation rates applicable to it, nor does it have a prior study that could be utilized as a reference point. Fort Meade is, however, similarly situated to the other three petitioning utilities in that it has a similar

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<sup>1</sup> To be clear, only the FPUC Natural Gas Study includes and incorporates the Florida Common Assets of the Companies in Florida for purposes of setting new depreciation rates. Once new rates are set, the Companies would intend to then allocate and assign a portion of these Florida Common Assets and associated depreciation rates to all of the FPUC and Chesapeake Utilities companies in Florida, including the Electric division and unregulated Propane affiliates.

## 2014 Depreciation Studies

service environment as the others. Likewise, it is anticipated that Fort Meade's company planning, growth, technology, physical conditions, and trends will now be consistent with those of the other three petitioners in view of their shared corporate parent. Lacking any other basis upon which to suggest depreciation rates for Fort Meade at this time, the Company asks that it be allowed to adopt the rates approved for FPUC until further review can be had in the Company's next rate case.

### REGULATORY ASSET

7. In addition, FPUC asks for permission to defer the consulting fee expenses associated with the development of these depreciation studies as a Regulatory Asset to be amortized over the next five years until the next depreciation study would be due. This request is revenue neutral and is consistent with Accounting Standards Codification (ASC) 980. Moreover, this request would have no impact on rates to customers.

8. Establishment of a regulatory asset for these expenses is consistent with Commission policy, because the costs to develop all three studies exceeded the typical annual consulting costs necessary to support the regulated business. Specifically, the magnitude of developing three depreciation studies on the same schedule necessitated retaining more extensive outside consulting services than had been required in the development of prior depreciation studies for FPUC. These additional costs are atypical and were not contemplated in the Company's last rate case. These costs are also not otherwise being recovered through some other cost recovery mechanism. Attachment 4 to this Petition sets forth the specific costs at issue, as well as the allocation between the Companies.



9. ASC 980 allows regulated companies to defer all or part of an incurred cost that would otherwise be charged to expense and create regulatory assets through the approval of their regulators if both of the following criteria are met:

1) It is probable that future revenue in an amount at least equal to the capitalized cost will result from inclusion of that cost in allowable costs for rate-making purposes; and

2) Based on available evidence, the future revenue will be provided to permit recovery of the previously incurred costs rather than to provide for expected levels of similar future costs. If the revenue will be provided through an automatic rate-adjustment clause, this criterion requires that the regulator's intent clearly be to permit recovery of the previously incurred costs.

The purpose of this deferral under ASC 980 is to match the timing of expense of these costs with the corresponding periods, in which the permitted revenue for recovery is recorded. The Company therefore asks that it be allowed to record a Regulatory Asset to capture those costs in order to lessen the detrimental impact on the Company, and ultimately, its ratepayers.

10. The amount to be included in the proposed Regulatory Asset for 2013 is \$45,650, the documentation for which is included in Exhibit B to this Petition. FPUC has only incurred these expenses in order to fully comply with the Commission's Rule 25-7.045, F.A.C., and to ensure the timely submittal of the required studies in accordance with Order No. PSC-12-0532-PAA-GU.

11. Allowing the Company to record this Regulatory Asset and amortize the amount recorded over the next five years until the next depreciation study is due will reduce the immediate impact of these unexpected expenses, and is consistent with prior Commission recognition that:

This concept of deferral accounting allows companies to defer costs due to events beyond their control and seek recovery through rates at a later time. The alternative would be for the company to seek a rate case each time it experiences an exogenous event.

## 2014 Depreciation Studies

Order No. PSC-06-1042-PAA-EI, at p. 4. For these reasons, FPUC asks that it be allowed to record and amortize the proposed Regulatory Asset over the period beginning January 1, 2014 and ending December 31, 2019.

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

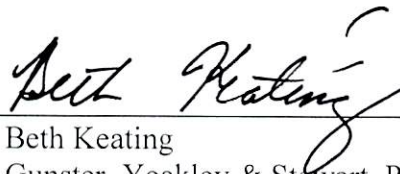
### RELIEF

WHEREFORE, the Companies respectfully request the following relief:

1. Commission approval of the depreciation studies submitted for Florida Public Utilities Company, Florida Public Utilities Company-Indiantown Division, and the Florida Division of Chesapeake Utilities Corporation with an effective date for the approved depreciation rates of January 1, 2014;
2. Commission approval allowing Florida Public Utilities Company-Fort Meade to adopt the depreciation rates approved for Florida Public Utilities Company in this proceeding; and
3. Commission approval to establish a regulatory asset consisting of the consulting fees incurred to develop the depreciation studies submitted herewith, to be amortized over

five years, beginning January 1, 2014.

Respectfully submitted this 13<sup>th</sup> day of January, 2014.

A handwritten signature in black ink, reading "Beth Keating", is positioned above a horizontal line.

Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 S. Monroe Street, Suite 601  
Tallahassee, FL 32301-1804  
(850) 521-1706  
[bkeating@gunster.com](mailto:bkeating@gunster.com)

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



**FLORIDA PUBLIC UTILITIES COMPANY**

**DEPRECIATION STUDY**

DECEMBER 31, 2013

EXHIBIT A

2013 PROJECTED AGED RETIREMENTS

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
2013 DEPRECIATION STUDY  
Docket No.

**EXHIBIT INDEX**

<b><u>Exhibit</u></b>	<b><u>Description</u></b>
<b>A</b>	2013 Projected Aged Retirements
<b>B</b>	2008 Aged Retirements
<b>C</b>	2009 Aged Retirements
<b>D</b>	2010 Aged Retirements
<b>E</b>	2011 Aged Retirements
<b>F</b>	2012 Aged Retirements
<b>G</b>	Plant In Service and Reserve Summaries 2008 Through 2012
<b><u>2013 Projections: January through December</u></b>	
<b>H</b>	Plant - Monthly Balances
<b>I</b>	Reserve - Monthly Balances
<b>J</b>	Additions - Monthly
<b>K</b>	Retirements - Monthly
<b>L</b>	Net Salvage - Monthly and Percentage Computation
<b>M</b>	Depreciation Expense - Monthly
<b><u>Age Listings</u></b>	
<b>N</b>	Transportation Accounts - Detail, Actual @ 12/31/12
<b>O</b>	Vintage Asset Listing - Actual @ 12/31/12
<b>P</b>	Projected Account Ages - @ 12/31/13



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$8,114	\$425,985
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,251	\$64,427
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$25	\$1,238
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$827	\$40,110
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,217	\$200,308
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,517	\$117,041
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$6,896	\$313,768
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,638	\$72,891
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$884	\$38,454
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$462	\$19,635
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,068	\$127,322
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$620	\$25,110
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$669	\$25,757
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$22	\$825
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$475
1977	35.5	\$0	\$0	\$0	\$0	\$524	\$18,602	\$10	\$355
1978	34.5	\$0	\$0	\$0	\$0	\$827	\$28,532	\$1,072	\$36,984
1979	33.5	\$0	\$0	\$0	\$0	\$458	\$15,343	\$710	\$23,785
1980	32.5	\$0	\$0	\$0	\$0	\$267	\$8,678	\$3,066	\$99,645
1981	31.5	\$0	\$0	\$0	\$0	\$99	\$3,119	\$3,927	\$123,701
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$192	\$5,472	\$259	\$7,382
1985	27.5	\$0	\$0	\$0	\$0	\$37	\$1,018	\$14	\$385
1986	26.5	\$0	\$0	\$0	\$0	\$721	\$19,107	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$3,509	\$89,480	\$580	\$14,790
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$21,157	\$518,347
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$34	\$731	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,106	\$43,173
1993	19.5	\$0	\$0	\$0	\$0	\$25	\$488	\$885	\$17,258
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$2,391	\$41,843	\$1,646	\$28,805
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$3,449	\$53,460	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$710	\$10,295	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$5,646	\$76,221
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$5,241	\$65,513
2001	11.5	\$0	\$0	\$0	\$0	\$2,890	\$33,235	\$788	\$9,062
2002	10.5	\$0	\$0	\$0	\$0	\$6,727	\$70,634	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$361	\$3,430	\$220	\$2,090
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$14,598	\$124,083
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$22,513	\$146,335	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$1,552	\$8,536	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$101	\$455	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$47,387		\$93,148	
		\$0		\$0		\$558,787		\$2,664,919	
		N/A		N/A		11.8		28.6	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	378	WT AVG	379	WT AVG	3801	WT AVG	3802	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,473	\$182,333
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$97	\$4,996
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$127	\$6,414
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$54	\$2,619
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$817	\$38,808
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$78	\$3,627
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,811	\$127,901
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,010	\$44,945
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$232	\$10,092
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$439	\$18,658
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,746	\$72,459
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,843	\$196,142
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,845	\$191,378
1974	38.5	\$0	\$0	\$157	\$6,045	\$0	\$0	\$1,124	\$43,274
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,194	\$157,275
1976	36.5	\$0	\$0	\$0	\$0	\$448	\$16,352	\$585	\$21,353
1977	35.5	\$0	\$0	\$0	\$0	\$6,003	\$213,107	\$100	\$3,550
1978	34.5	\$0	\$0	\$0	\$0	\$8,614	\$297,183	\$338	\$11,661
1979	33.5	\$0	\$0	\$0	\$0	\$64	\$2,144	\$176	\$5,896
1980	32.5	\$0	\$0	\$0	\$0	\$276	\$8,970	\$331	\$10,758
1981	31.5	\$0	\$0	\$0	\$0	\$108	\$3,402	\$65	\$2,048
1982	30.5	\$0	\$0	\$0	\$0	\$1,021	\$31,141	\$237	\$7,229
1983	29.5	\$0	\$0	\$0	\$0	\$811	\$23,925	\$704	\$20,768
1984	28.5	\$0	\$0	\$0	\$0	\$859	\$24,482	\$116	\$3,306
1985	27.5	\$0	\$0	\$0	\$0	\$8,885	\$244,338	\$0	\$0
1986	26.5	\$0	\$0	\$1,216	\$32,224	\$1,619	\$42,904	\$1,203	\$31,880
1987	25.5	\$0	\$0	\$0	\$0	\$748	\$19,074	\$225	\$5,738
1988	24.5	\$0	\$0	\$0	\$0	\$431	\$10,560	\$230	\$5,635
1989	23.5	\$0	\$0	\$0	\$0	\$1,087	\$25,545	\$105	\$2,468
1990	22.5	\$0	\$0	\$0	\$0	\$2,770	\$62,325	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$1,726	\$37,109	\$27	\$581
1992	20.5	\$0	\$0	\$0	\$0	\$1,839	\$37,700	\$585	\$11,993
1993	19.5	\$132	\$2,574	\$0	\$0	\$3,471	\$67,685	\$27	\$527
1994	18.5	\$0	\$0	\$0	\$0	\$3,073	\$56,851	\$49	\$907
1995	17.5	\$0	\$0	\$0	\$0	\$2,723	\$47,653	\$16	\$280
1996	16.5	\$0	\$0	\$0	\$0	\$8,189	\$135,119	\$650	\$10,725
1997	15.5	\$0	\$0	\$0	\$0	\$3,607	\$55,909	\$0	\$0
1998	14.5	\$0	\$0	\$526	\$7,627	\$3,925	\$56,913	\$132	\$1,914
1999	13.5	\$0	\$0	\$0	\$0	\$3,199	\$43,187	\$773	\$10,436
2000	12.5	\$0	\$0	\$72	\$900	\$1,955	\$24,438	\$4,063	\$50,788
2001	11.5	\$0	\$0	\$0	\$0	\$2,676	\$30,774	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$3,788	\$39,774	\$55	\$578
2003	9.5	\$0	\$0	\$0	\$0	\$2,051	\$19,485	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$1,018	\$8,653	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$8,271	\$62,033	\$42	\$315
2006	6.5	\$0	\$0	\$0	\$0	\$3,638	\$23,647	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$1,943	\$10,687	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$5,449	\$24,521	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$2,316	\$8,106	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$2,410	\$6,025	\$86	\$215
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$132		\$1,971		\$101,011		\$36,810	
			\$2,574		\$46,796		\$1,821,711		\$1,322,459
		19.5		23.7		18.0		35.9	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	381	WT AVG	382	WT AVG	383	WT AVG	384	WT AVG
1960	52.5	\$0	\$0	\$471	\$24,728	\$0	\$0	\$147	\$7,718
1961	51.5	\$28	\$1,442	\$2	\$103	\$115	\$5,923	\$0	\$0
1962	50.5	\$0	\$0	\$32	\$1,616	\$0	\$0	\$9	\$455
1963	49.5	\$0	\$0	\$2	\$99	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$6	\$291	\$7	\$340	\$1	\$49
1965	47.5	\$399	\$18,953	\$122	\$5,795	\$13	\$618	\$10	\$475
1966	46.5	\$227	\$10,556	\$15	\$698	\$9	\$419	\$1	\$47
1967	45.5	\$468	\$21,294	\$30	\$1,365	\$39	\$1,775	\$9	\$410
1968	44.5	\$381	\$16,955	\$20	\$890	\$4	\$178	\$42	\$1,869
1969	43.5	\$584	\$25,404	\$201	\$8,744	\$2	\$87	\$17	\$740
1970	42.5	\$660	\$28,050	\$120	\$5,100	\$0	\$0	\$197	\$8,373
1971	41.5	\$125	\$5,188	\$121	\$5,022	\$0	\$0	\$1	\$42
1972	40.5	\$365	\$14,783	\$273	\$11,057	\$0	\$0	\$64	\$2,592
1973	39.5	\$729	\$28,796	\$46	\$1,817	\$0	\$0	\$17	\$672
1974	38.5	\$263	\$10,126	\$24	\$924	\$476	\$18,326	\$5	\$193
1975	37.5	\$304	\$11,400	\$11	\$413	\$89	\$3,338	\$4	\$150
1976	36.5	\$275	\$10,038	\$22	\$803	\$0	\$0	\$7	\$256
1977	35.5	\$249	\$8,840	\$13	\$462	\$0	\$0	\$4	\$142
1978	34.5	\$365	\$12,593	\$18	\$621	\$187	\$6,452	\$4	\$138
1979	33.5	\$226	\$7,571	\$15	\$503	\$29	\$972	\$4	\$134
1980	32.5	\$685	\$22,263	\$44	\$1,430	\$228	\$7,410	\$19	\$618
1981	31.5	\$235	\$7,403	\$11	\$347	\$45	\$1,418	\$8	\$252
1982	30.5	\$578	\$17,629	\$47	\$1,434	\$179	\$5,460	\$27	\$824
1983	29.5	\$458	\$13,511	\$21	\$620	\$80	\$2,360	\$15	\$443
1984	28.5	\$5,567	\$158,660	\$159	\$4,532	\$159	\$4,532	\$45	\$1,283
1985	27.5	\$163	\$4,483	\$39	\$1,073	\$123	\$3,383	\$16	\$440
1986	26.5	\$210	\$5,565	\$22	\$583	\$5	\$133	\$19	\$504
1987	25.5	\$540	\$13,770	\$30	\$765	\$604	\$15,402	\$16	\$408
1988	24.5	\$580	\$14,210	\$24	\$588	\$904	\$22,148	\$18	\$441
1989	23.5	\$842	\$19,787	\$100	\$2,350	\$451	\$10,599	\$76	\$1,786
1990	22.5	\$588	\$13,230	\$111	\$2,498	\$0	\$0	\$38	\$855
1991	21.5	\$824	\$17,716	\$39	\$839	\$0	\$0	\$17	\$366
1992	20.5	\$1,329	\$27,245	\$31	\$636	\$16	\$328	\$20	\$410
1993	19.5	\$851	\$16,595	\$82	\$1,599	\$50	\$975	\$46	\$897
1994	18.5	\$867	\$16,040	\$91	\$1,684	\$3	\$56	\$61	\$1,129
1995	17.5	\$817	\$14,298	\$88	\$1,540	\$124	\$2,170	\$48	\$840
1996	16.5	\$2,083	\$34,370	\$37	\$611	\$13	\$215	\$14	\$231
1997	15.5	\$4,431	\$68,681	\$328	\$5,084	\$0	\$0	\$66	\$1,023
1998	14.5	\$4,112	\$59,624	\$179	\$2,596	\$3	\$44	\$62	\$899
1999	13.5	\$2,035	\$27,473	\$1,108	\$14,958	\$46	\$621	\$128	\$1,728
2000	12.5	\$3,351	\$41,888	\$437	\$5,463	\$3	\$38	\$90	\$1,125
2001	11.5	\$844	\$9,706	\$91	\$1,047	\$0	\$0	\$14	\$161
2002	10.5	\$2,126	\$22,323	\$62	\$651	\$2	\$21	\$20	\$210
2003	9.5	\$415	\$3,943	\$55	\$523	\$0	\$0	\$36	\$342
2004	8.5	\$518	\$4,403	\$36	\$306	\$3	\$26	\$7	\$60
2005	7.5	\$412	\$3,090	\$73	\$548	\$0	\$0	\$352	\$2,640
2006	6.5	\$1,029	\$6,689	\$87	\$566	\$8	\$52	\$228	\$1,482
2007	5.5	\$96	\$528	\$203	\$1,117	\$0	\$0	\$24	\$132
2008	4.5	\$0	\$0	\$554	\$2,493	\$0	\$0	\$31	\$140
2009	3.5	\$12	\$42	\$135	\$473	\$0	\$0	\$18	\$63
2010	2.5	\$0	\$0	\$247	\$618	\$39	\$98	\$29	\$73
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$42,246		\$6,135		\$4,058		\$2,151	
			\$897,142		\$130,610		\$115,907		\$46,250
		21.2		21.3		28.6		21.5	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	385	WT AVG	387	WT AVG	390	WT AVG	3910	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$5,608	\$288,812	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$72	\$3,564	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$74,693	\$3,547,918	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$45	\$2,093	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$45	\$1,958	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$100	\$3,950	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$298	\$11,473	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$45	\$1,598	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$175	\$6,038	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$499	\$16,218	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$2,305	\$70,303	\$449	\$13,695	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$900	\$26,550	\$110	\$3,245
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$140	\$3,850
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$219	\$5,366	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$157	\$3,690
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$1,119	\$24,059	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$425	\$8,713	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$638	\$11,165	\$2,492	\$43,610	\$0	\$0
1996	16.5	\$0	\$0	\$296	\$4,884	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$748	\$10,846	\$299,803	\$4,347,144	\$0	\$0
1999	13.5	\$0	\$0	\$6,485	\$87,548	\$11,896	\$160,596	\$0	\$0
2000	12.5	\$0	\$0	\$367	\$4,588	\$139	\$1,738	\$0	\$0
2001	11.5	\$0	\$0	\$1,185	\$13,628	\$14,414	\$165,761	\$0	\$0
2002	10.5	\$0	\$0	\$867	\$9,104	\$363	\$3,812	\$0	\$0
2003	9.5	\$0	\$0	\$1,401	\$13,310	\$594	\$5,643	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$57	\$485	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$381	\$2,858	\$108	\$810
2006	6.5	\$0	\$0	\$802	\$5,213	\$15,450	\$100,425	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$16,520	\$90,860	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$44,928	\$202,176	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$20,557	\$71,950	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$17,356		\$510,024		\$515	
		\$0			\$284,940		\$9,104,701		\$11,595
		N/A		16.4		17.9		22.5	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	3912	WT AVG	3913	WT AVG	3914	WT AVG	3921	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$245	\$8,943	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$165	\$5,528	\$534	\$17,889	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$216	\$6,588	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$244	\$5,734	\$117	\$2,750	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$80	\$1,720	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$29	\$566	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$1,086	\$20,091	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$123	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$459	\$7,115	\$223	\$3,457	\$0	\$0	\$3,101	\$48,066
1998	14.5	\$0	\$0	\$275	\$3,988	\$0	\$0	\$3,677	\$53,317
1999	13.5	\$1,468	\$19,818	\$9,095	\$122,783	\$0	\$0	\$3,547	\$47,885
2000	12.5	\$0	\$0	\$12,103	\$151,288	\$0	\$0	\$2,910	\$36,375
2001	11.5	\$5,253	\$60,410	\$11,508	\$132,342	\$0	\$0	\$7,107	\$81,731
2002	10.5	\$1,829	\$19,205	\$5,363	\$56,312	\$0	\$0	\$0	\$0
2003	9.5	\$17,287	\$164,227	\$13,444	\$127,718	\$0	\$0	\$0	\$0
2004	8.5	\$107	\$910	\$6,320	\$53,720	\$0	\$0	\$0	\$0
2005	7.5	\$149	\$1,118	\$12,584	\$94,380	\$0	\$0	\$3,630	\$27,225
2006	6.5	\$2,557	\$16,621	\$3,034	\$19,721	\$0	\$0	\$6,015	\$39,098
2007	5.5	\$424	\$2,332	\$24,022	\$132,121	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$3,311	\$14,900	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$30,526		\$103,128		\$0		\$29,987	
			\$320,574		\$955,742		\$0		\$333,695
		10.5		9.3		N/A		11.1	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	3922	WT AVG	3924	WT AVG	3930	WT AVG	3940	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$135	\$5,198
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$671	\$23,821
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$334	\$9,853
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$4,657	\$118,754	\$0	\$0	\$0	\$0	\$501	\$12,776
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,401	\$27,320
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$339	\$6,272
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$445	\$7,788
1996	16.5	\$3,848	\$63,492	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$12,674	\$183,773	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$19,479	\$262,967	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$43,792	\$503,608	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$25,050	\$263,025	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$78,490	\$745,655	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$41,516	\$352,886	\$0	\$0	\$0	\$0	\$344	\$2,924
2005	7.5	\$39,141	\$293,558	\$151	\$1,133	\$0	\$0	\$0	\$0
2006	6.5	\$13,449	\$87,419	\$0	\$0	\$0	\$0	\$400	\$2,600
2007	5.5	\$466	\$2,563	\$0	\$0	\$0	\$0	\$144	\$792
2008	4.5	\$186	\$837	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$282,748		\$151		\$0		\$4,714	
			\$2,878,535		\$1,133		\$0		\$99,341
		10.2		7.5		N/A		21.1	



Exhibit A 7/8

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	3960	WT AVG	3970	WT AVG	398	WT AVG	399	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$6,000	\$147,000	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$562	\$12,645	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$212	\$4,346	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$239	\$4,661	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$410	\$7,585	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$720	\$12,600	\$852	\$14,910	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$624	\$9,048	\$0	\$0
1999	13.5	\$0	\$0	\$121	\$1,634	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$423	\$4,019	\$20,470	\$194,465	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$211	\$1,794	\$225	\$1,913	\$0	\$0
2005	7.5	\$975	\$7,313	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$575	\$3,738	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$249	\$1,370	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$18,574	\$83,583	\$149	\$671	\$0	\$0
2009	3.5	\$0	\$0	\$149	\$522	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$8,222		\$41,668		\$1,850		\$0	
			\$163,438		\$323,833		\$26,541		\$0
		19.9		7.8		14.4		N/A	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	52.5	\$12,205	\$640,763
1961	51.5	\$7,101	\$365,702
1962	50.5	\$168	\$8,484
1963	49.5	\$99	\$4,901
1964	48.5	\$895	\$43,408
1965	47.5	\$80,271	\$3,812,873
1966	46.5	\$2,892	\$134,478
1967	45.5	\$10,253	\$466,512
1968	44.5	\$3,095	\$137,728
1969	43.5	\$1,965	\$85,478
1970	42.5	\$1,878	\$79,815
1971	41.5	\$5,061	\$210,032
1972	40.5	\$6,165	\$249,683
1973	39.5	\$5,737	\$226,612
1974	38.5	\$3,151	\$121,314
1975	37.5	\$4,624	\$173,400
1976	36.5	\$1,595	\$58,218
1977	35.5	\$7,619	\$270,475
1978	34.5	\$11,600	\$400,200
1979	33.5	\$2,381	\$79,764
1980	32.5	\$5,415	\$175,988
1981	31.5	\$4,498	\$141,687
1982	30.5	\$5,059	\$154,300
1983	29.5	\$3,433	\$101,274
1984	28.5	\$7,356	\$209,646
1985	27.5	\$9,417	\$258,968
1986	26.5	\$5,015	\$132,898
1987	25.5	\$11,410	\$290,955
1988	24.5	\$29,563	\$724,294
1989	23.5	\$3,179	\$74,707
1990	22.5	\$4,069	\$91,553
1991	21.5	\$3,866	\$83,119
1992	20.5	\$6,563	\$134,542
1993	19.5	\$7,238	\$141,141
1994	18.5	\$5,979	\$110,612
1995	17.5	\$13,000	\$227,500
1996	16.5	\$15,253	\$251,675
1997	15.5	\$15,664	\$242,792
1998	14.5	\$327,450	\$4,748,025
1999	13.5	\$65,026	\$877,851
2000	12.5	\$30,731	\$384,138
2001	11.5	\$90,562	\$1,041,463
2002	10.5	\$46,252	\$485,646
2003	9.5	\$135,247	\$1,284,847
2004	8.5	\$64,960	\$552,160
2005	7.5	\$66,269	\$497,018
2006	6.5	\$69,785	\$453,603
2007	5.5	\$45,643	\$251,037
2008	4.5	\$73,283	\$329,774
2009	3.5	\$23,187	\$81,155
2010	2.5	\$2,811	\$7,028
2011	1.5	\$0	\$0
2012	0.5	\$0	\$0
		\$1,365,938	
			\$22,111,219
		16.2	

FLORIDA PUBLIC UTILITIES COMPANY  
2013 FPUC NATURAL GAS DEPRECIATION STUDY  
FPUC DEPRECIATION RATES

				CURRENT RATES		PROPOSED RATES		CHANGE
						ESTIMATED		IN
PROPOSED ACCOUNT	CURRENT ACCOUNT	12/31/2013	12/31/2013	RATE	EXPENSES	RATE	EXPENSES	EXPENSES
		INVESTMENT	RESERVE	(%)	(\$)	(%)	(\$)	(\$)
DISTRIBUTION PLANT		DISTRIBUTION PLANT						
3741 Land Rights	3741 Land Rights	\$12,909	(\$3,492)	3.30%	\$426	3.3%	\$426	\$0
375 Structures & Improvements	375 Structures & Improvements	\$538,949	\$341,334	3.10%	\$16,707	2.8%	\$15,091	(\$1,617)
3761 Mains - Plastic	3761 Mains - Plastic	\$45,360,188	\$9,011,931	2.50%	\$1,134,005	2.5%	\$1,134,005	\$0
3762 Mains - Other	3762 Mains - Other	\$37,777,581	\$18,448,473	2.80%	\$1,057,772	2.8%	\$1,057,772	\$0
378 Meas. & Reg. Station Equip -	378 Meas. & Reg. Station Equip - Gener	\$445,726	\$168,841	3.80%	\$16,938	3.5%	\$15,600	(\$1,337)
379 Meas. & Reg. Station Equip -	379 Meas. & Reg. Station Equip - City C	\$4,271,203	\$1,055,074	3.80%	\$162,306	3.5%	\$149,492	(\$12,814)
3801 Services - Plastic	3801 Services - Plastic	\$28,657,312	\$9,524,994	3.40%	\$974,349	3.6%	\$1,031,663	\$57,315
3802 Services - Other	3802 Services - Other	\$4,011,267	\$2,492,107	11.10%	\$445,251	4.0%	\$160,451	(\$284,800)
381 Meters	381 Meters	\$7,326,411	\$3,174,949	3.40%	\$249,098	4.0%	\$293,056	\$43,958
3811 Meters - AMR Equipment	3811 Meters - AMR Equipment	\$0	\$0	N/A	\$0	5.0%	\$0	\$0
382 Meter Installations	382 Meter Installations	\$4,312,511	\$1,336,317	3.00%	\$129,375	3.4%	\$146,625	\$17,250
3821 Meter Installations - MTU/DC	N/A N/A	\$0	\$0	N/A	\$0	5.0%	\$0	\$0
383 Regulators	383 Regulators	\$2,544,769	\$1,157,643	3.40%	\$86,522	3.3%	\$83,977	(\$2,545)
384 Regulator Installations	384 Regulator Installations	\$1,047,058	\$443,361	3.00%	\$31,412	3.4%	\$35,600	\$4,188
385 Indust. Meas. & Reg. Station I	385 Indust. Meas. & Reg. Station Equip.	\$55,466	\$33,453	7.80%	\$4,326	4.1%	\$2,274	(\$2,052)
387 Other Equipment	387 Other Equipment	\$952,489	\$238,879	4.70%	\$44,767	5.6%	\$53,339	\$8,572
	Total Distribution Plant	\$137,313,839	\$47,423,864		\$4,353,253		\$4,179,373	(\$173,881)
GENERAL PLANT		GENERAL PLANT						
390 Structures & Improvements	390 Structures & Improvements	\$1,635,214	\$401,581	2.60%	\$42,516	2.0%	\$32,704	(\$9,811)
3910 Office Furniture	3910 Office Furniture	\$500,395	\$177,150	4.80%	\$24,019	5.0%	\$25,020	\$1,001
3912 Office Equipment	3912 Office Equipment	\$1,808,849	\$632,668	7.30%	\$132,046	7.3%	\$132,046	\$0
3913 IT Equipment	3913 EDP Equipment	\$698,973	\$76,878	11.10%	\$77,586	11.0%	\$76,887	(\$699)
3914 System Software	3914 Software	\$2,517,122	\$2,598,805	11.10%	\$279,401	11.0%	\$276,883	(\$2,517)
3921 Transportation - Cars	3921 Transportation - Cars	\$328,296	\$111,479	13.10%	\$43,007	13.1%	\$43,007	\$0
3922 Transportation - Light Trucks	3922 Transportation - Light Trucks & Van	\$4,430,314	\$1,712,146	8.60%	\$381,007	8.6%	\$381,007	\$0
3923 Transportation-Heavy Trucks	3923 Transportation-Heavy Trucks	\$0	\$0	8.20%	\$0	8.2%	\$0	\$0
3924 Transportation - Other	3924 Transportation - Trailers	\$89,184	\$50,329	5.20%	\$4,638	5.0%	\$4,459	(\$178)
393 Stores Equipment	393 Stores Equipment	\$16,784	\$11,145	4.00%	\$671	4.0%	\$671	\$0
394 Tools, Shop & Garage Equipm	394 Tools, Shop & Garage Equipment	\$448,290	\$292,278	7.20%	\$32,277	3.1%	\$13,897	(\$18,380)
396 Power Operated Equipment	396 Power Operated Equipment	\$552,736	\$269,822	6.80%	\$37,586	7.7%	\$42,561	\$4,975
397 Communications Equipment	397 Communications Equipment	\$426,678	\$55,035	9.20%	\$39,254	7.1%	\$30,294	(\$8,960)
3971 Communications Equipment -	N/A N/A	\$0	\$0	N/A	\$0	7.1%	\$0	\$0
398 Miscellaneous Equipment	398 Miscellaneous Equipment	\$234,511	\$85,255	6.00%	\$14,071	6.7%	\$15,712	\$1,642
399 Other Tangible Property	399 Other Tangible Property	\$24,970	\$31,702	5 Year Amortization		20.0%	\$0	\$0
	Total General Plant	\$13,712,316	\$6,506,273		\$1,108,078		\$1,075,149	(\$32,929)
	Total Plant	\$151,026,155	\$53,930,137		\$5,461,331		\$5,254,521	(\$206,810)

FLORIDA PUBLIC UTILITIES COMPANY  
2013 FPUC NATURAL GAS DEPRECIATION STUDY  
FPUC DEPRECIATION RATES

PROPOSED ACCOUNT	CURRENT ACCOUNT	CURRENT - FPUC		PROPOSED - FPUC		
		REMAINING LIFE	RATE	AVERAGE REMAINING LIFE	NET	
					12/31/2013	REMAINING
					RESERVE	LIFE
		(%)	(%)	(YEARS)	(%)	(%)
<b>DISTRIBUTION PLANT</b>	<b>DISTRIBUTION PLANT</b>					
3741 Land Rights	3741 Land Rights	3.3%		38.5	0.0%	3.3%
375 Structures & Improvements	375 Structures & Improvements	3.1%		11.8	0.0%	2.8%
3761 Mains - Plastic	3761 Mains - Plastic	2.5%		32.1	-25.0%	2.5%
3762 Mains - Other	3762 Mains - Other	2.8%		18.3	-25.0%	2.8%
378 Meas. & Reg. Station Equip - Ge	378 Meas. & Reg. Station Equip - Genera	3.8%		16.3	-10.0%	3.5%
379 Meas. & Reg. Station Equip - Cit	379 Meas. & Reg. Station Equip - City Ga	3.8%		19.8	0.0%	3.5%
3801 Services - Plastic	3801 Services - Plastic	3.4%		19.6	-25.0%	3.6%
3802 Services - Other	3802 Services - Other	11.1%		3.4	-50.0%	4.0%
381 Meters	381 Meters	3.4%		16.7	0.0%	4.0%
3811 Meters - AMR Equipment	N/A N/A	N/A		N/A	0.0%	5.0%
382 Meter Installations	382 Meter Installations	3.0%		23.0	-5.0%	3.4%
3821 Meter Installations - MTU/DCU	N/A N/A	N/A		N/A	-5.0%	5.0%
383 Regulators	383 Regulators	3.4%		16.0	0.0%	3.3%
384 Regulator Installations	384 Regulator Installations	3.0%		19.2	0.0%	3.4%
385 Indust. Meas. & Reg. Station Equi	385 Indust. Meas. & Reg. Station Equip.	7.8%		5.1	0.0%	4.1%
387 Other Equipment	387 Other Equipment	4.7%		15.9	0.0%	5.6%
<b>GENERAL PLANT</b>	<b>GENERAL PLANT</b>					
390 Structures & Improvements	390 Structures & Improvements	2.6%		29.0	0.0%	2.0%
3910 Office Furniture	3910 Office Furniture	4.8%		13.5	0.0%	5.0%
3912 Office Equipment	3912 Office Equipment	7.3%		8.9	0.0%	7.3%
3913 IT Equipment	3913 EDP Equipment	11.1%		8.0	0.0%	11.0%
3914 System Software	3914 Software	11.1%		(0.3)	0.0%	11.0%
3921 Transportation - Cars	3921 Transportation - Cars	13.1%		5.0	15.0%	13.1%
3922 Transportation - Light Trucks &	3922 Transportation - Light Trucks & Vans	8.6%		7.1	15.0%	8.6%
3923 Transportation-Heavy Trucks	3923 Transportation-Heavy Trucks	8.2%		N/A	15.0%	8.2%
3924 Transportation - Other	3924 Transportation - Trailers	5.2%		8.4	0.0%	5.0%
393 Stores Equipment	393 Stores Equipment	4.0%		8.4	0.0%	4.0%
394 Tools, Shop & Garage Equipmen	394 Tools, Shop & Garage Equipment	7.2%		4.8	0.0%	3.1%
396 Power Operated Equipment	396 Power Operated Equipment	6.8%		7.5	20.0%	7.7%
397 Communications Equipment	397 Communications Equipment	9.2%		9.5	0.0%	7.1%
3971 Communications Equipment -AN	N/A N/A	N/A		N/A	0.0%	7.1%
398 Miscellaneous Equipment	398 Miscellaneous Equipment	6.0%		10.6	20.0%	6.7%
399 Other Tangible Property	399 Other Tangible Property	10.00%		-1.70%	0.00%	20.00%



FLORIDA PUBLIC UTILITIES COMPANY  
2013 FLORIDA CONSOLIDATED NATURAL GAS  
DEPRECIATION RATES

FPUC, FPUC Indiantown, Florida division of Chesapeake Utilities Corporation, and FPUC-Ft Meade

				CURRENT RATES		PROPOSED RATES		CHANGE
						ESTIMATED		IN
PROPOSED ACCOUNT	CURRENT ACCOUNT	12/31/2013 INVESTMENT	12/31/2013 RESERVE	RATE VARIES (%)	EXPENSES (\$)	RATE (%)	EXPENSES (\$)	EXPENSES (\$)
DISTRIBUTION PLANT		DISTRIBUTION PLANT						
3741 Land Rights	3741 Land Rights	\$12,909	(\$3,492)	3.30%	\$426	3.3%	\$426	(\$0)
375 Structures & Improvements	375 Structures & Improvements	\$957,488	\$511,904	2.97%	\$28,426	2.8%	\$26,810	(\$1,616)
3761 Mains - Plastic	3761 Mains - Plastic	\$71,594,783	\$16,862,707	2.79%	\$1,999,554	2.5%	\$1,789,870	(\$209,684)
3762 Mains - Other	3762 Mains - Other	\$53,044,132	\$25,611,874	2.94%	\$1,561,568	2.8%	\$1,485,236	(\$76,332)
378 Meas. & Reg. Station Equip - General	378 Meas. & Reg. Station Equip - General	\$1,949,981	\$689,357	3.59%	\$69,977	3.5%	\$68,249	(\$1,728)
379 Meas. & Reg. Station Equip - City Gas	379 Meas. & Reg. Station Equip - City Gas	\$8,772,200	\$2,582,921	3.65%	\$319,841	3.5%	\$307,027	(\$12,814)
3801 Services - Plastic	3801 Services - Plastic	\$39,064,265	\$12,365,411	3.45%	\$1,349,320	3.6%	\$1,406,314	\$56,994
3802 Services - Other	3802 Services - Other	\$5,041,577	\$3,500,283	9.55%	\$481,312	4.0%	\$201,663	(\$279,649)
381 Meters	381 Meters	\$10,154,611	\$4,007,706	3.57%	\$362,869	4.0%	\$406,184	\$43,315
3811 Meters - AMR Equipment	3811 Meters - AMR Equipment	\$2,216,411	\$567,746	5.00%	\$110,821	5.0%	\$0	\$0
382 Meter Installations	382 Meter Installations	\$6,602,494	\$2,066,133	3.14%	\$207,171	3.4%	\$224,485	\$17,314
3821 Meter Installations - MTU/DCU	N/A N/A	\$593,040	\$145,741	5.00%	\$29,652	5.0%	\$0	\$0
383 Regulators	383 Regulators	\$4,171,213	\$1,901,461	3.36%	\$140,194	3.3%	\$137,650	(\$2,544)
384 Regulator Installations	384 Regulator Installations	\$1,047,058	\$443,366	3.00%	\$31,412	3.4%	\$35,600	\$4,188
385 Indust. Meas. & Reg. Station Equip.	385 Indust. Meas. & Reg. Station Equip.	\$1,815,751	\$783,163	4.17%	\$75,701	4.1%	\$74,446	(\$1,255)
387 Other Equipment	387 Other Equipment	\$1,674,764	\$610,539	5.09%	\$85,214	5.6%	\$93,787	\$8,573
Total Distribution Plant		\$208,712,677	\$72,646,820		\$6,853,458		\$6,257,746	(\$455,239)
GENERAL PLANT		GENERAL PLANT						
390 Structures & Improvements	390 Structures & Improvements	\$2,395,352	\$639,243	2.43%	\$58,223	2.0%	\$47,907	(\$10,316)
3910 Office Furniture	3910 Office Furniture	\$846,491	\$355,077	4.71%	\$39,895	5.0%	\$42,325	\$2,430
3912 Office Equipment	3912 Office Equipment	\$2,392,577	\$925,321	7.29%	\$174,482	7.3%	\$174,482	\$0
3913 IT Equipment	3913 EDP Equipment	\$1,426,313	\$393,179	11.77%	\$167,944	11.0%	\$156,894	(\$11,050)
3914 System Software	3914 Software	\$2,777,899	\$2,865,126	11.19%	\$310,938	11.0%	\$305,569	(\$5,369)
3921 Transportation - Cars	3921 Transportation - Cars	\$1,331,931	\$672,995	12.80%	\$170,446	13.1%	\$174,483	\$4,037
3922 Transportation - Light Trucks & Vans	3922 Transportation - Light Trucks & Vans	\$4,430,924	\$1,712,174	8.60%	\$381,077	8.6%	\$381,059	(\$18)
3923 Transportation - Heavy Trucks	3923 Transportation-Heavy Trucks	\$0	\$0	0.00%	\$0	8.2%	\$0	\$0
3924 Transportation - Other	3924 Transportation - Trailers	\$108,104	\$73,057	5.17%	\$5,584	5.0%	\$5,405	(\$179)
393 Stores Equipment	393 Stores Equipment	\$16,784	\$11,145	4.00%	\$671	4.0%	\$671	\$0
394 Tools, Shop & Garage Equipment	394 Tools, Shop & Garage Equipment	\$641,672	\$461,612	5.99%	\$38,456	3.1%	\$19,892	(\$18,564)
396 Power Operated Equipment	396 Power Operated Equipment	\$1,081,711	\$900,079	7.22%	\$78,053	7.7%	\$83,292	\$5,239
397 Communications Equipment	397 Communications Equipment	\$1,378,403	\$596,373	7.75%	\$106,863	7.1%	\$97,867	(\$8,996)
3971 Communications Equipment -AMR	N/A N/A	\$0	(\$5,956)	0.00%	\$0	7.1%	\$0	\$0
398 Miscellaneous Equipment	398 Miscellaneous Equipment	\$319,702	\$166,669	6.28%	\$20,086	6.7%	\$21,420	\$1,334
399 Other Tangible Property	399 Other Tangible Property	\$27,967	\$35,207	5 Year Amortization		20.0%	\$0	\$0
Total General Plant		\$19,175,830	\$9,801,301		\$1,552,718		\$1,511,266	(\$41,452)
Total Plant		\$227,888,507	\$82,448,121		\$8,406,176		\$7,769,012	(\$496,691)



FLORIDA PUBLIC UTILITIES COMPANY  
2013 FLORIDA CONSOLIDATED NATURAL GAS  
DEPRECIATION RATES

FPUC, FPUC Indiantown, Florida division of Chesapeake Utilities Corporation, and FPUC-Ft Meade

PROPOSED ACCOUNT	CURRENT ACCOUNT	CURRENT	PROPOSED - FLORIDA CONSOLIDATED NATURAL GAS			
		REMAINING	AVERAGE		REMAINING	
		LIFE	REMAINING	NET	12/31/2013	LIFE
		RATE VARIES	LIFE	SALVAGE	RESERVE	RATE
		(%)	(YEARS)	(%)	(%)	(%)
<b>DISTRIBUTION PLANT</b>	<b>DISTRIBUTION PLANT</b>					
3741 Land Rights	3741 Land Rights	3.30%	38.5	0.0%	-27.1%	3.3%
375 Structures & Improvements	375 Structures & Improvements	2.97%	15.7	0.0%	53.5%	2.8%
3761 Mains - Plastic	3761 Mains - Plastic	2.79%	27.4	-25.0%	23.6%	2.5%
3762 Mains - Other	3762 Mains - Other	2.94%	17.6	-25.0%	48.3%	2.8%
378 Meas. & Reg. Station Equip - General	378 Meas. & Reg. Station Equip - General	3.59%	18.0	-10.0%	35.4%	3.5%
379 Meas. & Reg. Station Equip - City Gas	379 Meas. & Reg. Station Equip - City Gas	3.65%	19.4	0.0%	29.4%	3.5%
3801 Services - Plastic	3801 Services - Plastic	3.45%	19.8	-25.0%	31.7%	3.6%
3802 Services - Other	3802 Services - Other	9.55%	3.2	-50.0%	69.4%	4.0%
381 Meters	381 Meters	3.57%	16.9	0.0%	39.5%	4.0%
3811 Meters - AMR Equipment	N/A N/A	5.00%	N/A	0.0%	25.6%	5.0%
382 Meter Installations	382 Meter Installations	3.14%	21.9	-5.0%	31.3%	3.4%
3821 Meter Installations - MTU/DCU	N/A N/A	5.00%	N/A	-5.0%	24.6%	5.0%
383 Regulators	383 Regulators	3.36%	16.2	0.0%	45.6%	3.3%
384 Regulator Installations	384 Regulator Installations	3.00%	19.2	0.0%	42.3%	3.4%
385 Indust. Meas. & Reg. Station Equip.	385 Indust. Meas. & Reg. Station Equip.	4.17%	13.6	0.0%	43.1%	4.1%
387 Other Equipment	387 Other Equipment	5.09%	12.5	0.0%	36.5%	5.6%
<b>GENERAL PLANT</b>	<b>GENERAL PLANT</b>					
390 Structures & Improvements	390 Structures & Improvements	2.43%	30.2	0.0%	26.7%	2.0%
3910 Office Furniture	3910 Office Furniture	4.71%	12.3	0.0%	41.9%	5.0%
3912 Office Equipment	3912 Office Equipment	7.29%	8.4	0.0%	38.7%	7.3%
3913 IT Equipment	3913 EDP Equipment	11.77%	6.2	0.0%	27.6%	11.0%
3914 System Software	3914 Software	11.19%	(0.3)	0.0%	103.1%	11.0%
3921 Transportation - Cars	3921 Transportation - Cars	12.80%	3.9	15.0%	50.5%	13.1%
3922 Transportation - Light Trucks & Vans	3922 Transportation - Light Trucks & Vans	8.60%	7.1	15.0%	38.6%	8.6%
3923 Transportation - Heavy Trucks	3923 Transportation-Heavy Trucks	0.00%	N/A	15.0%	N/A	8.2%
3924 Transportation - Other	3924 Transportation - Trailers	5.17%	6.3	0.0%	67.6%	5.0%
393 Stores Equipment	393 Stores Equipment	4.00%	8.4	0.0%	66.4%	4.0%
394 Tools, Shop & Garage Equipment	394 Tools, Shop & Garage Equipment	5.99%	4.7	0.0%	71.9%	3.1%
396 Power Operated Equipment	396 Power Operated Equipment	7.22%	2.3	20.0%	83.2%	7.7%
397 Communications Equipment	397 Communications Equipment	7.75%	7.3	0.0%	43.3%	7.1%
3971 Communications Equipment - All	N/A N/A	0.00%	N/A	0.0%	N/A	7.1%
398 Miscellaneous Equipment	398 Miscellaneous Equipment	6.28%	7.6	20.0%	52.1%	6.7%
399 Other Tangible Property	399 Other Tangible Property	5 Year Amortization	-1.70%	0.00%	125.9%	20.0%

EXHIBIT B

2008 AGED RETIREMENTS

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$18,719	\$907,872
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,892	\$173,194
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$8,928	\$388,368
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$85
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$12,318	\$511,197
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,988	\$80,514
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$708	\$27,258
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,104	\$40,296
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$219	\$6,899	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$105	\$3,203	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$665	\$19,618	\$1,179	\$34,781
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$15,304	\$436,164
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$698	\$17,101
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,663	\$35,755
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$33,000
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$17,243	\$198,295	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$0	\$0	\$0	\$0	\$33,633	\$218,615	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$72,991	\$328,460
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$51,865		\$141,494	
			\$0		\$0		\$446,628		\$3,014,043
		N/A		N/A		8.61		21.3	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	378	WT AVG	379	WT AVG	3801	WT AVG	3802	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,418	\$214,273
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$2,138
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$67	\$3,116
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$47	\$2,092
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,876	\$81,606
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,620	\$108,730
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,566	\$103,923
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$350	\$13,825
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$567	\$21,830
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,598	\$59,925
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$11,571	\$422,342
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$17,319	\$614,825
1974	34.5	\$0	\$0	\$786	\$27,117	\$0	\$0	\$1,320	\$45,540
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$66	\$2,211
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$140	\$4,550
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$252	\$7,938
1978	30.5	\$0	\$0	\$0	\$0	\$9,660	\$294,630	\$499	\$15,220
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$140	\$4,130
1980	28.5	\$0	\$0	\$0	\$0	\$1,030	\$29,355	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$56	\$1,484	\$315	\$8,348
1983	25.5	\$0	\$0	\$0	\$0	\$1,718	\$43,809	\$197	\$5,024
1984	24.5	\$0	\$0	\$0	\$0	\$1,467	\$35,942	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$20,768	\$488,048	\$0	\$0
1986	22.5	\$0	\$0	\$5,430	\$122,175	\$1,237	\$27,833	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$1,221	\$26,252	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$1,689	\$34,625	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$503	\$9,809	\$200	\$3,900
1990	18.5	\$0	\$0	\$0	\$0	\$4,472	\$82,732	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$5,208	\$91,140	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$1,694	\$27,951	\$404	\$6,666
1993	15.5	\$658	\$10,199	\$0	\$0	\$7,180	\$111,290	\$133	\$2,062
1994	14.5	\$0	\$0	\$0	\$0	\$8,123	\$117,784	\$87	\$1,262
1995	13.5	\$0	\$0	\$0	\$0	\$3,516	\$47,466	\$79	\$1,067
1996	12.5	\$0	\$0	\$0	\$0	\$15,817	\$197,713	\$2,265	\$28,313
1997	11.5	\$0	\$0	\$0	\$0	\$5,853	\$67,310	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$8,081	\$84,851	\$659	\$6,920
1999	9.5	\$0	\$0	\$0	\$0	\$6,112	\$58,064	\$3,040	\$28,880
2000	8.5	\$0	\$0	\$360	\$3,060	\$646	\$5,491	\$19,646	\$166,991
2001	7.5	\$0	\$0	\$0	\$0	\$3,020	\$22,650	\$0	\$0
2002	6.5	\$0	\$0	\$0	\$0	\$1,869	\$12,149	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$1,229	\$6,760	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$527	\$2,372	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$5,682	\$19,887	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$2,833	\$7,083	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$542	\$813	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$7,013	\$3,507	\$0	\$0
		\$658		\$6,576		\$128,766		\$72,486	
			\$10,199		\$152,352		\$1,958,793		\$1,987,640
		15.5		23.17		15.21		27.42	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	381	WT AVG	382	WT AVG	383	WT AVG	384	WT AVG
1960	48.5	\$0	\$0	\$766	\$37,151	\$0	\$0	\$220	\$10,670
1961	47.5	\$0	\$0	\$9	\$428	\$0	\$0	\$2	\$95
1962	46.5	\$0	\$0	\$22	\$1,023	\$0	\$0	\$5	\$233
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$11	\$490	\$0	\$0	\$2	\$89
1965	43.5	\$0	\$0	\$47	\$2,045	\$0	\$0	\$26	\$1,131
1966	42.5	\$177	\$7,523	\$19	\$808	\$0	\$0	\$0	\$0
1967	41.5	\$45	\$1,868	\$31	\$1,287	\$0	\$0	\$10	\$415
1968	40.5	\$28	\$1,134	\$0	\$0	\$0	\$0	\$36	\$1,458
1969	39.5	\$179	\$7,071	\$209	\$8,256	\$0	\$0	\$84	\$3,318
1970	38.5	\$288	\$11,088	\$37	\$1,425	\$0	\$0	\$8	\$308
1971	37.5	\$27	\$1,013	\$293	\$10,988	\$0	\$0	\$5	\$188
1972	36.5	\$162	\$5,913	\$102	\$3,723	\$0	\$0	\$24	\$876
1973	35.5	\$86	\$3,053	\$23	\$817	\$0	\$0	\$5	\$178
1974	34.5	\$109	\$3,761	\$67	\$2,312	\$1,241	\$42,815	\$15	\$518
1975	33.5	\$72	\$2,412	\$13	\$436	\$446	\$14,941	\$8	\$268
1976	32.5	\$88	\$2,860	\$13	\$423	\$0	\$0	\$4	\$130
1977	31.5	\$0	\$0	\$16	\$504	\$0	\$0	\$5	\$158
1978	30.5	\$218	\$6,649	\$31	\$946	\$65	\$1,983	\$10	\$305
1979	29.5	\$196	\$5,782	\$0	\$0	\$139	\$4,101	\$0	\$0
1980	28.5	\$132	\$3,762	\$17	\$485	\$0	\$0	\$10	\$285
1981	27.5	\$164	\$4,510	\$18	\$495	\$78	\$2,145	\$13	\$358
1982	26.5	\$2,094	\$55,491	\$57	\$1,511	\$685	\$18,153	\$33	\$875
1983	25.5	\$407	\$10,379	\$21	\$536	\$211	\$5,381	\$15	\$383
1984	24.5	\$13,944	\$341,628	\$154	\$3,773	\$361	\$8,845	\$124	\$3,038
1985	23.5	\$45	\$1,058	\$45	\$1,058	\$169	\$3,972	\$20	\$470
1986	22.5	\$0	\$0	\$24	\$540	\$27	\$608	\$23	\$518
1987	21.5	\$106	\$2,279	\$50	\$1,075	\$729	\$15,674	\$42	\$903
1988	20.5	\$54	\$1,107	\$82	\$1,681	\$2,835	\$58,118	\$74	\$1,517
1989	19.5	\$53	\$1,034	\$33	\$644	\$696	\$13,572	\$146	\$2,847
1990	18.5	\$54	\$999	\$235	\$4,348	\$0	\$0	\$96	\$1,776
1991	17.5	\$750	\$13,125	\$66	\$1,155	\$0	\$0	\$37	\$648
1992	16.5	\$2,795	\$46,118	\$52	\$858	\$0	\$0	\$34	\$561
1993	15.5	\$1,932	\$29,946	\$178	\$2,759	\$0	\$0	\$114	\$1,767
1994	14.5	\$630	\$9,135	\$249	\$3,611	\$0	\$0	\$168	\$2,436
1995	13.5	\$947	\$12,785	\$170	\$2,295	\$0	\$0	\$132	\$1,782
1996	12.5	\$3,170	\$39,625	\$47	\$588	\$0	\$0	\$8	\$100
1997	11.5	\$15,953	\$183,460	\$404	\$4,646	\$0	\$0	\$65	\$748
1998	10.5	\$9,931	\$104,276	\$260	\$2,730	\$0	\$0	\$75	\$788
1999	9.5	\$2,532	\$24,054	\$2,695	\$25,603	\$0	\$0	\$321	\$3,050
2000	8.5	\$6,470	\$54,995	\$347	\$2,950	\$0	\$0	\$111	\$944
2001	7.5	\$2,641	\$19,808	\$404	\$3,030	\$0	\$0	\$56	\$420
2002	6.5	\$1,488	\$9,672	\$30	\$195	\$0	\$0	\$15	\$98
2003	5.5	\$1,339	\$7,365	\$69	\$380	\$0	\$0	\$24	\$132
2004	4.5	\$1,083	\$4,874	\$52	\$234	\$0	\$0	\$18	\$81
2005	3.5	\$967	\$3,385	\$92	\$322	\$0	\$0	\$15	\$53
2006	2.5	\$370	\$925	\$196	\$490	\$0	\$0	\$75	\$188
2007	1.5	\$160	\$240	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$235	\$118	\$0	\$0	\$21	\$11
		\$71,886		\$7,991		\$7,682		\$2,354	
			\$1,046,154		\$141,160		\$190,303		\$47,106
		15		17.66		24.77		20.01	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	385	WT AVG	387	WT AVG	390	WT AVG	3910	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$551	\$14,051
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$701	\$16,474
1986	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$1,937	\$33,898	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$814	\$10,175	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$987	\$10,364	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$5,924	\$44,430	\$0	\$0	\$0	\$0
2002	6.5	\$0	\$0	\$3,604	\$23,426	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$1,593	\$8,762	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$14,859		\$0		\$1,252	
			\$0		\$131,054		\$0		\$30,524
		N/A		8.82		N/A		24.38	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	3912	WT AVG	3913	WT AVG	3914	WT AVG	3921	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$2,671	\$78,795	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$635	\$12,383	\$587	\$11,447	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$398	\$6,965	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$143	\$2,217	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$5,429	\$78,721	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$528	\$6,600	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$1,661	\$19,102	\$1,113	\$12,800	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$1,374	\$14,427	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$45,475	\$432,013	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$43,253	\$367,651	\$0	\$0	\$14,551	\$123,684
2001	7.5	\$0	\$0	\$19,720	\$147,900	\$0	\$0	\$17,790	\$133,425
2002	6.5	\$0	\$0	\$8,549	\$55,569	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$12,477	\$68,624	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$2,500	\$8,750	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$7,903	\$19,758	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$2,824		\$151,592		\$0		\$32,341	
			\$38,084		\$1,305,632		\$0		\$257,109
		13.49		8.61		N/A		7.95	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	3922	WT AVG	3924	WT AVG	3930	WT AVG	3940	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,671	\$42,611
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$23,283	\$500,585	\$0	\$0	\$0	\$0	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,694	\$24,563
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,226	\$30,051
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	10.5	\$46,426	\$487,473	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$64,134	\$609,273	\$0	\$0	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$77,397	\$503,081	\$0	\$0	\$0	\$0	\$0	\$0
2003	5.5	\$13,476	\$74,118	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$224,716		\$0		\$0		\$5,591	
			\$2,174,529		\$0		\$0		\$97,225
		9.68		N/A		N/A		17.39	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	3960	WT AVG	3970	WT AVG	398	WT AVG	399	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$1,007	\$18,630	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$722	\$3,249	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$1,729		\$0		\$0	
			\$0		\$21,879		\$0		\$0
		N/A		12.65		N/A		N/A	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	48.5	\$24,123	\$1,169,966
1961	47.5	\$56	\$2,660
1962	46.5	\$94	\$4,371
1963	45.5	\$0	\$0
1964	44.5	\$3,952	\$175,864
1965	43.5	\$10,877	\$473,150
1966	42.5	\$198	\$8,415
1967	41.5	\$15,024	\$623,496
1968	40.5	\$4,618	\$187,029
1969	39.5	\$822	\$32,469
1970	38.5	\$1,608	\$61,908
1971	37.5	\$1,923	\$72,113
1972	36.5	\$12,963	\$473,150
1973	35.5	\$17,433	\$618,872
1974	34.5	\$3,538	\$122,061
1975	33.5	\$605	\$20,268
1976	32.5	\$245	\$7,963
1977	31.5	\$492	\$15,498
1978	30.5	\$10,588	\$322,934
1979	29.5	\$4,990	\$147,205
1980	28.5	\$16,493	\$470,051
1981	27.5	\$273	\$7,508
1982	26.5	\$3,240	\$85,860
1983	25.5	\$4,791	\$122,171
1984	24.5	\$16,748	\$410,326
1985	23.5	\$21,748	\$511,078
1986	22.5	\$6,741	\$151,673
1987	21.5	\$27,094	\$582,521
1988	20.5	\$4,734	\$97,047
1989	19.5	\$2,853	\$55,634
1990	18.5	\$5,864	\$108,484
1991	17.5	\$8,396	\$146,930
1992	16.5	\$6,979	\$115,154
1993	15.5	\$10,338	\$160,239
1994	14.5	\$16,380	\$237,510
1995	13.5	\$7,070	\$95,445
1996	12.5	\$22,649	\$283,113
1997	11.5	\$42,292	\$486,358
1998	10.5	\$67,793	\$711,827
1999	9.5	\$124,309	\$1,180,936
2000	8.5	\$85,384	\$725,764
2001	7.5	\$49,555	\$371,663
2002	6.5	\$126,585	\$822,803
2003	5.5	\$30,207	\$166,139
2004	4.5	\$75,393	\$339,269
2005	3.5	\$9,256	\$32,396
2006	2.5	\$11,377	\$28,443
2007	1.5	\$702	\$1,053
2008	0.5	\$7,269	\$3,635
		\$926,662	\$13,050,411
		14.08	

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2009 AGED RETIREMENTS



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,023	\$149,639
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$244	\$11,102
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,486	\$110,627
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$667	\$29,015
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,891	\$165,368
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$6,118	\$253,897
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,468	\$59,454
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,510	\$59,645
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,335	\$51,398
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$714	\$26,775
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,201	\$42,636
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$110	\$3,795
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$66	\$2,211
1977	32.5	\$0	\$0	\$0	\$0	\$2,401	\$78,033	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$1,682	\$52,983	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,373	\$72,377
1980	29.5	\$0	\$0	\$0	\$0	\$996	\$29,382	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$495	\$14,108	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$826	\$21,063	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$186	\$4,557	\$70	\$1,715
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,237	\$27,833
1988	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$14,472	\$311,148
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$124	\$2,046	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$1,707	\$19,631	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$12,754	\$133,917
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$26,207	\$248,967
2001	8.5	\$0	\$0	\$0	\$0	\$903	\$7,676	\$3,941	\$33,499
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$0	\$0	\$0	\$0	\$1,805	\$11,733	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$0	\$0	\$0	\$0	\$89,413	\$312,946	\$0	\$0
2007	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$504	\$756	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$101,042		\$83,887	
			\$0		\$0		\$554,911		\$1,795,014
		N/A		N/A		5.49		21.4	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	378	WT AVG	379	WT AVG	3801	WT AVG	3802	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,531	\$75,785
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$67	\$3,183
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$47	\$2,139
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,340	\$59,630
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$59	\$2,567
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$405	\$17,213
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658	\$68,807
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$510	\$20,655
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$223	\$8,809
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,121	\$43,159
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,511	\$56,663
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$5,305	\$193,633
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,934	\$104,157
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$342	\$11,799
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$407	\$13,635
1977	32.5	\$0	\$0	\$0	\$0	\$2,627	\$85,378	\$123	\$3,998
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$439	\$13,829
1979	30.5	\$0	\$0	\$0	\$0	\$85	\$2,593	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$271	\$7,724	\$58	\$1,653
1982	27.5	\$0	\$0	\$0	\$0	\$1,573	\$43,258	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$341	\$9,037	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$226	\$5,763	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$10,250	\$251,125	\$0	\$0
1986	23.5	\$0	\$0	\$651	\$15,299	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,152	\$24,768
1989	20.5	\$0	\$0	\$0	\$0	\$3,155	\$64,678	\$327	\$6,704
1990	19.5	\$0	\$0	\$0	\$0	\$1,997	\$38,942	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$1,211	\$22,404	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$1,748	\$30,590	\$1,690	\$29,575
1993	16.5	\$0	\$0	\$0	\$0	\$2,549	\$42,059	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$4,234	\$65,627	\$77	\$1,194
1995	14.5	\$0	\$0	\$0	\$0	\$5,033	\$72,979	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$2,816	\$38,016	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$1,811	\$22,638	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$3,604	\$41,446	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$2,737	\$28,739	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$2,373	\$22,544	\$240	\$2,280
2001	8.5	\$0	\$0	\$0	\$0	\$540	\$4,590	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$3,880	\$29,100	\$0	\$0
2003	6.5	\$0	\$0	\$0	\$0	\$605	\$3,933	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$440	\$2,420	\$0	\$0
2005	4.5	\$0	\$0	\$0	\$0	\$597	\$2,687	\$208	\$936
2006	3.5	\$0	\$0	\$0	\$0	\$708	\$2,478	\$0	\$0
2007	2.5	\$0	\$0	\$0	\$0	\$868	\$2,170	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$7,358	\$11,037	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$1,460	\$730	\$0	\$0
		\$0		\$651		\$65,097		\$21,774	
		\$0			\$15,299		\$954,678		\$766,764
		N/A		23.5		14.67		35.21	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	381	WT AVG	382	WT AVG	383	WT AVG	384	WT AVG
1960	49.5	\$0	\$0	\$275	\$13,613	\$0	\$0	\$83	\$4,109
1961	48.5	\$0	\$0	\$0	\$0	\$476	\$23,086	\$0	\$0
1962	47.5	\$0	\$0	\$33	\$1,568	\$0	\$0	\$7	\$333
1963	46.5	\$0	\$0	\$11	\$512	\$0	\$0	\$2	\$93
1964	45.5	\$0	\$0	\$11	\$501	\$0	\$0	\$2	\$91
1965	44.5	\$55	\$2,448	\$371	\$16,510	\$64	\$2,848	\$21	\$935
1966	43.5	\$0	\$0	\$36	\$1,566	\$43	\$1,871	\$2	\$87
1967	42.5	\$203	\$8,628	\$60	\$2,550	\$0	\$0	\$12	\$510
1968	41.5	\$0	\$0	\$50	\$2,075	\$0	\$0	\$124	\$5,146
1969	40.5	\$682	\$27,621	\$451	\$18,266	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$11	\$435	\$0	\$0	\$7	\$277
1971	38.5	\$0	\$0	\$11	\$424	\$0	\$0	\$0	\$0
1972	37.5	\$31	\$1,163	\$68	\$2,550	\$0	\$0	\$16	\$600
1973	36.5	\$72	\$2,628	\$101	\$3,687	\$0	\$0	\$24	\$876
1974	35.5	\$326	\$11,573	\$11	\$391	\$1,131	\$40,151	\$3	\$107
1975	34.5	\$239	\$8,246	\$34	\$1,173	\$0	\$0	\$10	\$345
1976	33.5	\$74	\$2,479	\$27	\$905	\$0	\$0	\$8	\$268
1977	32.5	\$36	\$1,170	\$48	\$1,560	\$0	\$0	\$16	\$520
1978	31.5	\$517	\$16,286	\$15	\$473	\$0	\$0	\$5	\$158
1979	30.5	\$78	\$2,379	\$13	\$397	\$0	\$0	\$3	\$92
1980	29.5	\$966	\$28,497	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$704	\$20,064	\$36	\$1,026	\$149	\$4,247	\$26	\$741
1982	27.5	\$73	\$2,008	\$78	\$2,145	\$208	\$5,720	\$45	\$1,238
1983	26.5	\$163	\$4,320	\$21	\$557	\$191	\$5,062	\$15	\$398
1984	25.5	\$11,745	\$299,498	\$26	\$663	\$396	\$10,098	\$21	\$536
1985	24.5	\$160	\$3,920	\$73	\$1,789	\$447	\$10,952	\$41	\$1,005
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$77	\$1,733	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$54	\$1,161	\$37	\$796	\$1,687	\$36,271	\$0	\$0
1989	20.5	\$0	\$0	\$117	\$2,399	\$0	\$0	\$86	\$1,763
1990	19.5	\$96	\$1,872	\$145	\$2,828	\$0	\$0	\$58	\$1,131
1991	18.5	\$680	\$12,580	\$66	\$1,221	\$0	\$0	\$19	\$352
1992	17.5	\$1,211	\$21,193	\$26	\$455	\$0	\$0	\$34	\$595
1993	16.5	\$1,990	\$32,835	\$60	\$990	\$0	\$0	\$38	\$627
1994	15.5	\$1,891	\$29,311	\$124	\$1,922	\$0	\$0	\$84	\$1,302
1995	14.5	\$1,445	\$20,953	\$102	\$1,479	\$0	\$0	\$66	\$957
1996	13.5	\$4,834	\$65,259	\$16	\$216	\$0	\$0	\$5	\$68
1997	12.5	\$4,865	\$60,813	\$326	\$4,075	\$0	\$0	\$141	\$1,763
1998	11.5	\$4,661	\$53,602	\$122	\$1,403	\$0	\$0	\$88	\$1,012
1999	10.5	\$917	\$9,629	\$505	\$5,303	\$0	\$0	\$186	\$1,953
2000	9.5	\$5,825	\$55,338	\$1,584	\$15,048	\$0	\$0	\$315	\$2,993
2001	8.5	\$245	\$2,083	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$439	\$3,293	\$58	\$435	\$0	\$0	\$31	\$233
2003	6.5	\$633	\$4,115	\$138	\$897	\$0	\$0	\$91	\$592
2004	5.5	\$311	\$1,711	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$973	\$4,379	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$318	\$1,113	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$319	\$798	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$2,533	\$3,800	\$0	\$0	\$134	\$201
2009	0.5	\$61	\$31	\$0	\$0	\$0	\$0	\$0	\$0
		\$47,969		\$7,830		\$4,792		\$1,869	
			\$826,719		\$118,593		\$140,303		\$33,999
		17		15.15		29.28		18.19	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	385	WT AVG	387	WT AVG	390	WT AVG	3910	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$2,000	\$89,000	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$2,496	\$73,632	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$11,527	\$316,993	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$0	\$0	\$1,097	\$23,586	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$783	\$16,052
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$3,656	\$67,636	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$2,124	\$37,170	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$3,189	\$46,241	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$2,753	\$31,660	\$0	\$0	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$1,835	\$17,433	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$730	\$5,475	\$0	\$0	\$0	\$0
2003	6.5	\$0	\$0	\$5,412	\$35,178	\$0	\$0	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$542	\$2,439
2006	3.5	\$0	\$0	\$3,273	\$11,456	\$0	\$0	\$0	\$0
2007	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$38,092		\$2,000		\$1,325	
		\$0			\$666,457		\$89,000		\$18,491
		N/A		17.5		44.5		13.96	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	3912	WT AVG	3913	WT AVG	3914	WT AVG	3921	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$614	\$7,675	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$17,263	\$163,999	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$14,134	\$120,139	\$0	\$0	\$0	\$0
2002	7.5	\$6,770	\$50,775	\$16,613	\$124,598	\$0	\$0	\$0	\$0
2003	6.5	\$0	\$0	\$53,636	\$348,634	\$0	\$0	\$0	\$0
2004	5.5	\$0	\$0	\$31,601	\$173,806	\$0	\$0	\$0	\$0
2005	4.5	\$0	\$0	\$55,488	\$249,696	\$0	\$0	\$18,148	\$81,666
2006	3.5	\$0	\$0	\$2,669	\$9,342	\$0	\$0	\$0	\$0
2007	2.5	\$0	\$0	\$118,523	\$296,308	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$14,431	\$21,647	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$7,384		\$324,358		\$0		\$18,148	
			\$58,450		\$1,508,166		\$0		\$81,666
		7.92		4.65		N/A		4.5	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	3922	WT AVG	3924	WT AVG	3930	WT AVG	3940	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,781	\$40,073
1988	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$7,007	\$115,616
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$54,199	\$352,294	\$0	\$0	\$0	\$0	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,722	\$9,471
2005	4.5	\$16,461	\$74,075	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$1,425	\$3,563	\$0	\$0	\$0	\$0	\$721	\$1,803
2008	1.5	\$931	\$1,397	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$73,016		\$0		\$0		\$11,231	
			\$431,327		\$0		\$0		\$166,962
		5.91		N/A		N/A		14.87	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	3960	WT AVG	3970	WT AVG	398	WT AVG	399	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$30,000	\$645,000	\$0	\$0	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$1,804	\$35,178	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$1,060	\$18,550	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$1,193	\$19,685	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$2,051	\$31,791	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$3,599	\$52,186	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$3,121	\$35,892	\$0	\$0
1999	10.5	\$0	\$0	\$604	\$6,342	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$2,114	\$13,741	\$0	\$0	\$0	\$0	\$0	\$0
2004	5.5	\$0	\$0	\$333	\$1,832	\$0	\$0	\$0	\$0
2005	4.5	\$4,873	\$21,929	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$1,245	\$3,113	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$38,232		\$10,644		\$3,121		\$0	
			\$683,782		\$165,562		\$35,892		\$0
		17.89		15.55		11.5		N/A	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	49.5	\$4,912	\$243,144
1961	48.5	\$476	\$23,086
1962	47.5	\$107	\$5,083
1963	46.5	\$13	\$605
1964	45.5	\$304	\$13,832
1965	44.5	\$6,337	\$281,997
1966	43.5	\$807	\$35,105
1967	42.5	\$4,571	\$194,268
1968	41.5	\$7,950	\$329,925
1969	40.5	\$3,111	\$125,996
1970	39.5	\$1,751	\$69,165
1971	38.5	\$2,467	\$94,980
1972	37.5	\$2,340	\$87,750
1973	36.5	\$5,502	\$200,823
1974	35.5	\$5,606	\$199,013
1975	34.5	\$735	\$25,358
1976	33.5	\$582	\$19,497
1977	32.5	\$5,251	\$170,658
1978	31.5	\$2,658	\$83,727
1979	30.5	\$2,552	\$77,836
1980	29.5	\$4,458	\$131,511
1981	28.5	\$1,739	\$49,562
1982	27.5	\$13,504	\$371,360
1983	26.5	\$731	\$19,372
1984	25.5	\$13,240	\$337,620
1985	24.5	\$11,227	\$275,062
1986	23.5	\$651	\$15,299
1987	22.5	\$3,095	\$69,638
1988	21.5	\$48,499	\$1,042,729
1989	20.5	\$4,468	\$91,594
1990	19.5	\$4,100	\$79,950
1991	18.5	\$5,632	\$104,192
1992	17.5	\$7,893	\$138,128
1993	16.5	\$12,961	\$213,857
1994	15.5	\$8,461	\$131,146
1995	14.5	\$13,434	\$194,793
1996	13.5	\$7,671	\$103,559
1997	12.5	\$7,757	\$96,963
1998	11.5	\$16,056	\$184,644
1999	10.5	\$17,703	\$185,882
2000	9.5	\$55,642	\$528,599
2001	8.5	\$19,763	\$167,986
2002	7.5	\$28,521	\$213,908
2003	6.5	\$118,633	\$771,115
2004	5.5	\$34,407	\$189,239
2005	4.5	\$97,290	\$437,805
2006	3.5	\$96,381	\$337,334
2007	2.5	\$123,101	\$307,753
2008	1.5	\$25,891	\$38,837
2009	0.5	\$1,521	\$761
		<b>\$862,462</b>	
			<b>\$9,112,031</b>
		<b>10.57</b>	

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2010 AGED RETIREMENTS

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$7,549	\$381,225
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$529	\$24,070
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$7,976	\$346,956
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$84	\$3,570
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,173	\$46,334
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$48	\$1,608
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,908	\$159,510
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$341	\$10,401	\$25	\$763
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$19,633	\$579,174
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$136	\$3,604	\$599	\$15,874
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$4	\$98	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$17,546	\$412,331	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$8,219	\$127,395	\$0	\$0
1996	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$26,246		\$42,524	
		\$0		\$0			\$553,828		\$1,559,081
		N/A		N/A		21.10		36.66	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	378	WT AVG	379	WT AVG	3801	WT AVG	3802	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$5,505	\$278,003
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$1,649
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$797	\$36,264
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,149	\$93,482
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$373	\$15,853
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,407	\$56,984
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,068	\$42,186
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$6,490	\$249,865
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$606	\$22,725
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$960	\$35,040
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,015	\$71,533
1976	34.5	\$0	\$0	\$0	\$0	\$2,242	\$77,349	\$1,362	\$46,989
1977	33.5	\$0	\$0	\$0	\$0	\$27,094	\$907,649	\$123	\$4,121
1978	32.5	\$0	\$0	\$0	\$0	\$32,428	\$1,053,910	\$139	\$4,518
1979	31.5	\$0	\$0	\$0	\$0	\$85	\$2,678	\$280	\$8,820
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$593	\$18,087
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$2,273	\$64,781	\$233	\$6,641
1983	27.5	\$0	\$0	\$0	\$0	\$340	\$9,350	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$2,572	\$68,158	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$12,186	\$310,743	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$881	\$21,585	\$4,489	\$109,981
1987	23.5	\$0	\$0	\$0	\$0	\$1,007	\$23,665	\$1,126	\$26,461
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$1,244	\$26,746	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$847	\$17,364	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$205	\$3,998	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$1,963	\$36,316	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$4,187	\$73,273	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$1,257	\$20,741	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$2,678	\$41,509	\$0	\$0
1996	14.5	\$0	\$0	\$0	\$0	\$5,360	\$77,720	\$986	\$14,297
1997	13.5	\$0	\$0	\$0	\$0	\$2,694	\$36,369	\$0	\$0
1998	12.5	\$0	\$0	\$2,629	\$32,863	\$5,596	\$69,950	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$350	\$3,675	\$129	\$1,355
2001	9.5	\$0	\$0	\$0	\$0	\$2,527	\$24,007	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$1,403	\$11,926	\$0	\$0
2003	7.5	\$0	\$0	\$0	\$0	\$6,182	\$46,365	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$528	\$3,432	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$25,373	\$139,552	\$0	\$0
2006	4.5	\$0	\$0	\$0	\$0	\$1,230	\$5,535	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$845	\$2,958	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$7,353	\$11,030	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$2,629		\$152,930		\$30,864	
		\$0			\$32,863		\$3,192,327		\$1,144,848
		N/A		12.50		20.87		37.09	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	381	WT AVG	382	WT AVG	383	WT AVG	384	WT AVG
1960	50.5	\$0	\$0	\$1,272	\$64,236	\$0	\$0	\$88	\$4,444
1961	49.5	\$140	\$6,930	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$97	\$4,705	\$0	\$0	\$33	\$1,601
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$1,932	\$87,906	\$25	\$1,138	\$0	\$0	\$2	\$91
1966	44.5	\$956	\$42,542	\$10	\$445	\$0	\$0	\$0	\$0
1967	43.5	\$2,073	\$90,176	\$38	\$1,653	\$0	\$0	\$17	\$740
1968	42.5	\$1,536	\$65,280	\$43	\$1,828	\$0	\$0	\$50	\$2,125
1969	41.5	\$1,597	\$66,276	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$1,905	\$77,153	\$553	\$22,397	\$0	\$0	\$183	\$7,412
1971	39.5	\$513	\$20,264	\$267	\$10,547	\$0	\$0	\$0	\$0
1972	38.5	\$264	\$10,164	\$526	\$20,251	\$0	\$0	\$120	\$4,620
1973	37.5	\$1,542	\$57,825	\$0	\$0	\$0	\$0	\$51	\$1,913
1974	36.5	\$882	\$32,193	\$11	\$402	\$0	\$0	\$3	\$110
1975	35.5	\$1,210	\$42,955	\$7	\$249	\$0	\$0	\$2	\$71
1976	34.5	\$1,211	\$41,780	\$55	\$1,898	\$0	\$0	\$18	\$621
1977	33.5	\$1,084	\$36,314	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$1,092	\$35,490	\$15	\$488	\$782	\$25,415	\$5	\$163
1979	31.5	\$858	\$27,027	\$43	\$1,355	\$0	\$0	\$13	\$410
1980	30.5	\$2,057	\$62,739	\$87	\$2,654	\$0	\$0	\$50	\$1,525
1981	29.5	\$94	\$2,773	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$626	\$17,841	\$78	\$2,223	\$0	\$0	\$47	\$1,340
1983	27.5	\$1,493	\$41,058	\$42	\$1,155	\$0	\$0	\$31	\$853
1984	26.5	\$1,523	\$40,360	\$542	\$14,363	\$0	\$0	\$78	\$2,067
1985	25.5	\$609	\$15,530	\$76	\$1,938	\$0	\$0	\$21	\$536
1986	24.5	\$1,048	\$25,676	\$24	\$588	\$0	\$0	\$24	\$588
1987	23.5	\$2,515	\$59,103	\$0	\$0	\$230	\$5,405	\$0	\$0
1988	22.5	\$2,683	\$60,368	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$2,423	\$52,095	\$145	\$3,118	\$739	\$15,889	\$89	\$1,914
1990	20.5	\$2,677	\$54,879	\$90	\$1,845	\$0	\$0	\$38	\$779
1991	19.5	\$2,582	\$50,349	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$2,592	\$47,952	\$52	\$962	\$0	\$0	\$34	\$629
1993	17.5	\$281	\$4,918	\$89	\$1,558	\$0	\$0	\$57	\$998
1994	16.5	\$1,816	\$29,964	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$1,692	\$26,226	\$68	\$1,054	\$0	\$0	\$44	\$682
1996	14.5	\$2,413	\$34,989	\$47	\$682	\$0	\$0	\$8	\$116
1997	13.5	\$1,338	\$18,063	\$714	\$9,639	\$0	\$0	\$95	\$1,283
1998	12.5	\$5,240	\$65,500	\$203	\$2,538	\$0	\$0	\$85	\$1,063
1999	11.5	\$5,129	\$58,984	\$110	\$1,265	\$0	\$0	\$48	\$552
2000	10.5	\$2,560	\$26,880	\$33	\$347	\$0	\$0	\$0	\$0
2001	9.5	\$1,188	\$11,286	\$50	\$475	\$0	\$0	\$15	\$143
2002	8.5	\$829	\$7,047	\$196	\$1,666	\$0	\$0	\$52	\$442
2003	7.5	\$50	\$375	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$1,059	\$6,884	\$52	\$338	\$0	\$0	\$18	\$117
2005	5.5	\$79	\$435	\$183	\$1,007	\$0	\$0	\$76	\$418
2006	4.5	\$0	\$0	\$147	\$662	\$0	\$0	\$19	\$86
2007	3.5	\$0	\$0	\$937	\$3,280	\$0	\$0	\$102	\$357
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$676	\$1,014	\$0	\$0	\$89	\$134
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$65,391		\$7,603		\$1,751		\$1,705	
			\$1,562,540		\$185,954		\$46,709		\$40,935
		23.90		24.46		26.68		24.01	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	385	WT AVG	387	WT AVG	390	WT AVG	3910	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	14.5	\$0	\$0	\$665	\$9,643	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$0	\$0	\$737	\$3,317	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$1,402		\$0		\$0	
		\$0			\$12,959	\$0		\$0	
		N/A		9.24		N/A		N/A	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	3912	WT AVG	3913	WT AVG	3914	WT AVG	3921	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$1,226	\$42,297	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$827	\$26,051	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$1,078	\$30,723	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$587	\$12,621	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	14.5	\$86	\$1,247	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$22	\$297	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$18,385	\$229,813
1999	11.5	\$7,338	\$84,387	\$0	\$0	\$0	\$0	\$17,736	\$203,964
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$26,263	\$249,499	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$2,377	\$20,205	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$86,433	\$648,248	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$534	\$3,471	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$745	\$4,098	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$12,783	\$57,524	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$2,120	\$7,420	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$142,419		\$0		\$0		\$36,121	
			\$1,188,085		\$0		\$0		\$433,777
		8.34		N/A		N/A		12.01	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	3922	WT AVG	3924	WT AVG	3930	WT AVG	3940	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	14.5	\$19,238	\$278,951	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$16,944	\$211,800	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$33,261	\$382,502	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$85,298	\$810,331	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$47,851	\$406,734	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$62,840	\$471,300	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$20,105	\$130,683	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$78,145	\$429,798	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$23,665	\$106,493	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$387,347		\$0		\$0		\$0	
			\$3,228,590		\$0		\$0		\$0
		8.34		N/A		N/A		N/A	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	3960	WT AVG	3970	WT AVG	398	WT AVG	399	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$0	\$0	\$102,350	\$767,625	\$0	\$0	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$1,126	\$7,319	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$2,876	\$12,942	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$2,876		\$102,350		\$1,126		\$0	
			\$12,942		\$767,625		\$7,319		\$0
		4.50		7.5		6.50		N/A	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	50.5	\$14,414	\$727,907
1961	49.5	\$140	\$6,930
1962	48.5	\$164	\$7,954
1963	47.5	\$0	\$0
1964	46.5	\$0	\$0
1965	45.5	\$3,285	\$149,468
1966	44.5	\$966	\$42,987
1967	43.5	\$12,253	\$533,006
1968	42.5	\$2,086	\$88,655
1969	41.5	\$1,597	\$66,276
1970	40.5	\$4,048	\$163,944
1971	39.5	\$3,021	\$119,330
1972	38.5	\$7,400	\$284,900
1973	37.5	\$2,199	\$82,463
1974	36.5	\$1,856	\$67,744
1975	35.5	\$3,234	\$114,807
1976	34.5	\$6,114	\$210,933
1977	33.5	\$28,349	\$949,692
1978	32.5	\$39,369	\$1,279,493
1979	31.5	\$2,106	\$66,339
1980	30.5	\$3,153	\$96,167
1981	29.5	\$19,727	\$581,947
1982	28.5	\$4,335	\$123,548
1983	27.5	\$1,906	\$52,415
1984	26.5	\$5,450	\$144,425
1985	25.5	\$12,892	\$328,746
1986	24.5	\$6,470	\$158,515
1987	23.5	\$22,424	\$526,964
1988	22.5	\$2,683	\$60,368
1989	21.5	\$5,227	\$112,381
1990	20.5	\$3,652	\$74,866
1991	19.5	\$2,787	\$54,347
1992	18.5	\$4,641	\$85,859
1993	17.5	\$4,614	\$80,745
1994	16.5	\$3,073	\$50,705
1995	15.5	\$12,701	\$196,866
1996	14.5	\$28,803	\$417,644
1997	13.5	\$4,863	\$65,651
1998	12.5	\$49,082	\$613,525
1999	11.5	\$63,622	\$731,653
2000	10.5	\$3,072	\$32,256
2001	9.5	\$115,341	\$1,095,740
2002	8.5	\$52,708	\$448,018
2003	7.5	\$257,855	\$1,933,913
2004	6.5	\$23,422	\$152,243
2005	5.5	\$104,601	\$575,306
2006	4.5	\$41,457	\$186,557
2007	3.5	\$4,004	\$14,014
2008	2.5	\$0	\$0
2009	1.5	\$8,118	\$12,177
2010	0.5	\$0	\$0
		<b>\$1,005,284</b>	
			<b>\$13,970,378</b>
		<b>13.9</b>	



EXHIBIT E

2011 AGED RETIREMENTS

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2011 RETIREMENTS

YEAR	AGE	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,494	\$231,441
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$183	\$9,242
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$126	\$6,111
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$5,658	\$251,781
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$12,834	\$519,777
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$600	\$22,500
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$450	\$15,075
1979	32.5	\$0	\$0	\$0	\$0	\$1,627	\$52,878	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$3,601	\$91,826	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$91,314	\$2,145,879
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$8,531	\$166,355
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$3,734	\$61,611	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$1,843	\$24,881	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$15,476	\$193,450
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$13,546	\$142,233	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,099	\$9,342
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$23,154	\$127,347	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$7,759	\$34,916	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$55,264		\$140,765	
			\$0		\$0		\$535,690		\$3,570,952
		N/A		N/A		9.69		25.37	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2011 RETIREMENTS

YEAR	AGE	378	WT AVG	379	WT AVG	3801	WT AVG	3802	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,742	\$89,713
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$83	\$4,192
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$31	\$1,535
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$175	\$8,313
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$73	\$3,395
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$79	\$3,595
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$392	\$17,444
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$453	\$19,706
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$200	\$8,500
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$37	\$1,499
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,056	\$120,712
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$670	\$25,795
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$408	\$15,300
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$71	\$2,592
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$165	\$5,528	\$614	\$20,569
1979	32.5	\$0	\$0	\$0	\$0	\$152	\$4,940	\$459	\$14,918
1980	31.5	\$0	\$0	\$0	\$0	\$349	\$10,994	\$1,064	\$33,516
1981	30.5	\$0	\$0	\$0	\$0	\$271	\$8,266	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$1	\$30	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$31	\$853	\$580	\$15,950
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$577	\$14,714	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$1,513	\$37,069	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$533	\$11,993	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$713	\$15,330	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$1,329	\$27,245	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$545	\$10,628	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$3,439	\$63,622	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$1,563	\$27,353	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$1,607	\$26,516	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$3,361	\$52,096	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$3,033	\$43,979	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$2,345	\$31,658	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$5,367	\$67,088	\$826	\$10,325
2000	11.5	\$0	\$0	\$0	\$0	\$2,270	\$26,105	\$205	\$2,358
2001	10.5	\$0	\$0	\$0	\$0	\$6,545	\$68,723	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$10,107	\$96,017	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$2,239	\$19,032	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$2,769	\$20,768	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$7,469	\$48,549	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$6,535	\$35,943	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$3,001	\$13,505	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$411	\$1,439	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$1,227	\$3,068	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$7,671	\$11,507	\$432	\$648
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$77,138		\$11,650	
			\$0		\$0		\$804,544		\$420,570
		N/A		N/A		10.43		36.10	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2011 RETIREMENTS

YEAR	AGE	381	WT AVG	382	WT AVG	383	WT AVG	384	WT AVG
1960	51.5	\$0	\$0	\$43	\$2,215	\$0	\$0	\$345	\$17,768
1961	50.5	\$0	\$0	\$0	\$0	\$99	\$5,000	\$0	\$0
1962	49.5	\$0	\$0	\$10	\$495	\$0	\$0	\$2	\$99
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$10	\$475	\$34	\$1,615	\$0	\$0
1965	46.5	\$9	\$419	\$165	\$7,673	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$12	\$546	\$0	\$0	\$2	\$91
1967	44.5	\$19	\$846	\$22	\$979	\$193	\$8,589	\$5	\$223
1968	43.5	\$339	\$14,747	\$5	\$218	\$21	\$914	\$0	\$0
1969	42.5	\$461	\$19,593	\$343	\$14,578	\$11	\$468	\$0	\$0
1970	41.5	\$1,107	\$45,941	\$0	\$0	\$0	\$0	\$789	\$32,744
1971	40.5	\$84	\$3,402	\$24	\$972	\$0	\$0	\$0	\$0
1972	39.5	\$1,368	\$54,036	\$667	\$26,347	\$0	\$0	\$161	\$6,360
1973	38.5	\$1,946	\$74,921	\$106	\$4,081	\$0	\$0	\$3	\$116
1974	37.5	\$0	\$0	\$33	\$1,238	\$6	\$225	\$5	\$188
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$13	\$462	\$0	\$0	\$4	\$142
1977	34.5	\$126	\$4,347	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$27	\$905	\$86	\$2,881	\$0	\$0
1979	32.5	\$0	\$0	\$18	\$585	\$5	\$163	\$6	\$195
1980	31.5	\$272	\$8,568	\$116	\$3,654	\$28	\$882	\$33	\$1,040
1981	30.5	\$212	\$6,466	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$95	\$2,803	\$23	\$679	\$0	\$0	\$12	\$354
1983	28.5	\$226	\$6,441	\$20	\$570	\$0	\$0	\$15	\$428
1984	27.5	\$624	\$17,160	\$75	\$2,063	\$40	\$1,100	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$27	\$689	\$0	\$0	\$47	\$1,199
1987	24.5	\$0	\$0	\$101	\$2,475	\$28	\$686	\$37	\$907
1988	23.5	\$108	\$2,538	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$1,736	\$39,060	\$114	\$2,565	\$24	\$540	\$45	\$1,013
1990	21.5	\$111	\$2,387	\$85	\$1,828	\$0	\$0	\$0	\$0
1991	20.5	\$106	\$2,173	\$62	\$1,271	\$0	\$0	\$31	\$636
1992	19.5	\$48	\$936	\$26	\$507	\$13	\$254	\$0	\$0
1993	18.5	\$54	\$999	\$45	\$833	\$251	\$4,644	\$19	\$352
1994	17.5	\$0	\$0	\$80	\$1,400	\$14	\$245	\$55	\$963
1995	16.5	\$0	\$0	\$68	\$1,122	\$622	\$10,263	\$0	\$0
1996	15.5	\$0	\$0	\$74	\$1,147	\$63	\$977	\$28	\$434
1997	14.5	\$0	\$0	\$194	\$2,813	\$0	\$0	\$22	\$319
1998	13.5	\$729	\$9,842	\$309	\$4,172	\$17	\$230	\$27	\$365
1999	12.5	\$1,596	\$19,950	\$2,230	\$27,875	\$228	\$2,850	\$84	\$1,050
2000	11.5	\$1,899	\$21,839	\$221	\$2,542	\$15	\$173	\$25	\$288
2001	10.5	\$147	\$1,544	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$7,873	\$74,794	\$27	\$257	\$9	\$86	\$0	\$0
2003	8.5	\$51	\$434	\$67	\$570	\$0	\$0	\$67	\$570
2004	7.5	\$139	\$1,043	\$76	\$570	\$17	\$128	\$0	\$0
2005	6.5	\$43	\$280	\$91	\$592	\$0	\$0	\$1,671	\$10,862
2006	5.5	\$4,459	\$24,525	\$94	\$517	\$38	\$209	\$1,045	\$5,748
2007	4.5	\$0	\$0	\$80	\$360	\$0	\$0	\$19	\$86
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$1,237	\$1,856	\$197	\$296	\$146	\$219
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$25,987		\$7,040		\$2,059		\$4,750	
			\$462,027		\$124,686		\$43,412		\$84,749
		17.78		17.71		21.08		17.84	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2011 RETIREMENTS

YEAR	AGE	385	WT AVG	387	WT AVG	390	WT AVG	3910	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$32,426	\$405,325	\$0	\$0	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$32,426		\$0		\$0	
			\$0		\$405,325		\$0		\$0
		N/A		12.50		N/A		N/A	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2011 RETIREMENTS

YEAR	AGE	3912	WT AVG	3913	WT AVG	3914	WT AVG	3921	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2011 RETIREMENTS

YEAR	AGE	3922	WT AVG	3924	WT AVG	3930	WT AVG	3940	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$673	\$25,238
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,354	\$115,713
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$725	\$17,763
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$31,800	\$333,900	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$11,000
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$31,800		\$0		\$0		\$6,752	
			\$333,900		\$0		\$0		\$169,713
		10.5		N/A		N/A		25.14	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2011 RETIREMENTS

YEAR	AGE	3960	WT AVG	3970	WT AVG	398	WT AVG	399	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$4,262	\$70,323	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$92,868	\$325,038	\$744	\$2,604	\$0	\$0
2009	2.5	\$0	\$0	\$746	\$1,865	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$93,614		\$5,006		\$0	
			\$0		\$326,903		\$72,927		\$0
		N/A		3.49		14.57		N/A	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION  
ACTUAL 2011 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	51.5	\$6,624	\$341,136
1961	50.5	\$365	\$18,433
1962	49.5	\$43	\$2,129
1963	48.5	\$126	\$6,111
1964	47.5	\$219	\$10,403
1965	46.5	\$247	\$11,486
1966	45.5	\$93	\$4,232
1967	44.5	\$6,289	\$279,861
1968	43.5	\$818	\$35,583
1969	42.5	\$1,015	\$43,138
1970	41.5	\$1,896	\$78,684
1971	40.5	\$12,979	\$525,650
1972	39.5	\$5,252	\$207,454
1973	38.5	\$2,725	\$104,913
1974	37.5	\$1,725	\$64,688
1975	36.5	\$71	\$2,592
1976	35.5	\$17	\$604
1977	34.5	\$3,480	\$120,060
1978	33.5	\$1,342	\$44,957
1979	32.5	\$2,267	\$73,678
1980	31.5	\$1,862	\$58,653
1981	30.5	\$483	\$14,732
1982	29.5	\$131	\$3,865
1983	28.5	\$261	\$7,439
1984	27.5	\$1,350	\$37,125
1985	26.5	\$0	\$0
1986	25.5	\$4,252	\$108,426
1987	24.5	\$2,404	\$58,898
1988	23.5	\$91,422	\$2,148,417
1989	22.5	\$2,452	\$55,170
1990	21.5	\$909	\$19,544
1991	20.5	\$1,528	\$31,324
1992	19.5	\$9,163	\$178,679
1993	18.5	\$3,808	\$70,448
1994	17.5	\$1,712	\$29,960
1995	16.5	\$10,293	\$169,835
1996	15.5	\$3,526	\$54,653
1997	14.5	\$3,249	\$47,111
1998	13.5	\$5,270	\$71,145
1999	12.5	\$58,233	\$727,913
2000	11.5	\$4,635	\$53,303
2001	10.5	\$52,038	\$546,399
2002	9.5	\$18,016	\$171,152
2003	8.5	\$3,523	\$29,946
2004	7.5	\$3,001	\$22,508
2005	6.5	\$9,274	\$60,281
2006	5.5	\$37,325	\$205,288
2007	4.5	\$10,859	\$48,866
2008	3.5	\$94,023	\$329,081
2009	2.5	\$1,973	\$4,933
2010	1.5	\$9,683	\$14,525
2011	0.5	\$0	\$0
		\$494,251	\$7,355,397
		14.88	



EXHIBIT F

2012 AGED RETIREMENTS

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	3741	WT AVG	375	WT AVG	3761	WT AVG	3762	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$6,785	\$356,213
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$6,074	\$312,811
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$9,142	\$434,245
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$11,918	\$554,187
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,636	\$210,938
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,954	\$128,499
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$92	\$3,910
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,283	\$51,962
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,546	\$59,521
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$2,349	\$81,041	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$171	\$3,677	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,425	\$86,288
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$8,230	\$144,025
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$2,520		\$57,085	
			\$0		\$0		\$84,717		\$2,342,598
		N/A		N/A		33.62		41.04	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	378	WT AVG	379	WT AVG	3801	WT AVG	3802	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,170	\$218,925
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$359	\$18,489
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$436	\$22,018
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$252	\$11,718
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$8,489	\$386,250
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$4,350
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,907	\$203,641
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,585	\$64,193
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$323	\$12,759
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$18,478	\$692,925
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,018	\$37,157
1977	35.5	\$0	\$0	\$0	\$0	\$292	\$10,366	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$819	\$28,256	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$268	\$8,442
1982	30.5	\$0	\$0	\$0	\$0	\$1,202	\$36,661	\$636	\$19,398
1983	29.5	\$0	\$0	\$0	\$0	\$1,656	\$48,852	\$3,321	\$97,970
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$1,220	\$33,550	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$5,399	\$143,074	\$1,526	\$40,439
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$464	\$11,368	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$5,819	\$130,928	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$677	\$14,556	\$137	\$2,946
1992	20.5	\$0	\$0	\$0	\$0	\$3,243	\$66,482	\$830	\$17,015
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$188	\$3,478	\$79	\$1,462
1995	17.5	\$0	\$0	\$0	\$0	\$783	\$13,703	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$13,592	\$224,268	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$4,644	\$71,982	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$1,780	\$24,030	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$4,135	\$51,688	\$93	\$1,163
2001	11.5	\$0	\$0	\$0	\$0	\$747	\$8,591	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$1,682	\$17,661	\$273	\$2,867
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$824	\$7,004	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$2,232	\$16,740	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$6,886	\$44,759	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$4,460	\$24,530	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$12,462	\$56,079	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$1,538	\$5,383	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$4,377	\$10,943	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$81,121		\$47,280	
		\$0		\$0		\$1,104,928		\$1,864,122	
		N/A		N/A		13.62		39.43	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	381	WT AVG	382	WT AVG	383	WT AVG	384	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$9	\$374	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$1,113	\$36,173	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$35	\$928	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$2,034	\$51,867	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$15	\$368
1989	23.5	\$0	\$0	\$93	\$2,186	\$796	\$18,706	\$14	\$329
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$68	\$1,394	\$0	\$0
1993	19.5	\$0	\$0	\$37	\$722	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$34	\$595	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$23	\$380
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$140
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$493
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$208		\$4,011		\$95	
		\$0			\$4,803		\$108,140		\$1,709
		N/A		23.09		26.96		17.99	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	385	WT AVG	387	WT AVG	390	WT AVG	3910	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$28,038	\$1,443,957	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$362	\$17,919	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$371,466	\$17,644,635	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$223	\$10,370	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$225	\$9,788	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$498	\$19,671	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$1,490	\$57,365	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$223	\$7,917	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$877	\$30,257	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$2,247	\$68,534	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$4,500	\$132,750	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$12,460	\$218,050	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$1,499,016	\$21,735,732	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$59,479	\$802,967	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$697	\$8,713	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$72,072	\$828,828	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$1,813	\$19,037	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$2,970	\$28,215	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$286	\$2,431	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$1,906	\$14,295	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$77,250	\$502,125	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$82,598	\$454,289	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$224,639	\$1,010,876	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$102,784	\$359,744	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$2,548,119		\$0	
		\$0		\$0		\$45,428,461		\$0	
		N/A		N/A		17.83		N/A	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	3912	WT AVG	3913	WT AVG	3914	WT AVG	3921	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$15,504	\$240,312
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$23,687	\$272,401	\$0	\$0	\$17,745	\$204,068
2002	10.5	\$0	\$0	\$1,654	\$17,367	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$1,106	\$10,507	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$4,930	\$36,975	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$4,599	\$29,894	\$0	\$0	\$30,076	\$195,494
2007	5.5	\$0	\$0	\$1,589	\$8,740	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$2,123	\$9,554	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$39,688		\$0		\$63,325	
		\$0		\$385,436		\$0		\$639,874	
		N/A		9.71		N/A		10.1	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	3922	WT AVG	3924	WT AVG	3930	WT AVG	3940	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$101,864	\$1,171,436	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$261,934	\$2,488,373	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$187,474	\$1,593,529	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$101,101	\$758,258	\$757	\$5,678	\$0	\$0	\$0	\$0
2006	6.5	\$43,579	\$283,264	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$904	\$4,972	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$696,856		\$757		\$0		\$0	
		\$6,299,831		\$5,678		\$0		\$0	
		9.04		7.5		N/A		N/A	



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	3960	WT AVG	3970	WT AVG	398	WT AVG	399	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	52.5	\$10,955	\$575,138
1961	51.5	\$34,471	\$1,775,257
1962	50.5	\$436	\$22,018
1963	49.5	\$362	\$17,919
1964	48.5	\$0	\$0
1965	47.5	\$380,608	\$18,078,880
1966	46.5	\$12,393	\$576,275
1967	45.5	\$13,125	\$597,188
1968	44.5	\$0	\$0
1969	43.5	\$3,279	\$142,637
1970	42.5	\$92	\$3,910
1971	41.5	\$4,916	\$204,014
1972	40.5	\$2,868	\$116,154
1973	39.5	\$821	\$32,430
1974	38.5	\$3,036	\$116,886
1975	37.5	\$18,478	\$692,925
1976	36.5	\$1,018	\$37,157
1977	35.5	\$515	\$18,283
1978	34.5	\$4,045	\$139,553
1979	33.5	\$0	\$0
1980	32.5	\$1,113	\$36,173
1981	31.5	\$268	\$8,442
1982	30.5	\$4,085	\$124,593
1983	29.5	\$9,477	\$279,572
1984	28.5	\$0	\$0
1985	27.5	\$1,220	\$33,550
1986	26.5	\$6,960	\$184,440
1987	25.5	\$2,034	\$51,867
1988	24.5	\$479	\$11,736
1989	23.5	\$903	\$21,221
1990	22.5	\$5,819	\$130,928
1991	21.5	\$985	\$21,178
1992	20.5	\$4,141	\$84,891
1993	19.5	\$4,462	\$87,009
1994	18.5	\$267	\$4,940
1995	17.5	\$21,507	\$376,373
1996	16.5	\$13,615	\$224,648
1997	15.5	\$20,157	\$312,434
1998	14.5	\$1,499,050	\$21,736,225
1999	13.5	\$61,259	\$826,997
2000	12.5	\$4,925	\$61,563
2001	11.5	\$216,115	\$2,485,323
2002	10.5	\$5,422	\$56,931
2003	9.5	\$266,010	\$2,527,095
2004	8.5	\$188,584	\$1,602,964
2005	7.5	\$110,926	\$831,945
2006	6.5	\$162,390	\$1,055,535
2007	5.5	\$89,551	\$492,531
2008	4.5	\$239,224	\$1,076,508
2009	3.5	\$104,322	\$365,127
2010	2.5	\$4,377	\$10,943
2011	1.5	\$0	\$0
2012	0.5	\$0	\$0
		\$3,541,065	
			\$58,270,294
		16.46	

EXHIBIT G

PLANT IN SERVICE AND RESERVE SUMMARIES  
2008 THROUGH 2012

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
2008

PLANT IN SERVICE							RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Reclass & Adjustments	Transfers	Retirements	Ending Balance	Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Transfers	Reclassifications	Ending Balance
301	\$0	\$0	\$0	\$0	\$0	\$0	301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303	\$2,113,641	\$0	\$1,833	\$0	\$0	\$2,115,474	303	\$103,442	\$0	\$7,260	\$0	\$0	\$0	\$0	\$0	\$110,702
374	\$101,108	\$0	\$0	\$0	\$0	\$101,108	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,909	\$0	\$0	\$0	\$0	\$12,909	3741	(\$7,668)	\$0	\$408	\$0	\$0	\$0	\$0	\$0	(\$7,260)
375	\$476,935	\$6,818	\$0	(\$5,665)	\$0	\$478,088	375	\$253,410	\$0	\$13,280	\$0	\$0	\$0	(\$626)	\$0	\$266,064
3761	\$24,780,941	\$2,148,326	\$0	\$0	(\$51,865)	\$26,877,402	3761	\$4,990,089	(\$51,865)	\$687,853	\$0	(\$1,950)	\$0	\$0	\$0	\$5,624,127
3762	\$27,000,980	\$360,595	\$0	\$0	(\$141,494)	\$27,220,081	3762	\$16,235,985	(\$141,494)	\$808,246	\$0	(\$50,940)	\$2,266	\$0	\$0	\$16,854,063
378	\$306,257	\$9,862	\$0	\$2,445	(\$658)	\$317,906	378	\$94,071	(\$658)	\$10,764	\$0	(\$7)	\$0	\$29	\$0	\$104,199
379	\$2,018,286	\$28,459	\$0	\$0	(\$6,576)	\$2,040,169	379	\$496,081	(\$6,576)	\$72,086	\$0	(\$395)	\$0	\$0	\$0	\$561,196
3801	\$21,447,229	\$1,340,792	\$0	\$0	(\$128,766)	\$22,659,255	3801	\$6,101,098	(\$128,766)	\$738,739	\$0	(\$63,991)	\$0	\$0	\$0	\$6,647,080
3802	\$2,147,193	\$700	\$0	\$0	(\$72,486)	\$2,075,407	3802	\$2,697,182	(\$72,486)	\$202,920	\$0	(\$101,014)	\$0	\$0	\$0	\$2,726,602
381	\$5,688,458	\$208,343	\$0	(\$875)	(\$71,886)	\$5,824,040	381	\$2,149,104	(\$71,886)	\$189,724	\$0	(\$120)	\$0	\$2,197	\$0	\$2,269,019
382	\$2,800,556	\$268,794	\$0	\$0	(\$7,991)	\$3,061,359	382	\$787,676	(\$7,991)	\$89,257	\$0	(\$962)	\$0	\$0	\$0	\$867,980
383	\$1,961,608	\$95,386	\$0	(\$2,446)	(\$7,682)	\$2,046,866	383	\$732,100	(\$7,682)	\$69,610	\$0	\$0	\$0	(\$29)	\$0	\$793,999
384	\$904,152	\$46,901	\$0	\$0	(\$2,354)	\$948,699	384	\$284,568	(\$2,354)	\$32,088	\$0	\$0	\$0	\$0	\$0	\$314,302
385	\$70,948	\$0	\$0	\$0	\$0	\$70,948	385	\$12,882	\$0	\$1,620	\$7	(\$362)	\$0	\$0	\$0	\$14,147
387	\$595,181	\$55,980	\$0	\$6,720	(\$14,859)	\$643,022	387	\$115,576	(\$14,859)	\$23,752	\$0	\$0	\$0	\$235	\$0	\$124,704
389	\$3,764,495	\$0	\$341,926	\$0	\$0	\$4,106,421	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$3,600,443	\$246,011	\$0	\$5,665	\$0	\$3,852,119	390	\$806,892	\$0	\$94,493	\$0	(\$3,291)	\$0	\$626	\$0	\$898,720
3910	\$150,091	\$9,936	\$0	\$0	(\$1,252)	\$158,775	3910	\$41,837	(\$1,252)	\$7,476	\$0	\$0	\$0	\$0	\$0	\$48,061
3912	\$193,250	\$16,051	\$0	\$0	(\$2,824)	\$206,477	3912	\$69,924	(\$2,824)	\$15,049	\$0	\$0	\$0	\$0	\$0	\$82,149
3913	\$1,362,882	\$291,388	\$0	\$0	(\$142,502)	\$1,511,768	3913	\$230,366	(\$142,502)	\$153,413	\$0	\$0	\$0	\$0	\$0	\$241,277
3914	\$2,292,395	\$134,549	\$0	\$0	(\$9,090)	\$2,417,854	3914	\$1,398,022	(\$9,090)	\$262,638	\$0	\$0	\$0	\$0	\$0	\$1,651,570
3921	\$208,962	\$25,000	\$0	\$0	(\$32,341)	\$201,621	3921	\$66,804	(\$32,341)	\$25,030	\$0	(\$66)	\$0	\$0	\$0	\$59,427
3922	\$3,655,206	\$250,858	\$250,015	(\$37,202)	(\$224,716)	\$3,894,161	3922	\$959,827	(\$224,716)	\$320,034	\$0	(\$2,217)	\$0	\$25,083	\$0	\$1,078,011
3924	\$44,912	\$0	\$15,707	\$0	\$0	\$60,619	3924	\$26,376	\$0	\$3,574	\$0	\$0	\$0	\$2,315	\$0	\$32,265
393	\$9,562	\$1,861	\$0	\$0	\$0	\$11,423	393	\$9,360	\$0	\$272	\$0	\$0	\$0	\$0	\$0	\$9,632
394	\$316,793	\$559	\$8,499	\$0	(\$5,591)	\$320,260	394	\$162,369	(\$5,591)	\$21,442	\$0	\$0	\$0	(\$4,382)	\$0	\$173,838
395	\$0	\$0	\$0	\$0	\$0	\$0	395	\$1	\$0	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0
396	\$322,532	\$12,005	\$38,012	\$0	\$0	\$372,549	396	\$118,978	\$0	\$23,026	\$0	\$0	\$0	\$15,233	\$0	\$157,237
397	\$344,387	\$145,532	\$0	\$0	(\$1,729)	\$488,190	397	\$69,405	(\$1,729)	\$26,934	\$0	\$0	\$0	(\$106)	\$0	\$94,504
398	\$159,647	\$95,474	\$0	(\$6,720)	\$0	\$248,401	398	\$15,368	\$0	\$12,659	\$0	\$0	\$0	(\$234)	\$0	\$27,793
399	\$22,970	\$2,001	\$0	\$0	\$0	\$24,971	399	\$9,650	\$0	\$4,593	\$0	\$0	\$0	\$0	\$0	\$14,243
\$108,874,909	\$5,802,181	\$655,992	(\$38,078)	(\$926,662)	#####			\$39,030,775	(\$926,662)	\$3,918,239	\$7	(\$225,315)	\$2,266	\$40,341	\$0	\$41,839,651



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
2009

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant	Beginning	Reclass &				Ending	Plant	Beginning	Cost of				Reclass &	Reclassi-	Ending		
Account	Balance	Additions	Adjustments	Transfers	Retirements	Balance	Account	Balance	Retirements	Accruals	Salvage	Removal	Adjustments	Transfers	fications	Balance	
301	\$0	\$0	\$0	\$0	\$0	\$0	301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
303	\$2,115,474	\$0	(\$1,900,000)	\$0	\$0	\$215,474	303	\$110,702	\$0	\$7,260	\$0	\$0	\$0	\$0	\$0	\$117,962	
374	\$101,108	\$0	\$0	\$0	\$0	\$101,108	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3741	\$12,909	\$0	\$0	\$0	\$0	\$12,909	3741	(\$7,260)	\$0	\$910	\$0	\$0	\$0	\$0	\$0	(\$6,350)	
375	\$478,088	\$0	\$0	\$0	\$0	\$478,088	375	\$266,064	\$0	\$14,106	\$0	\$0	\$0	\$0	\$0	\$280,170	
3761	\$26,877,402	\$1,714,871	\$0	\$0	(\$101,042)	\$28,491,231	3761	\$5,624,127	(\$101,042)	\$806,872	\$0	(\$4,572)	\$0	\$0	\$0	\$6,325,385	
3762	\$27,220,081	\$1,594,922	\$0	\$0	(\$83,887)	\$28,731,116	3762	\$16,854,063	(\$83,887)	\$1,216,436	\$2,116	(\$25,960)	\$0	\$0	\$0	\$17,962,768	
378	\$317,906	\$16,436	\$0	\$0	\$0	\$334,342	378	\$104,199	\$0	\$12,491	\$0	(\$190)	\$0	\$0	\$0	\$116,500	
379	\$2,040,169	\$24,710	\$0	\$0	(\$651)	\$2,064,228	379	\$561,196	(\$651)	\$80,614	\$936	\$0	\$0	\$0	\$0	\$642,095	
3801	\$22,659,255	\$1,104,088	\$0	\$0	(\$65,097)	\$23,698,246	3801	\$6,647,080	(\$65,097)	\$922,486	\$0	(\$29,403)	\$0	\$0	\$0	\$7,475,066	
3802	\$2,075,407	\$52,128	\$0	\$0	(\$21,774)	\$2,105,761	3802	\$2,726,602	(\$21,774)	\$388,989	\$0	(\$84,242)	\$0	\$0	\$0	\$3,009,575	
381	\$5,824,040	\$223,585	\$0	(\$21,676)	(\$47,969)	\$5,977,980	381	\$2,269,019	(\$47,969)	\$197,092	\$0	\$0	\$0	(\$5,429)	\$0	\$2,412,713	
382	\$3,061,359	\$228,179	\$0	\$0	(\$7,830)	\$3,281,708	382	\$867,980	(\$7,830)	\$104,134	\$0	(\$923)	\$0	\$0	\$0	\$963,361	
383	\$2,046,866	\$84,149	\$178	\$0	(\$4,792)	\$2,126,401	383	\$793,999	(\$4,792)	\$71,805	\$0	\$0	\$0	\$58	\$0	\$861,070	
384	\$948,699	\$30,004	(\$178)	\$0	(\$1,869)	\$976,656	384	\$314,302	(\$1,869)	\$33,696	\$0	\$0	\$0	(\$58)	\$0	\$346,071	
385	\$70,948	\$109	(\$21,940)	\$0	\$0	\$49,117	385	\$14,147	\$0	\$2,720	\$0	(\$62)	\$0	\$0	\$0	\$16,805	
387	\$643,022	\$206,959	\$21,940	\$0	(\$38,092)	\$833,829	387	\$124,704	(\$38,092)	\$32,652	\$0	\$0	\$0	\$0	\$0	\$119,264	
389	\$4,106,421	\$209,708	\$0	\$0	\$0	\$4,316,129	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
390	\$3,852,119	\$148,705	\$0	\$0	(\$2,000)	\$3,998,824	390	\$898,720	(\$2,000)	\$99,135	\$0	(\$56)	\$0	\$0	\$0	\$995,799	
3910	\$158,775	\$0	\$0	\$0	(\$1,325)	\$157,450	3910	\$48,061	(\$1,325)	\$7,605	\$0	\$0	\$0	\$0	\$0	\$54,341	
3912	\$206,477	\$0	\$0	\$0	(\$7,384)	\$199,093	3912	\$82,149	(\$7,384)	\$15,097	\$0	\$0	\$0	\$0	\$0	\$89,862	
3913	\$1,511,768	\$206,725	\$15,873	\$9,160	(\$299,377)	\$1,444,149	3913	\$241,277	(\$299,377)	\$162,451	\$0	\$0	(\$3,091)	\$18,402	\$0	\$119,662	
3914	\$2,417,854	\$71,303	(\$15,873)	\$0	(\$24,981)	\$2,448,303	3914	\$1,651,570	(\$24,981)	\$271,442	\$0	\$0	\$3,091	\$0	\$0	\$1,901,122	
3921	\$201,621	\$0	\$0	\$0	(\$18,148)	\$183,473	3921	\$59,427	(\$18,148)	\$23,241	\$4,059	\$0	\$0	\$0	\$0	\$68,579	
3922	\$3,894,161	\$63,021	\$156,734	\$0	(\$73,016)	\$4,040,900	3922	\$1,078,011	(\$73,016)	\$327,161	\$103,569	\$0	\$0	(\$138)	\$0	\$1,435,587	
3924	\$60,619	\$0	\$0	\$0	\$0	\$60,619	3924	\$32,265	\$0	\$3,336	\$0	\$0	\$0	\$0	\$0	\$35,601	
393	\$11,423	\$0	\$0	\$0	\$0	\$11,423	393	\$9,632	\$0	\$78	\$0	\$0	\$0	\$0	\$0	\$9,710	
394	\$320,260	\$7,802	\$13,131	\$0	(\$11,231)	\$329,962	394	\$173,838	(\$11,231)	\$22,402	\$150	\$0	\$0	\$0	\$0	\$185,159	
396	\$372,549	\$65,031	\$0	\$0	(\$38,232)	\$399,348	396	\$157,237	(\$38,232)	\$25,269	\$0	(\$128)	\$0	\$0	\$0	\$144,146	
397	\$488,190	\$2,925	\$3,541	\$0	(\$10,644)	\$484,012	397	\$94,504	(\$10,644)	\$41,507	\$0	\$0	\$0	\$138	\$0	\$125,505	
398	\$248,401	\$1,566	(\$21,953)	\$0	(\$3,121)	\$224,893	398	\$27,793	(\$3,121)	\$13,928	\$0	\$0	\$0	\$0	\$0	\$38,600	
399	\$24,971	\$0	\$0	\$0	\$0	\$24,971	399	\$14,243	\$0	\$3,746	\$0	\$0	\$0	\$0	\$0	\$17,989	
\$114,368,342	\$6,056,926	(\$1,748,547)	(\$12,516)	(\$862,462)	#####		\$41,839,651	(\$862,462)	\$4,908,661	\$110,830	(\$145,536)	\$0	\$12,973	\$0	\$0	\$45,864,117	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
2010

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Reclass & Adjustments	Transfers	Retirements	Ending Balance		Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Transfers	Reclassifications	Ending Balance
301	\$0	\$0	\$0	\$0	\$0	\$0		301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303	\$215,474	\$3,136	\$0	\$0	\$0	\$218,610		303	\$117,962	\$0	\$7,260	\$0	\$0	\$0	\$0	\$0	\$125,222
374	\$101,108	\$0	\$0	\$0	\$0	\$101,108		374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,909	\$0	\$0	\$0	\$0	\$12,909		3741	(\$6,350)	\$0	\$1,411	\$0	\$0	\$0	\$0	\$0	(\$4,939)
375	\$478,088	\$0	\$0	\$0	\$0	\$478,088		375	\$280,170	\$0	\$14,820	\$0	\$0	\$0	\$0	\$0	\$294,990
3761	\$28,491,231	\$1,092,402	\$0	\$19,939	(\$26,246)	\$29,577,326		3761	\$6,325,385	(\$26,246)	\$757,592	\$0	(\$177)	\$0	\$0	\$0	\$7,056,554
3762	\$28,731,116	\$597,025	\$0	\$0	(\$42,524)	\$29,285,617		3762	\$17,962,768	(\$42,524)	\$1,001,998	\$0	(\$11,768)	\$0	\$0	\$0	\$18,910,474
378	\$334,342	\$0	\$0	\$0	\$0	\$334,342		378	\$116,500	\$0	\$13,104	\$0	(\$2)	\$0	\$0	\$0	\$129,602
379	\$2,064,228	\$31,702	\$0	\$4	(\$2,629)	\$2,093,305		379	\$642,095	(\$2,629)	\$81,129	\$0	(\$73)	\$0	\$0	\$0	\$720,522
3801	\$23,698,246	\$901,165	\$0	\$795	(\$152,930)	\$24,447,276		3801	\$7,475,066	(\$152,930)	\$879,889	\$501	(\$2,000)	\$0	\$0	\$0	\$8,200,526
3802	\$2,105,761	\$26,598	\$0	\$0	(\$30,864)	\$2,101,495		3802	\$3,009,575	(\$30,864)	\$315,418	\$0	(\$6,100)	\$0	\$0	\$0	\$3,288,029
381	\$5,977,980	\$230,532	\$0	(\$17,214)	(\$65,391)	\$6,125,907		381	\$2,412,713	(\$65,391)	\$205,750	\$0	(\$47)	\$0	(\$2,465)	\$0	\$2,550,560
382	\$3,281,708	\$195,043	\$0	\$0	(\$7,603)	\$3,469,148		382	\$963,361	(\$7,603)	\$103,688	\$0	(\$199)	\$0	\$0	\$0	\$1,059,247
383	\$2,126,401	\$103,153	\$0	\$0	(\$1,751)	\$2,227,803		383	\$861,070	(\$1,751)	\$73,166	\$0	\$0	\$0	\$0	\$0	\$932,485
384	\$976,656	\$28,978	\$0	\$0	(\$1,705)	\$1,003,929		384	\$346,071	(\$1,705)	\$30,793	\$0	\$0	\$0	\$0	\$0	\$375,159
385	\$49,117	\$302	\$0	\$0	\$0	\$49,419		385	\$16,805	\$0	\$3,837	\$0	\$0	\$0	\$0	\$0	\$20,642
387	\$833,829	\$10,628	\$0	\$0	(\$1,402)	\$843,055		387	\$119,264	(\$1,402)	\$39,492	\$0	\$0	\$0	\$0	\$0	\$157,354
389	\$4,316,129	\$0	\$0	\$0	\$0	\$4,316,129		389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$3,998,824	\$11,117	\$0	\$0	\$0	\$4,009,941		390	\$995,799	\$0	\$104,154	\$0	\$0	\$0	\$0	\$0	\$1,099,953
3910	\$157,450	\$11,354	\$92,698	(\$51,055)	\$0	\$210,447		3910	\$54,341	\$0	\$21,414	\$0	\$0	\$44,051	\$0	\$0	\$119,806
3912	\$199,093	\$311,844	\$668,795	\$572,078	(\$142,419)	\$1,609,391		3912	\$89,862	(\$142,419)	\$156,045	\$0	\$0	(\$3,573)	(\$863)	\$0	\$99,052
3913	\$1,444,149	\$0	(\$761,493)	(\$525,206)	\$0	\$157,450		3913	\$119,662	\$0	\$7,152	\$0	\$0	(\$40,478)	\$0	\$0	\$86,336
3914	\$2,448,303	\$18,036	\$0	\$0	\$0	\$2,466,339		3914	\$1,901,122	\$0	\$181,526	\$0	\$0	\$0	\$0	\$0	\$2,082,648
3921	\$183,473	\$139,193	\$0	\$0	(\$36,121)	\$286,545		3921	\$68,579	(\$36,121)	\$24,036	\$0	\$0	\$0	\$0	\$0	\$56,494
3922	\$4,040,900	\$218,722	\$0	\$45,600	(\$387,347)	\$3,917,875		3922	\$1,435,587	(\$387,347)	\$351,068	\$7,420	\$0	\$0	\$40,616	\$0	\$1,447,344
3924	\$60,619	\$4,319	\$0	\$0	\$0	\$64,938		3924	\$35,601	\$0	\$3,175	\$300	\$0	\$0	\$0	\$0	\$39,076
393	\$11,423	\$0	\$0	\$0	\$0	\$11,423		393	\$9,710	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$9,782
394	\$329,962	\$22,073	\$0	\$0	\$0	\$352,035		394	\$185,159	\$0	\$25,080	\$0	\$0	\$0	\$6,151	\$0	\$216,390
396	\$399,348	\$64,531	\$0	\$0	(\$2,876)	\$461,003		396	\$144,146	(\$2,876)	\$27,391	\$1,758	\$0	\$0	\$0	\$0	\$170,419
397	\$484,012	\$183,690	\$0	\$0	(\$102,350)	\$565,352		397	\$125,505	(\$102,350)	\$46,392	\$0	\$0	\$0	\$0	\$0	\$69,547
398	\$224,893	\$8,922	\$0	\$0	(\$1,126)	\$232,689		398	\$38,600	(\$1,126)	\$13,641	\$0	\$0	\$0	\$0	\$0	\$51,115
399	\$24,971	\$0	\$0	\$0	\$0	\$24,971		399	\$17,989	\$0	\$3,745	\$0	\$0	\$0	\$0	\$0	\$21,734
\$117,801,743	\$4,214,465	\$0	\$44,941	(\$1,005,284)	#####			\$45,864,117	#####	\$4,494,238	\$9,979	(\$20,366)	\$0	\$43,439	\$0	\$0	\$49,386,123



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
2011

PLANT IN SERVICE							RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Reclass & Adjustments	Transfers	Retirements	Ending Balance	Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Transfers	Reclassi- fications	Ending Balance
301	\$0	\$0	\$0	\$0	\$0	\$0	301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303	\$218,610	\$0	(\$3,136)	\$0	\$0	\$215,474	303	\$125,222	\$0	\$2,420	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$101,108	\$0	\$0	\$0	\$0	\$101,108	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,909	\$0	\$0	\$0	\$0	\$12,909	3741	(\$4,939)	\$0	\$595	\$0	\$0	\$0	\$0	\$0	(\$4,344)
375	\$478,088	\$0	\$0	\$0	\$0	\$478,088	375	\$294,990	\$0	\$14,820	\$0	\$0	\$0	\$0	\$0	\$309,810
3761	\$29,577,326	\$4,570,550	\$160,966	\$0	(\$55,264)	\$34,253,578	3761	\$7,056,554	(\$55,264)	\$762,298	\$0	(\$3,714)	(\$593,546)	\$0	\$0	\$7,166,328
3762	\$29,285,617	\$1,827,572	(\$1,037)	\$0	(\$140,765)	\$30,971,387	3762	\$18,910,474	(\$140,765)	\$851,487	\$0	(\$16,152)	(\$2,762,534)	\$0	\$1,650	\$16,844,160
378	\$334,342	\$54,137	\$0	\$0	\$0	\$388,479	378	\$129,602	\$0	\$13,227	\$0	(\$49)	(\$5,955)	\$0	\$0	\$136,825
379	\$2,093,305	\$1,039,441	(\$2,629)	\$0	\$0	\$3,130,117	379	\$720,522	\$0	\$108,582	\$0	(\$433)	(\$33,043)	\$0	\$0	\$795,628
3801	\$24,447,276	\$1,500,469	(\$99,340)	\$0	(\$77,138)	\$25,771,267	3801	\$8,200,526	(\$77,138)	\$815,240	\$0	(\$39,555)	(\$942,448)	\$0	#####	\$7,932,471
3802	\$2,101,495	\$19,267	(\$124,621)	\$0	(\$11,650)	\$1,984,491	3802	\$3,288,029	(\$11,650)	\$190,730	\$0	(\$70,768)	(\$1,171,039)	\$0	#####	\$2,186,834
381	\$6,125,907	\$535,762	\$68,055	\$0	(\$25,987)	\$6,703,737	381	\$2,550,560	(\$25,987)	\$213,922	\$0	(\$245)	\$0	\$0	\$0	\$2,738,250
382	\$3,469,148	\$280,729	\$0	\$0	(\$7,040)	\$3,742,837	382	\$1,059,247	(\$7,040)	\$75,777	\$0	(\$6,731)	\$2,239	\$0	#####	\$1,102,878
383	\$2,227,803	\$108,691	\$0	\$1,047	(\$2,059)	\$2,335,482	383	\$932,485	(\$2,059)	\$77,113	\$0	\$0	\$0	(\$1,185)	(\$5,854)	\$1,000,500
384	\$1,003,929	\$24,501	\$0	\$0	(\$4,750)	\$1,023,680	384	\$375,159	(\$4,750)	\$30,128	\$0	\$0	\$36,302	\$0	#####	\$382,791
385	\$49,419	\$6,047	\$0	\$0	\$0	\$55,466	385	\$20,642	\$0	\$4,243	\$0	\$0	\$0	\$0	\$0	\$24,885
387	\$843,055	\$20,652	\$0	\$0	(\$32,426)	\$831,281	387	\$157,354	(\$32,426)	\$39,874	\$0	\$0	\$0	\$0	\$0	\$164,802
389	\$4,316,129	\$17,000	\$0	\$0	\$0	\$4,333,129	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$4,009,941	\$26,150	\$6,035	\$0	\$0	\$4,042,126	390	\$1,099,953	\$0	\$101,662	\$0	(\$138,105)	\$277,433	\$0	\$0	\$1,340,943
3910	\$210,447	\$77,029	\$23,642	\$0	\$0	\$311,118	3910	\$119,806	\$0	\$21,177	\$0	\$0	\$43,706	\$0	(\$8,529)	\$176,160
3912	\$1,609,391	\$197,274	\$120,226	\$0	\$0	\$1,926,891	3912	\$99,052	\$0	\$192,865	\$0	\$0	\$434,762	\$0	\$52,868	\$779,547
3913	\$157,450	\$0	\$0	\$0	\$0	\$157,450	3913	\$86,336	\$0	\$7,421	\$0	\$0	\$15,876	\$0	#####	\$84,790
3914	\$2,466,339	\$50,783	(\$118,629)	\$0	\$0	\$2,398,493	3914	\$2,082,648	\$0	\$162,464	\$0	\$0	(\$991,009)	\$0	\$0	\$1,254,103
3921	\$286,545	\$108,832	\$0	\$0	\$0	\$395,377	3921	\$56,494	\$0	\$35,792	\$0	\$0	\$26,564	\$8,175	\$0	\$127,025
3922	\$3,917,875	\$293,710	(\$1,394)	\$120,112	(\$31,800)	\$4,298,503	3922	\$1,447,344	(\$31,800)	\$336,610	\$11,258	\$8,272	(\$61,826)	#####	#####	\$1,943,794
3924	\$64,938	\$9,560	\$0	\$0	\$0	\$74,498	3924	\$39,076	\$0	\$4,022	\$0	\$0	\$0	\$0	\$0	\$43,098
393	\$11,423	\$0	\$0	\$0	\$0	\$11,423	393	\$9,782	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$9,854
394	\$352,035	\$60,206	\$0	\$0	(\$6,752)	\$405,489	394	\$216,390	(\$6,752)	\$25,987	\$0	\$0	\$0	\$0	\$0	\$235,625
396	\$461,003	\$25,067	\$0	\$0	\$0	\$486,070	396	\$170,419	\$0	\$31,732	\$0	\$0	\$0	\$0	\$0	\$202,151
397	\$565,352	\$12,898	(\$20,290)	\$0	(\$93,614)	\$464,346	397	\$69,547	(\$93,614)	\$59,050	\$0	\$0	\$125,179	\$0	\$0	\$160,162
398	\$232,689	\$4,714	(\$37,968)	\$0	(\$5,006)	\$194,429	398	\$51,115	(\$5,006)	\$12,990	\$0	\$0	(\$7,109)	\$0	\$0	\$51,990
399	\$24,971	\$0	\$9,830	\$0	\$0	\$34,801	399	\$21,734	\$0	\$3,613	\$0	\$0	(\$6,876)	\$0	\$0	\$18,471
\$121,055,865	\$10,871,041	(\$20,290)	\$121,159	(\$494,251)	#####		\$49,386,123	(\$494,251)	\$4,195,913	\$11,258	(\$267,480)	(\$5,613,324)	#####	\$7		\$47,337,173

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
2012

PLANT IN SERVICE							RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Reclass & Additions	Adjustments	Transfers	Retirements	Ending Balance	Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Reclassifications	Transfers	Ending Balance
301	\$0	\$0	\$0	\$0	\$0	\$0	301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303	\$215,474	\$0	\$3,136	\$0	\$0	\$218,610	303	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$101,108	\$63,500	\$0	\$0	\$0	\$164,608	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,909	\$0	\$0	\$0	\$0	\$12,909	3741	(\$4,344)	\$0	\$432	\$0	\$0	\$0	\$0	\$0	(\$3,912)
375	\$478,088	\$60,861	\$0	\$0	\$0	\$538,949	375	\$309,810	\$0	\$14,820	\$0	\$0	\$0	\$0	\$0	\$324,630
3761	\$34,253,578	\$5,966,738	(\$647,500)	\$0	(\$2,520)	\$39,570,296	3761	\$7,166,328	(\$2,520)	\$872,096	\$0	(\$31,670)	\$0	\$0	\$0	\$8,004,234
3762	\$30,971,387	\$405,431	\$0	\$0	(\$57,085)	\$31,319,733	3762	\$16,844,160	(\$57,085)	\$875,338	\$0	(\$63,004)	\$0	\$0	\$0	\$17,599,409
378	\$388,479	\$47,852	\$0	(\$11,533)	\$0	\$424,798	378	\$136,825	\$0	\$15,668	\$0	\$0	\$0	\$0	\$0	\$152,493
379	\$3,130,117	\$137,442	\$0	\$0	\$0	\$3,267,559	379	\$795,628	\$0	\$119,426	\$0	\$0	\$0	\$0	\$0	\$915,054
3801	\$25,771,267	\$2,023,186	\$0	\$0	(\$81,121)	\$27,713,332	3801	\$7,932,471	(\$81,121)	\$901,271	\$0	(\$61,267)	\$0	\$0	\$0	\$8,691,354
3802	\$1,984,491	\$0	\$0	\$0	(\$47,280)	\$1,937,211	3802	\$2,186,834	(\$47,280)	\$219,600	\$0	(\$87,074)	\$0	\$0	\$0	\$2,272,080
381	\$6,703,737	\$268,374	\$0	\$0	\$0	\$6,972,111	381	\$2,738,250	\$0	\$229,419	\$0	\$0	\$0	\$0	\$0	\$2,967,669
382	\$3,742,837	\$344,018	\$0	\$0	(\$208)	\$4,086,647	382	\$1,102,878	(\$208)	\$114,815	\$0	\$0	\$0	\$0	\$0	\$1,217,485
383	\$2,335,482	\$99,466	\$0	\$0	(\$4,011)	\$2,430,937	383	\$1,000,500	(\$4,011)	\$80,108	\$0	\$0	\$0	\$0	\$0	\$1,076,597
384	\$1,023,680	\$25,621	\$0	\$0	(\$95)	\$1,049,206	384	\$382,791	(\$95)	\$31,008	\$0	\$0	\$0	\$0	\$0	\$413,704
385	\$55,466	\$0	\$0	\$0	\$0	\$55,466	385	\$24,885	\$0	\$4,320	\$0	\$0	\$0	\$0	\$0	\$29,205
387	\$831,281	\$47,708	\$0	\$0	\$0	\$878,989	387	\$164,802	\$0	\$39,714	\$4,939	\$0	\$0	\$0	\$0	\$209,455
389	\$4,333,129	\$3,500	\$0	\$0	(\$341,926)	\$3,994,703	389	\$0	(\$341,926)	\$0	\$341,926	\$0	\$0	\$0	\$0	\$0
390	\$4,042,126	\$137,245	(\$6,034)	\$0	(\$2,548,119)	\$1,625,218	390	\$1,340,943	(\$2,548,119)	\$56,542	\$1,813,547	(\$4,822)	(\$278,160)	(\$20,725)	\$0	\$359,206
3910	\$311,118	\$135,231	(\$23,642)	\$0	\$0	\$422,707	3910	\$176,160	\$0	\$29,628	\$0	\$0	(\$50,208)	\$0	\$0	\$155,580
3912	\$1,926,891	\$32,712	(\$120,226)	\$0	\$0	\$1,839,377	3912	\$779,547	\$0	\$256,001	\$0	\$0	(\$510,694)	\$0	\$0	\$524,854
3913	\$157,450	\$646,085	\$39,656	(\$1,402)	(\$39,688)	\$802,101	3913	\$84,790	(\$39,688)	\$38,272	\$0	\$0	(\$4,340)	\$0	\$0	\$79,034
3914	\$2,398,493	\$0	\$118,629	\$0	\$0	\$2,517,122	3914	\$1,254,103	\$0	\$109,518	\$0	\$0	\$972,703	\$0	\$0	\$2,336,324
3921	\$395,377	\$63,307	\$0	(\$37,075)	(\$63,325)	\$358,284	3921	\$127,025	(\$63,325)	\$34,507	\$11,500	\$0	(\$21,468)	\$0	\$0	\$88,239
3922	\$4,298,503	\$412,850	\$0	(\$38,443)	(\$696,856)	\$3,976,054	3922	\$1,943,794	(\$696,856)	\$321,199	\$120,269	(\$17,561)	(\$67,747)	(\$61,378)	\$0	\$1,541,720
3924	\$74,498	\$15,599	\$0	\$0	(\$757)	\$89,340	3924	\$43,098	(\$757)	\$3,414	\$0	\$0	\$0	\$0	\$0	\$45,755
393	\$11,423	\$5,361	\$0	\$0	\$0	\$16,784	393	\$9,854	\$0	\$619	\$0	\$0	\$0	\$0	\$0	\$10,473
394	\$405,489	\$18,621	\$0	\$0	\$0	\$424,110	394	\$235,625	\$0	\$29,209	\$0	\$0	\$4	\$0	\$0	\$264,838
396	\$486,070	\$37,890	\$0	\$0	\$0	\$523,960	396	\$202,151	\$0	\$32,929	\$3,950	\$0	\$0	\$0	\$0	\$239,030
397	\$464,346	\$0	\$0	\$0	\$0	\$464,346	397	\$160,162	\$0	\$28,525	\$0	\$0	(\$140,064)	\$0	\$0	\$48,623
398	\$194,429	\$0	\$31,934	\$0	\$0	\$226,363	398	\$51,990	\$0	\$13,171	\$1,591	\$0	\$9,232	(\$3,319)	\$0	\$72,665
399	\$34,801	\$0	(\$9,831)	\$0	\$0	\$24,970	399	\$18,471	\$0	\$3,480	\$0	\$0	\$4,759	\$0	\$0	\$26,710
\$131,533,524	\$10,998,598	(\$613,878)	(\$88,453)	(\$3,882,991)	\$137,946,800		\$47,337,173	(\$3,882,991)	\$4,475,049	\$2,297,722	(\$265,398)	(\$85,983)	(\$85,422)	\$0	\$0	\$49,790,150



EXHIBIT H

PLANT – MONTHLY BALANCES

## Exhibit H.55/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
2013 MONTHLY PLANT BALANCES - PROJECTED

ACCT.	DESCRIPTION	BALANCE 12/31/2012	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303	Miscellaneous Intangible Plant	\$218,610	\$218,610	\$218,610	\$218,610	\$218,610	\$218,610	\$218,610	\$218,610	\$218,610	\$218,610	\$218,610	\$218,610	\$218,610
374	Land	\$164,608	\$164,608	\$164,608	\$164,608	\$164,608	\$164,608	\$164,608	\$164,608	\$164,608	\$164,608	\$164,608	\$164,608	\$164,608
3741	Land Rights	\$12,909	\$12,909	\$12,909	\$12,909	\$12,909	\$12,909	\$12,909	\$12,909	\$12,909	\$12,909	\$12,909	\$12,909	\$12,909
375	Structures & Improvements	\$538,949	\$538,949	\$538,949	\$538,949	\$538,949	\$538,949	\$538,949	\$538,949	\$538,949	\$538,949	\$538,949	\$538,949	\$538,949
3761	Mains - Plastic	\$39,570,296	\$40,052,787	\$40,535,278	\$41,017,769	\$41,500,260	\$41,982,751	\$42,465,242	\$42,947,733	\$43,430,224	\$43,912,715	\$44,395,206	\$44,877,697	\$45,360,188
3762	Mains - Other	\$31,319,733	\$31,857,887	\$32,396,041	\$32,934,195	\$33,472,349	\$34,010,503	\$34,548,657	\$35,086,811	\$35,624,965	\$36,163,119	\$36,701,273	\$37,239,427	\$37,777,581
378	Meds. & reg. station equip -	\$424,798	\$426,542	\$428,286	\$430,030	\$431,774	\$433,518	\$435,262	\$437,006	\$438,750	\$440,494	\$442,238	\$443,982	\$445,726
379	Genl. & reg. station equip - City	\$3,267,559	\$3,351,196	\$3,434,833	\$3,518,470	\$3,602,107	\$3,685,744	\$3,769,381	\$3,853,018	\$3,936,655	\$4,020,292	\$4,103,929	\$4,187,566	\$4,271,203
3801	Services - Plastic	\$27,713,332	\$27,791,997	\$27,870,662	\$27,949,327	\$28,027,992	\$28,106,657	\$28,185,322	\$28,263,987	\$28,342,652	\$28,421,317	\$28,499,982	\$28,578,647	\$28,657,312
3802	Services - Other	\$1,937,211	\$2,110,049	\$2,282,887	\$2,455,725	\$2,628,563	\$2,801,401	\$2,974,239	\$3,147,077	\$3,319,915	\$3,492,753	\$3,665,591	\$3,838,429	\$4,011,267
381	Meters	\$6,972,111	\$7,001,636	\$7,031,161	\$7,060,686	\$7,090,211	\$7,119,736	\$7,149,261	\$7,178,786	\$7,208,311	\$7,237,836	\$7,267,361	\$7,296,886	\$7,326,411
382	Meter Installations	\$4,086,647	\$4,105,469	\$4,124,291	\$4,143,113	\$4,161,935	\$4,180,757	\$4,199,579	\$4,218,401	\$4,237,223	\$4,256,045	\$4,274,867	\$4,293,689	\$4,312,511
383	Regulators	\$2,430,937	\$2,440,423	\$2,449,909	\$2,459,395	\$2,468,881	\$2,478,367	\$2,487,853	\$2,497,339	\$2,506,825	\$2,516,311	\$2,525,797	\$2,535,283	\$2,544,769
384	Regulator Installations	\$1,049,206	\$1,049,027	\$1,048,848	\$1,048,669	\$1,048,490	\$1,048,311	\$1,048,132	\$1,047,953	\$1,047,774	\$1,047,595	\$1,047,416	\$1,047,237	\$1,047,058
385	Misc. Meds. & reg. station	\$55,466	\$55,466	\$55,466	\$55,466	\$55,466	\$55,466	\$55,466	\$55,466	\$55,466	\$55,466	\$55,466	\$55,466	\$55,466
387	Other Equipment	\$878,989	\$885,114	\$891,239	\$897,364	\$903,489	\$909,614	\$915,739	\$921,864	\$927,989	\$934,114	\$940,239	\$946,364	\$952,489
389	Land & Land Rights	\$3,994,703	\$3,994,703	\$3,994,703	\$3,994,703	\$3,994,703	\$3,994,703	\$3,994,703	\$3,994,703	\$3,994,703	\$3,994,703	\$3,994,703	\$3,994,703	\$3,994,703
390	Structures & Improvements	\$1,625,218	\$1,626,051	\$1,626,884	\$1,627,717	\$1,628,550	\$1,629,383	\$1,630,216	\$1,631,049	\$1,631,882	\$1,632,715	\$1,633,548	\$1,634,381	\$1,635,214
3910	Office Furniture	\$422,707	\$429,181	\$435,655	\$442,129	\$448,603	\$455,077	\$461,551	\$468,025	\$474,499	\$480,973	\$487,447	\$493,921	\$500,395
3912	Office Equipment	\$1,839,377	\$1,836,833	\$1,834,289	\$1,831,745	\$1,829,201	\$1,826,657	\$1,824,113	\$1,821,569	\$1,819,025	\$1,816,481	\$1,813,937	\$1,811,393	\$1,808,849
3913	EDP Equipment	\$802,101	\$793,507	\$784,913	\$776,319	\$767,725	\$759,131	\$750,537	\$741,943	\$733,349	\$724,755	\$716,161	\$707,567	\$698,973
3914	Software	\$2,517,122	\$2,517,122	\$2,517,122	\$2,517,122	\$2,517,122	\$2,517,122	\$2,517,122	\$2,517,122	\$2,517,122	\$2,517,122	\$2,517,122	\$2,517,122	\$2,517,122
3921	Transportation - Cars	\$358,284	\$355,785	\$353,286	\$350,787	\$348,288	\$345,789	\$343,290	\$340,791	\$338,292	\$335,793	\$333,294	\$330,795	\$328,296
3922	Transportation - Light Trucks &	\$3,976,054	\$4,013,909	\$4,051,764	\$4,089,619	\$4,127,474	\$4,165,329	\$4,203,184	\$4,241,039	\$4,278,894	\$4,316,749	\$4,354,604	\$4,392,459	\$4,430,314
3924	Transportation - Trailers	\$89,340	\$89,327	\$89,314	\$89,301	\$89,288	\$89,275	\$89,262	\$89,249	\$89,236	\$89,223	\$89,210	\$89,197	\$89,184
393	Stores Equipment	\$16,784	\$16,784	\$16,784	\$16,784	\$16,784	\$16,784	\$16,784	\$16,784	\$16,784	\$16,784	\$16,784	\$16,784	\$16,784
394	Tools, Shop & Garage Equipment	\$424,110	\$426,125	\$428,140	\$430,155	\$432,170	\$434,185	\$436,200	\$438,215	\$440,230	\$442,245	\$444,260	\$446,275	\$448,290
396	Power Operated Equipment	\$523,960	\$526,358	\$528,756	\$531,154	\$533,552	\$535,950	\$538,348	\$540,746	\$543,144	\$545,542	\$547,940	\$550,338	\$552,736
397	Communications Equipment	\$464,346	\$461,207	\$458,068	\$454,929	\$451,790	\$448,651	\$445,512	\$442,373	\$439,234	\$436,095	\$432,956	\$429,817	\$426,678
398	Miscellaneous Equipment	\$226,363	\$227,042	\$227,721	\$228,400	\$229,079	\$229,758	\$230,437	\$231,116	\$231,795	\$232,474	\$233,153	\$233,832	\$234,511
399	Other Tangible Property	\$24,970	\$24,970	\$24,970	\$24,970	\$24,970	\$24,970	\$24,970	\$24,970	\$24,970	\$24,970	\$24,970	\$24,970	\$24,970
	TOTALS	\$137,946,800	\$139,401,573	\$140,856,346	\$142,311,119	\$143,765,892	\$145,220,665	\$146,675,438	\$148,130,211	\$149,584,984	\$151,039,757	\$152,494,530	\$153,949,303	\$155,404,076

EXHIBIT I

RESERVE – MONTHLY BALANCES



## Exhibit I.56/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
20013 MONTHLY RESERVE BALANCES - PROJECTED

ACCT.	DESCRIPTION	BALANCE 12/31/2012	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303	Miscellaneous Intangible Plant	\$127,642	\$127,848	\$128,054	\$128,260	\$128,466	\$128,672	\$128,878	\$129,084	\$129,290	\$129,496	\$129,702	\$129,908	\$130,114
374	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	Land Rights	(\$3,912)	(\$3,877)	(\$3,842)	(\$3,807)	(\$3,772)	(\$3,737)	(\$3,702)	(\$3,667)	(\$3,632)	(\$3,597)	(\$3,562)	(\$3,527)	(\$3,492)
375	Structures & Improvements	\$324,630	\$326,022	\$327,414	\$328,806	\$330,198	\$331,590	\$332,982	\$334,374	\$335,766	\$337,158	\$338,550	\$339,942	\$341,334
3761	Mains - Plastic	\$8,004,234	\$8,082,022	\$8,160,815	\$8,240,613	\$8,321,417	\$8,403,226	\$8,486,040	\$8,569,859	\$8,654,683	\$8,740,513	\$8,827,348	\$8,915,188	\$9,011,931
3762	Mains - Other	\$17,599,409	\$17,661,964	\$17,725,775	\$17,790,842	\$17,857,164	\$17,924,742	\$17,993,576	\$18,063,666	\$18,135,011	\$18,207,612	\$18,281,469	\$18,356,581	\$18,448,473
378	Meas. & Reg. Station Equip - General	\$152,493	\$153,823	\$155,159	\$156,500	\$157,847	\$159,199	\$160,557	\$161,920	\$163,289	\$164,663	\$166,043	\$167,428	\$168,841
379	Meas. & Reg. Station Equip - City Cuts	\$915,054	\$925,238	\$935,687	\$946,401	\$957,380	\$968,624	\$980,133	\$991,906	\$1,003,944	\$1,016,247	\$1,028,815	\$1,041,648	\$1,055,074
3801	Services - Plastic	\$8,691,354	\$8,758,195	\$8,825,259	\$8,892,546	\$8,960,056	\$9,027,789	\$9,095,745	\$9,163,923	\$9,232,324	\$9,300,948	\$9,369,795	\$9,438,865	\$9,524,994
3802	Services - Other	\$2,272,080	\$2,281,111	\$2,291,741	\$2,303,970	\$2,317,797	\$2,333,223	\$2,350,248	\$2,368,872	\$2,389,094	\$2,410,915	\$2,434,335	\$2,459,354	\$2,492,107
381	Meters	\$2,967,669	\$2,983,895	\$3,000,205	\$3,016,599	\$3,033,076	\$3,049,637	\$3,066,282	\$3,083,010	\$3,099,822	\$3,116,718	\$3,133,697	\$3,150,760	\$3,174,949
382	Meter Installations	\$1,217,485	\$1,227,044	\$1,236,650	\$1,246,303	\$1,256,003	\$1,265,750	\$1,275,544	\$1,285,385	\$1,295,273	\$1,305,208	\$1,315,190	\$1,325,219	\$1,336,317
383	Regulators	\$1,076,597	\$1,083,147	\$1,089,724	\$1,096,327	\$1,102,957	\$1,109,614	\$1,116,298	\$1,123,009	\$1,129,747	\$1,136,512	\$1,143,304	\$1,150,122	\$1,157,643
384	Regulator Installations	\$413,704	\$416,148	\$418,592	\$421,035	\$423,478	\$425,920	\$428,362	\$430,803	\$433,244	\$435,684	\$438,124	\$440,564	\$443,361
385	Indust. Meas. & Reg. Station Equip.	\$29,205	\$29,559	\$29,913	\$30,267	\$30,621	\$30,975	\$31,329	\$31,683	\$32,037	\$32,391	\$32,745	\$33,099	\$33,453
387	Other Equipment	\$209,455	\$211,534	\$213,637	\$215,764	\$217,915	\$220,090	\$222,289	\$224,512	\$226,759	\$229,030	\$231,325	\$233,644	\$238,879
389	Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	\$359,206	\$362,727	\$366,250	\$369,775	\$373,302	\$376,831	\$380,361	\$383,893	\$387,427	\$390,963	\$394,501	\$398,040	\$401,581
3910	Office Furniture	\$155,580	\$157,228	\$158,902	\$160,602	\$162,328	\$164,079	\$165,856	\$167,659	\$169,488	\$171,343	\$173,224	\$175,131	\$177,150
3912	Office Equipment	\$524,854	\$533,500	\$542,130	\$550,745	\$559,344	\$567,928	\$576,496	\$585,049	\$593,586	\$602,108	\$610,614	\$619,105	\$632,668
3913	EDP Equipment	\$79,034	\$77,859	\$76,605	\$75,271	\$73,858	\$72,365	\$70,793	\$69,141	\$67,410	\$65,599	\$63,709	\$61,739	\$76,878
3914	Software	\$2,336,324	\$2,359,607	\$2,382,890	\$2,406,173	\$2,429,456	\$2,452,739	\$2,476,022	\$2,499,305	\$2,522,588	\$2,545,871	\$2,569,154	\$2,592,437	\$2,598,805
3921	Transportation - Cars	\$88,239	\$89,909	\$91,552	\$93,168	\$94,756	\$96,317	\$97,851	\$99,358	\$100,837	\$102,289	\$103,714	\$105,111	\$111,479
3922	Transportation - Light Trucks & Vans	\$1,541,720	\$1,550,503	\$1,559,557	\$1,568,883	\$1,578,480	\$1,588,348	\$1,598,488	\$1,608,899	\$1,619,581	\$1,630,534	\$1,641,759	\$1,653,255	\$1,712,146
3924	Transportation - Trailers	\$45,755	\$46,134	\$46,513	\$46,892	\$47,271	\$47,650	\$48,029	\$48,408	\$48,787	\$49,166	\$49,545	\$49,924	\$50,329
393	Stores Equipment	\$10,473	\$10,529	\$10,585	\$10,641	\$10,697	\$10,753	\$10,809	\$10,865	\$10,921	\$10,977	\$11,033	\$11,089	\$11,145
394	Tools, Shop & Garage Equipment	\$264,838	\$266,993	\$269,160	\$271,339	\$273,530	\$275,733	\$277,948	\$280,175	\$282,414	\$284,665	\$286,928	\$289,204	\$292,278
396	Power Operated Equipment	\$239,030	\$241,407	\$243,798	\$246,202	\$248,620	\$251,051	\$253,496	\$255,955	\$258,427	\$260,913	\$263,412	\$265,925	\$269,822
397	Communications Equipment	\$48,623	\$48,711	\$48,775	\$48,815	\$48,831	\$48,823	\$48,791	\$48,735	\$48,655	\$48,550	\$48,421	\$48,268	\$55,035
398	Miscellaneous Equipment	\$72,665	\$73,670	\$74,678	\$75,690	\$76,705	\$77,723	\$78,745	\$79,770	\$80,799	\$81,831	\$82,866	\$83,905	\$85,255
399	Other Tangible Property	\$26,710	\$27,126	\$27,542	\$27,958	\$28,374	\$28,790	\$29,206	\$29,622	\$30,038	\$30,454	\$30,870	\$31,286	\$31,702
	TOTALS	\$49,790,150	\$50,109,576	\$50,433,720	\$50,762,580	\$51,096,155	\$51,434,444	\$51,777,452	\$52,125,173	\$52,477,609	\$52,834,761	\$53,196,630	\$53,563,214	\$54,060,251

EXHIBIT J

ADDITIONS – MONTHLY

## Exhibit J.57/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
2013 ADDITIONS - PROJECTED

ACCT	DESCRIPTION	Projected JAN 2013	Projected FEB 2013	Projected MAR 2013	Projected APR 2013	Projected MAY 2013	Projected JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013	TOTAL 2013
301	Organization	\$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
374	Land	\$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
375	Structures & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	Mains - Plastic	\$486,440	\$486,440	\$486,440	\$486,440	\$486,440	\$486,440	\$486,440	\$486,440	\$486,440	\$486,440	\$486,440	\$486,440	\$5,837,280
3762	Mains - Other	\$545,916	\$545,916	\$545,916	\$545,916	\$545,916	\$545,916	\$545,916	\$545,916	\$545,916	\$545,916	\$545,916	\$545,916	\$6,550,992
378	Meas. & Reg. Station Equip - General	\$1,755	\$1,755	\$1,755	\$1,755	\$1,755	\$1,755	\$1,755	\$1,755	\$1,755	\$1,755	\$1,755	\$1,755	\$21,060
379	Meas. & Reg. Station Equip - City	\$83,801	\$83,801	\$83,801	\$83,801	\$83,801	\$83,801	\$83,801	\$83,801	\$83,801	\$83,801	\$83,801	\$83,801	\$1,005,612
3801	Services - Plastic	\$87,083	\$87,083	\$87,083	\$87,083	\$87,083	\$87,083	\$87,083	\$87,083	\$87,083	\$87,083	\$87,083	\$87,083	\$1,044,996
3802	Services - Other	\$175,906	\$175,906	\$175,906	\$175,906	\$175,906	\$175,906	\$175,906	\$175,906	\$175,906	\$175,906	\$175,906	\$175,906	\$2,110,872
381	Meters	\$33,046	\$33,046	\$33,046	\$33,046	\$33,046	\$33,046	\$33,046	\$33,046	\$33,046	\$33,046	\$33,046	\$33,046	\$396,552
382	Meter Installations	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$231,996
383	Regulators	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$117,888
384	Regulator Installations	\$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
387	Other Equipment	\$7,571	\$7,571	\$7,571	\$7,571	\$7,571	\$7,571	\$7,571	\$7,571	\$7,571	\$7,571	\$7,571	\$7,571	\$90,852
389	Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$9,996
3910	Office Furniture	\$6,517	\$6,517	\$6,517	\$6,517	\$6,517	\$6,517	\$6,517	\$6,517	\$6,517	\$6,517	\$6,517	\$6,517	\$78,204
3912	Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3913	EDP Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3914	Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	Transportation - Cars	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3922	Transportation - Light Trucks & Vans	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$737,004
3924	Transportation - Trailers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
393	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	Tools, Shop & Garage Equipment	\$2,408	\$2,408	\$2,408	\$2,408	\$2,408	\$2,408	\$2,408	\$2,408	\$2,408	\$2,408	\$2,408	\$2,408	\$28,896
396	Power Operated Equipment	\$3,083	\$3,083	\$3,083	\$3,083	\$3,083	\$3,083	\$3,083	\$3,083	\$3,083	\$3,083	\$3,083	\$3,083	\$36,996
397	Communications Equipment	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$3,996
398	Miscellaneous Equipment	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$9,996
399	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS		\$1,526,099	\$1,526,099	\$1,526,099	\$1,526,099	\$1,526,099	\$1,526,099	\$1,526,099	\$1,526,099	\$1,526,099	\$1,526,099	\$1,526,099	\$1,526,099	\$18,313,188

EXHIBIT K

RETIREMENTS – MONTHLY



## Exhibit K.58/96

**FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
2013 RETIREMENTS - PROJECTED**

ACCT	DESCRIPTION	Projected JAN 2013	Projected FEB 2013	Projected MAR 2013	Projected APR 2013	Projected MAY 2013	Projected JUN 2013	Projected JUL 2013	Projected AUG 2013	Projected SEP 2013	Projected OCT 2013	Projected NOV 2013	Projected DEC 2013	Projected TOTAL 2013
301	Organization	\$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
374	Land	\$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
375	Structures & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	Mains - Plastic	(\$3,949)	(\$3,949)	(\$3,949)	(\$3,949)	(\$3,949)	(\$3,949)	(\$3,949)	(\$3,949)	(\$3,949)	(\$3,949)	(\$3,949)	(\$3,949)	(\$47,388)
3762	Mains - Other	(\$7,762)	(\$7,762)	(\$7,762)	(\$7,762)	(\$7,762)	(\$7,762)	(\$7,762)	(\$7,762)	(\$7,762)	(\$7,762)	(\$7,762)	(\$7,762)	(\$93,144)
378	Meas. & Reg. Station Equip - General	(\$11)	(\$11)	(\$11)	(\$11)	(\$11)	(\$11)	(\$11)	(\$11)	(\$11)	(\$11)	(\$11)	(\$11)	(\$132)
379	Meas. & Reg. Station Equip - City Gate	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$1,968)
3801	Services - Plastic	(\$8,418)	(\$8,418)	(\$8,418)	(\$8,418)	(\$8,418)	(\$8,418)	(\$8,418)	(\$8,418)	(\$8,418)	(\$8,418)	(\$8,418)	(\$8,418)	(\$101,016)
3802	Services - Other	(\$3,068)	(\$3,068)	(\$3,068)	(\$3,068)	(\$3,068)	(\$3,068)	(\$3,068)	(\$3,068)	(\$3,068)	(\$3,068)	(\$3,068)	(\$3,068)	(\$36,816)
381	Meters	(\$3,521)	(\$3,521)	(\$3,521)	(\$3,521)	(\$3,521)	(\$3,521)	(\$3,521)	(\$3,521)	(\$3,521)	(\$3,521)	(\$3,521)	(\$3,521)	(\$42,252)
382	Meter Installations	(\$511)	(\$511)	(\$511)	(\$511)	(\$511)	(\$511)	(\$511)	(\$511)	(\$511)	(\$511)	(\$511)	(\$511)	(\$6,132)
383	Regulators	(\$338)	(\$338)	(\$338)	(\$338)	(\$338)	(\$338)	(\$338)	(\$338)	(\$338)	(\$338)	(\$338)	(\$338)	(\$4,056)
384	Regulator Installations	(\$179)	(\$179)	(\$179)	(\$179)	(\$179)	(\$179)	(\$179)	(\$179)	(\$179)	(\$179)	(\$179)	(\$179)	(\$2,148)
385	Indust. Meas. & Reg. Station Equip.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
387	Other Equipment	(\$1,446)	(\$1,446)	(\$1,446)	(\$1,446)	(\$1,446)	(\$1,446)	(\$1,446)	(\$1,446)	(\$1,446)	(\$1,446)	(\$1,446)	(\$1,446)	(\$17,352)
389	Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3910	Office Furniture	(\$43)	(\$43)	(\$43)	(\$43)	(\$43)	(\$43)	(\$43)	(\$43)	(\$43)	(\$43)	(\$43)	(\$43)	(\$516)
3912	Office Equipment	(\$2,544)	(\$2,544)	(\$2,544)	(\$2,544)	(\$2,544)	(\$2,544)	(\$2,544)	(\$2,544)	(\$2,544)	(\$2,544)	(\$2,544)	(\$2,544)	(\$30,528)
3913	EDP Equipment	(\$8,594)	(\$8,594)	(\$8,594)	(\$8,594)	(\$8,594)	(\$8,594)	(\$8,594)	(\$8,594)	(\$8,594)	(\$8,594)	(\$8,594)	(\$8,594)	(\$103,128)
3914	Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	Transportation - Cars	(\$2,499)	(\$2,499)	(\$2,499)	(\$2,499)	(\$2,499)	(\$2,499)	(\$2,499)	(\$2,499)	(\$2,499)	(\$2,499)	(\$2,499)	(\$2,499)	(\$29,988)
3922	Transportation - Light Trucks & Vans	(\$23,562)	(\$23,562)	(\$23,562)	(\$23,562)	(\$23,562)	(\$23,562)	(\$23,562)	(\$23,562)	(\$23,562)	(\$23,562)	(\$23,562)	(\$23,562)	(\$282,744)
3924	Transportation - Trailers	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$13)	(\$156)
393	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	Tools, Shop & Garage Equipment	(\$393)	(\$393)	(\$393)	(\$393)	(\$393)	(\$393)	(\$393)	(\$393)	(\$393)	(\$393)	(\$393)	(\$393)	(\$4,716)
396	Power Operated Equipment	(\$685)	(\$685)	(\$685)	(\$685)	(\$685)	(\$685)	(\$685)	(\$685)	(\$685)	(\$685)	(\$685)	(\$685)	(\$8,220)
397	Communications Equipment	(\$3,472)	(\$3,472)	(\$3,472)	(\$3,472)	(\$3,472)	(\$3,472)	(\$3,472)	(\$3,472)	(\$3,472)	(\$3,472)	(\$3,472)	(\$3,472)	(\$41,664)
398	Miscellaneous Equipment	(\$154)	(\$154)	(\$154)	(\$154)	(\$154)	(\$154)	(\$154)	(\$154)	(\$154)	(\$154)	(\$154)	(\$154)	(\$1,848)
399	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTALS</b>		<b>(\$71,326)</b>	<b>(\$71,326)</b>	<b>(\$71,326)</b>	<b>(\$71,326)</b>	<b>(\$71,326)</b>	<b>(\$71,326)</b>	<b>(\$71,326)</b>	<b>(\$71,326)</b>	<b>(\$71,326)</b>	<b>(\$71,326)</b>	<b>(\$71,326)</b>	<b>(\$71,326)</b>	<b>(\$855,912)</b>

EXHIBIT L

NET SALVAGE – MONTHLY AND PERCENTAGE COMPUTATION

## Exhibit L.1/3

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
2013 NET SALVAGE - PROJECTED  
(NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	Projected JAN 2013	Projected FEB 2013	Projected MAR 2013	Projected APR 2013	Projected MAY 2013	Projected JUN 2013	Projected JUL 2013	Projected AUG 2013	Projected SEP 2013	Projected OCT 2013	Projected NOV 2013	Projected DEC 2013	Projected TOTAL 2013
301	Organization	\$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
374	Land	\$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
375	Structures & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	Mains - Plastic	\$701	\$701	\$701	\$701	\$701	\$701	\$701	\$701	\$701	\$701	\$701	\$701	\$8,412
3762	Mains - Other	\$2,762	\$2,762	\$2,762	\$2,762	\$2,762	\$2,762	\$2,762	\$2,762	\$2,762	\$2,762	\$2,762	\$2,762	\$33,144
378	Meas. & Reg. Station Equip - General	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$48
379	Meas. & Reg. Station Equip - City Gate	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$12)
3801	Services - Plastic	\$3,262	\$3,262	\$3,262	\$3,262	\$3,262	\$3,262	\$3,262	\$3,262	\$3,262	\$3,262	\$3,262	\$3,262	\$39,144
3802	Services - Other	\$5,820	\$5,820	\$5,820	\$5,820	\$5,820	\$5,820	\$5,820	\$5,820	\$5,820	\$5,820	\$5,820	\$5,820	\$69,840
381	Meters	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$84
382	Meter Installations	\$147	\$147	\$147	\$147	\$147	\$147	\$147	\$147	\$147	\$147	\$147	\$147	\$1,764
383	Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
384	Regulator Installations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
385	Indust. Meas. & Reg. Station Equip.	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$84
387	Other Equipment	(\$82)	(\$82)	(\$82)	(\$82)	(\$82)	(\$82)	(\$82)	(\$82)	(\$82)	(\$82)	(\$82)	(\$82)	(\$984)
389	Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3910	Office Furniture	\$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
3913	EDP Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3914	Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	Transportation - Cars	(\$258)	(\$258)	(\$258)	(\$258)	(\$258)	(\$258)	(\$258)	(\$258)	(\$258)	(\$258)	(\$258)	(\$258)	(\$3,096)
3922	Transportation - Light Trucks & Vans	(\$3,850)	(\$3,850)	(\$3,850)	(\$3,850)	(\$3,850)	(\$3,850)	(\$3,850)	(\$3,850)	(\$3,850)	(\$3,850)	(\$3,850)	(\$3,850)	(\$46,200)
3924	Transportation - Trailers	(\$5)	(\$5)	(\$5)	(\$5)	(\$5)	(\$5)	(\$5)	(\$5)	(\$5)	(\$5)	(\$5)	(\$5)	(\$60)
393	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	Tools, Shop & Garage Equipment	(\$3)	(\$3)	(\$3)	(\$3)	(\$3)	(\$3)	(\$3)	(\$3)	(\$3)	(\$3)	(\$3)	(\$3)	(\$36)
396	Power Operated Equipment	(\$93)	(\$93)	(\$93)	(\$93)	(\$93)	(\$93)	(\$93)	(\$93)	(\$93)	(\$93)	(\$93)	(\$93)	(\$1,116)
397	Communications Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
398	Miscellaneous Equipment	(\$27)	(\$27)	(\$27)	(\$27)	(\$27)	(\$27)	(\$27)	(\$27)	(\$27)	(\$27)	(\$27)	(\$27)	(\$324)
399	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTALS	\$8,391	\$8,391	\$8,391	\$8,391	\$8,391	\$8,391	\$8,391	\$8,391	\$8,391	\$8,391	\$8,391	\$8,391	\$100,692

## Exhibit L.2/3

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
Computation of Projected 2013 Net Salvage  
(NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	2008	2008	2008	2009	2009	2009	2010	2010	2010	2011	2011	2011	2012	2012	2012	2013	2013	2013
		COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET
		DR.	(CR.)		DR.	(CR.)		DR.	(CR.)		DR.	(CR.)		DR.	(CR.)		EST	EST	EST
301	Organization	\$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
374	Land	\$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
375	Structures & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	Mains - Plastic	\$1,950	\$0	\$1,950	\$4,572	\$0	\$4,572	\$177	\$0	\$177	\$3,714	\$0	\$3,714	\$31,670	\$0	\$31,670	\$8,417	\$0	\$8,417
3762	Mains - Other	\$50,940	\$0	\$50,940	\$25,960	(\$2,116)	\$23,844	\$11,768	\$0	\$11,768	\$16,152	\$0	\$16,152	\$63,004	\$0	\$63,004	\$33,565	(\$423)	\$33,142
378	Meas. & Reg. Station Equip - General	\$7	\$0	\$7	\$190	\$0	\$190	\$2	\$0	\$2	\$49	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$50
379	Meas. & Reg. Station Equip - City	\$395	\$0	\$395	\$0	(\$936)	(\$936)	\$73	\$0	\$73	\$433	\$0	\$433	\$0	\$0	\$0	\$180	(\$187)	(\$7)
3801	Services - Plastic	\$63,991	\$0	\$63,991	\$29,403	\$0	\$29,403	\$2,000	(\$501)	\$1,499	\$39,555	\$0	\$39,555	\$61,267	\$0	\$61,267	\$39,243	(\$100)	\$39,143
3802	Services - Other	\$101,014	\$0	\$101,014	\$84,242	\$0	\$84,242	\$6,100	\$0	\$6,100	\$70,768	\$0	\$70,768	\$87,074	\$0	\$87,074	\$69,840	\$0	\$69,840
381	Meters	\$120	\$0	\$120	\$0	\$0	\$0	\$47	\$0	\$47	\$245	\$0	\$245	\$0	\$0	\$0	\$82	\$0	\$82
382	Meter Installations	\$962	\$0	\$962	\$923	\$0	\$923	\$199	\$0	\$199	\$6,731	\$0	\$6,731	\$0	\$0	\$0	\$1,763	\$0	\$1,763
383	Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
384	Regulator Installations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
385	Indust. Meas. & Reg. Station Equip.	\$362	(\$7)	\$355	\$62	\$0	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85	(\$1)	\$84
387	Other Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,939)	(\$4,939)	\$0	(\$988)	(\$988)
389	Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$341,926)	(\$341,926)	\$0	\$0	\$0
390	Structures & Improvements	\$3,291	\$0	\$3,291	\$56	\$0	\$56	\$0	\$0	\$0	\$138,105	\$0	\$138,105	\$4,822	(\$1,813,547)	(\$1,808,725)	\$0	\$0	\$0
3910	Office Furniture	\$0	\$0	\$0	\$0	\$0	\$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
3913	EDP Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3914	Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	Transportation - Cars	\$66	\$0	\$66	\$0	(\$4,059)	(\$4,059)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$11,500)	(\$11,500)	\$13	(\$3,112)	(\$3,099)
3922	Transportation - Light Trucks & Vans	\$2,217	\$0	\$2,217	\$0	(\$103,569)	(\$103,569)	\$0	(\$7,420)	(\$7,420)	(\$8,272)	(\$11,258)	(\$19,530)	\$17,561	(\$120,269)	(\$102,708)	\$2,301	(\$48,503)	(\$46,202)
3924	Transportation - Trailers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$300)	(\$300)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$60)	(\$60)
393	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	Tools, Shop & Garage Equipment	\$0	\$0	\$0	\$0	(\$150)	(\$150)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$30)	(\$30)
396	Power Operated Equipment	\$0	\$0	\$0	\$128	\$0	\$128	\$0	(\$1,758)	(\$1,758)	\$0	\$0	\$0	\$0	(\$3,950)	(\$3,950)	\$26	(\$1,142)	(\$1,116)
397	Communications Equipment	\$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	(\$1,591)	(\$1,591)	\$0	(\$318)	(\$318)
399	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS		\$225,315	(\$7)	\$225,308	\$145,536	(\$110,830)	\$34,706	\$20,366	(\$9,979)	\$10,387	\$267,480	(\$11,258)	\$256,222	\$265,398	(\$2,297,722)	(\$2,032,324)	\$155,565	(\$54,864)	\$100,701



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
Net Salvage Percentages  
Negative Percentage Indicates Negative Salvage

ACCT.	DESCRIPTION	2008	2008	2008	2009	2009	2009	2010	2010	2010	2011	2011	2011	2012	2012	2012	2013	2013	2013	----- Estimated 6 Year Total -----		
		TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	NET	NET SAL.	TOTAL	TOTAL NET	TOTAL
		RET.	SAL. - (COR)	%	RET.	SAL. - (COR)	%	RET.	SAL. - (COR)	%	RET.	SAL. - (COR)	%	RET.	SAL. - (COR)	%	RET.	SAL. - (COR)	%	RET.	SAL. - (COR)	NET SAL. %
301	Organization	\$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	\$51,865	(\$1,950)	-3.76%	\$101,042	(\$4,572)	-4.52%	\$26,246	(\$177)	-0.67%	\$55,264	(\$3,714)	-6.72%	\$2,520	(\$31,670)	-1256.75%	(\$47,388)	(\$8,417)	17.76%	\$189,549	(\$50,500)	-26.64%
3762	Mains - Other	\$141,494	(\$50,940)	-36.00%	\$83,887	(\$23,844)	-28.42%	\$42,524	(\$11,768)	-27.67%	\$140,765	(\$16,152)	-11.47%	\$57,085	(\$63,004)	-110.37%	(\$93,144)	(\$33,142)	35.58%	\$372,611	(\$198,850)	-53.37%
378	Meas. & Reg. Station Equip - General	\$658	(\$7)	-1.06%	\$0	(\$190)		\$0	(\$2)		\$0	(\$49)		\$0	\$0		(\$132)	(\$50)	37.88%	\$526	(\$298)	-56.65%
379	Meas. & Reg. Station Equip - Utility	\$6,576	(\$395)	-6.01%	\$651	\$936	143.78%	\$2,629	(\$73)	-2.78%	\$0	(\$433)		\$0	\$0		(\$1,968)	\$7	-0.36%	\$7,888	\$42	0.53%
3801	Services - Plastic	\$128,766	(\$63,991)	-49.70%	\$65,097	(\$29,403)	-45.17%	\$152,930	(\$1,499)	-0.98%	\$77,138	(\$39,555)	-51.28%	\$81,121	(\$61,267)	-75.53%	(\$101,016)	(\$39,143)	38.75%	\$404,036	(\$234,858)	-58.13%
3802	Services - Other	\$72,486	(\$101,014)	-139.36%	\$21,774	(\$84,242)	-386.89%	\$30,864	(\$6,100)	-19.76%	\$11,650	(\$70,768)	-607.45%	\$47,280	(\$87,074)	-184.17%	(\$36,816)	(\$69,840)	189.70%	\$147,238	(\$419,038)	-284.00%
381	Meters	\$71,886	(\$120)	-0.17%	\$47,969	\$0		\$65,391	(\$47)	-0.07%	\$25,987	(\$245)	-0.94%	\$0	\$0		(\$42,252)	(\$82)	0.19%	\$168,981	(\$494)	-0.29%
382	Meter Installations	\$7,991	(\$962)	-12.04%	\$7,830	(\$923)	-11.79%	\$7,603	(\$199)	-2.62%	\$7,040	(\$6,731)	-95.61%	\$208	\$0		(\$8,132)	(\$1,763)	28.75%	\$24,540	(\$10,578)	-43.11%
383	Regulators	\$7,682	\$0		\$4,792	\$0		\$1,751	\$0		\$2,059	\$0		\$4,011	\$0		(\$4,056)	\$0		\$16,239	\$0	
384	Regulator Installations	\$2,354	\$0		\$1,869	\$0		\$1,705	\$0		\$4,750	\$0		\$95	\$0		(\$2,148)	\$0		\$8,625	\$0	
385	Indust. Meas. & Reg. Station Equip.	\$0	(\$355)		\$0	(\$62)		\$0	\$0		\$0	\$0		\$0	\$0		\$0	(\$84)		\$0	(\$501)	
387	Other Equipment	\$14,859	\$0		\$38,092	\$0		\$1,402	\$0		\$32,426	\$0		\$0	\$4,939		(\$17,352)	\$988	-5.89%	\$69,427	\$5,927	8.54%
389	Land & Land Rights	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$341,926	\$341,926	100.00%	\$0	\$0		\$341,926	\$341,926	100.00%
390	Structures & Improvements	\$0	(\$3,291)		\$2,000	(\$56)	-2.80%	\$0	\$0		\$0	(\$138,105)		\$2,548,119	\$1,808,725	70.98%	\$0	\$0		\$2,550,119	\$1,667,273	65.38%
3910	Office Furniture	\$1,252	\$0		\$1,325	\$0		\$0	\$0		\$0	\$0		\$0	\$0		(\$516)	\$0		\$2,061	\$0	
3912	Office Equipment	\$2,824	\$0		\$7,384	\$0		\$142,419	\$0		\$0	\$0		\$0	\$0		(\$30,528)	\$0		\$122,099	\$0	
3913	EDP Equipment	\$142,502	\$0		\$299,377	\$0		\$0	\$0		\$0	\$0		\$39,688	\$0		(\$103,128)	\$0		\$378,439	\$0	
3914	Software	\$9,090	\$0		\$24,981	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$34,071	\$0	
3921	Transportation - Cars	\$32,341	(\$66)	-0.20%	\$18,148	\$4,059	22.37%	\$36,121	\$0		\$0	\$0		\$63,325	\$11,500	18.16%	(\$29,988)	\$3,099	-10.33%	\$119,947	\$18,592	15.50%
3922	Transportation - Light Trucks & Vans	\$224,716	(\$2,217)	-0.99%	\$73,016	\$103,569	141.84%	\$387,347	\$7,420	1.92%	\$31,800	\$19,530	61.42%	\$696,856	\$102,708	14.74%	(\$282,744)	\$46,202	-16.34%	\$1,130,991	\$277,212	24.51%
3924	Transportation - Trailers	\$0	\$0		\$0	\$0		\$0	\$300		\$0	\$0		\$757	\$0		(\$156)	\$60	-38.46%	\$601	\$360	59.90%
393	Stores Equipment	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
394	Tools, Shop & Garage Equipment	\$5,591	\$0		\$11,231	\$150	1.34%	\$0	\$0		\$6,752	\$0		\$0	\$0		(\$4,716)	\$30	-0.64%	\$18,858	\$180	0.95%
396	Power Operated Equipment	\$0	\$0		\$38,232	(\$128)	-0.33%	\$2,876	\$1,758	61.13%	\$0	\$0		\$0	\$3,950		(\$8,220)	\$1,116	-13.58%	\$32,888	\$6,696	20.36%
397	Communications Equipment	\$0	\$0		\$10,644	\$0		\$102,350	\$0		\$93,614	\$0		\$0	\$0		(\$41,664)	\$0		\$164,944	\$0	
398	Miscellaneous Equipment	\$1,729	\$0		\$3,121	\$0		\$1,126	\$0		\$5,006	\$0		\$0	\$1,591		(\$1,848)	\$318	-17.21%	\$9,134	\$1,909	20.90%
399	Other Tangible Property	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
	<b>TOTALS</b>	<b>\$926,662</b>	<b>(\$225,308)</b>		<b>\$862,462</b>	<b>(\$34,706)</b>		<b>\$1,005,284</b>	<b>(\$10,387)</b>		<b>\$494,251</b>	<b>(\$256,222)</b>		<b>\$3,882,991</b>	<b>\$2,032,324</b>		<b>(\$855,912)</b>	<b>(\$100,701)</b>		<b>\$6,315,738</b>	<b>\$1,405,000</b>	

EXHIBIT M

DEPRECIATION EXPENSE – MONTHLY

**Exhibit M.1/1**

**FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
2013 MONTHLY DEPRECIATION - PROJECTED**

ACCT	DESCRIPTION	RATE	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013	TOTAL 2013
301	Organization	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303	Miscellaneous Intangible Plant	1.13%	\$206	\$206	\$206	\$206	\$206	\$206	\$206	\$206	\$206	\$206	\$206	\$206	\$2,472
374	Land	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	Land Rights	3.30%	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$420
375	Structures & Improvements	3.10%	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$1,392	\$16,704
3761	Mains - Plastic	2.50%	\$82,438	\$83,443	\$84,448	\$85,454	\$86,459	\$87,464	\$88,469	\$89,474	\$90,480	\$91,485	\$92,490	\$93,495	\$1,055,599
3762	Mains - Other	2.80%	\$73,079	\$74,335	\$75,591	\$76,846	\$78,102	\$79,358	\$80,614	\$81,869	\$83,125	\$84,381	\$85,636	\$86,892	\$959,828
378	Meas. & Reg. Station Equip - General	3.80%	\$1,345	\$1,351	\$1,356	\$1,362	\$1,367	\$1,373	\$1,378	\$1,384	\$1,389	\$1,395	\$1,400	\$1,406	\$16,506
379	Meas. & Reg. Station Equip - City Gate	3.80%	\$10,347	\$10,612	\$10,877	\$11,142	\$11,407	\$11,672	\$11,936	\$12,201	\$12,466	\$12,731	\$12,996	\$13,261	\$141,648
3801	Services - Plastic	3.40%	\$78,521	\$78,744	\$78,967	\$79,190	\$79,413	\$79,636	\$79,858	\$80,081	\$80,304	\$80,527	\$80,750	\$80,973	\$956,964
3802	Services - Other	11.10%	\$17,919	\$19,518	\$21,117	\$22,715	\$24,314	\$25,913	\$27,512	\$29,110	\$30,709	\$32,308	\$33,907	\$35,505	\$320,547
381	Meters	3.40%	\$19,754	\$19,838	\$19,922	\$20,005	\$20,089	\$20,173	\$20,256	\$20,340	\$20,424	\$20,507	\$20,591	\$20,675	\$242,574
382	Meter Installations	3.00%	\$10,217	\$10,264	\$10,311	\$10,358	\$10,405	\$10,452	\$10,499	\$10,546	\$10,593	\$10,640	\$10,687	\$10,734	\$125,706
383	Regulators	3.40%	\$6,888	\$6,915	\$6,941	\$6,968	\$6,995	\$7,022	\$7,049	\$7,076	\$7,103	\$7,130	\$7,156	\$7,183	\$84,426
384	Regulator Installations	3.00%	\$2,623	\$2,623	\$2,622	\$2,622	\$2,621	\$2,621	\$2,620	\$2,620	\$2,619	\$2,619	\$2,619	\$2,618	\$31,447
385	Indust. Meas. & Reg. Station Equip.	7.80%	\$361	\$361	\$361	\$361	\$361	\$361	\$361	\$361	\$361	\$361	\$361	\$361	\$4,332
387	Other Equipment	4.70%	\$3,443	\$3,467	\$3,491	\$3,515	\$3,539	\$3,563	\$3,587	\$3,611	\$3,635	\$3,659	\$3,683	\$3,707	\$42,900
389	Land & Land Rights	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	2.60%	\$3,521	\$3,523	\$3,525	\$3,527	\$3,529	\$3,530	\$3,532	\$3,534	\$3,536	\$3,538	\$3,539	\$3,541	\$42,375
3910	Office Furniture	4.80%	\$1,691	\$1,717	\$1,743	\$1,769	\$1,794	\$1,820	\$1,846	\$1,872	\$1,898	\$1,924	\$1,950	\$1,976	\$22,000
3912	Office Equipment	7.30%	\$11,190	\$11,174	\$11,159	\$11,143	\$11,128	\$11,112	\$11,097	\$11,081	\$11,066	\$11,050	\$11,035	\$11,019	\$133,254
3913	EDP Equipment	11.10%	\$7,419	\$7,340	\$7,260	\$7,181	\$7,101	\$7,022	\$6,942	\$6,863	\$6,783	\$6,704	\$6,624	\$6,545	\$83,784
3914	Software	11.10%	\$23,283	\$23,283	\$23,283	\$23,283	\$23,283	\$23,283	\$23,283	\$23,283	\$23,283	\$23,283	\$23,283	\$23,283	\$279,396
3921	Transportation - Cars	13.10%	\$3,911	\$3,884	\$3,857	\$3,829	\$3,802	\$3,775	\$3,748	\$3,720	\$3,693	\$3,666	\$3,638	\$3,611	\$45,134
3922	Transportation - Light Trucks & Vans	8.60%	\$28,495	\$28,766	\$29,038	\$29,309	\$29,580	\$29,852	\$30,123	\$30,394	\$30,665	\$30,937	\$31,208	\$31,479	\$359,846
3924	Transportation - Trailers	5.20%	\$387	\$387	\$387	\$387	\$387	\$387	\$387	\$387	\$387	\$387	\$387	\$387	\$4,644
393	Stores Equipment	4.00%	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$672
394	Tools, Shop & Garage Equipment	7.20%	\$2,545	\$2,557	\$2,569	\$2,581	\$2,593	\$2,605	\$2,617	\$2,629	\$2,641	\$2,653	\$2,666	\$2,678	\$31,334
396	Power Operated Equipment	6.80%	\$2,969	\$2,983	\$2,996	\$3,010	\$3,023	\$3,037	\$3,051	\$3,064	\$3,078	\$3,091	\$3,105	\$3,119	\$36,526
397	Communications Equipment	9.20%	\$3,560	\$3,536	\$3,512	\$3,488	\$3,464	\$3,440	\$3,416	\$3,392	\$3,367	\$3,343	\$3,319	\$3,295	\$41,132
398	Miscellaneous Equipment	6.00%	\$1,132	\$1,135	\$1,139	\$1,142	\$1,145	\$1,149	\$1,152	\$1,156	\$1,159	\$1,162	\$1,166	\$1,169	\$13,806
399	Other Tangible Property	20.00%	\$416	\$416	\$416	\$416	\$416	\$416	\$416	\$416	\$416	\$416	\$416	\$416	\$4,992
<b>TOTALS</b>			<b>\$399,143</b>	<b>\$403,861</b>	<b>\$408,577</b>	<b>\$413,292</b>	<b>\$418,006</b>	<b>\$422,725</b>	<b>\$427,438</b>	<b>\$432,153</b>	<b>\$436,869</b>	<b>\$441,586</b>	<b>\$446,301</b>	<b>\$451,017</b>	<b>\$5,100,968</b>

EXHIBIT N

TRANSPORTATION ACCOUNTS – DETAIL, ACTUAL 12/31/12



FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS

2012

Actual - Aged Vehicle Listing  
December 31, 2012

ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT	
3921		2011 Ford Edge SUV	2011	\$26,806	1.5	\$40,209	
3921		2008 Toyota Camry	2008	\$25,000	4.5	\$112,500	
3921		2003 Ford Taurus	2003	\$20,916	9.5	\$198,705	
3921		2001 Dodge Intrepid	2001	\$23,562	11.5	\$270,963	
3921		2010 Explorer 4 door	2010	\$30,890	2.5	\$77,224	
3921		Toyota Camry	2012	\$24,242	0.5	\$12,121	
3921		Ford Fusion	2012	\$34,680	0.5	\$17,340	
3921		2011 Toyota Camry-Common	2011	\$27,389	1.5	\$41,084	
3921		2011 Toyota Camry-Common	2011	\$27,389	1.5	\$41,084	
		<b>TOTAL ACCOUNT 3921</b>		<b>\$240,874</b>	<b>3.4</b>	<b>\$811,229</b>	<b>\$358,284</b>
3922		2006 GMC Sierra Ext Cab	2006	\$21,465	6.5	\$139,524	
3922		2006 GMC Canyon Ext Cab	2006	\$16,365	6.5	\$106,371	
3922		2006 GMC Canyon Ext Cab	2006	\$16,310	6.5	\$106,018	
3922		2006 GMC Canyon Ext Cab	2006	\$16,447	6.5	\$106,905	
3922		2006 GMC Canyon Ext Cab	2006	\$16,576	6.5	\$107,743	
3922		2006 Chevy Silverado Ext Cab	2006	\$21,019	6.5	\$136,625	
3922		2009 GMC 5500 Dump Truck	2008	\$57,276	4.5	\$257,742	
3922		2006 GMC Canyon	2006	\$12,724	6.5	\$82,703	
3922		2006 GMC Canyon	2006	\$13,474	6.5	\$87,578	
3922		2004 GMC Canyon	2005	\$13,524	7.5	\$101,433	
3922		2004 GMC Canyon	2005	\$13,524	7.5	\$101,433	
3922		2002 GMC 1500	2003	\$16,498	9.5	\$156,726	
3922		2002 GMC 1500	2003	\$16,498	9.5	\$156,726	
3922		2004 GMC 1500 Ext Cab	2004	\$19,407	8.5	\$164,962	
3922		2006 GMC Sierra Ext Cab	2006	\$21,465	6.5	\$139,524	
3922		2007 GMC Sierra Ext Cab	2007	\$22,434	5.5	\$123,389	
3922		2001 Ford F550	2001	\$37,202	11.5	\$427,828	
3922		2003 Ford F550	2003	\$38,232	9.5	\$363,202	
3922		2005 GMC 5500	2005	\$40,134	7.5	\$301,004	
3922		2005 GMC 5500	2005	\$40,134	7.5	\$301,004	
3922		2006 GMC 5500	2005	\$40,155	7.5	\$301,164	
3922		2006 GMC 5500	2006	\$49,295	6.5	\$320,420	
3922		2006 GMC 5500	2006	\$49,295	6.5	\$320,420	
3922		2004 GMC Savana 2500 Van	2005	\$20,352	7.5	\$152,640	
3922		2006 GMC 2500 Ext Cab	2006	\$34,303	6.5	\$222,971	
3922		2004 GMC 2500 Ext Cab	2005	\$28,470	7.5	\$213,529	
3922		2007 GMC Sierra Ext Cab	2007	\$22,434	5.5	\$123,389	
3922		2006 GMC 4500	2006	\$46,881	6.5	\$304,729	
3922		2007 GMC Savana 2500 Van	2007	\$28,570	5.5	\$157,134	
3922		2009 GMC C5500 Dump Truck	2009	\$61,961	3.5	\$216,862	
3922		2004 GMC 1500 Ext Cab	2004	\$19,392	8.5	\$164,833	
3922		2002 Chevy C25 4x4 Truck	2002	\$27,210	10.5	\$285,707	
3922		2004 GMC 5500	2004	\$38,793	8.5	\$329,742	
3922		2007 GMC 4500	2007	\$45,949	5.5	\$252,718	
3922		2009 GMC 5500	2008	\$46,952	4.5	\$211,283	
3922		2006 GMC 5500	2006	\$52,133	6.5	\$338,863	
3922		2007 GMC 4500	2007	\$45,949	5.5	\$252,718	
3922		2002 GMC 2500 Van	2003	\$24,659	9.5	\$234,265	
3922		2004 GMC 1500 Ext Cab	2004	\$19,392	8.5	\$164,833	
3922		2004 GMC 2500 Ext Cab	2005	\$18,914	7.5	\$141,855	
3922		2006 GMC 2500 Ext Cab	2006	\$34,303	6.5	\$222,971	
3922		2002 GMC 2500 Ext Cab	2003	\$30,128	9.5	\$286,220	
3922		2011 GMC Savana Pro 2500	2011	\$34,889	1.5	\$52,334	
3922		2004 GMC 2500 Ext Cab	2005	\$28,470	7.5	\$213,529	
3922		2007 GMC 2500 Ext Cab	2007	\$36,247	5.5	\$199,357	
3922		2011 GMC Savana Pro 2500	2011	\$34,889	1.5	\$52,334	
3922		2008 GMC Savana 2500 Van	2008	\$22,116	4.5	\$99,523	

3922	2004 Ford F450	2007	\$42,264	5.5	\$232,453
3922	2006 GMC 2500 Ext Cab	2006	\$34,303	6.5	\$222,971
3922	2004 GMC 2500 Ext Cab	2005	\$28,470	7.5	\$213,529
3922	2006 GMC 2500 Ext Cab	2006	\$34,303	6.5	\$222,971
3922	2007 GMC 2500 Ext Cab	2007	\$36,247	5.5	\$199,357
3922	2006 GMC 2500 Ext Cab	2006	\$34,303	6.5	\$222,971
3922	2008 GMC Savana 2500 Van	2008	\$27,210	4.5	\$122,446
3922	2008 GMC Savana 2500 Van	2008	\$27,210	4.5	\$122,446
3922	2004 GMC 2500 Ext Cab	2005	\$28,039	7.5	\$210,289
3922	2007 GMC 2500 Ext Cab	2007	\$35,245	5.5	\$193,846
3922	2004 GMC 1500 Ext Cab	2005	\$19,031	7.5	\$142,733
3922	2004 GMC 1500 Ext Cab	2005	\$19,031	7.5	\$142,733
3922	2004 GMC 2500 Ext Cab	2004	\$27,139	8.5	\$230,683
3922	2004 GMC 2500 Ext Cab	2004	\$27,139	8.5	\$230,683
3922	2002 GMC 2500 Ext Cab	2003	\$30,289	9.5	\$287,750
3922	2002 GMC 2500 Ext Cab	2003	\$30,289	9.5	\$287,750
3922	2001 Ford Ranger	2001	\$12,864	11.5	\$147,932
3922	1998 Ford F150	1998	\$16,944	14.5	\$245,682
3922	2011 Ford F150-Eng Mgr	2011	\$34,816	1.5	\$52,225
3922	EDGE 4DR SEL	2012	\$34,023	0.5	\$17,012
3922	Ford Truck	2012	\$37,081	0.5	\$18,541
3922	Ford Truck	2012	\$27,228	0.5	\$13,614
3922	Ford Truck	2012	\$28,903	0.5	\$14,451
3922	Ford Truck	2012	\$29,277	0.5	\$14,639
3922	Ford Truck	2012	\$33,575	0.5	\$16,788
3922	Ford Truck	2012	\$35,453	0.5	\$17,726
3922	Ford Truck	2012	\$32,283	0.5	\$16,141
3922	Ford Truck	2012	\$27,871	0.5	\$13,936
3922	Ford Truck	2012	\$27,871	0.5	\$13,936
3922	Ford Truck	2012	\$31,990	0.5	\$15,995
3922	Ford Truck	2012	\$29,071	0.5	\$14,535
3922	2007 GMC Canyon	2007	\$13,974	5.5	\$76,859
3922	2008 Ford Ranger	2008	\$14,832	4.5	\$66,746
3922	2004 GMC Canyon	2005	\$15,039	7.5	\$112,792
3922	2006 GMC Sierra Ext Cab	2006	\$22,473	6.5	\$146,075
3922	2006 GMC Canyon	2006	\$15,263	6.5	\$99,211
3922	2006 GMC Sierra Ext Cab	2006	\$22,473	6.5	\$146,075
3922	2007 GMC 2500 Ext Cab	2007	\$36,326	5.5	\$199,790
3922	2004 Ford F550 Covered Utility	2005	\$44,305	7.5	\$332,287
3922	2004 Ford F550 Utility Welder	2005	\$47,581	7.5	\$366,858
3922	2003 Ford F550	2004	\$59,856	8.5	\$508,774
3922	2006 Ford F550	2006	\$75,053	6.5	\$487,845
3922	2008 Ford Ranger	2008	\$14,831	4.5	\$66,742
3922	Chevy 2500 Van for service dept	2004	\$20,941	8.5	\$177,998
3922	CHEV SILVERADO 1500 EXT C	2005	\$21,579	7.5	\$161,841
3922	CHEV COLORADO 4X4 EXT C/	2006	\$22,271	6.5	\$144,764
3922	FORD F-150	2003	\$22,903	9.5	\$217,578
3922	CHEV SILVERADO 2500 UTIL E	2006	\$24,663	6.5	\$160,307
3922	2009 CHEV SILVERADO 1500 E	2009	\$26,080	3.5	\$91,280
3922	CHEV SILVERADO 4X4 PICKUP	1999	\$27,310	13.5	\$368,679
3922	FORD F-350 W/Crane	2002	\$35,250	10.5	\$370,128
3922	CHEV C5500 DUMP TRUCK	2005	\$39,433	7.5	\$295,749
3922	Ford F550	2007	\$71,285	5.5	\$392,067
3922	FORD F-550	2006	\$72,468	6.5	\$471,040
3922	2003 GMC 2500 Van	2004	\$20,105	8.5	\$170,895
3922	2004 GMC 2500 Van	2005	\$20,391	7.5	\$152,933
3922	2000 Ford F250	2002	\$22,076	10.5	\$231,793
3922	2006 GMC Sierra Ext Cab	2006	\$22,473	6.5	\$146,075
3922	2006 GMC Savana Van	2006	\$24,288	6.5	\$157,874
3922	2006 GMC Savana Van	2006	\$25,524	6.5	\$165,909
3922	2006 GMC Savana Van	2006	\$25,524	6.5	\$165,909
3922	2006 GMC Savana Van	2006	\$25,524	6.5	\$165,909
3922	2008 GMC Savana 2500	2008	\$27,498	4.5	\$123,741
3922	2010 Chevy 2500 Cargo Van	2010	\$31,209	2.5	\$78,021
3922	2010 Chevy 2500 Cargo Van	2010	\$31,222	2.5	\$78,055

3922	2007 GMC 2500 Ext Cab	2007	\$36,326	5.5	\$199,790	
3922	2011 Ford F-250 Super Duty	2011	\$37,003	1.5	\$55,505	
3922	2011 Ford F-250 Super Duty	2011	\$37,003	1.5	\$55,505	
3922	2010 Ford Ranger pickup-Ext Ca	2010	\$18,444	2.5	\$46,110	
3922	2011 Ford F-250 Super Cab	2011	\$38,646	1.5	\$57,969	
3922	2010 Ford F-250**see note	2010	\$25,447	2.5	\$63,618	
3922	2004 GMC Canyon	2005	\$15,924	7.5	\$119,432	
3922	2006 GMC Canyon Ext Cab	2006	\$16,130	6.5	\$104,842	
3922	2006 GMC Canyon	2006	\$15,805	6.5	\$102,734	
3922	FN11253149	2011	\$33,528	1.5	\$50,293	
3922	FN11253151	2011	\$32,829	1.5	\$49,243	
3922	2500 Chevy	2011	\$42,505	1.5	\$63,758	
3922	F550 Ford	2011	\$82,830	1.5	\$124,246	
3922	GMC C7500	2006	\$88,627	6.5	\$576,076	
3922	Buick Lucerne	2007	\$30,091	5.5	\$165,499	
3922	2012 Chevy Silverado	2012	\$33,035	0.5	\$16,518	
3922	2010 GMC Arcadia-Common	2010	\$38,600	2.5	\$96,500	
3922	2010 Buick Enclave-Common	2010	\$38,600	2.5	\$96,500	
3922	2011 Chevy Traverse-Common	2011	\$31,103	1.5	\$46,655	
3922	2009 Chevy Trailblazer-Common	2009	\$27,161	3.5	\$95,063	
3922	2004 GMC Sierra-Common	2004	\$18,519	8.5	\$157,414	
3922	2006 GMC Sierra Pickup-Comm	2006	\$21,468	6.5	\$139,542	
3922	2006 Chevy Silverado-Common	2006	\$21,019	6.5	\$136,625	
			<u>\$4,155,247</u>	<u>5.5</u>	<u>\$22,931,579</u>	\$3,976,054

3924	MOD. TW101 WELLS CARGO 6	1987	\$2,305	25.5	\$58,785	
3924	Backhoe trailer	2011	\$9,560	1.5	\$14,340	
3924	2003 Behl Trailer	2004	\$3,275	8.5	\$27,836	
3924	2006 Wells Cargo Enclosed Trail	2006	\$3,383	6.5	\$21,986	
3924	2007 Wells Cargo Enclosed Trail	2007	\$3,568	5.5	\$19,625	
3924	2006 Wells Cargo Enclosed Trail	2006	\$3,591	6.5	\$23,342	
3924	2006 Wells Cargo Enclosed Trail	2006	\$3,591	6.5	\$23,342	
3924	2000 Trencher Trailer	2001	\$4,097	11.5	\$47,116	
3924	2006 Wells Cargo Enclosed Trail	2010	\$4,319	2.5	\$10,797	
3924	1979 Birmingham Trailer	1979	\$4,550	33.5	\$152,425	
3924	1987 Backhoe Trailer	1987	\$7,119	25.5	\$181,531	
3924	2010 F-150 engine replacement	2012	\$15,599	0.5	\$7,800	
3924	1993 Enclosed Trailer	1993	\$2,838	19.5	\$55,339	
3924	1999 Butler Vermeer Ditch Witch	1999	\$4,164	13.5	\$56,212	
3924	2003 Open Ditch Witch	2003	\$1,674	9.5	\$15,901	
3924	2003 Sullivan D210Q Air Compre	2003	\$15,707	9.5	\$149,220	
TOTAL ACCOUNT 3924			<u>\$ 89,339</u>	<u>9.7</u>	<u>\$865,597</u>	\$89,340

Total \$ 4,485,460

Variance- Reclass necessary-incorrect account number use: \$ (75,073)

Variance- Adj made in 2013(adj for retirement amount neces: \$ 4,289

\$ 4,414,676

1010-3921 \$ 349,286

1010-3922 \$ 3,976,052

1010-3924 \$ 89,339

\$ 4,414,677

Adjustment in GL not related to a vehicle \$ 9,000

\$ -

Total Adjustment \$ 9,000

Ties to Annual Report \$ 4,423,677

Schedule G 3921 \$ 358,284

Schedule G 3922 \$ 3,976,054

Schedule G 3924 \$ 89,340

\$ 4,423,678

EXHIBIT O

VINTAGE ASSET LISTING – ACTUAL 12/31/12



## Exhibit O.66/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3030	1986	\$81,851	26.5	\$2,169,052
3030	1997	\$136,759	15.5	\$2,119,765
3030	2002	\$0	10.5	\$0
3030	2008	\$0	4.5	\$0
3030	2009	\$0	3.5	\$0
3030	2010	\$0	2.5	\$0
3030	2011	\$0	1.5	\$0
3030	2012	\$0	0.5	\$0
<b>3030 TOTAL</b>		<b>\$218,610</b>	<b>19.6</b>	<b>\$4,288,816</b>
3740	1960	\$49,186	52.5	\$2,582,265
3740	1975	\$7,500	37.5	\$281,250
3740	1985	\$28,486	27.5	\$783,365
3740	1996	\$15,936	16.5	\$262,944
3740	2012	\$63,500	0.5	\$31,750
<b>3740 TOTAL</b>		<b>\$164,608</b>	<b>23.9</b>	<b>\$3,941,574</b>
3741	1990	\$909	22.5	\$20,453
3741	1991	\$12,000	21.5	\$258,000
<b>3741 Total</b>		<b>\$12,909</b>	<b>21.6</b>	<b>\$278,453</b>
3750	1960	\$25,471	52.5	\$1,337,228
3750	1961	\$0	51.5	\$0
3750	1962	\$0	50.5	\$0
3750	1963	\$0	49.5	\$0
3750	1964	\$0	48.5	\$0
3750	1965	\$1,259	47.5	\$59,803
3750	1966	\$0	46.5	\$0
3750	1967	\$0	45.5	\$0
3750	1968	\$1,249	44.5	\$55,581
3750	1969	\$711	43.5	\$30,929
3750	1970	\$0	42.5	\$0
3750	1971	\$0	41.5	\$0
3750	1972	\$0	40.5	\$0
3750	1973	\$1,458	39.5	\$57,591
3750	1974	\$714	38.5	\$27,489
3750	1975	\$0	37.5	\$0
3750	1976	\$0	36.5	\$0
3750	1977	\$0	35.5	\$0
3750	1978	\$42,641	34.5	\$1,471,115
3750	1979	\$0	33.5	\$0
3750	1980	\$0	32.5	\$0
3750	1981	\$17,516	31.5	\$551,754
3750	1982	\$0	30.5	\$0
3750	1983	\$319,123	29.5	\$9,414,129
3750	1984	\$0	28.5	\$0
3750	1985	\$0	27.5	\$0
3750	1986	\$0	26.5	\$0
3750	1987	\$0	25.5	\$0

## Exhibit O.67/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3750	1988	\$0	24.5	\$0
3750	1989	\$0	23.5	\$0
3750	1990	\$0	22.5	\$0
3750	1991	\$0	21.5	\$0
3750	1992	\$0	20.5	\$0
3750	1993	\$0	19.5	\$0
3750	1994	\$18,840	18.5	\$348,540
3750	1995	\$765	17.5	\$13,388
3750	1996	\$0	16.5	\$0
3750	1997	\$0	15.5	\$0
3750	1998	\$0	14.5	\$0
3750	1999	\$2,731	13.5	\$36,869
3750	2000	\$1,600	12.5	\$20,000
3750	2001	\$0	11.5	\$0
3750	2002	\$26,972	10.5	\$283,206
3750	2003	\$0	9.5	\$0
3750	2004	\$0	8.5	\$0
3750	2005	\$4,407	7.5	\$33,053
3750	2006	\$5,813	6.5	\$37,785
3750	2007	\$0	5.5	\$0
3750	2008	\$6,818	4.5	\$30,681
3750	2009	\$0	3.5	\$0
3750	2010	\$0	2.5	\$0
3750	2011	\$0	1.5	\$0
3750	2012	\$60,861	0.5	\$30,431
<b>3750 Total</b>		<b>\$538,949</b>	<b>25.7</b>	<b>\$13,839,567</b>
3761	1977	\$4,783	35.5	\$169,797
3761	1978	\$16,830	34.5	\$580,635
3761	1979	\$71,974	33.5	\$2,411,129
3761	1980	\$66,062	32.5	\$2,147,015
3761	1981	\$152,368	31.5	\$4,799,592
3761	1982	\$112,904	30.5	\$3,443,572
3761	1983	\$135,528	29.5	\$3,998,076
3761	1984	\$162,716	28.5	\$4,637,406
3761	1985	\$192,119	27.5	\$5,283,273
3761	1986	\$298,322	26.5	\$7,905,533
3761	1987	\$492,991	25.5	\$12,571,271
3761	1988	\$427,323	24.5	\$10,469,414
3761	1989	\$625,614	23.5	\$14,701,929
3761	1990	\$324,419	22.5	\$7,299,428
3761	1991	\$399,362	21.5	\$8,586,283
3761	1992	\$662,558	20.5	\$13,582,439
3761	1993	\$920,663	19.5	\$17,952,929
3761	1994	\$682,402	18.5	\$12,624,437
3761	1995	\$935,557	17.5	\$16,372,248
3761	1996	\$868,792	16.5	\$14,335,068
3761	1997	\$1,015,218	15.5	\$15,735,879

## Exhibit O.68/96

FLORIDA PUBLIC UTILITIES COMPANY  
 CONSOLIDATED NATURAL GAS DIVISIONS  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3761	1998	\$643,301	14.5	\$9,327,865
3761	1999	\$866,745	13.5	\$11,701,058
3761	2000	\$1,112,729	12.5	\$13,909,113
3761	2001	\$798,991	11.5	\$9,188,397
3761	2002	\$1,648,861	10.5	\$17,313,041
3761	2003	\$1,973,248	9.5	\$18,745,856
3761	2004	\$1,761,923	8.5	\$14,976,346
3761	2005	\$1,918,042	7.5	\$14,385,315
3761	2006	\$1,895,063	6.5	\$12,317,910
3761	2007	\$2,709,600	5.5	\$14,902,800
3761	2008	\$2,147,822	4.5	\$9,665,199
3761	2009	\$1,714,871	3.5	\$6,002,049
3761	2010	\$1,112,341	2.5	\$2,780,853
3761	2011	\$4,731,516	1.5	\$7,097,274
3761	2012	\$5,966,738	0.5	\$2,983,369
<b>3761 Total</b>		<b>\$39,570,296</b>	<b>8.7</b>	<b>\$344,903,790</b>
3762	1960	\$1,110,938	52.5	\$58,324,245
3762	1961	\$491,747	51.5	\$25,324,971
3762	1962	\$450,171	50.5	\$22,733,636
3762	1963	\$192,616	49.5	\$9,534,492
3762	1964	\$242,657	48.5	\$11,768,865
3762	1965	\$833,378	47.5	\$39,585,455
3762	1966	\$121,284	46.5	\$5,639,706
3762	1967	\$419,133	45.5	\$19,070,552
3762	1968	\$259,144	44.5	\$11,531,908
3762	1969	\$232,865	43.5	\$10,129,628
3762	1970	\$132,927	42.5	\$5,649,398
3762	1971	\$177,450	41.5	\$7,364,175
3762	1972	\$279,926	40.5	\$11,337,003
3762	1973	\$297,087	39.5	\$11,734,937
3762	1974	\$359,279	38.5	\$13,832,242
3762	1975	\$630,944	37.5	\$23,660,400
3762	1976	\$280,050	36.5	\$10,221,825
3762	1977	\$546,068	35.5	\$19,385,414
3762	1978	\$107,731	34.5	\$3,716,720
3762	1979	\$786,261	33.5	\$26,339,744
3762	1980	\$353,446	32.5	\$11,486,995
3762	1981	\$532,954	31.5	\$16,788,051
3762	1982	\$1,079,456	30.5	\$32,923,408
3762	1983	\$321,868	29.5	\$9,495,106
3762	1984	\$336,675	28.5	\$9,595,238
3762	1985	\$271,479	27.5	\$7,465,673
3762	1986	\$780,530	26.5	\$20,684,045
3762	1987	\$621,711	25.5	\$15,853,631
3762	1988	\$487,629	24.5	\$11,946,911
3762	1989	\$642,231	23.5	\$15,092,429



## Exhibit O.69/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3762	1990	\$424,890	22.5	\$9,560,025
3762	1991	\$408,514	21.5	\$8,783,051
3762	1992	\$1,833,601	20.5	\$37,588,821
3762	1993	\$552,525	19.5	\$10,774,238
3762	1994	\$658,560	18.5	\$12,183,360
3762	1995	\$729,977	17.5	\$12,774,598
3762	1996	\$1,099,230	16.5	\$18,137,295
3762	1997	\$520,651	15.5	\$8,070,091
3762	1998	\$266,506	14.5	\$3,864,337
3762	1999	\$245,921	13.5	\$3,319,934
3762	2000	\$144,846	12.5	\$1,810,575
3762	2001	\$460,239	11.5	\$5,292,749
3762	2002	\$4,609,934	10.5	\$48,404,307
3762	2003	(\$1,038)	9.5	(\$9,861)
3762	2004	\$482,276	8.5	\$4,099,346
3762	2005	\$288,723	7.5	\$2,165,423
3762	2006	\$472,782	6.5	\$3,073,083
3762	2007	\$0	5.5	\$0
3762	2008	\$317,011	4.5	\$1,426,550
3762	2009	\$1,594,922	3.5	\$5,582,227
3762	2010	\$597,025	2.5	\$1,492,563
3762	2011	\$1,827,572	1.5	\$2,741,358
3762	2012	\$405,431	0.5	\$202,716
<b>3762 Total</b>		<b>\$31,319,733</b>	<b>22.3</b>	<b>\$699,553,577</b>
3780	1961	\$0	51.5	\$0
3780	1962	\$0	50.5	\$0
3780	1963	\$0	49.5	\$0
3780	1964	\$0	48.5	\$0
3780	1965	\$0	47.5	\$0
3780	1966	\$0	46.5	\$0
3780	1967	\$0	45.5	\$0
3780	1968	\$0	44.5	\$0
3780	1969	\$0	43.5	\$0
3780	1970	\$0	42.5	\$0
3780	1971	\$0	41.5	\$0
3780	1972	\$0	40.5	\$0
3780	1973	\$0	39.5	\$0
3780	1974	\$0	38.5	\$0
3780	1975	\$0	37.5	\$0
3780	1976	\$0	36.5	\$0
3780	1977	\$0	35.5	\$0
3780	1978	\$0	34.5	\$0
3780	1979	\$0	33.5	\$0
3780	1980	\$0	32.5	\$0
3780	1981	\$0	31.5	\$0
3780	1982	\$35,161	30.5	\$1,072,411



## Exhibit O.70/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3780	1983	\$0	29.5	\$0
3780	1984	\$0	28.5	\$0
3780	1985	\$6,803	27.5	\$187,083
3780	1986	\$0	26.5	\$0
3780	1987	\$50	25.5	\$1,275
3780	1988	\$0	24.5	\$0
3780	1989	\$0	23.5	\$0
3780	1990	\$0	22.5	\$0
3780	1991	\$1,684	21.5	\$36,206
3780	1992	\$0	20.5	\$0
3780	1993	\$38,956	19.5	\$759,642
3780	1994	\$31,584	18.5	\$584,304
3780	1995	\$5,899	17.5	\$103,233
3780	1996	\$36,183	16.5	\$597,020
3780	1997	\$15,424	15.5	\$239,072
3780	1998	\$2,564	14.5	\$37,178
3780	1999	\$6,708	13.5	\$90,558
3780	2000	\$15,330	12.5	\$191,625
3780	2001	\$0	11.5	\$0
3780	2002	\$0	10.5	\$0
3780	2003	\$17,853	9.5	\$169,604
3780	2004	\$77,196	8.5	\$656,166
3780	2005	\$2,605	7.5	\$19,538
3780	2006	\$0	6.5	\$0
3780	2007	\$66	5.5	\$363
3780	2008	\$12,307	4.5	\$55,382
3780	2009	\$16,436	3.5	\$57,526
3780	2010	\$0	2.5	\$0
3780	2011	\$54,137	1.5	\$81,206
3780	2012	\$47,852	0.5	\$23,926
<b>3780 Total</b>		<b>\$424,798</b>	<b>11.7</b>	<b>\$4,963,314</b>
3790	1960	\$17,010	52.5	\$893,025
3790	1961	\$0	51.5	\$0
3790	1962	\$0	50.5	\$0
3790	1963	\$2,121	49.5	\$104,990
3790	1964	\$0	48.5	\$0
3790	1965	\$8,643	47.5	\$410,543
3790	1966	\$0	46.5	\$0
3790	1967	\$0	45.5	\$0
3790	1968	\$0	44.5	\$0
3790	1969	\$0	43.5	\$0
3790	1970	\$0	42.5	\$0
3790	1971	\$0	41.5	\$0
3790	1972	\$14,464	40.5	\$585,792
3790	1973	\$0	39.5	\$0

## Exhibit O.71/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3790	1974	\$0	38.5	\$0
3790	1975	\$0	37.5	\$0
3790	1976	\$0	36.5	\$0
3790	1977	\$0	35.5	\$0
3790	1978	\$1,847	34.5	\$63,722
3790	1979	\$0	33.5	\$0
3790	1980	\$0	32.5	\$0
3790	1981	\$0	31.5	\$0
3790	1982	\$3,413	30.5	\$104,097
3790	1983	\$2,644	29.5	\$77,998
3790	1984	\$16,953	28.5	\$483,161
3790	1985	\$362	27.5	\$9,955
3790	1986	\$67,141	26.5	\$1,779,237
3790	1987	\$0	25.5	\$0
3790	1988	\$0	24.5	\$0
3790	1989	\$29,902	23.5	\$702,697
3790	1990	\$66,670	22.5	\$1,500,075
3790	1991	\$0	21.5	\$0
3790	1992	\$3,566	20.5	\$73,103
3790	1993	\$244,478	19.5	\$4,767,321
3790	1994	\$14,074	18.5	\$260,369
3790	1995	\$13,954	17.5	\$244,195
3790	1996	\$3,868	16.5	\$63,822
3790	1997	\$113,369	15.5	\$1,757,220
3790	1998	\$2,755	14.5	\$39,948
3790	1999	\$0	13.5	\$0
3790	2000	\$15,780	12.5	\$197,250
3790	2001	\$7,418	11.5	\$85,307
3790	2002	\$1,021,679	10.5	\$10,727,630
3790	2003	\$0	9.5	\$0
3790	2004	\$149,734	8.5	\$1,272,739
3790	2005	\$140,453	7.5	\$1,053,398
3790	2006	\$39,374	6.5	\$255,931
3790	2007	\$4,129	5.5	\$22,710
3790	2008	\$28,459	4.5	\$128,066
3790	2009	\$24,710	3.5	\$86,485
3790	2010	\$31,706	2.5	\$79,265
3790	2011	\$1,039,441	1.5	\$1,559,162
3790	2012	\$137,442	0.5	\$68,721
<b>3790 Total</b>		<b>\$3,267,559</b>	<b>9.0</b>	<b>\$29,457,928</b>
3801	1976	\$0	36.5	\$0
3801	1977	\$0	35.5	\$0
3801	1978	\$0	34.5	\$0
3801	1979	\$0	33.5	\$0
3801	1980	\$107,928	32.5	\$3,507,660
3801	1981	\$114,229	31.5	\$3,598,214

FPUC Sch. O

## Exhibit O.72/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3801	1982	\$173,406	30.5	\$5,288,883
3801	1983	\$215,754	29.5	\$6,364,743
3801	1984	\$208,364	28.5	\$5,938,374
3801	1985	\$200,513	27.5	\$5,514,108
3801	1986	\$315,603	26.5	\$8,363,480
3801	1987	\$521,817	25.5	\$13,306,334
3801	1988	\$450,085	24.5	\$11,027,083
3801	1989	\$537,771	23.5	\$12,637,619
3801	1990	\$378,538	22.5	\$8,517,105
3801	1991	\$473,919	21.5	\$10,189,259
3801	1992	\$592,994	20.5	\$12,156,377
3801	1993	\$616,243	19.5	\$12,016,739
3801	1994	\$773,313	18.5	\$14,306,291
3801	1995	\$800,688	17.5	\$14,012,040
3801	1996	\$819,835	16.5	\$13,527,278
3801	1997	\$763,089	15.5	\$11,827,880
3801	1998	\$818,560	14.5	\$11,869,120
3801	1999	\$1,024,282	13.5	\$13,827,807
3801	2000	\$1,154,507	12.5	\$14,431,338
3801	2001	\$1,011,572	11.5	\$11,633,078
3801	2002	\$1,292,036	10.5	\$13,566,378
3801	2003	\$1,403,214	9.5	\$13,330,533
3801	2004	\$1,315,761	8.5	\$11,183,969
3801	2005	\$1,546,924	7.5	\$11,601,930
3801	2006	\$1,712,211	6.5	\$11,129,372
3801	2007	\$1,550,551	5.5	\$8,528,031
3801	2008	\$1,313,548	4.5	\$5,910,966
3801	2009	\$1,092,510	3.5	\$3,823,785
3801	2010	\$889,912	2.5	\$2,224,780
3801	2011	\$1,500,469	1.5	\$2,250,704
3801	2012	\$2,023,186	0.5	\$1,011,593
<b>3801 Total</b>		<b>\$27,713,332</b>	<b>11.1</b>	<b>\$308,422,843</b>
3802	1960	\$54,049	52.5	\$2,837,573
3802	1961	\$45,420	51.5	\$2,339,130
3802	1962	\$34,179	50.5	\$1,726,040
3802	1963	\$27,223	49.5	\$1,347,539
3802	1964	\$35,863	48.5	\$1,739,356
3802	1965	\$121,306	47.5	\$5,762,035
3802	1966	\$37,319	46.5	\$1,735,334
3802	1967	\$42,720	45.5	\$1,943,760
3802	1968	\$29,721	44.5	\$1,322,585
3802	1969	\$12,897	43.5	\$561,020
3802	1970	\$12,422	42.5	\$527,935
3802	1971	\$23,040	41.5	\$956,160
3802	1972	\$6,782	40.5	\$274,671
3802	1973	\$29,238	39.5	\$1,154,901

## Exhibit O.73/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3802	1974	\$65,750	38.5	\$2,531,375
3802	1975	\$64,857	37.5	\$2,432,138
3802	1976	\$49,266	36.5	\$1,798,209
3802	1977	\$65,861	35.5	\$2,338,066
3802	1978	\$42,002	34.5	\$1,449,069
3802	1979	\$148,256	33.5	\$4,966,576
3802	1980	\$71,902	32.5	\$2,336,815
3802	1981	\$41,206	31.5	\$1,297,989
3802	1982	\$58,525	30.5	\$1,785,013
3802	1983	\$37,662	29.5	\$1,111,029
3802	1984	\$48,588	28.5	\$1,384,758
3802	1985	\$41,458	27.5	\$1,140,095
3802	1986	\$16,924	26.5	\$448,486
3802	1987	\$36,769	25.5	\$937,610
3802	1988	\$14,798	24.5	\$362,551
3802	1989	\$1,938	23.5	\$45,543
3802	1990	\$24,945	22.5	\$561,263
3802	1991	\$274	21.5	\$5,891
3802	1992	\$376,438	20.5	\$7,716,979
3802	1993	\$0	19.5	\$0
3802	1994	\$964	18.5	\$17,834
3802	1995	\$0	17.5	\$0
3802	1996	\$0	16.5	\$0
3802	1997	\$0	15.5	\$0
3802	1998	\$0	14.5	\$0
3802	1999	\$0	13.5	\$0
3802	2000	\$11,798	12.5	\$147,475
3802	2001	\$934	11.5	\$10,741
3802	2002	\$1,872	10.5	\$19,656
3802	2003	\$18,335	9.5	\$174,183
3802	2004	\$5,005	8.5	\$42,543
3802	2005	\$4,205	7.5	\$31,538
3802	2006	\$1,828	6.5	\$11,882
3802	2007	\$1,929	5.5	\$10,610
3802	2008	\$73,182	4.5	\$329,319
3802	2009	\$52,128	3.5	\$182,448
3802	2010	\$26,166	2.5	\$65,415
3802	2011	\$19,267	1.5	\$28,901
3802	2012	\$0	0.5	\$0
<b>3802 Total</b>		<b>\$1,937,211</b>	<b>30.9</b>	<b>\$59,950,031</b>
3810	1960	\$0	52.5	\$0
3810	1961	\$0	51.5	\$0
3810	1962	\$0	50.5	\$0
3810	1963	\$0	49.5	\$0
3810	1964	\$0	48.5	\$0
3810	1965	\$23,266	47.5	\$1,105,135



## Exhibit O.74/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3810	1966	\$7,942	46.5	\$369,303
3810	1967	\$20,630	45.5	\$938,665
3810	1968	\$26,840	44.5	\$1,194,380
3810	1969	\$14,534	43.5	\$632,229
3810	1970	\$19,950	42.5	\$847,875
3810	1971	\$22,182	41.5	\$920,553
3810	1972	\$11,012	40.5	\$445,986
3810	1973	\$21,162	39.5	\$835,899
3810	1974	\$35,209	38.5	\$1,355,547
3810	1975	\$16,552	37.5	\$620,700
3810	1976	\$13,481	36.5	\$492,057
3810	1977	\$26,389	35.5	\$936,810
3810	1978	\$11,655	34.5	\$402,098
3810	1979	\$41,886	33.5	\$1,403,181
3810	1980	\$57,560	32.5	\$1,870,700
3810	1981	\$114,263	31.5	\$3,599,285
3810	1982	\$109,446	30.5	\$3,338,103
3810	1983	\$112,059	29.5	\$3,305,741
3810	1984	\$73,987	28.5	\$2,108,630
3810	1985	\$103,270	27.5	\$2,839,925
3810	1986	\$129,021	26.5	\$3,419,057
3810	1987	\$115,563	25.5	\$2,946,857
3810	1988	\$183,176	24.5	\$4,487,812
3810	1989	\$105,735	23.5	\$2,484,773
3810	1990	\$106,149	22.5	\$2,388,353
3810	1991	\$125,785	21.5	\$2,704,378
3810	1992	\$229,501	20.5	\$4,704,771
3810	1993	\$126,864	19.5	\$2,473,848
3810	1994	\$150,862	18.5	\$2,790,947
3810	1995	\$117,626	17.5	\$2,058,455
3810	1996	\$113,955	16.5	\$1,880,258
3810	1997	\$165,425	15.5	\$2,564,088
3810	1998	\$215,289	14.5	\$3,121,691
3810	1999	\$173,935	13.5	\$2,348,123
3810	2000	\$240,335	12.5	\$3,004,188
3810	2001	\$245,086	11.5	\$2,818,489
3810	2002	\$271,717	10.5	\$2,853,029
3810	2003	\$203,536	9.5	\$1,933,592
3810	2004	\$222,582	8.5	\$1,891,947
3810	2005	\$497,581	7.5	\$3,731,858
3810	2006	\$644,421	6.5	\$4,188,737
3810	2007	\$170,102	5.5	\$935,561
3810	2008	\$208,343	4.5	\$937,544
3810	2009	\$223,524	3.5	\$782,334
3810	2010	\$230,532	2.5	\$576,330
3810	2011	\$603,817	1.5	\$905,726
3810	2012	\$268,374	0.5	\$134,187

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## Exhibit O.75/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
<b>3810 Total</b>		<b>\$6,972,111</b>	<b>13.6</b>	<b>\$94,629,724</b>
3820	1960	\$23,198	52.5	\$1,217,895
3820	1961	\$12,205	51.5	\$628,558
3820	1962	\$11,526	50.5	\$582,063
3820	1963	\$6,181	49.5	\$305,960
3820	1964	\$8,556	48.5	\$414,966
3820	1965	\$16,531	47.5	\$785,223
3820	1966	\$6,303	46.5	\$293,090
3820	1967	\$14,235	45.5	\$647,693
3820	1968	\$10,915	44.5	\$485,718
3820	1969	\$4,848	43.5	\$210,888
3820	1970	\$2,284	42.5	\$97,070
3820	1971	\$6,646	41.5	\$275,809
3820	1972	\$9,225	40.5	\$373,613
3820	1973	\$15,984	39.5	\$631,368
3820	1974	\$6,738	38.5	\$259,413
3820	1975	\$6,417	37.5	\$240,638
3820	1976	\$9,657	36.5	\$352,481
3820	1977	\$9,933	35.5	\$352,622
3820	1978	\$8,231	34.5	\$283,970
3820	1979	\$20,684	33.5	\$692,914
3820	1980	\$15,417	32.5	\$501,053
3820	1981	\$30,589	31.5	\$963,554
3820	1982	\$23,214	30.5	\$708,027
3820	1983	\$19,648	29.5	\$579,616
3820	1984	\$22,897	28.5	\$652,565
3820	1985	\$17,663	27.5	\$485,733
3820	1986	\$16,970	26.5	\$449,705
3820	1987	\$28,586	25.5	\$728,943
3820	1988	\$24,829	24.5	\$608,311
3820	1989	\$49,123	23.5	\$1,154,391
3820	1990	\$33,008	22.5	\$742,680
3820	1991	\$24,596	21.5	\$528,814
3820	1992	\$64,980	20.5	\$1,332,090
3820	1993	\$33,144	19.5	\$646,308
3820	1994	\$35,458	18.5	\$655,973
3820	1995	\$31,298	17.5	\$547,715
3820	1996	\$110,267	16.5	\$1,819,406
3820	1997	\$84,307	15.5	\$1,306,759
3820	1998	\$101,109	14.5	\$1,466,081
3820	1999	\$199,896	13.5	\$2,698,596
3820	2000	\$158,171	12.5	\$1,977,138
3820	2001	\$146,006	11.5	\$1,679,069
3820	2002	\$171,685	10.5	\$1,802,693
3820	2003	\$129,398	9.5	\$1,229,281
3820	2004	\$179,673	8.5	\$1,527,221

FPUC Sch. O

## Exhibit O.76/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3820	2005	\$192,358	7.5	\$1,442,685
3820	2006	\$276,220	6.5	\$1,795,430
3820	2007	\$343,758	5.5	\$1,890,669
3820	2008	\$266,026	4.5	\$1,197,117
3820	2009	\$227,503	3.5	\$796,261
3820	2010	\$193,806	2.5	\$484,515
3820	2011	\$280,729	1.5	\$421,094
3820	2012	\$344,018	0.5	\$172,009
<b>3820 Total</b>		<b>\$4,086,647</b>	<b>10.8</b>	<b>\$44,123,442</b>
3830	1961	\$0	51.5	\$0
3830	1962	\$3,770	50.5	\$190,385
3830	1963	\$4,875	49.5	\$241,313
3830	1964	\$8,147	48.5	\$395,130
3830	1965	\$5,883	47.5	\$279,443
3830	1966	\$2,899	46.5	\$134,804
3830	1967	\$7,531	45.5	\$342,661
3830	1968	\$811	44.5	\$36,090
3830	1969	\$544	43.5	\$23,664
3830	1970	\$4,801	42.5	\$204,043
3830	1971	\$4,589	41.5	\$190,444
3830	1972	\$527	40.5	\$21,344
3830	1973	\$4,808	39.5	\$189,916
3830	1974	\$3,075	38.5	\$118,388
3830	1975	\$6,699	37.5	\$251,213
3830	1976	\$2,587	36.5	\$94,426
3830	1977	\$5,287	35.5	\$187,689
3830	1978	\$7,104	34.5	\$245,088
3830	1979	\$8,894	33.5	\$297,949
3830	1980	\$21,581	32.5	\$701,383
3830	1981	\$15,486	31.5	\$487,809
3830	1982	\$28,300	30.5	\$863,150
3830	1983	\$85,412	29.5	\$2,519,654
3830	1984	\$79,014	28.5	\$2,251,899
3830	1985	\$59,118	27.5	\$1,625,745
3830	1986	\$51,901	26.5	\$1,375,377
3830	1987	\$40,094	25.5	\$1,022,397
3830	1988	\$36,182	24.5	\$886,459
3830	1989	\$49,304	23.5	\$1,158,644
3830	1990	\$42,114	22.5	\$947,565
3830	1991	\$35,766	21.5	\$768,969
3830	1992	\$83,881	20.5	\$1,719,561
3830	1993	\$41,696	19.5	\$813,072
3830	1994	\$17,131	18.5	\$316,924
3830	1995	\$20,078	17.5	\$351,365
3830	1996	\$32,791	16.5	\$541,052
3830	1997	\$44,774	15.5	\$693,997



## Exhibit O.77/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3830	1998	\$77,936	14.5	\$1,130,072
3830	1999	\$84,431	13.5	\$1,139,819
3830	2000	\$60,817	12.5	\$760,213
3830	2001	\$44,592	11.5	\$512,808
3830	2002	\$84,912	10.5	\$891,576
3830	2003	\$55,614	9.5	\$528,333
3830	2004	\$75,690	8.5	\$643,365
3830	2005	\$158,460	7.5	\$1,188,450
3830	2006	\$201,078	6.5	\$1,307,007
3830	2007	\$228,080	5.5	\$1,254,440
3830	2008	\$95,386	4.5	\$429,237
3830	2009	\$84,327	3.5	\$295,145
3830	2010	\$102,956	2.5	\$257,390
3830	2011	\$109,738	1.5	\$164,607
3830	2012	\$99,466	0.5	\$49,733
<b>3830 Total</b>		<b>\$2,430,937</b>	<b>13.6</b>	<b>\$33,041,197</b>
3840	1960	\$322	52.5	\$16,905
3840	1961	\$2,079	51.5	\$107,069
3840	1962	\$2,231	50.5	\$112,666
3840	1963	\$1,054	49.5	\$52,173
3840	1964	\$1,346	48.5	\$65,281
3840	1965	\$3,111	47.5	\$147,773
3840	1966	\$958	46.5	\$44,547
3840	1967	\$3,115	45.5	\$141,733
3840	1968	\$963	44.5	\$42,854
3840	1969	\$339	43.5	\$14,747
3840	1970	\$326	42.5	\$13,855
3840	1971	\$905	41.5	\$37,558
3840	1972	\$1,032	40.5	\$41,796
3840	1973	\$2,533	39.5	\$100,054
3840	1974	\$720	38.5	\$27,720
3840	1975	\$2,548	37.5	\$95,550
3840	1976	\$2,249	36.5	\$82,089
3840	1977	\$4,530	35.5	\$160,815
3840	1978	\$3,809	34.5	\$131,411
3840	1979	\$6,806	33.5	\$228,001
3840	1980	\$9,672	32.5	\$314,340
3840	1981	\$22,028	31.5	\$693,882
3840	1982	\$11,599	30.5	\$353,770
3840	1983	\$13,634	29.5	\$402,203
3840	1984	\$18,992	28.5	\$541,272
3840	1985	\$13,729	27.5	\$377,548
3840	1986	\$17,841	26.5	\$472,787
3840	1987	\$29,087	25.5	\$741,719
3840	1988	\$17,643	24.5	\$432,254
3840	1989	\$27,027	23.5	\$635,135



## Exhibit O.78/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3840	1990	\$13,024	22.5	\$293,040
3840	1991	\$15,153	21.5	\$325,790
3840	1992	\$51,499	20.5	\$1,055,730
3840	1993	\$21,055	19.5	\$410,573
3840	1994	\$26,533	18.5	\$490,861
3840	1995	\$25,943	17.5	\$454,003
3840	1996	\$23,898	16.5	\$394,317
3840	1997	\$19,406	15.5	\$300,793
3840	1998	\$20,385	14.5	\$295,583
3840	1999	\$42,658	13.5	\$575,883
3840	2000	\$50,009	12.5	\$625,113
3840	2001	\$40,412	11.5	\$464,738
3840	2002	\$41,679	10.5	\$437,630
3840	2003	\$51,459	9.5	\$488,861
3840	2004	\$51,214	8.5	\$435,319
3840	2005	\$45,500	7.5	\$341,250
3840	2006	\$78,379	6.5	\$509,464
3840	2007	\$53,335	5.5	\$293,343
3840	2008	\$46,746	4.5	\$210,357
3840	2009	\$29,737	3.5	\$104,080
3840	2010	\$28,832	2.5	\$72,080
3840	2011	\$24,501	1.5	\$36,752
3840	2012	\$25,621	0.5	\$12,811
<b>3840 Total</b>		<b>\$1,049,206</b>	<b>14.5</b>	<b>\$15,257,863</b>
3850	1966	\$0	46.5	\$0
3850	1989	\$0	23.5	\$0
3850	1990	\$15,941	22.5	\$358,673
3850	1991	\$0	21.5	\$0
3850	1992	\$0	20.5	\$0
3850	1993	\$0	19.5	\$0
3850	1994	\$0	18.5	\$0
3850	1995	\$10,640	17.5	\$186,200
3850	1996	\$0	16.5	\$0
3850	1997	\$0	15.5	\$0
3850	1998	\$0	14.5	\$0
3850	1999	\$0	13.5	\$0
3850	2000	\$0	12.5	\$0
3850	2001	\$0	11.5	\$0
3850	2002	\$0	10.5	\$0
3850	2003	\$0	9.5	\$0
3850	2004	\$0	8.5	\$0
3850	2005	\$0	7.5	\$0
3850	2006	\$0	6.5	\$0
3850	2007	\$22,427	5.5	\$123,349
3850	2008	\$0	4.5	\$0
3850	2009	\$109	3.5	\$382

## Exhibit O.79/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3850	2010	\$302	2.5	\$755
3850	2011	\$6,047	1.5	\$9,071
3850	2012	\$0	0.5	\$0
<b>3850 Total</b>		<b>\$55,466</b>	<b>12.2</b>	<b>\$678,428</b>
3870	1960	\$0	52.5	\$0
3870	1974	\$7,603	38.5	\$292,716
3870	1975	\$1,158	37.5	\$43,425
3870	1976	\$242	36.5	\$8,833
3870	1977	\$0	35.5	\$0
3870	1978	\$2,085	34.5	\$71,933
3870	1979	\$0	33.5	\$0
3870	1980	\$0	32.5	\$0
3870	1981	\$699	31.5	\$22,019
3870	1982	\$3,419	30.5	\$104,280
3870	1983	\$4,090	29.5	\$120,655
3870	1984	\$2,354	28.5	\$67,089
3870	1985	\$497	27.5	\$13,668
3870	1986	\$1,912	26.5	\$50,668
3870	1987	\$2,737	25.5	\$69,794
3870	1988	\$0	24.5	\$0
3870	1989	\$0	23.5	\$0
3870	1990	\$63,659	22.5	\$1,432,328
3870	1991	\$2,927	21.5	\$62,931
3870	1992	\$0	20.5	\$0
3870	1993	\$0	19.5	\$0
3870	1994	\$3,216	18.5	\$59,496
3870	1995	\$2,636	17.5	\$46,130
3870	1996	\$1,177	16.5	\$19,421
3870	1997	\$3,701	15.5	\$57,366
3870	1998	\$34,509	14.5	\$500,381
3870	1999	\$7,041	13.5	\$95,054
3870	2000	\$6,080	12.5	\$76,000
3870	2001	\$91,551	11.5	\$1,052,837
3870	2002	\$3,188	10.5	\$33,474
3870	2003	\$81,659	9.5	\$775,761
3870	2004	\$32,208	8.5	\$273,768
3870	2005	\$28,708	7.5	\$215,310
3870	2006	\$29,764	6.5	\$193,466
3870	2007	\$89,582	5.5	\$492,701
3870	2008	\$62,700	4.5	\$282,150
3870	2009	\$228,899	3.5	\$801,147
3870	2010	\$10,628	2.5	\$26,570
3870	2011	\$20,652	1.5	\$30,978
3870	2012	\$47,708	0.5	\$23,854
<b>3870 Total</b>		<b>\$878,989</b>	<b>8.4</b>	<b>\$7,416,196</b>

Exhibit O.80/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3890	1962	\$0	50.5	\$0
3890	1963	\$0	49.5	\$0
3890	1994	\$0	18.5	\$0
3890	1995	\$0	17.5	\$0
3890	2002	\$0	10.5	\$0
3890	2007	\$3,764,495	5.5	\$20,704,723
3890	2008	\$0	4.5	\$0
3890	2009	\$209,708	3.5	\$733,978
3890	2010	\$0	2.5	\$0
3890	2011	\$17,000	1.5	\$25,500
3890	2012	\$3,500	0.5	\$1,750
<b>3890 Total</b>		<b>\$3,994,703</b>	<b>5.4</b>	<b>\$21,465,951</b>
3900	1961	\$0	51.5	\$0
3900	1962	\$0	50.5	\$0
3900	1963	\$0	49.5	\$0
3900	1964	\$0	48.5	\$0
3900	1965	\$0	47.5	\$0
3900	1966	\$0	46.5	\$0
3900	1967	\$0	45.5	\$0
3900	1968	\$0	44.5	\$0
3900	1969	\$0	43.5	\$0
3900	1970	\$0	42.5	\$0
3900	1971	\$0	41.5	\$0
3900	1972	\$0	40.5	\$0
3900	1973	\$0	39.5	\$0
3900	1974	\$0	38.5	\$0
3900	1975	\$0	37.5	\$0
3900	1976	\$0	36.5	\$0
3900	1977	\$0	35.5	\$0
3900	1978	\$0	34.5	\$0
3900	1979	\$0	33.5	\$0
3900	1980	\$0	32.5	\$0
3900	1981	\$0	31.5	\$0
3900	1982	\$0	30.5	\$0
3900	1983	\$0	29.5	\$0
3900	1984	\$1,164	28.5	\$33,174
3900	1985	\$7,637	27.5	\$210,018
3900	1986	\$1,566	26.5	\$41,499
3900	1987	\$0	25.5	\$0
3900	1988	\$0	24.5	\$0
3900	1989	\$0	23.5	\$0
3900	1990	\$2,682	22.5	\$60,345
3900	1991	\$0	21.5	\$0
3900	1992	\$0	20.5	\$0
3900	1993	\$0	19.5	\$0
3900	1994	\$0	18.5	\$0

## Exhibit O.81/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3900	1995	\$0	17.5	\$0
3900	1996	\$0	16.5	\$0
3900	1997	\$0	15.5	\$0
3900	1998	\$0	14.5	\$0
3900	1999	\$8,090	13.5	\$109,215
3900	2000	\$500	12.5	\$6,250
3900	2001	\$23,679	11.5	\$272,309
3900	2002	\$1,251,758	10.5	\$13,143,459
3900	2003	\$0	9.5	\$0
3900	2004	\$6,345	8.5	\$53,933
3900	2005	\$2,850	7.5	\$21,375
3900	2006	\$42,836	6.5	\$278,434
3900	2007	\$22,607	5.5	\$124,339
3900	2008	\$27,037	4.5	\$121,667
3900	2009	\$45,921	3.5	\$160,724
3900	2010	\$11,117	2.5	\$27,793
3900	2011	\$32,184	1.5	\$48,276
3900	2012	\$137,245	0.5	\$68,623
<b>3900 Total</b>		<b>\$1,625,218</b>	<b>9.1</b>	<b>\$14,781,429</b>
3910	1983	\$0	29.5	\$0
3910	1984	\$0	28.5	\$0
3910	1985	\$0	27.5	\$0
3910	1986	\$0	26.5	\$0
3910	1987	\$0	25.5	\$0
3910	1988	\$0	24.5	\$0
3910	1989	\$0	23.5	\$0
3910	1990	\$0	22.5	\$0
3910	1991	\$0	21.5	\$0
3910	1992	\$0	20.5	\$0
3910	1993	\$0	19.5	\$0
3910	1994	\$0	18.5	\$0
3910	1995	\$0	17.5	\$0
3910	1996	\$0	16.5	\$0
3910	1997	\$0	15.5	\$0
3910	1998	\$0	14.5	\$0
3910	1999	\$0	13.5	\$0
3910	2000	\$0	12.5	\$0
3910	2001	\$0	11.5	\$0
3910	2002	\$22,358	10.5	\$234,759
3910	2003	\$0	9.5	\$0
3910	2004	\$0	8.5	\$0
3910	2005	\$15,173	7.5	\$113,798
3910	2006	\$29,286	6.5	\$190,359
3910	2007	\$6,000	5.5	\$33,000
3910	2008	\$9,936	4.5	\$44,712
3910	2009	\$0	3.5	\$0

FPUC Sch. O



## Exhibit O.82/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3910	2010	\$104,052	2.5	\$260,130
3910	2011	\$100,671	1.5	\$151,007
3910	2012	\$135,231	0.5	\$67,616
<b>3910 Total</b>		<b>\$422,707</b>	<b>2.6</b>	<b>\$1,095,380</b>
3912	1976	\$0	36.5	\$0
3912	1977	\$0	35.5	\$0
3912	1978	\$0	34.5	\$0
3912	1979	\$0	33.5	\$0
3912	1980	\$0	32.5	\$0
3912	1981	\$0	31.5	\$0
3912	1982	\$0	30.5	\$0
3912	1983	\$0	29.5	\$0
3912	1984	\$0	28.5	\$0
3912	1985	\$0	27.5	\$0
3912	1986	\$0	26.5	\$0
3912	1987	\$0	25.5	\$0
3912	1988	\$0	24.5	\$0
3912	1989	\$0	23.5	\$0
3912	1990	\$0	22.5	\$0
3912	1991	\$0	21.5	\$0
3912	1992	\$0	20.5	\$0
3912	1993	\$0	19.5	\$0
3912	1994	\$0	18.5	\$0
3912	1995	\$0	17.5	\$0
3912	1996	\$0	16.5	\$0
3912	1997	\$0	15.5	\$0
3912	1998	\$0	14.5	\$0
3912	1999	\$0	13.5	\$0
3912	2000	\$0	12.5	\$0
3912	2001	\$0	11.5	\$0
3912	2002	\$0	10.5	\$0
3912	2003	\$0	9.5	\$0
3912	2004	\$0	8.5	\$0
3912	2005	\$0	7.5	\$0
3912	2006	\$0	6.5	\$0
3912	2007	\$0	5.5	\$0
3912	2008	\$0	4.5	\$0
3912	2009	\$0	3.5	\$0
3912	2010	\$1,489,165	2.5	\$3,722,913
3912	2011	\$317,500	1.5	\$476,250
3912	2012	\$32,712	0.5	\$16,356
<b>3912 Total</b>		<b>\$1,839,377</b>	<b>2.3</b>	<b>\$4,215,519</b>
3913	1979	\$0	33.5	\$0
3913	1980	\$0	32.5	\$0
3913	1981	\$0	31.5	\$0

## Exhibit O.83/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3913	1982	\$0	30.5	\$0
3913	1983	\$0	29.5	\$0
3913	1984	\$0	28.5	\$0
3913	1985	\$0	27.5	\$0
3913	1986	\$0	26.5	\$0
3913	1987	\$0	25.5	\$0
3913	1988	\$0	24.5	\$0
3913	1989	\$0	23.5	\$0
3913	1990	\$0	22.5	\$0
3913	1991	\$0	21.5	\$0
3913	1992	\$0	20.5	\$0
3913	1993	\$0	19.5	\$0
3913	1994	\$0	18.5	\$0
3913	1995	\$0	17.5	\$0
3913	1996	\$0	16.5	\$0
3913	1997	\$0	15.5	\$0
3913	1998	\$0	14.5	\$0
3913	1999	\$0	13.5	\$0
3913	2000	\$1,180	12.5	\$14,750
3913	2001	\$28,271	11.5	\$325,117
3913	2002	\$9,102	10.5	\$95,571
3913	2003	\$174,258	9.5	\$1,655,451
3913	2004	\$261,637	8.5	\$2,223,915
3913	2005	\$286,779	7.5	\$2,150,843
3913	2006	\$635,520	6.5	\$4,130,880
3913	2007	\$349,651	5.5	\$1,923,081
3913	2008	\$409,383	4.5	\$1,842,224
3913	2009	\$291,655	3.5	\$1,020,793
3913	2010	\$136,665	2.5	\$341,663
3913	2011	\$89,037	1.5	\$133,556
3913	2012	\$646,085	0.5	\$323,043
<b>3913 Total</b>		<b>\$3,319,223</b>	<b>4.9</b>	<b>\$16,180,883</b>
3921	1997	\$0	15.5	\$0
3921	1998	\$0	14.5	\$0
3921	1999	\$0	13.5	\$0
3921	2000	\$0	12.5	\$0
3921	2001	\$38,111	11.5	\$438,277
3921	2002	\$0	10.5	\$0
3921	2003	\$20,916	9.5	\$198,702
3921	2004	\$0	8.5	\$0
3921	2005	\$0	7.5	\$0
3921	2006	\$0	6.5	\$0
3921	2007	\$0	5.5	\$0
3921	2008	\$25,000	4.5	\$112,500
3921	2009	\$0	3.5	\$0
3921	2010	\$139,193	2.5	\$347,983

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## Exhibit O.84/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3921	2011	\$108,832	1.5	\$163,248
3921	2012	\$26,232	0.5	\$13,116
<b>3921 Total</b>		<b>\$358,284</b>	<b>3.6</b>	<b>\$1,273,825</b>
3922	1987	\$0	25.5	\$0
3922	1988	\$0	24.5	\$0
3922	1989	\$0	23.5	\$0
3922	1990	\$0	22.5	\$0
3922	1991	\$0	21.5	\$0
3922	1992	\$0	20.5	\$0
3922	1993	\$0	19.5	\$0
3922	1994	\$0	18.5	\$0
3922	1995	\$0	17.5	\$0
3922	1996	\$0	16.5	\$0
3922	1997	\$0	15.5	\$0
3922	1998	\$16,944	14.5	\$245,688
3922	1999	\$41,528	13.5	\$560,628
3922	2000	\$0	12.5	\$0
3922	2001	\$50,066	11.5	\$575,759
3922	2002	\$74,437	10.5	\$781,589
3922	2003	\$137,628	9.5	\$1,307,466
3922	2004	\$249,743	8.5	\$2,122,816
3922	2005	\$484,990	7.5	\$3,637,425
3922	2006	\$855,901	6.5	\$5,563,357
3922	2007	\$547,344	5.5	\$3,010,392
3922	2008	\$246,561	4.5	\$1,109,525
3922	2009	\$219,755	3.5	\$769,143
3922	2010	\$264,322	2.5	\$660,805
3922	2011	\$412,428	1.5	\$618,642
3922	2012	\$374,407	0.5	\$187,204
<b>3922 Total</b>		<b>\$3,976,054</b>	<b>5.3</b>	<b>\$21,150,436</b>
3924	1979	\$4,550	33.5	\$152,425
3924	1980	\$0	32.5	\$0
3924	1981	\$0	31.5	\$0
3924	1982	\$0	30.5	\$0
3924	1983	\$0	29.5	\$0
3924	1984	\$0	28.5	\$0
3924	1985	\$0	27.5	\$0
3924	1986	\$0	26.5	\$0
3924	1987	\$9,424	25.5	\$240,312
3924	1988	\$0	24.5	\$0
3924	1989	\$0	23.5	\$0
3924	1990	\$0	22.5	\$0
3924	1991	\$0	21.5	\$0
3924	1992	\$0	20.5	\$0
3924	1993	\$2,838	19.5	\$55,341

## Exhibit O.85/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3924	1994	\$10,384	18.5	\$192,104
3924	1995	\$0	17.5	\$0
3924	1996	\$0	16.5	\$0
3924	1997	\$0	15.5	\$0
3924	1998	\$0	14.5	\$0
3924	1999	\$4,164	13.5	\$56,214
3924	2000	\$0	12.5	\$0
3924	2001	\$4,097	11.5	\$47,116
3924	2002	\$0	10.5	\$0
3924	2003	\$1,674	9.5	\$15,903
3924	2004	\$3,275	8.5	\$27,838
3924	2005	\$0	7.5	\$0
3924	2006	\$10,565	6.5	\$68,673
3924	2007	\$8,891	5.5	\$48,901
3924	2008	\$0	4.5	\$0
3924	2009	\$0	3.5	\$0
3924	2010	\$4,319	2.5	\$10,798
3924	2011	\$9,560	1.5	\$14,340
3924	2012	\$15,599	0.5	\$7,800
<b>3924 Total</b>		<b>\$89,340</b>	<b>10.5</b>	<b>\$937,762</b>
3930	1973	\$7,117	39.5	\$281,122
3930	1996	\$524	16.5	\$8,646
3930	1997	\$0	15.5	\$0
3930	1998	\$0	14.5	\$0
3930	1999	\$0	13.5	\$0
3930	2000	\$1,921	12.5	\$24,013
3930	2001	\$0	11.5	\$0
3930	2002	\$0	10.5	\$0
3930	2003	\$0	9.5	\$0
3930	2004	\$0	8.5	\$0
3930	2005	\$0	7.5	\$0
3930	2006	\$0	6.5	\$0
3930	2007	\$0	5.5	\$0
3930	2008	\$1,861	4.5	\$8,375
3930	2009	\$0	3.5	\$0
3930	2010	\$0	2.5	\$0
3930	2011	\$0	1.5	\$0
3930	2012	\$5,361	0.5	\$2,681
<b>3930 Total</b>		<b>\$16,784</b>	<b>19.4</b>	<b>\$324,835</b>
3940	1974	\$0	38.5	\$0
3940	1975	\$0	37.5	\$0
3940	1976	\$0	36.5	\$0
3940	1977	\$0	35.5	\$0
3940	1978	\$0	34.5	\$0
3940	1979	\$0	33.5	\$0

FPUC Sch. O



## Exhibit O.86/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3940	1980	\$0	32.5	\$0
3940	1981	\$2,607	31.5	\$82,121
3940	1982	\$1,910	30.5	\$58,255
3940	1983	\$0	29.5	\$0
3940	1984	\$594	28.5	\$16,929
3940	1985	\$251	27.5	\$6,903
3940	1986	\$2,755	26.5	\$73,008
3940	1987	\$6,350	25.5	\$161,925
3940	1988	\$1,339	24.5	\$32,806
3940	1989	\$10,895	23.5	\$256,033
3940	1990	\$2,850	22.5	\$64,125
3940	1991	\$1,044	21.5	\$22,446
3940	1992	\$5,910	20.5	\$121,155
3940	1993	\$5,843	19.5	\$113,939
3940	1994	\$14,889	18.5	\$275,447
3940	1995	\$1,395	17.5	\$24,413
3940	1996	\$5,668	16.5	\$93,522
3940	1997	\$15,025	15.5	\$232,888
3940	1998	\$6,807	14.5	\$98,702
3940	1999	\$14,673	13.5	\$198,086
3940	2000	\$5,708	12.5	\$71,350
3940	2001	\$23,429	11.5	\$269,434
3940	2002	\$14,287	10.5	\$150,014
3940	2003	\$27,181	9.5	\$258,220
3940	2004	\$13,050	8.5	\$110,925
3940	2005	\$42,627	7.5	\$319,703
3940	2006	\$19,287	6.5	\$125,366
3940	2007	\$46,845	5.5	\$257,648
3940	2008	\$9,058	4.5	\$40,761
3940	2009	\$20,933	3.5	\$73,266
3940	2010	\$22,073	2.5	\$55,183
3940	2011	\$60,206	1.5	\$90,309
3940	2012	\$18,621	0.5	\$9,311
<b>3940 Total</b>		<b>\$424,110</b>	<b>8.9</b>	<b>\$3,764,183</b>
3960	1988	\$0	24.5	\$0
3960	1989	\$0	23.5	\$0
3960	1990	\$0	22.5	\$0
3960	1991	\$0	21.5	\$0
3960	1992	\$0	20.5	\$0
3960	1993	\$0	19.5	\$0
3960	1994	\$0	18.5	\$0
3960	1995	\$5,124	17.5	\$89,670
3960	1996	\$0	16.5	\$0
3960	1997	\$0	15.5	\$0
3960	1998	\$5,968	14.5	\$86,536
3960	1999	\$39,490	13.5	\$533,115

FPUC Sch. O

## Exhibit O.87/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3960	2000	\$2,428	12.5	\$30,350
3960	2001	\$37,214	11.5	\$427,961
3960	2002	\$56,310	10.5	\$591,255
3960	2003	\$9,485	9.5	\$90,108
3960	2004	\$38,012	8.5	\$323,102
3960	2005	\$21,619	7.5	\$162,143
3960	2006	\$62,039	6.5	\$403,254
3960	2007	\$3,735	5.5	\$20,543
3960	2008	\$50,017	4.5	\$225,077
3960	2009	\$65,031	3.5	\$227,609
3960	2010	\$64,531	2.5	\$161,328
3960	2011	\$25,067	1.5	\$37,601
3960	2012	\$37,890	0.5	\$18,945
<b>3960 Total</b>		<b>\$523,960</b>	<b>6.5</b>	<b>\$3,428,593</b>
3970	1990	\$0	22.5	\$0
3970	1991	\$0	21.5	\$0
3970	1992	\$0	20.5	\$0
3970	1993	\$0	19.5	\$0
3970	1994	\$0	18.5	\$0
3970	1995	\$0	17.5	\$0
3970	1996	\$0	16.5	\$0
3970	1997	\$0	15.5	\$0
3970	1998	\$0	14.5	\$0
3970	1999	\$11,661	13.5	\$157,424
3970	2000	\$7,766	12.5	\$97,075
3970	2001	\$8,236	11.5	\$94,714
3970	2002	\$36,499	10.5	\$383,240
3970	2003	\$88,683	9.5	\$842,489
3970	2004	\$23,906	8.5	\$203,201
3970	2005	\$14,480	7.5	\$108,600
3970	2006	\$10,393	6.5	\$67,555
3970	2007	\$7,750	5.5	\$42,625
3970	2008	\$52,664	4.5	\$236,988
3970	2009	\$5,720	3.5	\$20,020
3970	2010	\$183,690	2.5	\$459,225
3970	2011	\$12,898	1.5	\$19,347
3970	2012	\$0	0.5	\$0
<b>3970 Total</b>		<b>\$464,346</b>	<b>5.9</b>	<b>\$2,732,501</b>
3980	1986	\$0	26.5	\$0
3980	1987	\$0	25.5	\$0
3980	1988	\$0	24.5	\$0
3980	1989	\$0	23.5	\$0
3980	1990	\$0	22.5	\$0
3980	1991	\$0	21.5	\$0
3980	1992	\$0	20.5	\$0

FPUC Sch. O

## Exhibit O.88/96

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3980	1993	\$0	19.5	\$0
3980	1994	\$0	18.5	\$0
3980	1995	\$0	17.5	\$0
3980	1996	\$0	16.5	\$0
3980	1997	\$0	15.5	\$0
3980	1998	\$0	14.5	\$0
3980	1999	\$0	13.5	\$0
3980	2000	\$0	12.5	\$0
3980	2001	\$0	11.5	\$0
3980	2002	\$0	10.5	\$0
3980	2003	\$0	9.5	\$0
3980	2004	\$0	8.5	\$0
3980	2005	\$0	7.5	\$0
3980	2006	\$71,534	6.5	\$464,971
3980	2007	\$12,963	5.5	\$71,297
3980	2008	\$94,730	4.5	\$426,285
3980	2009	\$1,566	3.5	\$5,481
3980	2010	\$8,922	2.5	\$22,305
3980	2011	\$36,648	1.5	\$54,972
3980	2012	\$0	0.5	\$0
<b>3980 Total</b>		<b>\$226,363</b>	<b>4.6</b>	<b>\$1,045,311</b>
3990	2003	\$6,243	9.5	\$59,309
3990	2004	\$0	8.5	\$0
3990	2005	\$6,546	7.5	\$49,095
3990	2006	\$10,180	6.5	\$66,170
3990	2007	\$0	5.5	\$0
3990	2008	\$2,001	4.5	\$9,005
3990	2009	\$0	3.5	\$0
3990	2010	\$0	2.5	\$0
3990	2011	\$0	1.5	\$0
3990	2012	\$0	0.5	\$0
<b>3990 Total</b>		<b>\$24,970</b>	<b>7.4</b>	<b>\$183,578</b>
		<b>\$137,946,800</b>	<b>12.7</b>	<b>\$1,757,326,922</b>

EXHIBIT P

PROJECTED ACCOUNT AGES – 12/31/13



**FLORIDA PUBLIC UTILITIES COMPANY**  
**CONSOLIDATED NATURAL GAS DIVISIONS**  
**Computation of Asset Age**  
**12/31/2013**

12/31/2012 Balances are based on Actual Database Asset Information - See Exhibit O

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
303	Balance	12/31/12	\$218,610	19.6	\$4,288,816	3740	Balance	12/31/12	\$164,608	23.9	\$3,941,574
	BALANCE	1/1/13	\$218,610	20.1	\$4,398,121		BALANCE	1/1/13	\$164,608	24.4	\$4,023,878
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0		ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0		RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE	12/31/13	\$218,610		\$4,398,121		BALANCE	12/31/13	\$164,608		\$4,023,878
		AGE	20.1					AGE	24.4		

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
3741	Balance	12/31/12	\$12,909	21.6	\$278,453	3750	Balance	12/31/12	\$538,949	25.7	\$13,839,567
	BALANCE	1/1/13	\$12,909	22.1	\$284,907		BALANCE	1/1/13	\$538,949	26.2	\$14,109,041
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0		ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0		RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE	12/31/13	\$12,909		\$284,907		BALANCE	12/31/13	\$538,949		\$14,109,041
		AGE	22.1					AGE	26.2		

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
3761	Balance	12/31/12	\$39,570,296	8.7	\$344,903,790	3762	Balance	12/31/12	\$31,319,733	22.3	\$699,553,577
	BALANCE	1/1/13	\$39,570,296	9.2	\$364,688,938		BALANCE	1/1/13	\$31,319,733	22.8	\$715,213,443
	ADDITION	1/1/13 - 12/31/13	\$5,837,280	0.5	\$2,918,640		ADDITION	1/1/13 - 12/31/13	\$6,550,992	0.5	\$3,275,496
	RETIREMENT	1/1/13 - 12/31/13	\$47,387	11.8	\$558,693		RETIREMENT	1/1/13 - 12/31/13	\$93,148	28.6	\$2,664,964
	BALANCE	12/31/13	\$45,454,963		\$368,166,271		BALANCE	#REF!	\$37,963,873		\$721,153,903
		AGE	8.1					AGE	19.0		

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
3780	Balance	12/31/12	\$424,798	11.7	\$4,963,314	379	Balance	12/31/12	\$3,267,559	9.0	\$29,457,928
	BALANCE	1/1/13	\$424,798	12.2	\$5,175,713		BALANCE	1/1/13	\$3,267,559	9.5	\$31,091,707
	ADDITION	1/1/13 - 12/31/13	\$21,060	0.5	\$10,530		ADDITION	1/1/13 - 12/31/13	\$1,005,612	0.5	\$502,806
	RETIREMENT	1/1/13 - 12/31/13	\$132	19.5	\$2,574		RETIREMENT	1/1/13 - 12/31/13	\$1,971	23.7	\$46,792
	BALANCE	12/31/13	\$445,990		\$5,188,817		BALANCE	12/31/13	\$4,275,142		\$31,641,305
		AGE	11.6					AGE	7.4		

**FLORIDA PUBLIC UTILITIES COMPANY**  
**CONSOLIDATED NATURAL GAS DIVISIONS**  
**Computation of Asset Age**  
**12/31/2013**

12/31/2012 Balances are based on Actual Database Asset Information - See Exhibit O

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT
<b>3801</b>	Balance 12/31/12	\$27,713,332	11.1	\$308,422,843	<b>3802</b>	Balance 12/31/12	\$1,937,211	30.9	\$59,950,031
	BALANCE 1/1/13	\$27,713,332	11.6	\$322,279,509		BALANCE 1/1/13	\$1,937,211	31.4	\$60,918,636
	ADDITION 1/1/13 - 12/31/13	\$1,044,996	0.5	\$522,498		ADDITION 1/1/13 - 12/31/13	\$2,110,872	0.5	\$1,055,436
	RETIREMENT 1/1/13 - 12/31/13	\$101,011	18.0	\$1,821,228		RETIREMENT 1/1/13 - 12/31/13	\$36,810	35.9	\$1,322,583
	BALANCE 12/31/13	\$28,859,339		\$324,623,235		BALANCE 12/31/13	\$4,084,893		\$63,296,655
	AGE		11.2			AGE		15.5	
<b>3810</b>	Balance 12/31/12	\$6,972,111	13.6	\$94,629,724	<b>3820</b>	Balance 12/31/12	\$4,086,647	10.8	\$44,123,442
	BALANCE 1/1/13	\$6,972,111	14.1	\$98,115,779		BALANCE 1/1/13	\$4,086,647	11.3	\$46,166,765
	ADDITION 1/1/13 - 12/31/13	\$396,552	0.5	\$198,276		ADDITION 1/1/13 - 12/31/13	\$231,996	0.5	\$115,998
	RETIREMENT 1/1/13 - 12/31/13	\$42,246	21.2	\$897,305		RETIREMENT 1/1/13 - 12/31/13	\$6,135	21.3	\$130,614
	BALANCE 12/31/13	\$7,410,909		\$99,211,360		BALANCE 12/31/13	\$4,324,778		\$46,413,377
	AGE		13.4			AGE		10.7	
<b>3830</b>	Balance 12/31/12	\$2,430,937	13.6	\$33,041,197	<b>3840</b>	Balance 12/31/12	\$1,049,206	14.5	\$15,257,863
	BALANCE 1/1/13	\$2,430,937	14.1	\$34,256,665		BALANCE 1/1/13	\$1,049,206	15.0	\$15,782,466
	ADDITION 1/1/13 - 12/31/13	\$117,888	0.5	\$58,944		ADDITION 1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT 1/1/13 - 12/31/13	\$4,058	28.6	\$115,896		RETIREMENT 1/1/13 - 12/31/13	\$2,151	21.5	\$46,247
	BALANCE 12/31/13	\$2,552,883		\$34,431,505		BALANCE 12/31/13	\$1,051,357		\$15,828,713
	AGE		13.5			AGE		15.1	
<b>3850</b>	Balance 12/31/12	\$55,466	12.2	\$678,428	<b>3870</b>	Balance 12/31/12	\$878,989	8.4	\$7,416,196
	BALANCE 1/1/13	\$55,466	12.7	\$706,161		BALANCE 1/1/13	\$878,989	8.9	\$7,855,690
	ADDITION 1/1/13 - 12/31/13	\$0	0.5	\$0		ADDITION 1/1/13 - 12/31/13	\$90,852	0.5	\$45,426
	RETIREMENT 1/1/13 - 12/31/13	\$0	0.0	\$0		RETIREMENT 1/1/13 - 12/31/13	\$17,356	16.4	\$284,986
	BALANCE 12/31/13	\$55,466		\$706,161		BALANCE 12/31/13	\$987,197		\$8,186,102
	AGE		12.7			AGE		8.3	



**FLORIDA PUBLIC UTILITIES COMPANY**  
**CONSOLIDATED NATURAL GAS DIVISIONS**  
**Computation of Asset Age**  
**12/31/2013**

12/31/2012 Balances are based on Actual Database Asset Information - See Exhibit O

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
389	Balance	12/31/12	\$3,994,703	5.4	\$21,465,951	3900	Balance	12/31/12	\$1,625,218	9.1	\$14,781,429
	BALANCE	1/1/13	\$3,994,703	5.9	\$23,463,302		BALANCE	1/1/13	\$1,625,218	9.6	\$15,594,038
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0		ADDITION	1/1/13 - 12/31/13	\$9,996	0.5	\$4,998
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0		RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE	12/31/13	\$3,994,703		\$23,463,302		BALANCE	12/31/13	\$1,635,214		\$15,599,036
			AGE	5.9					AGE	9.5	

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
3910	Balance	12/31/12	\$422,707	2.6	\$1,095,380	3912	Balance	12/31/12	\$1,839,377	2.3	\$4,215,519
	BALANCE	1/1/13	\$422,707	3.1	\$1,306,733		BALANCE	1/1/13	\$1,839,377	2.8	\$5,135,207
	ADDITION	1/1/13 - 12/31/13	\$78,204	0.5	\$39,102		ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	\$515	22.5	\$11,593		RETIREMENT	1/1/13 - 12/31/13	\$30,526	10.5	\$320,523
	BALANCE	12/31/13	\$501,426		\$1,357,428		BALANCE	12/31/13	\$1,869,903		\$5,455,730
			AGE	2.7					AGE	2.9	

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
3913	Balance	12/31/12	\$3,319,223	4.9	\$16,180,883	3921	Balance	12/31/12	\$358,284	3.6	\$1,273,825
	BALANCE	1/1/13	\$3,319,223	5.4	\$17,840,494		BALANCE	1/1/13	\$358,284	4.1	\$1,452,967
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0		ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	\$103,128	9.3	\$955,997		RETIREMENT	1/1/13 - 12/31/13	\$29,987	11.1	\$333,755
	BALANCE	12/31/13	\$3,422,351		\$18,796,491		BALANCE	12/31/13	\$388,271		\$1,786,722
			AGE	5.5					AGE	4.6	

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
3922	Balance	12/31/12	\$3,976,054	5.3	\$21,150,436	3924	Balance	12/31/12	\$89,340	10.5	\$937,762
	BALANCE	1/1/13	\$3,976,054	5.8	\$23,138,463		BALANCE	1/1/13	\$89,340	11.0	\$982,432
	ADDITION	1/1/13 - 12/31/13	\$737,004	0.5	\$368,502		ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	\$282,748	10.2	\$2,878,375		RETIREMENT	1/1/13 - 12/31/13	\$151	7.5	\$1,133
	BALANCE	12/31/13	\$4,995,806		\$26,385,340		BALANCE	12/31/13	\$89,491		\$983,565
			AGE	5.3					AGE	11.0	

**FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISIONS**

**Computation of Asset Age**

**12/31/2013**

12/31/2012 Balances are based on Actual Database Asset Information - See Exhibit O

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
3930	Balance	12/31/12	\$16,784	19.4	\$324,835	3940	Balance	12/31/12	\$424,110	8.9	\$3,764,183
	BALANCE	1/1/13	\$16,784	19.9	\$333,227		BALANCE	1/1/13	\$424,110	9.4	\$3,976,238
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0		ADDITION	1/1/13 - 12/31/13	\$28,896	0.5	\$14,448
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0		RETIREMENT	1/1/13 - 12/31/13	\$4,714	21.1	\$99,324
	BALANCE	12/31/13	\$16,784		\$333,227		BALANCE	12/31/13	\$457,720		\$4,090,010
		AGE	19.9					AGE	8.9		

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
3960	Balance	12/31/12	\$523,960	6.5	\$3,428,593	3970	Balance	12/31/12	\$464,346	5.9	\$2,732,501
	BALANCE	1/1/13	\$523,960	7.0	\$3,690,573		BALANCE	1/1/13	\$464,346	6.4	\$2,964,674
	ADDITION	1/1/13 - 12/31/13	\$36,996	0.5	\$18,498		ADDITION	1/1/13 - 12/31/13	\$3,996	0.5	\$1,998
	RETIREMENT	1/1/13 - 12/31/13	\$8,222	19.9	\$163,453		RETIREMENT	1/1/13 - 12/31/13	\$41,668	7.8	\$323,760
	BALANCE	12/31/13	\$569,178		\$3,872,524		BALANCE	12/31/13	\$510,010		\$3,290,432
		AGE	6.8					AGE	6.5		

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
3980	Balance	12/31/12	\$226,363	4.6	\$1,045,311	3990	Balance	12/31/12	\$24,970	7.4	\$183,578
	BALANCE	1/1/13	\$226,363	5.1	\$1,158,492		BALANCE	1/1/13	\$24,970	7.9	\$196,063
	ADDITION	1/1/13 - 12/31/13	\$9,996	0.5	\$4,998		ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	\$1,850	14.4	\$26,548		RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE	12/31/13	\$238,209		\$1,190,038		BALANCE	12/31/13	\$24,970		\$196,063
		AGE	5.0					AGE	7.9		



**FLORIDA PUBLIC UTILITIES COMPANY-  
INDIANTOWN DIVISION**

DEPRECIATION STUDY

DECEMBER 31, 2013

EXHIBIT A

2013 PROJECTED AGED RETIREMENTS

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
2013 DEPRECIATION STUDY  
Docket No.

**EXHIBIT INDEX**

<b><u>Exhibit</u></b>	<b><u>Description</u></b>
<b>A</b>	2013 Projected Aged Retirements
<b>B</b>	2008 Aged Retirements
<b>C</b>	2009 Aged Retirements
<b>D</b>	2010 Aged Retirements
<b>E</b>	2011 Aged Retirements
<b>F</b>	2012 Aged Retirements
<b>G</b>	Plant In Service and Reserve Summaries 2008 Through 2012
<b><u>2013 Projections: January through December</u></b>	
<b>H</b>	Plant - Monthly Balances
<b>I</b>	Reserve - Monthly Balances
<b>J</b>	Additions - Monthly
<b>K</b>	Retirements - Monthly
<b>L</b>	Net Salvage - Monthly and Percentage Computation
<b>M</b>	Depreciation Expense - Monthly
<b><u>Age Listings</u></b>	
<b>N</b>	Transportation Accounts - Detail, Actual @ 12/31/12
<b>O</b>	Vintage Asset Listing - Actual @ 12/31/12
<b>P</b>	Projected Account Ages - @ 12/31/13

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	3761	WT AVG	3762	WT AVG	378	WT AVG	3801	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	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	



FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	381	WT AVG	382	WT AVG	383	WT AVG	385	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$528	\$22,440	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$20	\$190	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$528		\$20		\$0		\$0	
			\$22,440		\$190		\$0		\$0
		42.5		9.5		0.0		0.0	

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	390	WT AVG	3911	WT AVG	3912	WT AVG	3913	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$809	\$17,394	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$1,800	\$24,300	\$5,629	\$75,992	\$0	\$0	\$0	\$0
2000	12.5	\$1,989	\$24,863	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$498	\$5,727	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$464	\$4,872	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$79	\$119
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$5,096		\$6,093		\$0		\$79	
			\$72,283		\$80,864		\$0		\$119
		14.2		13.3		0.0		1.5	

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	3914	WT AVG	3921	WT AVG	3922	WT AVG	394	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$549	\$10,157
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$454	\$7,945
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$825
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$133	\$1,663
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$1,166	
			\$0		\$0		\$0		\$20,589
		0.0		0.0		0.0		17.4	

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	396	WT AVG	397	WT AVG	398	WT AVG	399	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$1,965	\$32,423	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,965		\$0		\$0		\$0	
			\$32,423		\$0		\$0		\$0
		16.5		0.0		0.0		0.0	



FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	52.5	\$0	\$0
1961	51.5	\$0	\$0
1962	50.5	\$0	\$0
1963	49.5	\$0	\$0
1964	48.5	\$0	\$0
1965	47.5	\$0	\$0
1966	46.5	\$0	\$0
1967	45.5	\$0	\$0
1968	44.5	\$0	\$0
1969	43.5	\$0	\$0
1970	42.5	\$528	\$22,440
1971	41.5	\$0	\$0
1972	40.5	\$0	\$0
1973	39.5	\$0	\$0
1974	38.5	\$0	\$0
1975	37.5	\$0	\$0
1976	36.5	\$0	\$0
1977	35.5	\$0	\$0
1978	34.5	\$0	\$0
1979	33.5	\$0	\$0
1980	32.5	\$0	\$0
1981	31.5	\$0	\$0
1982	30.5	\$0	\$0
1983	29.5	\$0	\$0
1984	28.5	\$0	\$0
1985	27.5	\$0	\$0
1986	26.5	\$0	\$0
1987	25.5	\$0	\$0
1988	24.5	\$0	\$0
1989	23.5	\$0	\$0
1990	22.5	\$0	\$0
1991	21.5	\$809	\$17,394
1992	20.5	\$0	\$0
1993	19.5	\$0	\$0
1994	18.5	\$549	\$10,157
1995	17.5	\$454	\$7,945
1996	16.5	\$2,015	\$33,248
1997	15.5	\$0	\$0
1998	14.5	\$0	\$0
1999	13.5	\$7,429	\$100,292
2000	12.5	\$2,122	\$26,525
2001	11.5	\$498	\$5,727
2002	10.5	\$464	\$4,872
2003	9.5	\$20	\$190
2004	8.5	\$0	\$0
2005	7.5	\$0	\$0
2006	6.5	\$0	\$0
2007	5.5	\$0	\$0
2008	4.5	\$0	\$0
2009	3.5	\$0	\$0
2010	2.5	\$0	\$0
2011	1.5	\$79	\$119
2012	0.5	\$0	\$0
		\$14,967	
			\$228,907
		15.3	

FPUC - INDIANTOWN DIVISION  
2013 NATURAL GAS DEPRECIATION STUDY  
PROPOSED DEPRECIATION RATES

				CURRENT RATES		PROPOSED RATES		CHANGE IN EXPENSES
				RATE	EXPENSES	RATE	ESTIMATED EXPENSES	
PROPOSED ACCOUNT	CURRENT ACCOUNT	12/31/2013 INVESTMENT	12/31/2013 RESERVE	(%)	(\$)	(%)	(\$)	(\$)
DISTRIBUTION PLANT								
3741 Land Rights	N/A N/A	\$0	\$0	N/A	\$0	3.3%	\$0	\$0
375 Structures & Improvements	N/A N/A	\$0	\$0	N/A	\$0	2.8%	\$0	\$0
3761 Mains - Plastic	3761 Mains - Plastic	\$192,545	\$138,935	3.2%	\$6,161	2.5%	\$4,814	(\$1,348)
3762 Mains - Other	3762 Mains - Other	\$249,316	\$272,815	3.3%	\$8,227	2.8%	\$6,981	(\$1,247)
378 Meas. & Reg. Station Equip - Gene	378 Meas. & Reg. Station Equip - Gene	\$195,142	\$33,563	3.7%	\$7,220	3.5%	\$6,830	(\$390)
379 Meas. & Reg. Station Equip - City	N/A N/A	\$0	\$0	N/A	\$0	3.5%	\$0	\$0
3801 Services - Plastic	3801 Services - Plastic	\$106,770	\$71,464	3.9%	\$4,164	3.6%	\$3,844	(\$320)
3802 Services - Other	N/A N/A	\$0	\$0	N/A	\$0	4.0%	\$0	\$0
381 Meters	381 Meters	\$64,302	\$36,539	5.0%	\$3,215	4.0%	\$2,572	(\$643)
3811 Meters - AMR Equipment	N/A N/A	\$0	\$0	N/A	\$0	5.0%	\$0	\$0
382 Meter Installations	382 Meter Installations	\$15,768	\$4,850	3.0%	\$473	3.4%	\$536	\$63
3821 Meter Installations - MTU/DCU	N/A N/A	\$0	\$0	N/A	\$0	5.0%	\$0	\$0
383 Regulators	383 Regulators	\$20,316	\$8,506	3.3%	\$670	3.3%	\$670	\$0
384 Regulator Installations	N/A N/A	\$0	\$0	N/A	\$0	3.4%	\$0	\$0
385 Indust. Meas. & Reg. Station Equip	385 Indust. Meas. & Reg. Station Equip	\$99,571	\$77,123	3.3%	\$3,286	4.1%	\$4,082	\$797
387 Other Equipment	387 Other Equipment	\$0	\$0	4.0%	\$0	5.6%	\$0	\$0
Total Distribution Plant		\$943,730	\$643,795		\$33,418		\$30,329	(\$3,088)
GENERAL PLANT								
390 Structures & Improvements	390 Structures & Improvements	\$168,002	\$61,544	2.3%	\$3,864	2.0%	\$3,360	(\$504)
3913 IT Equipment	3911 Data Processing Equipment	\$20,727	\$14,800	9.8%	\$2,031	11.0%	\$2,280	\$249
3910 Office Furniture	3912 Office Furniture	\$28,586	\$11,629	4.7%	\$1,344	5.0%	\$1,429	\$86
3912 Office Equipment	3913 Office Equipment	\$6,773	\$496	4.7%	\$318	7.3%	\$494	\$176
3914 System Software	3914 System Software	\$46,105	\$39,625	10.2%	\$4,703	11.0%	\$5,072	\$369
3921 Transportation - Cars	3921 Transportation - Cars and Light Tr	\$1,903	\$602	11.5%	\$219	13.1%	\$249	\$30
3922 Transportation - Cars and Light Tr	3922 Transportation - Other	\$610	\$28	11.5%	\$70	8.6%	\$52	(\$18)
3923 Transportation - Heavy Trucks	N/A N/A	\$0	\$0	N/A	\$0	8.2%	\$0	\$0
3924 Transportation - Other	N/A N/A	\$0	\$0	N/A	\$0	5.0%	\$0	\$0
393 Store Equipment	N/A N/A	\$0	\$0	N/A	\$0	4.0%	\$0	\$0
394 Tools, Shop & Garage Equipment	394 Tools, Shop & Garage Equipment	\$12,250	(\$24)	4.6%	\$564	3.1%	\$380	(\$184)
396 Power Operated Equipment	396 Power Operated Equipment	\$24,002	\$11,541	6.6%	\$1,584	7.7%	\$1,848	\$264
397 Communications Equipment	397 Communications Equipment	\$1,800	(\$432)	9.1%	\$164	7.1%	\$128	(\$36)
3971 Communications Equipment - AMI	N/A N/A	\$0	\$0	N/A	\$0	7.1%	\$0	\$0
398 Miscellaneous Equipment	398 Miscellaneous Equipment	\$13,966	\$10,522	8.9%	\$1,243	6.7%	\$936	(\$307)
399 Other Tangible Property	399 Other Tangible Property	\$250	\$290	8.9%	\$22	20.0%	\$50	\$28
Total General Plant		\$324,974	\$150,621		\$16,126		\$16,278	\$153
Total Plant		\$1,268,704	\$794,416		\$49,543		\$46,608	(\$2,935)

FPUC - INDIANTOWN DIVISION  
2013 Depreciation Study  
FPUC-INDIANTOWN RATES

CURRENT ACCOUNT	PROPOSED ACCOUNT	CURRENT - Indiantown	PROPOSED - Indiantown			
		REMAINING	AVERAGE	REMAINING		
		LIFE	REMAINING	NET	12/31/2013	LIFE
		RATE	LIFE	SALVAGE	RESERVE	RATE
		(%)	(YEARS)	(%)	(%)	(%)
<b>DISTRIBUTION PLANT</b>	<b>DISTRIBUTION PLANT</b>					
3741 Land Rights	N/A N/A	N/A	N/A	0.0%	N/A	3.3%
375 Structures & Improvements	N/A N/A	N/A	N/A	0.0%	N/A	2.8%
3761 Mains - Plastic	3761 Mains - Plastic	3.2%	8.7	-25.0%	72.2%	2.5%
3762 Mains - Other	3762 Mains - Other	3.3%	(2.9)	-25.0%	109.4%	2.8%
378 Meas. & Reg. Station Equip - General	378 Meas. & Reg. Station Equip - General	3.7%	22.4	-10.0%	17.2%	3.5%
379 Meas. & Reg. Station Equip - City Gas	N/A N/A	N/A	N/A	0.0%	N/A	3.5%
3801 Services - Plastic	3801 Services - Plastic	3.9%	8.5	-25.0%	66.9%	3.6%
3802 Services - Other	N/A N/A	N/A	N/A	-50.0%	N/A	4.0%
381 Meters	381 Meters	5.0%	8.6	0.0%	56.8%	4.0%
3811 Meters - AMR Equipment	N/A N/A	N/A	N/A	0.0%	N/A	5.0%
382 Meter Installations	382 Meter Installations	3.0%	23.1	-5.0%	30.8%	3.4%
3821 Meter Installations - MTU/DCU	N/A N/A	N/A	N/A	-5.0%	N/A	5.0%
383 Regulators	383 Regulators	3.3%	17.6	0.0%	41.9%	3.3%
384 Regulator Installations	N/A N/A	N/A	N/A	0.0%	N/A	3.4%
385 Indust. Meas. & Reg. Station Equip	385 Indust. Meas. & Reg. Station Equip.	3.0%	7.5	0.0%	77.5%	4.1%
387 Other Equipment	387 Other Equipment	4.0%	N/A	0.0%	N/A	5.6%
<b>GENERAL PLANT</b>	<b>GENERAL PLANT</b>					
390 Structures & Improvements	390 Structures & Improvements	2.3%	27.6	0.0%	36.6%	2.0%
3913 IT Equipment	3911 Data Processing Equipment	9.8%	2.9	0.0%	71.4%	11.0%
3910 Office Furniture	3912 Office Furniture	4.7%	12.6	0.0%	40.7%	5.0%
3912 Office Equipment	3913 Office Equipment	4.7%	19.7	0.0%	7.3%	7.3%
3914 System Software	3914 System Software	10.2%	1.4	0.0%	85.9%	11.0%
3921 Transportation - Cars	3921 Transportation - Cars and Light Trucks	11.5%	5.9	15.0%	31.6%	13.1%
3922 Transportation - Cars and Light Trucks	3922 Transportation - Other	11.5%	8.3	15.0%	4.6%	8.6%
3923 Transportation - Heavy Trucks	N/A N/A	N/A	N/A	15.0%	N/A	8.2%
3924 Transportation - Other	N/A N/A	N/A	N/A	0.0%	N/A	5.0%
393 Store Equipment	N/A N/A	N/A	N/A	0.0%	N/A	4.0%
394 Tools, Shop & Garage Equipment	394 Tools, Shop & Garage Equipment	4.6%	21.8	0.0%	-0.2%	3.1%
396 Power Operated Equipment	396 Power Operated Equipment	6.6%	7.9	20.0%	48.1%	7.7%
397 Communications Equipment	397 Communications Equipment	9.1%	13.6	0.0%	-24.0%	7.1%
3971 Communications Equipment - AMR	N/A N/A	N/A	N/A	0.0%	N/A	7.1%
398 Miscellaneous Equipment	398 Miscellaneous Equipment	8.9%	2.8	20.0%	75.3%	6.7%
399 Other Tangible Property	399 Other Tangible Property	8.9%	(1.8)	0.0%	116.0%	20.0%

EXHIBIT B

2008 AGED RETIREMENTS



FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	3761	WT AVG	3762	WT AVG	378	WT AVG	3801	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	381	WT AVG	382	WT AVG	383	WT AVG	385	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$2,571	\$98,984	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$2,571	\$98,984	\$0	\$0	\$0	\$0	\$0	\$0
		38.5		N/A		N/A		N/A	

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	390	WT AVG	3911	WT AVG	3912	WT AVG	3913	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$28,145	\$267,378	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$0	\$0	\$2,322	\$15,093	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$30,467		\$0		\$0	
			\$0		\$282,471		\$0		\$0
		N/A		9.27		N/A		N/A	



FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	3914	WT AVG	3921	WT AVG	3922	WT AVG	394	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$62,543	\$93,815	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$62,543		\$0		\$0	
			\$0		\$93,815		\$0		\$0
		N/A		1.5		N/A		N/A	



FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	396	WT AVG	397	WT AVG	398	WT AVG	399	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$1,502	\$17,273	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$1,502	\$14,269	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$629	\$5,347	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$3,633		\$0		\$0	
			\$0		\$36,889		\$0		\$0
		N/A		10.15		N/A		N/A	

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	48.5	\$0	\$0
1961	47.5	\$0	\$0
1962	46.5	\$0	\$0
1963	45.5	\$0	\$0
1964	44.5	\$0	\$0
1965	43.5	\$0	\$0
1966	42.5	\$0	\$0
1967	41.5	\$0	\$0
1968	40.5	\$0	\$0
1969	39.5	\$0	\$0
1970	38.5	\$2,571	\$98,984
1971	37.5	\$0	\$0
1972	36.5	\$0	\$0
1973	35.5	\$0	\$0
1974	34.5	\$0	\$0
1975	33.5	\$0	\$0
1976	32.5	\$0	\$0
1977	31.5	\$0	\$0
1978	30.5	\$0	\$0
1979	29.5	\$0	\$0
1980	28.5	\$0	\$0
1981	27.5	\$0	\$0
1982	26.5	\$0	\$0
1983	25.5	\$0	\$0
1984	24.5	\$0	\$0
1985	23.5	\$0	\$0
1986	22.5	\$0	\$0
1987	21.5	\$0	\$0
1988	20.5	\$0	\$0
1989	19.5	\$0	\$0
1990	18.5	\$0	\$0
1991	17.5	\$0	\$0
1992	16.5	\$0	\$0
1993	15.5	\$0	\$0
1994	14.5	\$0	\$0
1995	13.5	\$0	\$0
1996	12.5	\$0	\$0
1997	11.5	\$1,502	\$17,273
1998	10.5	\$0	\$0
1999	9.5	\$29,647	\$281,647
2000	8.5	\$629	\$5,347
2001	7.5	\$0	\$0
2002	6.5	\$2,322	\$15,093
2003	5.5	\$0	\$0
2004	4.5	\$0	\$0
2005	3.5	\$0	\$0
2006	2.5	\$0	\$0
2007	1.5	\$62,543	\$93,815
2008	0.5	\$0	\$0
		\$99,214	
			\$512,157
		5.16	

EXHIBIT C

2009 AGED RETIREMENTS

## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

## ACTUAL 2009 RETIREMENTS

YEAR	AGE	3761	WT AVG	3762	WT AVG	378	WT AVG	3801	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$82	\$3,239	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$82		\$0		\$0		\$0	
			\$3,239		\$0		\$0		\$0
		39.5		N/A		N/A		N/A	



FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	381	WT AVG	382	WT AVG	383	WT AVG	385	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$71	\$2,805	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$0	\$0	\$102	\$663	\$0	\$0	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$71		\$102		\$0		\$0	
			\$2,805		\$663		\$0		\$0
		39.51		6.5		N/A		N/A	

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	390	WT AVG	3911	WT AVG	3912	WT AVG	3913	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
		\$0		\$0		\$0		\$0	
		N/A		N/A		N/A		N/A	

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	3914	WT AVG	3921	WT AVG	3922	WT AVG	394	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$0	\$0	\$30,967	\$77,418	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$30,967		\$0		\$0	
			\$0		\$77,418		\$0		\$0
		N/A		2.5		N/A		N/A	



## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

## ACTUAL 2009 RETIREMENTS

YEAR	AGE	396	WT AVG	397	WT AVG	398	WT AVG	399	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	



FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	49.5	\$0	\$0
1961	48.5	\$0	\$0
1962	47.5	\$0	\$0
1963	46.5	\$0	\$0
1964	45.5	\$0	\$0
1965	44.5	\$0	\$0
1966	43.5	\$0	\$0
1967	42.5	\$0	\$0
1968	41.5	\$0	\$0
1969	40.5	\$0	\$0
1970	39.5	\$153	\$6,044
1971	38.5	\$0	\$0
1972	37.5	\$0	\$0
1973	36.5	\$0	\$0
1974	35.5	\$0	\$0
1975	34.5	\$0	\$0
1976	33.5	\$0	\$0
1977	32.5	\$0	\$0
1978	31.5	\$0	\$0
1979	30.5	\$0	\$0
1980	29.5	\$0	\$0
1981	28.5	\$0	\$0
1982	27.5	\$0	\$0
1983	26.5	\$0	\$0
1984	25.5	\$0	\$0
1985	24.5	\$0	\$0
1986	23.5	\$0	\$0
1987	22.5	\$0	\$0
1988	21.5	\$0	\$0
1989	20.5	\$0	\$0
1990	19.5	\$0	\$0
1991	18.5	\$0	\$0
1992	17.5	\$0	\$0
1993	16.5	\$0	\$0
1994	15.5	\$0	\$0
1995	14.5	\$0	\$0
1996	13.5	\$0	\$0
1997	12.5	\$0	\$0
1998	11.5	\$0	\$0
1999	10.5	\$0	\$0
2000	9.5	\$0	\$0
2001	8.5	\$0	\$0
2002	7.5	\$0	\$0
2003	6.5	\$102	\$663
2004	5.5	\$0	\$0
2005	4.5	\$0	\$0
2006	3.5	\$0	\$0
2007	2.5	\$30,967	\$77,418
2008	1.5	\$0	\$0
2009	0.5	\$0	\$0
		\$31,222	
			\$84,124
		2.69	

EXHIBIT D

2010 AGED RETIREMENTS

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	3761	WT AVG	3762	WT AVG	378	WT AVG	3801	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	

## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

## ACTUAL 2010 RETIREMENTS

YEAR	AGE	381	WT AVG	382	WT AVG	383	WT AVG	385	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	



FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	390	WT AVG	3911	WT AVG	3912	WT AVG	3913	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	3914	WT AVG	3921	WT AVG	3922	WT AVG	394	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,745	\$45,293
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,268	\$35,154
1996	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$249	\$3,611
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$664	\$6,972
2001	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$5,926	
		\$0		\$0		\$0			\$91,029
		N/A		N/A		N/A		15.36	

## Exhibit D 24/67

FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

### ACTUAL 2010 RETIREMENTS

YEAR	AGE	396	WT AVG	397	WT AVG	398	WT AVG	399	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	14.5	\$9,824	\$142,448	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$9,824		\$0		\$0		\$0	
			\$142,448		\$0		\$0		\$0
		14.5		N/A		N/A		N/A	

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FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	50.5	\$0	\$0
1961	49.5	\$0	\$0
1962	48.5	\$0	\$0
1963	47.5	\$0	\$0
1964	46.5	\$0	\$0
1965	45.5	\$0	\$0
1966	44.5	\$0	\$0
1967	43.5	\$0	\$0
1968	42.5	\$0	\$0
1969	41.5	\$0	\$0
1970	40.5	\$0	\$0
1971	39.5	\$0	\$0
1972	38.5	\$0	\$0
1973	37.5	\$0	\$0
1974	36.5	\$0	\$0
1975	35.5	\$0	\$0
1976	34.5	\$0	\$0
1977	33.5	\$0	\$0
1978	32.5	\$0	\$0
1979	31.5	\$0	\$0
1980	30.5	\$0	\$0
1981	29.5	\$0	\$0
1982	28.5	\$0	\$0
1983	27.5	\$0	\$0
1984	26.5	\$0	\$0
1985	25.5	\$0	\$0
1986	24.5	\$0	\$0
1987	23.5	\$0	\$0
1988	22.5	\$0	\$0
1989	21.5	\$0	\$0
1990	20.5	\$0	\$0
1991	19.5	\$0	\$0
1992	18.5	\$0	\$0
1993	17.5	\$0	\$0
1994	16.5	\$2,745	\$45,293
1995	15.5	\$2,268	\$35,154
1996	14.5	\$10,073	\$146,059
1997	13.5	\$0	\$0
1998	12.5	\$0	\$0
1999	11.5	\$0	\$0
2000	10.5	\$664	\$6,972
2001	9.5	\$0	\$0
2002	8.5	\$0	\$0
2003	7.5	\$0	\$0
2004	6.5	\$0	\$0
2005	5.5	\$0	\$0
2006	4.5	\$0	\$0
2007	3.5	\$0	\$0
2008	2.5	\$0	\$0
2009	1.5	\$0	\$0
2010	0.5	\$0	\$0
		\$15,750	
			\$233,477
		14.82	



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2011 AGED RETIREMENTS

## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

## ACTUAL 2011 RETIREMENTS

YEAR	AGE	3761	WT AVG	3762	WT AVG	378	WT AVG	3801	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	

## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

## ACTUAL 2011 RETIREMENTS

YEAR	AGE	381	WT AVG	382	WT AVG	383	WT AVG	385	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	

## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

## ACTUAL 2011 RETIREMENTS

YEAR	AGE	390	WT AVG	3911	WT AVG	3912	WT AVG	3913	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	



## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

## ACTUAL 2011 RETIREMENTS

YEAR	AGE	3914	WT AVG	3921	WT AVG	3922	WT AVG	394	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	

## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

## ACTUAL 2011 RETIREMENTS

YEAR	AGE	396	WT AVG	397	WT AVG	398	WT AVG	399	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
		\$0		\$0		\$0		\$0	
		N/A		N/A		N/A		N/A	

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2011 RETIREMENTS

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

EXHIBIT F

2012 AGED RETIREMENTS



FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	3761	WT AVG	3762	WT AVG	378	WT AVG	3801	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
		\$0		\$0		\$0		\$0	
		N/A		N/A		N/A		N/A	

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	381	WT AVG	382	WT AVG	383	WT AVG	385	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
		\$0		\$0		\$0		\$0	
		N/A		N/A		N/A		N/A	

## Exhibit F 34/67

## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

## ACTUAL 2012 RETIREMENTS

YEAR	AGE	390	WT AVG	3911	WT AVG	3912	WT AVG	3913	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$4,047	\$87,011	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$9,000	\$121,500	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$9,944	\$124,300	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$2,490	\$28,635	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$397	\$596
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$25,481		\$0		\$0		\$397	
			\$361,446		\$0		\$0		\$596
		14		N/A		N/A		1.5	

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	3914	WT AVG	3921	WT AVG	3922	WT AVG	394	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$478	\$717	\$301	\$452	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$478		\$301		\$0	
			\$0		\$717		\$452		\$0
		N/A		1.5		1.5		N/A	



FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	396	WT AVG	397	WT AVG	398	WT AVG	399	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
		\$0		\$0		\$0		\$0	
		N/A		N/A		N/A		N/A	

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	52.5	\$0	\$0
1961	51.5	\$0	\$0
1962	50.5	\$0	\$0
1963	49.5	\$0	\$0
1964	48.5	\$0	\$0
1965	47.5	\$0	\$0
1966	46.5	\$0	\$0
1967	45.5	\$0	\$0
1968	44.5	\$0	\$0
1969	43.5	\$0	\$0
1970	42.5	\$0	\$0
1971	41.5	\$0	\$0
1972	40.5	\$0	\$0
1973	39.5	\$0	\$0
1974	38.5	\$0	\$0
1975	37.5	\$0	\$0
1976	36.5	\$0	\$0
1977	35.5	\$0	\$0
1978	34.5	\$0	\$0
1979	33.5	\$0	\$0
1980	32.5	\$0	\$0
1981	31.5	\$0	\$0
1982	30.5	\$0	\$0
1983	29.5	\$0	\$0
1984	28.5	\$0	\$0
1985	27.5	\$0	\$0
1986	26.5	\$0	\$0
1987	25.5	\$0	\$0
1988	24.5	\$0	\$0
1989	23.5	\$0	\$0
1990	22.5	\$0	\$0
1991	21.5	\$4,047	\$87,011
1992	20.5	\$0	\$0
1993	19.5	\$0	\$0
1994	18.5	\$0	\$0
1995	17.5	\$0	\$0
1996	16.5	\$0	\$0
1997	15.5	\$0	\$0
1998	14.5	\$0	\$0
1999	13.5	\$9,000	\$121,500
2000	12.5	\$9,944	\$124,300
2001	11.5	\$2,490	\$28,635
2002	10.5	\$0	\$0
2003	9.5	\$0	\$0
2004	8.5	\$0	\$0
2005	7.5	\$0	\$0
2006	6.5	\$0	\$0
2007	5.5	\$0	\$0
2008	4.5	\$0	\$0
2009	3.5	\$0	\$0
2010	2.5	\$0	\$0
2011	1.5	\$1,176	\$1,764
2012	0.5	\$0	\$0
		\$26,657	
			\$363,210
		13.63	

EXHIBIT G

PLANT IN SERVICE AND RESERVE SUMMARIES  
2008 THROUGH 2012

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
2008

PLANT IN SERVICE							RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Reclass & Adjustments	Transfers	Retirements	Ending Balance	Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Transfers	Reclassi- fications	Ending Balance
303	\$0	\$0	\$0	\$0	\$0	\$0	303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	\$12,500	\$0	\$0	\$0	\$0	\$12,500	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	\$185,551	\$6,309	\$0	\$0	\$0	\$191,860	3761	\$118,811	\$0	\$6,201	\$0	\$0	\$0	\$0	\$0	\$125,012
3762	\$249,316	\$0	\$0	\$0	\$0	\$249,316	3762	\$212,069	\$0	\$10,471	\$0	\$0	\$0	\$0	\$0	\$222,540
378	\$47,982	\$0	\$0	\$0	\$0	\$47,982	378	\$6,045	\$0	\$1,631	\$0	\$0	\$0	\$0	\$0	\$7,676
3801	\$94,921	\$10,444	\$0	\$0	\$0	\$105,365	3801	\$32,622	\$0	\$3,262	\$0	\$0	\$0	\$0	\$0	\$35,884
381	\$64,835	\$461	\$0	\$0	(\$2,571)	\$62,725	381	\$18,240	(\$2,571)	\$2,433	\$0	\$0	\$0	\$0	\$0	\$18,102
382	\$14,875	\$596	\$0	\$0	\$0	\$15,471	382	\$2,877	\$0	\$393	\$0	\$0	\$0	\$0	\$0	\$3,270
383	\$19,104	\$563	\$0	\$0	\$0	\$19,667	383	\$4,389	\$0	\$579	\$0	\$0	\$0	\$0	\$0	\$4,968
385	\$98,378	\$1,193	\$0	\$0	\$0	\$99,571	385	\$60,446	\$0	\$3,459	\$0	\$0	\$0	\$0	\$0	\$63,905
389	\$0	\$0	\$0	\$0	\$0	\$0	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$171,895	\$0	\$0	\$0	\$0	\$171,895	390	\$39,442	\$0	\$4,297	\$0	\$0	\$0	\$0	\$0	\$43,739
3911	\$34,258	\$2,709	\$0	\$0	(\$30,467)	\$6,500	3911	\$30,796	(\$30,467)	\$559	\$0	\$0	\$0	\$0	\$0	\$888
3912	\$27,774	\$0	\$0	\$0	\$0	\$27,774	3912	\$10,415	\$0	\$1,389	\$0	\$0	\$0	\$0	\$0	\$11,804
3913	\$0	\$0	\$0	\$0	\$0	\$0	3913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3914	\$12,311	\$0	\$0	\$0	\$0	\$12,311	3914	\$3,423	\$0	\$2,462	\$0	\$0	\$0	\$0	\$0	\$5,885
3921	\$93,510	\$0	\$0	\$0	(\$62,543)	\$30,967	3921	\$92,850	(\$62,543)	\$4,583	\$0	\$0	\$0	\$0	\$0	\$34,890
3922	\$0	\$0	\$0	\$0	\$0	\$0	3922	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	\$5,926	\$0	\$0	\$0	\$0	\$5,926	394	\$3,449	\$0	\$302	\$0	\$0	\$0	\$0	\$0	\$3,751
396	\$35,794	\$0	\$0	\$0	\$0	\$35,794	396	\$10,454	\$0	\$2,362	\$0	\$0	\$0	\$0	\$0	\$12,816
397	\$3,633	\$0	\$0	\$0	(\$3,633)	\$0	397	\$2,939	(\$2,939)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
398	\$13,647	\$0	\$0	\$0	\$0	\$13,647	398	\$3,358	\$0	\$1,365	\$0	\$0	\$0	\$0	\$0	\$4,723
399	\$0	\$0	\$0	\$0	\$0	\$0	399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$1,186,210	\$22,275	\$0	\$0	(\$99,214)	\$1,109,271		\$652,625	(\$98,520)	\$45,748	\$0	\$0	\$0	\$0	\$0	\$599,853



FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
2009

PLANT IN SERVICE							RESERVE (CREDIT BALANCES)								
Plant Account	Beginning Balance	Additions	Reclass & Adjustments	Transfers	Retirements	Ending Balance	Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Reclassi- fications	Ending Balance
303	\$0	\$0	\$0	\$0	\$0	\$0	303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	\$12,500	\$0	\$0	\$0	\$0	\$12,500	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	\$191,860	\$767	\$0	\$0	(\$82)	\$192,545	3761	\$125,012	(\$111)	\$6,141	\$0	\$0	\$33,994	\$0	\$165,036
3762	\$249,316	\$0	\$0	\$0	\$0	\$249,316	3762	\$222,540	\$0	\$8,227	\$0	\$0	(\$11,891)	\$0	\$218,876
378	\$47,982	\$0	\$0	\$0	\$0	\$47,982	378	\$7,676	\$0	\$1,775	\$0	\$0	(\$5,035)	\$0	\$4,416
3801	\$105,365	\$1,405	\$0	\$0	\$0	\$106,770	3801	\$35,884	\$0	\$4,109	\$0	\$0	(\$15,511)	\$0	\$24,482
381	\$62,725	\$2,176	\$0	\$0	(\$71)	\$64,830	381	\$18,102	(\$71)	\$3,167	\$0	\$0	(\$3,742)	\$0	\$17,456
382	\$15,471	\$423	\$0	\$0	(\$102)	\$15,792	382	\$3,270	(\$124)	\$464	\$0	\$0	\$484	\$0	\$4,094
383	\$19,667	\$592	\$0	\$0	\$0	\$20,259	383	\$4,968	\$0	\$655	\$0	\$0	(\$421)	\$0	\$5,202
385	\$99,571	\$0	\$0	\$0	\$0	\$99,571	385	\$63,905	\$0	\$3,284	\$0	\$0	\$2,122	\$0	\$69,311
389	\$0	\$0	\$0	\$0	\$0	\$0	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$171,895	\$0	\$0	\$0	\$0	\$171,895	390	\$43,739	\$0	\$3,954	\$0	\$0	\$0	\$0	\$47,693
3911	\$6,500	\$6,728	\$0	\$0	\$0	\$13,228	3911	\$888	\$0	\$1,114	\$0	\$0	\$0	\$0	\$2,002
3912	\$27,774	\$0	\$0	\$0	\$0	\$27,774	3912	\$11,804	\$0	\$1,305	\$0	\$0	\$0	\$0	\$13,109
3913	\$0	\$0	\$0	\$0	\$0	\$0	3913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3914	\$12,311	\$14,278	\$0	\$0	\$0	\$26,589	3914	\$5,885	\$0	\$2,287	\$0	\$0	\$0	\$0	\$8,172
3921	\$30,967	\$87,875	\$0	\$0	(\$30,967)	\$87,875	3921	\$34,890	(\$30,967)	\$7,459	\$12,000	\$0	\$0	\$0	\$23,382
3922	\$0	\$0	\$0	\$0	\$0	\$0	3922	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	\$5,926	\$13,438	\$0	\$0	\$0	\$19,364	394	\$3,751	\$0	\$762	\$0	\$0	\$0	\$0	\$4,513
396	\$35,794	\$0	\$0	\$0	\$0	\$35,794	396	\$12,816	\$0	\$2,362	\$0	\$0	\$0	\$0	\$15,178
397	\$0	\$0	\$0	\$0	\$0	\$0	397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
398	\$13,647	\$0	\$0	\$0	\$0	\$13,647	398	\$4,723	\$0	\$1,215	\$0	\$0	\$0	\$0	\$5,938
399	\$0	\$0	\$0	\$0	\$0	\$0	399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$1,109,271	\$127,682	\$0	\$0	(\$31,222)	\$1,205,731		\$599,853	(\$31,273)	\$48,280	\$12,000	\$0	\$0	\$0	\$628,860

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
2010

PLANT IN SERVICE							RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Reclass & Adjustments	Transfers	Retirements	Ending Balance	Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Transfers	Reclassi- fications	Ending Balance
303	\$0	\$0	\$0	\$0	\$0	\$0	303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	\$12,500	\$0	\$0	\$0	\$0	\$12,500	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	\$192,545	\$0	\$0	\$0	\$0	\$192,545	3761	\$165,036	\$0	(\$45,080)	\$0	\$0	\$0	\$0	\$0	\$119,956
3762	\$249,316	\$0	\$0	\$0	\$0	\$249,316	3762	\$218,876	\$0	\$28,582	\$0	\$0	\$0	\$0	\$0	\$247,458
378	\$47,982	\$0	\$0	\$0	\$0	\$47,982	378	\$4,416	\$0	\$12,922	\$0	\$0	\$0	\$0	\$0	\$17,338
3801	\$106,770	\$0	\$0	\$0	\$0	\$106,770	3801	\$24,482	\$0	\$34,143	\$0	\$0	\$0	\$0	\$0	\$58,625
381	\$64,830	\$0	\$0	\$0	\$0	\$64,830	381	\$17,456	\$0	\$9,544	\$0	\$0	\$0	\$0	\$0	\$27,000
382	\$15,792	\$0	\$0	\$0	\$0	\$15,792	382	\$4,094	\$0	(\$692)	\$0	\$0	\$0	\$0	\$0	\$3,402
383	\$20,259	\$57	\$0	\$0	\$0	\$20,316	383	\$5,202	\$0	\$1,232	\$0	\$0	\$0	\$0	\$0	\$6,434
385	\$99,571	\$0	\$0	\$0	\$0	\$99,571	385	\$69,311	\$0	(\$2,326)	\$0	\$0	\$0	\$0	\$0	\$66,985
389	\$0	\$0	\$0	\$0	\$0	\$0	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$171,895	\$0	\$0	\$0	\$0	\$171,895	390	\$47,693	\$0	\$2,307	\$0	\$0	\$0	\$0	\$0	\$50,000
3911	\$13,228	\$0	\$0	\$0	\$0	\$13,228	3911	\$2,002	\$0	\$1,962	\$0	\$0	\$0	\$0	\$0	\$3,964
3912	\$27,774	\$0	\$0	\$0	\$0	\$27,774	3912	\$13,109	\$0	\$761	\$0	\$0	\$0	\$0	\$0	\$13,870
3913	\$0	\$0	\$0	\$0	\$0	\$0	3913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3914	\$26,589	\$0	\$0	\$0	\$0	\$26,589	3914	\$8,172	\$0	\$1,583	\$0	\$0	\$0	\$0	\$0	\$9,755
3921	\$87,875	\$0	\$0	(\$87,875)	\$0	\$0	3921	\$23,382	\$0	(\$23,382)	\$0	\$0	\$0	\$0	\$0	\$0
3922	\$0	\$0	\$0	\$0	\$0	\$0	3922	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	\$19,364	\$0	\$0	\$0	(\$5,926)	\$13,438	394	\$4,513	(\$5,926)	\$486	\$0	\$0	\$0	\$0	\$0	(\$927)
396	\$35,794	\$0	\$0	\$0	(\$9,824)	\$25,970	396	\$15,178	(\$8,524)	\$1,297	\$0	\$0	\$0	\$0	\$0	\$7,951
397	\$0	\$0	\$0	\$0	\$0	\$0	397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
398	\$13,647	\$0	\$0	\$0	\$0	\$13,647	398	\$5,938	\$0	\$708	\$0	\$0	\$0	\$0	\$0	\$6,646
399	\$0	\$0	\$0	\$0	\$0	\$0	399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,205,731	\$57	\$0	(\$87,875)	(\$15,750)	\$1,102,163		\$628,860	(\$14,450)	\$24,047	\$0	\$0	\$0	\$0	\$0	\$0	\$638,457

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
2011

PLANT IN SERVICE							RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Reclass & Adjustments				Ending Balance	Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Transfers	Reclassi- fications	Ending Balance
303	\$0	\$0	(\$31)	\$50	\$0	\$19	303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	\$12,500	\$0	\$0	\$0	\$0	\$12,500	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	\$192,545	\$0	\$0	\$0	\$0	\$192,545	3761	\$119,956	\$0	\$6,667	\$0	\$0	\$0	\$0	\$0	\$126,623
3762	\$249,316	\$0	\$0	\$0	\$0	\$249,316	3762	\$247,458	\$0	\$8,905	\$0	\$0	\$0	\$0	\$0	\$256,363
378	\$47,982	\$135,626	\$0	\$0	\$0	\$183,608	378	\$17,338	\$0	\$1,894	\$0	\$0	\$0	\$0	\$0	\$19,232
3801	\$106,770	\$0	\$0	\$0	\$0	\$106,770	3801	\$58,625	\$0	\$4,511	\$0	\$0	\$0	\$0	\$0	\$63,136
381	\$64,830	\$0	\$0	\$0	\$0	\$64,830	381	\$27,000	\$0	\$3,510	\$0	\$0	\$0	\$0	\$0	\$30,510
382	\$15,792	\$0	\$0	\$0	\$0	\$15,792	382	\$3,402	\$0	\$520	\$0	\$0	\$0	\$0	\$0	\$3,922
383	\$20,316	\$0	\$0	\$0	\$0	\$20,316	383	\$6,434	\$0	\$728	\$0	\$0	\$0	\$0	\$0	\$7,162
385	\$99,571	\$0	\$0	\$0	\$0	\$99,571	385	\$66,985	\$0	\$3,562	\$0	\$0	\$0	\$0	\$0	\$70,547
389	\$0	\$0	\$0	\$0	\$0	\$0	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$171,895	\$0	\$60	\$25,481	\$0	\$197,436	390	\$50,000	\$0	\$4,277	\$0	\$0	\$3,405	\$6,670	\$0	\$64,352
3911	\$13,228	\$1,652	\$1,202	\$9,837	\$0	\$25,919	3911	\$3,964	\$0	\$1,404	\$0	\$0	\$6,083	\$1,151	\$3,929	\$16,531
3912	\$27,774	\$0	\$236	\$1,451	\$0	\$29,461	3912	\$13,870	\$0	\$1,417	\$0	\$0	\$577	\$665	(\$3,929)	\$12,600
3913	\$0	\$411	\$0	\$0	\$0	\$411	3913	\$0	\$0	\$0	\$0	\$0	\$175	\$180	\$0	\$355
3914	\$26,589	\$224	(\$1,186)	\$19,292	\$0	\$44,919	3914	\$9,755	\$0	\$2,938	\$0	\$0	(\$8,893)	\$18,215	\$0	\$22,015
3921	\$0	\$548	\$0	\$1,561	\$0	\$2,109	3921	\$0	\$0	\$0	\$0	\$0	\$428	\$387	\$0	\$815
3922	\$0	\$0	\$0	\$911	\$0	\$911	3922	\$0	\$0	\$0	\$0	\$0	\$911	\$0	\$0	\$911
394	\$13,438	\$0	\$0	\$0	\$0	\$13,438	394	(\$927)	\$0	\$676	\$0	\$0	\$0	\$0	\$0	(\$251)
396	\$25,970	\$0	\$0	\$0	\$0	\$25,970	396	\$7,951	\$0	\$1,859	\$0	\$0	\$734	(\$734)	\$0	\$9,810
397	\$0	(\$203)	\$0	\$2,003	\$0	\$1,800	397	\$0	\$0	\$0	\$0	\$0	\$1,516	(\$941)	\$0	\$575
398	\$13,647	\$0	(\$380)	\$380	\$0	\$13,647	398	\$6,646	\$0	\$1,313	\$0	\$0	(\$58)	\$58	\$0	\$7,959
399	\$0	\$0	\$98	\$250	\$0	\$348	399	\$0	\$0	\$0	\$0	\$0	(\$33)	\$217	\$0	\$184
	\$1,102,163	\$138,258	(\$1)	\$61,216	\$0	\$1,301,636		\$638,457	\$0	\$44,181	\$0	\$0	\$4,845	\$25,868	\$0	\$713,351

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
2012

PLANT IN SERVICE							RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Reclass & Adjustments	Transfers	Retirements	Ending Balance	Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Transfers	Reclassifications	Ending Balance
303	\$19	\$0	\$31	\$0	\$0	\$50	303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	\$12,500	\$0	\$0	\$0	\$0	\$12,500	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	\$192,545	\$0	\$0	\$0	\$0	\$192,545	3761	\$126,623	\$0	\$6,156	\$0	\$0	\$0	\$0	\$0	\$132,779
3762	\$249,316	\$0	\$0	\$0	\$0	\$249,316	3762	\$256,363	\$0	\$8,220	\$0	\$0	\$0	\$0	\$0	\$264,583
378	\$183,608	\$0	\$0	\$11,534	\$0	\$195,142	378	\$19,232	\$0	\$7,107	\$0	\$0	\$0	\$0	\$0	\$26,339
3801	\$106,770	\$0	\$0	\$0	\$0	\$106,770	3801	\$63,136	\$0	\$4,164	\$0	\$0	\$0	\$0	\$0	\$67,300
381	\$64,830	\$0	\$0	\$0	\$0	\$64,830	381	\$30,510	\$0	\$3,240	\$0	\$0	\$0	\$0	\$0	\$33,750
382	\$15,792	\$0	\$0	\$0	\$0	\$15,792	382	\$3,922	\$0	\$480	\$0	\$0	\$0	\$0	\$0	\$4,402
383	\$20,316	\$0	\$0	\$0	\$0	\$20,316	383	\$7,162	\$0	\$672	\$0	\$0	\$0	\$0	\$0	\$7,834
385	\$99,571	\$0	\$0	\$0	\$0	\$99,571	385	\$70,547	\$0	\$3,288	\$0	\$0	\$0	\$0	\$0	\$73,835
389	\$0	\$0	\$0	\$0	\$0	\$0	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$197,436	\$1,207	(\$60)	\$0	(\$25,481)	\$173,102	390	\$64,352	(\$25,481)	\$4,126	\$18,087	(\$48)	(\$2,782)	\$0	\$0	\$58,254
3911	\$25,919	\$1,140	(\$236)	\$0	\$0	\$26,823	3911	\$16,531	\$0	\$1,496	\$0	\$0	(\$502)	\$0	\$0	\$17,525
3912	\$29,461	\$327	(\$1,202)	\$0	\$0	\$28,586	3912	\$12,600	\$0	\$2,792	\$0	\$0	(\$5,107)	\$0	\$0	\$10,285
3913	\$411	\$6,857	\$0	(\$14)	(\$397)	\$6,857	3913	\$355	(\$397)	\$327	\$0	\$0	(\$43)	\$0	\$0	\$242
3914	\$44,919	\$0	\$1,186	\$0	\$0	\$46,105	3914	\$22,015	\$0	\$3,179	\$0	\$0	\$9,727	\$0	\$0	\$34,921
3921	\$2,109	\$0	\$0	\$272	(\$478)	\$1,903	3921	\$815	(\$478)	\$264	\$0	\$0	(\$215)	\$0	\$0	\$386
3922	\$911	\$0	\$0	\$0	(\$301)	\$610	3922	\$11	(\$301)	\$23	\$0	\$0	(\$677)	\$0	\$0	(\$44)
394	\$13,438	\$0	\$0	\$0	\$0	\$13,438	394	(\$251)	\$0	\$624	\$0	\$0	\$0	\$0	\$0	\$373
396	\$25,970	\$0	\$0	\$0	\$0	\$25,970	396	\$9,810	\$0	\$1,716	\$0	\$0	\$0	\$0	\$0	\$11,526
397	\$1,800	\$0	\$0	\$0	\$0	\$1,800	397	\$575	\$0	\$225	\$0	\$0	(\$1,400)	\$0	\$0	(\$600)
398	\$13,647	\$0	\$319	\$0	\$0	\$13,966	398	\$7,959	\$0	\$1,223	\$0	\$0	\$92	\$0	\$0	\$9,274
399	\$348	\$0	(\$98)	\$0	\$0	\$250	399	\$184	\$0	\$35	\$0	\$0	\$47	\$0	\$0	\$266
	\$1,301,636	\$9,531	(\$60)	\$11,792	(\$26,657)	\$1,296,242		\$713,351	(\$26,657)	\$49,357	\$18,087	(\$48)	(\$860)	\$0	\$0	\$753,230



EXHIBIT H

PLANT – MONTHLY BALANCES

## Exhibit H.43/67

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
2013 MONTHLY PLANT BALANCES - PROJECTED

ACCT.	DESCRIPTION	BALANCE 12/31/2012	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013
303	Miscellaneous Intangible Plant	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
374	Land - Distribution	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
3761	Mains - Plastic	\$192,545	\$192,545	\$192,545	\$192,545	\$192,545	\$192,545	\$192,545	\$192,545	\$192,545	\$192,545	\$192,545	\$192,545	\$192,545
3762	Mains - Other	\$249,316	\$249,316	\$249,316	\$249,316	\$249,316	\$249,316	\$249,316	\$249,316	\$249,316	\$249,316	\$249,316	\$249,316	\$249,316
378	Meds. & Reg. Station Equip - General	\$195,142	\$195,142	\$195,142	\$195,142	\$195,142	\$195,142	\$195,142	\$195,142	\$195,142	\$195,142	\$195,142	\$195,142	\$195,142
3801	Services - Plastic	\$106,770	\$106,770	\$106,770	\$106,770	\$106,770	\$106,770	\$106,770	\$106,770	\$106,770	\$106,770	\$106,770	\$106,770	\$106,770
381	Meters	\$64,830	\$64,786	\$64,742	\$64,698	\$64,654	\$64,610	\$64,566	\$64,522	\$64,478	\$64,434	\$64,390	\$64,346	\$64,302
382	Meter Installations	\$15,792	\$15,790	\$15,788	\$15,786	\$15,784	\$15,782	\$15,780	\$15,778	\$15,776	\$15,774	\$15,772	\$15,770	\$15,768
383	Regulators	\$20,316	\$20,316	\$20,316	\$20,316	\$20,316	\$20,316	\$20,316	\$20,316	\$20,316	\$20,316	\$20,316	\$20,316	\$20,316
385	Indust. Meds. & Reg. Station Equip	\$99,571	\$99,571	\$99,571	\$99,571	\$99,571	\$99,571	\$99,571	\$99,571	\$99,571	\$99,571	\$99,571	\$99,571	\$99,571
389	Land - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	\$173,102	\$172,677	\$172,252	\$171,827	\$171,402	\$170,977	\$170,552	\$170,127	\$169,702	\$169,277	\$168,852	\$168,427	\$168,002
3911	Data Processing Equipment	\$26,823	\$26,315	\$25,807	\$25,299	\$24,791	\$24,283	\$23,775	\$23,267	\$22,759	\$22,251	\$21,743	\$21,235	\$20,727
3912	Office Furniture	\$28,586	\$28,586	\$28,586	\$28,586	\$28,586	\$28,586	\$28,586	\$28,586	\$28,586	\$28,586	\$28,586	\$28,586	\$28,586
3913	Office Equipment	\$6,857	\$6,850	\$6,843	\$6,836	\$6,829	\$6,822	\$6,815	\$6,808	\$6,801	\$6,794	\$6,787	\$6,780	\$6,773
3914	System Software	\$46,105	\$46,105	\$46,105	\$46,105	\$46,105	\$46,105	\$46,105	\$46,105	\$46,105	\$46,105	\$46,105	\$46,105	\$46,105
3921	Transportation - Cars and Light Trucks	\$1,903	\$1,903	\$1,903	\$1,903	\$1,903	\$1,903	\$1,903	\$1,903	\$1,903	\$1,903	\$1,903	\$1,903	\$1,903
3922	Transportation - Other	\$610	\$610	\$610	\$610	\$610	\$610	\$610	\$610	\$610	\$610	\$610	\$610	\$610
394	Tools, Shop & Garage Equipment	\$13,438	\$13,339	\$13,240	\$13,141	\$13,042	\$12,943	\$12,844	\$12,745	\$12,646	\$12,547	\$12,448	\$12,349	\$12,250
396	Power Operated Equipment	\$25,970	\$25,806	\$25,642	\$25,478	\$25,314	\$25,150	\$24,986	\$24,822	\$24,658	\$24,494	\$24,330	\$24,166	\$24,002
397	Communications Equipment	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
398	Miscellaneous Equipment	\$13,966	\$13,966	\$13,966	\$13,966	\$13,966	\$13,966	\$13,966	\$13,966	\$13,966	\$13,966	\$13,966	\$13,966	\$13,966
399	Other Tangible Property	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250
	TOTALS	\$1,296,242	\$1,294,993	\$1,293,744	\$1,292,495	\$1,291,246	\$1,289,997	\$1,288,748	\$1,287,499	\$1,286,250	\$1,285,001	\$1,283,752	\$1,282,503	\$1,281,254

EXHIBIT I

RESERVE – MONTHLY BALANCES

## Exhibit I.44/67

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
20013 MONTHLY RESERVE BALANCES - PROJECTED

ACCT.	DESCRIPTION	BALANCE 12/31/2012	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013
303	Miscellaneous Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	Land - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	Mains - Plastic	\$132,779	\$133,292	\$133,805	\$134,318	\$134,831	\$135,344	\$135,857	\$136,370	\$136,883	\$137,396	\$137,909	\$138,422	\$138,935
3762	Mains - Other	\$264,583	\$265,269	\$265,955	\$266,641	\$267,327	\$268,013	\$268,699	\$269,385	\$270,071	\$270,757	\$271,443	\$272,129	\$272,815
378	Meas. & Reg. Station Equip. - General	\$26,339	\$26,941	\$27,543	\$28,145	\$28,747	\$29,349	\$29,951	\$30,553	\$31,155	\$31,757	\$32,359	\$32,961	\$33,563
3801	Services - Plastic	\$67,300	\$67,647	\$67,994	\$68,341	\$68,688	\$69,035	\$69,382	\$69,729	\$70,076	\$70,423	\$70,770	\$71,117	\$71,464
381	Meters	\$33,750	\$33,976	\$34,202	\$34,428	\$34,654	\$34,879	\$35,104	\$35,329	\$35,554	\$35,779	\$36,003	\$36,227	\$36,539
382	Meter Installations	\$4,402	\$4,439	\$4,476	\$4,513	\$4,550	\$4,587	\$4,624	\$4,661	\$4,698	\$4,735	\$4,772	\$4,809	\$4,850
383	Regulators	\$7,834	\$7,890	\$7,946	\$8,002	\$8,058	\$8,114	\$8,170	\$8,226	\$8,282	\$8,338	\$8,394	\$8,450	\$8,506
385	Indust. Meas. & Reg. Station Equip.	\$73,835	\$74,109	\$74,383	\$74,657	\$74,931	\$75,205	\$75,479	\$75,753	\$76,027	\$76,301	\$76,575	\$76,849	\$77,123
389	Land - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	\$58,254	\$58,462	\$58,669	\$58,875	\$59,080	\$59,285	\$59,489	\$59,692	\$59,894	\$60,095	\$60,295	\$60,495	\$61,544
3911	Data Processing Equipment	\$17,525	\$17,236	\$16,943	\$16,646	\$16,345	\$16,039	\$15,729	\$15,415	\$15,097	\$14,775	\$14,449	\$14,119	\$14,800
3912	Office Furniture	\$10,285	\$10,397	\$10,509	\$10,621	\$10,733	\$10,845	\$10,957	\$11,069	\$11,181	\$11,293	\$11,405	\$11,517	\$11,629
3913	Office Equipment	\$242	\$262	\$282	\$302	\$322	\$342	\$362	\$382	\$402	\$422	\$442	\$462	\$496
3914	System Software	\$34,921	\$35,313	\$35,705	\$36,097	\$36,489	\$36,881	\$37,273	\$37,665	\$38,057	\$38,449	\$38,841	\$39,233	\$39,625
3921	Transportation - Cars and Light Trucks	\$386	\$404	\$422	\$440	\$458	\$476	\$494	\$512	\$530	\$548	\$566	\$584	\$602
3922	Transportation - Other	(\$44)	(\$38)	(\$32)	(\$26)	(\$20)	(\$14)	(\$8)	(\$2)	\$4	\$10	\$16	\$22	\$28
394	Tools, Shop & Garage Equipment	\$373	\$326	\$278	\$230	\$181	\$132	\$83	\$33	(\$17)	(\$68)	(\$119)	(\$170)	(\$24)
396	Power Operated Equipment	\$11,526	\$11,505	\$11,483	\$11,460	\$11,436	\$11,411	\$11,385	\$11,358	\$11,331	\$11,303	\$11,274	\$11,244	\$11,541
397	Communications Equipment	(\$600)	(\$586)	(\$572)	(\$558)	(\$544)	(\$530)	(\$516)	(\$502)	(\$488)	(\$474)	(\$460)	(\$446)	(\$432)
398	Miscellaneous Equipment	\$9,274	\$9,378	\$9,482	\$9,586	\$9,690	\$9,794	\$9,898	\$10,002	\$10,106	\$10,210	\$10,314	\$10,418	\$10,522
399	Other Tangible Property	\$266	\$268	\$270	\$272	\$274	\$276	\$278	\$280	\$282	\$284	\$286	\$288	\$290
TOTALS		\$753,230	\$756,490	\$759,743	\$762,990	\$766,230	\$769,463	\$772,690	\$775,910	\$779,125	\$782,333	\$785,534	\$788,730	\$794,416



EXHIBIT J

ADDITIONS – MONTHLY

Exhibit J.45/67		FPUC - INDIANTOWN DIVISION NATURAL GAS DIVISION 2013 ADDITIONS - PROJECTED												
ACCT	DESCRIPTION	Projected JAN 2013	Projected FEB 2013	Projected MAR 2013	Projected APR 2013	Projected MAY 2013	Projected JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013	TOTAL 2013
303	Miscellaneous Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	Land - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	Mains - Plastic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3762	Mains - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
378	Meas. & Reg. Station Equip - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3801	Services - Plastic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	Meter Installations	\$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
385	Indust. Meas. & Reg. Station Equip.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389	Land - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3911	Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3912	Office Furniture	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3913	Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3914	System Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	Transportation - Cars and Light Trucks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3922	Transportation - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	Tools, Shop & Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	Power Operated Equipment	\$0	\$0	\$0	\$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
398	Miscellaneous Equipment	\$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
	TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT K

RETIREMENTS – MONTHLY

## Exhibit K.46/67

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
2013 RETIREMENTS - PROJECTED

ACCT	DESCRIPTION	Projected JAN 2013	Projected FEB 2013	Projected MAR 2013	Projected APR 2013	Projected MAY 2013	Projected JUN 2013	Projected JUL 2013	Projected AUG 2013	Projected SEP 2013	Projected OCT 2013	Projected NOV 2013	Projected DEC 2013	Projected TOTAL 2013
303	Miscellaneous Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	Land - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	Mains - Plastic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3762	Mains - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
378	Meas. & Reg. Station Equip - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3801	Services - Plastic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381	Meters	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$528)
382	Meter Installations	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$24)
383	Regulators	\$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
389	Land - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	(\$425)	(\$425)	(\$425)	(\$425)	(\$425)	(\$425)	(\$425)	(\$425)	(\$425)	(\$425)	(\$425)	(\$425)	(\$5,100)
3911	Data Processing Equipment	(\$508)	(\$508)	(\$508)	(\$508)	(\$508)	(\$508)	(\$508)	(\$508)	(\$508)	(\$508)	(\$508)	(\$508)	(\$6,096)
3912	Office Furniture	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3913	Office Equipment	(\$7)	(\$7)	(\$7)	(\$7)	(\$7)	(\$7)	(\$7)	(\$7)	(\$7)	(\$7)	(\$7)	(\$7)	(\$84)
3914	System Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	Transportation - Cars and Light Trucks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3922	Transportation - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	Tools, Shop & Garage Equipment	(\$99)	(\$99)	(\$99)	(\$99)	(\$99)	(\$99)	(\$99)	(\$99)	(\$99)	(\$99)	(\$99)	(\$99)	(\$1,188)
396	Power Operated Equipment	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$164)	(\$1,968)
397	Communications Equipment	\$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
399	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS		(\$1,249)	(\$1,249)	(\$1,249)	(\$1,249)	(\$1,249)	(\$1,249)	(\$1,249)	(\$1,249)	(\$1,249)	(\$1,249)	(\$1,249)	(\$1,249)	(\$14,988)



EXHIBIT L

NET SALVAGE – MONTHLY AND PERCENTAGE COMPUTATION

## Exhibit L.1/3

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
2013 NET SALVAGE - PROJECTED  
(NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	Projected JAN 2013	Projected FEB 2013	Projected MAR 2013	Projected APR 2013	Projected MAY 2013	Projected JUN 2013	Projected JUL 2013	Projected AUG 2013	Projected SEP 2013	Projected OCT 2013	Projected NOV 2013	Projected DEC 2013	Projected TOTAL 2013
303	Miscellaneous Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	Land - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	Mains - Plastic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3762	Mains - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
378	Meas. & Reg. Station Equip - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3801	Services - Plastic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	Meter Installations	\$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
385	Indust. Meas. & Reg. Station Equip.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389	Land - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$3,612)
3911	Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3912	Office Furniture	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3913	Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3914	System Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	Transportation - Cars and Light Trucks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3922	Transportation - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	Tools, Shop & Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	Power Operated Equipment	\$0	\$0	\$0	\$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
398	Miscellaneous Equipment	\$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
TOTALS		(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$301)	(\$3,612)

## Exhibit L.2/3

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
Computation of Projected 2013 Net Salvage  
(NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	2008	2008	2008	2009	2009	2009	2010	2010	2010	2011	2011	2011	2012	2012	2012	2013	2013	2013
		COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET
		DR.	(CR.)		DR.	(CR.)		DR.	(CR.)		DR.	(CR.)		DR.	(CR.)		EST	EST	EST
303	Miscellaneous Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	Land - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	Mains - Plastic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3762	Mains - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
378	Meas. & Reg. Station Equip - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3801	Services - Plastic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	Meter Installations	\$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	\$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
389	Land - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48	(\$18,087)	(\$18,039)	\$10	(\$3,617)	(\$3,607)
3911	Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3912	Office Furniture	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3913	Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3914	System Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	Infrastructure - Cables and Light	\$0	\$0	\$0	\$0	(\$12,000)	(\$12,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3922	Transportation - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	Tools, Shop & Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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
398	Miscellaneous Equipment	\$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
TOTALS		\$0	\$0	\$0	\$0	(\$12,000)	(\$12,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$48	(\$18,087)	(\$18,039)	\$10	(\$3,617)	(\$3,607)

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
Net Salvage Percentages  
Negative Percentage Indicates Negative Salvage

		2008				2009				2010				2011				2012				---- Estimated ----				---- Estimated 6 Year Total ----			
		TOTAL	NET	NET SAL.		TOTAL	NET	NET SAL.		TOTAL	NET	NET SAL.		TOTAL	NET	NET SAL.		TOTAL	NET	NET SAL.		2013 TOTAL	2013 NET	2013 NET SAL.		TOTAL	TOTAL NET	TOTAL	
ACCT.	DESCRIPTION	RET.	SAL. - (COR)	%		RET.	SAL. - (COR)	%		RET.	SAL. - (COR)	%		RET.	SAL. - (COR)	%		RET.	SAL. - (COR)	%		RET.	SAL. - (COR)	%		RET.	SAL. - (COR)	NET SAL. %	
303	Miscellaneous Intangible Plant	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0		
374	Land - Distribution	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0		
3761	Mains - Plastic	\$0	\$0			\$82	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$82	\$0		
3762	Mains - Other	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0		
378	Meas & Reg. Station Equip - General	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0		
3801	Services - Plastic	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0		
381	Meters	\$2,571	\$0			\$71	\$0			\$0	\$0			\$0	\$0			\$0	\$0			(\$528)	\$0			\$2,114	\$0		
382	Meter installations	\$0	\$0			\$102	\$0			\$0	\$0			\$0	\$0			\$0	\$0			(\$24)	\$0			\$78	\$0		
383	Regulators	\$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		
389	Land - General	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0		
390	Structures & Improvements	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$25,481	\$18,039	70.79%		(\$5,100)	\$3,607	-70.73%		\$20,381	\$21,646	106.21%	
3911	Data Processing Equipment	\$30,467	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			(\$6,095)	\$0			\$24,371	\$0		
3912	Office Furniture	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0		
3913	Office Equipment	\$0	\$0			\$0	\$0			\$0	\$0			\$397	\$0			\$0	\$0			(\$84)	\$0			\$313	\$0		
3914	System Software	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0		
3921	Transportation - Cars and Light Trucks	\$62,543	\$0			\$30,967	\$12,000	38.75%		\$0	\$0			\$0	\$0			\$478	\$0			\$0	\$0			\$93,988	\$12,000	12.77%	
3922	Transportation - Other	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$301	\$0			\$0	\$0			\$301	\$0		
394	Tools, Shop & Garage Equipment	\$0	\$0			\$0	\$0			\$5,926	\$0			\$0	\$0			\$0	\$0			(\$1,188)	\$0			\$4,738	\$0		
396	Power Operated Equipment	\$0	\$0			\$0	\$0			\$9,824	\$0			\$0	\$0			\$0	\$0			(\$1,968)	\$0			\$7,856	\$0		
397	Communications Equipment	\$3,633	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$3,633	\$0		
398	Miscellaneous Equipment	\$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		
TOTALS		\$99,214	\$0			\$31,222	\$12,000			\$15,750	\$0			\$0	\$0			\$26,657	\$18,039			(\$14,988)	\$3,607			\$157,855	\$33,646		



EXHIBIT M

DEPRECIATION EXPENSE – MONTHLY

**Exhibit M.1/1**

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
2013 MONTHLY DEPRECIATION - PROJECTED

ACCT	DESCRIPTION	RATE	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013	TOTAL 2013
303	Miscellaneous Intangible Plant	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	Land - Distribution	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	Mains - Plastic	3.2%	\$513	\$513	\$513	\$513	\$513	\$513	\$513	\$513	\$513	\$513	\$513	\$513	\$6,156
3762	Mains - Other	3.3%	\$686	\$686	\$686	\$686	\$686	\$686	\$686	\$686	\$686	\$686	\$686	\$686	\$8,232
378	Meas. & Reg. Station Equip - General	3.7%	\$602	\$602	\$602	\$602	\$602	\$602	\$602	\$602	\$602	\$602	\$602	\$602	\$7,224
3801	Services - Plastic	3.9%	\$347	\$347	\$347	\$347	\$347	\$347	\$347	\$347	\$347	\$347	\$347	\$347	\$4,164
381	Meters	5.0%	\$270	\$270	\$270	\$270	\$269	\$269	\$269	\$269	\$269	\$268	\$268	\$268	\$3,229
382	Meter Installations	3.0%	\$39	\$39	\$39	\$39	\$39	\$39	\$39	\$39	\$39	\$39	\$39	\$39	\$468
383	Regulators	3.3%	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$672
385	Indust. Meas. & Reg. Station Equip.	3.3%	\$274	\$274	\$274	\$274	\$274	\$274	\$274	\$274	\$274	\$274	\$274	\$274	\$3,288
389	Land - General	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	2.3%	\$332	\$331	\$330	\$329	\$329	\$328	\$327	\$326	\$325	\$324	\$324	\$323	\$3,928
3911	Data Processing Equipment	9.8%	\$219	\$215	\$211	\$207	\$202	\$198	\$194	\$190	\$186	\$182	\$178	\$173	\$2,355
3912	Office Furniture	4.7%	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$1,344
3913	Office Equipment	4.7%	\$27	\$27	\$27	\$27	\$27	\$27	\$27	\$27	\$27	\$27	\$27	\$27	\$324
3914	System Software	10.2%	\$392	\$392	\$392	\$392	\$392	\$392	\$392	\$392	\$392	\$392	\$392	\$392	\$4,704
3921	Transportation - Cars and Light Trucks	11.5%	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$216
3922	Transportation - Other	11.5%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$72
394	Tools, Shop & Garage Equipment	4.6%	\$52	\$51	\$51	\$50	\$50	\$50	\$49	\$49	\$48	\$48	\$48	\$47	\$593
396	Power Operated Equipment	6.6%	\$143	\$142	\$141	\$140	\$139	\$138	\$137	\$137	\$136	\$135	\$134	\$133	\$1,655
397	Communications Equipment	9.1%	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$168
398	Miscellaneous Equipment	8.9%	\$104	\$104	\$104	\$104	\$104	\$104	\$104	\$104	\$104	\$104	\$104	\$104	\$1,248
399	Other Tangible Property	8.9%	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$24
<b>TOTALS</b>			<b>\$4,208</b>	<b>\$4,201</b>	<b>\$4,195</b>	<b>\$4,188</b>	<b>\$4,181</b>	<b>\$4,175</b>	<b>\$4,168</b>	<b>\$4,163</b>	<b>\$4,156</b>	<b>\$4,149</b>	<b>\$4,144</b>	<b>\$4,136</b>	<b>\$50,064</b>

EXHIBIT N

TRANSPORTATION ACCOUNTS – DETAIL, ACTUAL 12/31/12

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
Actual - Aged Vehicle Listing  
December 31, 2012

2012

ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3921		Total Additions/ Reclass/Transfers 2009	2009	\$0.00	3.5	\$0.00
3921		Total Additions/Reclass/Transfers 2010	2010	\$0.00	2.5	\$0.00
		<b>TOTAL ACCOUNT 3921</b>		<b>\$0.00</b>		<b>\$0.00</b>
3922		Total Additions/ Reclass/Transfers 2009	2009	\$0.00	3.5	\$0.00
3922		Total Additions/Reclass/Transfers 2010	2010	\$0.00	2.5	\$0.00
		<b>TOTAL ACCOUNT 3922</b>		<b>\$0.00</b>	<b>0.0</b>	<b>\$0.00</b>
		General Ledger		\$0.00		\$0.00
		Allocation from Common		\$1,903.00		
				\$610.00		
		Allocation Total		<u>\$ 2,513.00</u>		



EXHIBIT O

VINTAGE ASSET LISTING – ACTUAL 12/31/12

## Exhibit O.52/67

**FPUC - INDIANTOWN DIVISION**  
**NATURAL GAS DIVISION**  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3761	1970	\$35,844	42.5	\$1,523,370
3761	1971	\$5,136	41.5	\$213,144
3761	1972	\$764	40.5	\$30,942
3761	1973	\$0	39.5	\$0
3761	1974	\$0	38.5	\$0
3761	1975	\$0	37.5	\$0
3761	1976	\$0	36.5	\$0
3761	1977	\$0	35.5	\$0
3761	1978	\$0	34.5	\$0
3761	1979	\$0	33.5	\$0
3761	1980	\$24,430	32.5	\$793,975
3761	1981	\$0	31.5	\$0
3761	1982	\$0	30.5	\$0
3761	1983	\$0	29.5	\$0
3761	1984	\$0	28.5	\$0
3761	1985	\$0	27.5	\$0
3761	1986	\$0	26.5	\$0
3761	1987	\$0	25.5	\$0
3761	1988	\$0	24.5	\$0
3761	1989	\$0	23.5	\$0
3761	1990	\$0	22.5	\$0
3761	1991	\$0	21.5	\$0
3761	1992	\$0	20.5	\$0
3761	1993	\$877	19.5	\$17,102
3761	1994	\$42,633	18.5	\$788,711
3761	1995	\$0	17.5	\$0
3761	1996	\$10,154	16.5	\$167,541
3761	1997	\$5,100	15.5	\$79,050
3761	1998	\$2,598	14.5	\$37,671
3761	1999	\$2,902	13.5	\$39,177
3761	2000	\$0	12.5	\$0
3761	2001	\$5,162	11.5	\$59,363
3761	2002	\$19,598	10.5	\$205,779
3761	2003	\$7,026	9.5	\$66,747
3761	2004	\$2,081	8.5	\$17,689
3761	2005	\$3,793	7.5	\$28,448
3761	2006	\$9,440	6.5	\$61,360
3761	2007	\$7,931	5.5	\$43,621
3761	2008	\$6,309	4.5	\$28,391
3761	2009	\$767	3.5	\$2,685
3761	2010	\$0	2.5	\$0
3761	2011	\$0	1.5	\$0
3761	2012	\$0	0.5	\$0
<b>3761 Total</b>		<b>\$192,545</b>	<b>21.8</b>	<b>\$4,204,763</b>
3762	1969	\$100,905	43.5	\$4,389,368
3762	1970	\$71,800	42.5	\$3,051,500

## Exhibit O.53/67

FPUC - INDIANTOWN DIVISION  
 NATURAL GAS DIVISION  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3762	1971	\$0	41.5	\$0
3762	1972	\$0	40.5	\$0
3762	1973	\$0	39.5	\$0
3762	1974	\$0	38.5	\$0
3762	1975	\$0	37.5	\$0
3762	1976	\$0	36.5	\$0
3762	1977	\$0	35.5	\$0
3762	1978	\$0	34.5	\$0
3762	1979	\$0	33.5	\$0
3762	1980	\$0	32.5	\$0
3762	1981	\$0	31.5	\$0
3762	1982	\$0	30.5	\$0
3762	1983	\$0	29.5	\$0
3762	1984	\$0	28.5	\$0
3762	1985	\$0	27.5	\$0
3762	1986	\$0	26.5	\$0
3762	1987	\$0	25.5	\$0
3762	1988	\$0	24.5	\$0
3762	1989	\$0	23.5	\$0
3762	1990	\$0	22.5	\$0
3762	1991	\$0	21.5	\$0
3762	1992	\$0	20.5	\$0
3762	1993	\$0	19.5	\$0
3762	1994	\$42,965	18.5	\$794,853
3762	1995	\$33,376	17.5	\$584,080
3762	1996	\$0	16.5	\$0
3762	1997	\$0	15.5	\$0
3762	1998	\$0	14.5	\$0
3762	1999	\$0	13.5	\$0
3762	2000	\$0	12.5	\$0
3762	2001	\$0	11.5	\$0
3762	2002	\$0	10.5	\$0
3762	2003	\$0	9.5	\$0
3762	2004	\$0	8.5	\$0
3762	2005	\$270	7.5	\$2,025
3762	2006	\$0	6.5	\$0
3762	2007	\$0	5.5	\$0
3762	2008	\$0	4.5	\$0
3762	2009	\$0	3.5	\$0
3762	2010	\$0	2.5	\$0
3762	2011	\$0	1.5	\$0
3762	2012	\$0	0.5	\$0
<b>3762 Total</b>		<b>\$249,316</b>	<b>35.4</b>	<b>\$8,821,825</b>
3780	1970	\$10,208	42.5	\$433,840
3780	1971	\$713	41.5	\$29,590
3780	1972	\$0	40.5	\$0

IND Sch. O

## Exhibit O.54/67

## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

ACTUAL - AVERAGE AGE AT 12/31/12

2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3780	1973	\$0	39.5	\$0
3780	1974	\$0	38.5	\$0
3780	1975	\$0	37.5	\$0
3780	1976	\$0	36.5	\$0
3780	1977	\$0	35.5	\$0
3780	1978	\$0	34.5	\$0
3780	1979	\$0	33.5	\$0
3780	1980	\$0	32.5	\$0
3780	1981	\$0	31.5	\$0
3780	1982	\$0	30.5	\$0
3780	1983	\$0	29.5	\$0
3780	1984	\$0	28.5	\$0
3780	1985	\$0	27.5	\$0
3780	1986	\$0	26.5	\$0
3780	1987	\$0	25.5	\$0
3780	1988	\$0	24.5	\$0
3780	1989	\$0	23.5	\$0
3780	1990	\$0	22.5	\$0
3780	1991	\$0	21.5	\$0
3780	1992	\$0	20.5	\$0
3780	1993	\$0	19.5	\$0
3780	1994	\$4,784	18.5	\$88,504
3780	1995	\$7,661	17.5	\$134,068
3780	1996	\$1,496	16.5	\$24,684
3780	1997	\$0	15.5	\$0
3780	1998	\$0	14.5	\$0
3780	1999	\$20,947	13.5	\$282,785
3780	2000	\$0	12.5	\$0
3780	2001	\$2,173	11.5	\$24,990
3780	2002	\$0	10.5	\$0
3780	2003	\$0	9.5	\$0
3780	2004	\$0	8.5	\$0
3780	2005	\$0	7.5	\$0
3780	2006	\$0	6.5	\$0
3780	2007	\$0	5.5	\$0
3780	2008	\$0	4.5	\$0
3780	2009	\$0	3.5	\$0
3780	2010	\$0	2.5	\$0
3780	2011	\$147,160	1.5	\$220,740
3780	2012	\$0	0.5	\$0
3780 Total		<u>\$195,142</u>	<u>6.4</u>	<u>\$1,239,199</u>
3801	1969	\$21,054	43.5	\$915,849
3801	1970	\$2,503	42.5	\$106,378
3801	1971	\$722	41.5	\$29,963
3801	1972	\$0	40.5	\$0



## Exhibit O.55/67

## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

ACTUAL - AVERAGE AGE AT 12/31/12

2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3801	1973	\$0	39.5	\$0
3801	1974	\$0	38.5	\$0
3801	1975	\$0	37.5	\$0
3801	1976	\$0	36.5	\$0
3801	1977	\$0	35.5	\$0
3801	1978	\$0	34.5	\$0
3801	1979	\$1,321	33.5	\$44,254
3801	1980	\$0	32.5	\$0
3801	1981	\$0	31.5	\$0
3801	1982	\$0	30.5	\$0
3801	1983	\$0	29.5	\$0
3801	1984	\$0	28.5	\$0
3801	1985	\$0	27.5	\$0
3801	1986	\$0	26.5	\$0
3801	1987	\$0	25.5	\$0
3801	1988	\$0	24.5	\$0
3801	1989	\$0	23.5	\$0
3801	1990	\$0	22.5	\$0
3801	1991	\$0	21.5	\$0
3801	1992	\$0	20.5	\$0
3801	1993	\$307	19.5	\$5,987
3801	1994	\$752	18.5	\$13,912
3801	1995	\$259	17.5	\$4,533
3801	1996	\$6,113	16.5	\$100,865
3801	1997	\$3,335	15.5	\$51,693
3801	1998	\$2,604	14.5	\$37,758
3801	1999	\$2,680	13.5	\$36,180
3801	2000	\$231	12.5	\$2,888
3801	2001	\$2,855	11.5	\$32,833
3801	2002	\$13,855	10.5	\$145,478
3801	2003	\$2,474	9.5	\$23,503
3801	2004	\$5,648	8.5	\$48,008
3801	2005	\$10,059	7.5	\$75,443
3801	2006	\$10,270	6.5	\$66,755
3801	2007	\$7,879	5.5	\$43,335
3801	2008	\$10,444	4.5	\$46,998
3801	2009	\$1,405	3.5	\$4,918
3801	2010	\$0	2.5	\$0
3801	2011	\$0	1.5	\$0
3801	2012	\$0	0.5	\$0
3801 Total		\$106,770	17.2	\$1,837,525
3810	1970	\$4,383	42.5	\$186,278
3810	1971	\$0	41.5	\$0
3810	1972	\$1,318	40.5	\$53,379
3810	1973	\$1,116	39.5	\$44,082
3810	1974	\$227	38.5	\$8,740

IND Sch. O

## Exhibit O.56/67

FPUC - INDIANTOWN DIVISION  
 NATURAL GAS DIVISION  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3810	1975	\$494	37.5	\$18,525
3810	1976	\$0	36.5	\$0
3810	1977	\$0	35.5	\$0
3810	1978	\$0	34.5	\$0
3810	1979	\$1,115	33.5	\$37,353
3810	1980	\$0	32.5	\$0
3810	1981	\$0	31.5	\$0
3810	1982	\$0	30.5	\$0
3810	1983	\$0	29.5	\$0
3810	1984	\$0	28.5	\$0
3810	1985	\$0	27.5	\$0
3810	1986	\$0	26.5	\$0
3810	1987	\$0	25.5	\$0
3810	1988	\$0	24.5	\$0
3810	1989	\$0	23.5	\$0
3810	1990	\$0	22.5	\$0
3810	1991	\$0	21.5	\$0
3810	1992	\$0	20.5	\$0
3810	1993	\$0	19.5	\$0
3810	1994	\$243	18.5	\$4,496
3810	1995	\$419	17.5	\$7,333
3810	1996	\$21,945	16.5	\$362,093
3810	1997	\$405	15.5	\$6,278
3810	1998	\$2,663	14.5	\$38,614
3810	1999	\$0	13.5	\$0
3810	2000	\$273	12.5	\$3,413
3810	2001	\$0	11.5	\$0
3810	2002	\$0	10.5	\$0
3810	2003	\$5,889	9.5	\$55,946
3810	2004	\$7,206	8.5	\$61,251
3810	2005	\$13,881	7.5	\$104,108
3810	2006	\$616	6.5	\$4,004
3810	2007	\$0	5.5	\$0
3810	2008	\$461	4.5	\$2,075
3810	2009	\$2,176	3.5	\$7,616
3810	2010	\$0	2.5	\$0
3810	2011	\$0	1.5	\$0
3810	2012	\$0	0.5	\$0
<b>3810 Total</b>		<b>\$64,830</b>	<b>15.5</b>	<b>\$1,005,578</b>
3820	2003	\$2,292	9.5	\$21,774
3820	2004	\$8,251	8.5	\$70,134
3820	2005	\$1,774	7.5	\$13,305
3820	2006	\$1,368	6.5	\$8,892
3820	2007	\$1,088	5.5	\$5,984
3820	2008	\$596	4.5	\$2,682
3820	2009	\$423	3.5	\$1,481

IND Sch. O

## Exhibit O.57/67

## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

ACTUAL - AVERAGE AGE AT 12/31/12

2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3820	2010	\$0	2.5	\$0
3820	2011	\$0	1.5	\$0
3820	2012	\$0	0.5	\$0
<b>3820 Total</b>		<b>\$15,792</b>	<b>7.9</b>	<b>\$124,251</b>
3830	1970	\$1,008	42.5	\$42,840
3830	1971	\$330	41.5	\$13,695
3830	1972	\$169	40.5	\$6,845
3830	1973	\$270	39.5	\$10,665
3830	1974	\$0	38.5	\$0
3830	1975	\$81	37.5	\$3,038
3830	1976	\$0	36.5	\$0
3830	1977	\$0	35.5	\$0
3830	1978	\$0	34.5	\$0
3830	1979	\$160	33.5	\$5,360
3830	1980	\$0	32.5	\$0
3830	1981	\$0	31.5	\$0
3830	1982	\$0	30.5	\$0
3830	1983	\$0	29.5	\$0
3830	1984	\$0	28.5	\$0
3830	1985	\$0	27.5	\$0
3830	1986	\$0	26.5	\$0
3830	1987	\$0	25.5	\$0
3830	1988	\$0	24.5	\$0
3830	1989	\$0	23.5	\$0
3830	1990	\$0	22.5	\$0
3830	1991	\$0	21.5	\$0
3830	1992	\$0	20.5	\$0
3830	1993	\$0	19.5	\$0
3830	1994	\$606	18.5	\$11,211
3830	1995	\$0	17.5	\$0
3830	1996	\$7,434	16.5	\$122,661
3830	1997	\$0	15.5	\$0
3830	1998	\$0	14.5	\$0
3830	1999	\$706	13.5	\$9,531
3830	2000	\$297	12.5	\$3,713
3830	2001	\$0	11.5	\$0
3830	2002	\$226	10.5	\$2,373
3830	2003	\$667	9.5	\$6,337
3830	2004	\$2,784	8.5	\$23,664
3830	2005	\$3,991	7.5	\$29,933
3830	2006	\$375	6.5	\$2,438
3830	2007	\$0	5.5	\$0
3830	2008	\$563	4.5	\$2,534
3830	2009	\$592	3.5	\$2,072
3830	2010	\$57	2.5	\$143
3830	2011	\$0	1.5	\$0

IND Sch. O

## Exhibit O.58/67

## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

ACTUAL - AVERAGE AGE AT 12/31/12

2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3830	2012	\$0	0.5	\$0
<b>3830 Total</b>		<b>\$20,316</b>	<b>14.7</b>	<b>\$299,049</b>
3850	1981	\$4,745	31.5	\$149,468
3850	1982	\$0	30.5	\$0
3850	1983	\$0	29.5	\$0
3850	1984	\$0	28.5	\$0
3850	1985	\$0	27.5	\$0
3850	1986	\$0	26.5	\$0
3850	1987	\$0	25.5	\$0
3850	1988	\$0	24.5	\$0
3850	1989	\$0	23.5	\$0
3850	1990	\$0	22.5	\$0
3850	1991	\$0	21.5	\$0
3850	1992	\$0	20.5	\$0
3850	1993	\$1,200	19.5	\$23,400
3850	1994	\$63,140	18.5	\$1,168,090
3850	1995	\$27,065	17.5	\$473,638
3850	1996	\$0	16.5	\$0
3850	1997	\$0	15.5	\$0
3850	1998	\$0	14.5	\$0
3850	1999	\$1,679	13.5	\$22,667
3850	2000	\$0	12.5	\$0
3850	2001	\$0	11.5	\$0
3850	2002	\$549	10.5	\$5,765
3850	2003	\$0	9.5	\$0
3850	2004	\$0	8.5	\$0
3850	2005	\$0	7.5	\$0
3850	2006	\$0	6.5	\$0
3850	2007	\$0	5.5	\$0
3850	2008	\$1,193	4.5	\$5,369
3850	2009	\$0	3.5	\$0
3850	2010	\$0	2.5	\$0
3850	2011	\$0	1.5	\$0
3850	2012	\$0	0.5	\$0
<b>3850 Total</b>		<b>\$99,571</b>	<b>18.6</b>	<b>\$1,848,395</b>
3900	1991	\$0	21.5	\$0
3900	1992	\$0	20.5	\$0
3900	1993	\$0	19.5	\$0
3900	1994	\$0	18.5	\$0
3900	1995	\$0	17.5	\$0
3900	1996	\$0	16.5	\$0
3900	1997	\$0	15.5	\$0
3900	1998	\$0	14.5	\$0
3900	1999	\$0	13.5	\$0
3900	2000	\$171,895	12.5	\$2,148,688

IND Sch. O



## Exhibit O.59/67

## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

ACTUAL - AVERAGE AGE AT 12/31/12

2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3900	2001	\$0	11.5	\$0
3900	2002	\$0	10.5	\$0
3900	2003	\$0	9.5	\$0
3900	2004	\$0	8.5	\$0
3900	2005	\$0	7.5	\$0
3900	2006	\$0	6.5	\$0
3900	2007	\$0	5.5	\$0
3900	2008	\$0	4.5	\$0
3900	2009	\$0	3.5	\$0
3900	2010	\$0	2.5	\$0
3900	2011	\$0	1.5	\$0
3900	2012	\$1,207	0.5	\$604
<b>3900 Total</b>		<b>\$173,102</b>	<b>12.4</b>	<b>\$2,149,291</b>
3911	1999	\$0	13.5	\$0
3911	2000	\$0	12.5	\$0
3911	2001	\$0	11.5	\$0
3911	2002	\$0	10.5	\$0
3911	2003	\$0	9.5	\$0
3911	2004	\$0	8.5	\$0
3911	2005	\$0	7.5	\$0
3911	2006	\$0	6.5	\$0
3911	2007	\$3,555	5.5	\$19,553
3911	2008	\$2,709	4.5	\$12,191
3911	2009	\$6,728	3.5	\$23,548
3911	2010	\$0	2.5	\$0
3911	2011	\$12,691	1.5	\$19,037
3911	2012	\$1,140	0.5	\$570
<b>3911 Total</b>		<b>\$26,823</b>	<b>2.8</b>	<b>\$74,898</b>
3912	1999	\$20,600	13.5	\$278,100
3912	2000	\$0	12.5	\$0
3912	2001	\$3,337	11.5	\$38,376
3912	2002	\$4,322	10.5	\$45,381
3912	2003	\$0	9.5	\$0
3912	2004	\$0	8.5	\$0
3912	2005	\$0	7.5	\$0
3912	2006	\$0	6.5	\$0
3912	2007	\$0	5.5	\$0
3912	2008	\$0	4.5	\$0
3912	2009	\$0	3.5	\$0
3912	2010	\$0	2.5	\$0
3912	2011	\$0	1.5	\$0
3912	2012	\$327	0.5	\$164
<b>3912 Total</b>		<b>\$28,586</b>	<b>12.7</b>	<b>\$362,020</b>
3913	2008	\$0	4.5	\$0

IND Sch. O

## Exhibit O.60/67

**FPUC - INDIANTOWN DIVISION**  
**NATURAL GAS DIVISION**  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3913	2009	\$0	3.5	\$0
3913	2010	\$0	2.5	\$0
3913	2011	\$0	1.5	\$0
3913	2012	\$6,857	0.5	\$3,429
<b>3913 Total</b>		<b>\$6,857</b>	<b>0.5</b>	<b>\$3,429</b>
3914	2004	\$5,535	8.5	\$47,048
3914	2005	\$0	7.5	\$0
3914	2006	\$0	6.5	\$0
3914	2007	\$6,776	5.5	\$37,268
3914	2008	\$0	4.5	\$0
3914	2009	\$14,278	3.5	\$49,973
3914	2010	\$0	2.5	\$0
3914	2011	\$19,516	1.5	\$29,274
3914	2012	\$0	0.5	\$0
<b>3914 Total</b>		<b>\$46,105</b>	<b>3.5</b>	<b>\$163,563</b>
3921	2007	\$0	5.5	\$0
3921	2008	\$0	4.5	\$0
3921	2009	\$0	3.5	\$0
3921	2010	\$0	2.5	\$0
3921	2011	\$1,903	1.5	\$2,855
3921	2012	\$0	0.5	\$0
<b>3921 Total</b>		<b>\$1,903</b>	<b>1.5</b>	<b>\$2,855</b>
3922	2008	\$0	4.5	\$0
3922	2009	\$0	3.5	\$0
3922	2010	\$0	2.5	\$0
3922	2011	\$610	1.5	\$915
3922	2012	\$0	0.5	\$0
<b>3922 Total</b>		<b>\$610</b>	<b>1.5</b>	<b>\$915</b>
3940	1994	\$0	18.5	\$0
3940	1995	\$0	17.5	\$0
3940	1996	\$0	16.5	\$0
3940	1997	\$0	15.5	\$0
3940	1998	\$0	14.5	\$0
3940	1999	\$0	13.5	\$0
3940	2000	\$0	12.5	\$0
3940	2001	\$0	11.5	\$0
3940	2002	\$0	10.5	\$0
3940	2003	\$0	9.5	\$0
3940	2004	\$0	8.5	\$0
3940	2005	\$0	7.5	\$0
3940	2006	\$0	6.5	\$0
3940	2007	\$0	5.5	\$0
3940	2008	\$0	4.5	\$0

## Exhibit O.61/67

## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

ACTUAL - AVERAGE AGE AT 12/31/12

2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3940	2009	\$13,438	3.5	\$47,033
3940	2010	\$0	2.5	\$0
3940	2011	\$0	1.5	\$0
3940	2012	\$0	0.5	\$0
<b>3940 Total</b>		<b>\$13,438</b>	<b>3.5</b>	<b>\$47,033</b>
3960	1996	\$0	16.5	\$0
3960	1997	\$0	15.5	\$0
3960	1998	\$0	14.5	\$0
3960	1999	\$0	13.5	\$0
3960	2000	\$0	12.5	\$0
3960	2001	\$0	11.5	\$0
3960	2002	\$0	10.5	\$0
3960	2003	\$0	9.5	\$0
3960	2004	\$0	8.5	\$0
3960	2005	\$0	7.5	\$0
3960	2006	\$25,970	6.5	\$168,805
3960	2007	\$0	5.5	\$0
3960	2008	\$0	4.5	\$0
3960	2009	\$0	3.5	\$0
3960	2010	\$0	2.5	\$0
3960	2011	\$0	1.5	\$0
3960	2012	\$0	0.5	\$0
<b>3960 Total</b>		<b>\$25,970</b>	<b>6.5</b>	<b>\$168,805</b>
3970	1997	\$0	15.5	\$0
3970	1998	\$0	14.5	\$0
3970	1999	\$0	13.5	\$0
3970	2000	\$0	12.5	\$0
3970	2001	\$0	11.5	\$0
3970	2002	\$0	10.5	\$0
3970	2003	\$0	9.5	\$0
3970	2004	\$0	8.5	\$0
3970	2005	\$0	7.5	\$0
3970	2006	\$0	6.5	\$0
3970	2007	\$0	5.5	\$0
3970	2008	\$0	4.5	\$0
3970	2009	\$0	3.5	\$0
3970	2010	\$0	2.5	\$0
3970	2011	\$1,800	1.5	\$2,700
3970	2012	\$0	0.5	\$0
<b>3970 Total</b>		<b>\$1,800</b>	<b>1.5</b>	<b>\$2,700</b>
3980	2005	\$9,472	7.5	\$71,040
3980	2006	\$4,494	6.5	\$29,211
3980	2007	\$0	5.5	\$0
3980	2008	\$0	4.5	\$0

## Exhibit O.62/67

## FPUC - INDIANTOWN DIVISION

## NATURAL GAS DIVISION

ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3980	2009	\$0	3.5	\$0
3980	2010	\$0	2.5	\$0
3980	2011	\$0	1.5	\$0
3980	2012	\$0	0.5	\$0
<b>3980 Total</b>		<b>\$13,966</b>	<b>7.2</b>	<b>\$100,251</b>
3990	2011	\$250	1.5	\$375
3990	2012	\$0	0.5	\$0
<b>3990 Total</b>		<b>\$250</b>	<b>1.5</b>	<b>\$375</b>



EXHIBIT P

PROJECTED ACCOUNT AGES – 12/31/13

**FPUC - INDIANTOWN DIVISION**  
**NATURAL GAS DIVISION**  
**Computation of Asset Age**  
**12/31/2013**

12/31/2012 Balances are based on Actual Database Asset Information - See Exhibit O

ACCOUNT		DATE	BASIS	AGE	WEIGHT
3761	Balance	12/31/12	\$192,545	21.8	\$4,204,763
	BALANCE	1/1/13	\$192,545	22.3	\$4,301,035
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE	12/31/13	\$192,545		\$4,301,035
		AGE	22.3		

ACCOUNT		DATE	BASIS	AGE	WEIGHT
3762	Balance	12/31/12	\$249,316	35.4	\$8,821,825
	BALANCE	1/1/13	\$249,316	35.9	\$8,946,483
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE	12/31/13	\$249,316		\$8,946,483
		AGE	35.9		

ACCOUNT		DATE	BASIS	AGE	WEIGHT
378	Balance	12/31/12	\$195,142	6.4	\$1,239,199
	BALANCE	1/1/13	\$195,142	6.9	\$1,336,770
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE	12/31/13	\$195,142		\$1,336,770
		AGE	6.9		

ACCOUNT		DATE	BASIS	AGE	WEIGHT
3801	Balance	12/31/12	\$106,770	17.2	\$1,837,525
	BALANCE	1/1/13	\$106,770	17.7	\$1,890,910
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE	#REF!	\$106,770		\$1,890,910
		AGE	17.7		

ACCOUNT		DATE	BASIS	AGE	WEIGHT
381	Balance	12/31/12	\$64,830	15.5	\$1,005,578
	BALANCE	1/1/13	\$64,830	16.0	\$1,037,993
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	(\$528)	42.5	(\$22,440)
	BALANCE	12/31/13	\$64,302		\$1,015,553
		AGE	15.8		

ACCOUNT		DATE	BASIS	AGE	WEIGHT
382	Balance	12/31/12	\$15,792	7.9	\$124,251
	BALANCE	1/1/13	\$15,792	8.4	\$132,147
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	(\$20)	9.5	(\$190)
	BALANCE	12/31/13	\$15,772		\$131,957
		AGE	8.4		

ACCOUNT		DATE	BASIS	AGE	WEIGHT
383	Balance	12/31/12	\$20,316	14.7	\$299,049
	BALANCE	1/1/13	\$20,316	15.2	\$309,207
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE	12/31/13	\$20,316		\$309,207
		AGE	15.2		

ACCOUNT		DATE	BASIS	AGE	WEIGHT
385	Balance	12/31/12	\$99,571	18.6	\$1,848,395
	BALANCE	1/1/13	\$99,571	19.1	\$1,898,180
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE	12/31/13	\$99,571		\$1,898,180
		AGE	19.1		

ACCOUNT		DATE	BASIS	AGE	WEIGHT
390	Balance	12/31/12	\$173,102	12.4	\$2,149,291
	BALANCE	1/1/13	\$173,102	12.9	\$2,235,842

ACCOUNT		DATE	BASIS	AGE	WEIGHT
3911	Balance	12/31/12	\$26,823	2.8	\$74,898
	BALANCE	1/1/13	\$26,823	3.3	\$88,309

**FPUC - INDIANTOWN DIVISION**  
**NATURAL GAS DIVISION**  
**Computation of Asset Age**  
**12/31/2013**

12/31/2012 Balances are based on Actual Database Asset Information - See Exhibit O

<b>ADDITION</b> 1/1/13 - 12/31/13 \$0 0.5 \$0 <b>RETIREMENT</b> 1/1/13 - 12/31/13 (\$5,096) 12.5 (\$63,700) <b>BALANCE</b> 12/31/13 \$168,006 \$2,172,142 <b>AGE</b> 12.9					<b>ADDITION</b> 1/1/13 - 12/31/13 \$0 0.5 \$0 <b>RETIREMENT</b> 1/1/13 - 12/31/13 (\$6,093) 5.0 (\$30,465) <b>BALANCE</b> 12/31/13 \$20,730 \$57,844 <b>AGE</b> 2.8				
<b>ACCOUNT</b> <b>DATE</b> <b>BASIS</b> <b>AGE</b> <b>WEIGHT</b> <b>3912</b> <b>Balance</b> 12/31/12 \$28,586 12.7 \$362,020 <b>BALANCE</b> 1/1/13 \$28,586 13.2 \$376,313 <b>ADDITION</b> 1/1/13 - 12/31/13 \$0 0.5 \$0 <b>RETIREMENT</b> 1/1/13 - 12/31/13 \$0 0.0 \$0 <b>BALANCE</b> 12/31/13 \$28,586 \$376,313 <b>AGE</b> 13.2					<b>ACCOUNT</b> <b>DATE</b> <b>BASIS</b> <b>AGE</b> <b>WEIGHT</b> <b>3913</b> <b>Balance</b> 12/31/12 \$6,857 0.5 \$3,429 <b>BALANCE</b> 1/1/13 \$6,857 1.0 \$6,857 <b>ADDITION</b> 1/1/13 - 12/31/13 \$0 0.5 \$0 <b>RETIREMENT</b> 1/1/13 - 12/31/13 (\$79) 1.0 (\$79) <b>BALANCE</b> 12/31/13 \$6,778 \$6,778 <b>AGE</b> 1.0				
<b>ACCOUNT</b> <b>DATE</b> <b>BASIS</b> <b>AGE</b> <b>WEIGHT</b> <b>3914</b> <b>Balance</b> 12/31/12 \$46,105 3.5 \$163,563 <b>BALANCE</b> 1/1/13 \$46,105 4.0 \$186,615 <b>ADDITION</b> 1/1/13 - 12/31/13 \$0 0.5 \$0 <b>RETIREMENT</b> 1/1/13 - 12/31/13 \$0 0.0 \$0 <b>BALANCE</b> 12/31/13 \$46,105 \$186,615 <b>AGE</b> 4.0					<b>ACCOUNT</b> <b>DATE</b> <b>BASIS</b> <b>AGE</b> <b>WEIGHT</b> <b>3921</b> <b>Balance</b> 12/31/12 \$1,903 1.5 \$2,855 <b>BALANCE</b> 1/1/13 \$1,903 2.0 \$3,806 <b>ADDITION</b> 1/1/13 - 12/31/13 \$0 0.5 \$0 <b>RETIREMENT</b> 1/1/13 - 12/31/13 \$0 0.0 \$0 <b>BALANCE</b> 12/31/13 \$1,903 \$3,806 <b>AGE</b> 2.0				
<b>ACCOUNT</b> <b>DATE</b> <b>BASIS</b> <b>AGE</b> <b>WEIGHT</b> <b>3922</b> <b>Balance</b> 12/31/12 \$610 1.5 \$915 <b>BALANCE</b> 1/1/13 \$610 2.0 \$1,220 <b>ADDITION</b> 1/1/13 - 12/31/13 \$0 0.5 \$0 <b>RETIREMENT</b> 1/1/13 - 12/31/13 \$0 2.0 \$0 <b>BALANCE</b> 12/31/13 \$610 \$1,220 <b>AGE</b> 2.0					<b>ACCOUNT</b> <b>DATE</b> <b>BASIS</b> <b>AGE</b> <b>WEIGHT</b> <b>394</b> <b>Balance</b> 12/31/12 \$13,438 3.5 \$47,033 <b>BALANCE</b> 1/1/13 \$13,438 4.0 \$53,752 <b>ADDITION</b> 1/1/13 - 12/31/13 \$0 0.5 \$0 <b>RETIREMENT</b> 1/1/13 - 12/31/13 (\$1,186) 4.0 (\$4,744) <b>BALANCE</b> 12/31/13 \$12,252 \$49,008 <b>AGE</b> 4.0				
<b>ACCOUNT</b> <b>DATE</b> <b>BASIS</b> <b>AGE</b> <b>WEIGHT</b> <b>396</b> <b>Balance</b> 12/31/12 \$25,970 6.5 \$168,805 <b>BALANCE</b> 1/1/13 \$25,970 7.0 \$181,790 <b>ADDITION</b> 1/1/13 - 12/31/13 \$0 0.5 \$0 <b>RETIREMENT</b> 1/1/13 - 12/31/13 (\$1,965) 7.0 (\$13,755) <b>BALANCE</b> 12/31/13 \$24,005 \$168,035					<b>ACCOUNT</b> <b>DATE</b> <b>BASIS</b> <b>AGE</b> <b>WEIGHT</b> <b>397</b> <b>Balance</b> 12/31/12 \$1,800 1.5 \$2,700 <b>BALANCE</b> 1/1/13 \$1,800 2.0 \$3,600 <b>ADDITION</b> 1/1/13 - 12/31/13 \$0 0.5 \$0 <b>RETIREMENT</b> 1/1/13 - 12/31/13 \$0 2.0 \$0 <b>BALANCE</b> 12/31/13 \$1,800 \$3,600				

FPUC - INDIANTOWN DIVISION  
NATURAL GAS DIVISION  
Computation of Asset Age  
12/31/2013

12/31/2012 Balances are based on Actual Database Asset Information - See Exhibit O

AGE <span style="border: 1px solid black; padding: 0 5px;">7.0</span>						AGE <span style="border: 1px solid black; padding: 0 5px;">2.0</span>					
ACCOUNT	DATE	BASIS	AGE	WEIGHT		ACCOUNT	DATE	BASIS	AGE	WEIGHT	
<b>398</b>	Balance	12/31/12	\$13,966	7.2	\$100,251	<b>399</b>	Balance	12/31/12	\$250	1.5	\$375
	BALANCE	1/1/13	\$13,966	7.7	\$107,234		BALANCE	1/1/13	\$250	2.0	\$500
	ADDITION	1/1/13 -	\$0	0.5	\$0		ADDITION	1/1/13 -	\$0	0.5	\$0
		12/31/13						12/31/13			
	RETIREMENT	1/1/13 -	\$0	0.0	\$0		RETIREMENT	1/1/13 -	\$0	0.0	\$0
		12/31/13						12/31/13			
	BALANCE	12/31/13	\$13,966		\$107,234		BALANCE	12/31/13	\$250		\$500
			AGE <span style="border: 1px solid black; padding: 0 5px;">7.7</span>						AGE <span style="border: 1px solid black; padding: 0 5px;">2.0</span>		

II



**FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION**

**DEPRECIATION STUDY**

DECEMBER 31, 2013

EXHIBIT A

2013 PROJECTED AGED RETIREMENTS

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
**NATURAL GAS DIVISION**  
2013 DEPRECIATION STUDY  
Docket No.

**EXHIBIT INDEX**

**Exhibit**

**Description**

- A** 2013 Projected Aged Retirements
- B** 2008 Aged Retirements
- C** 2009 Aged Retirements
- D** 2010 Aged Retirements
- E** 2011 Aged Retirements
- F** 2012 Aged Retirements
- G** Plant In Service and Reserve Summaries  
2007 Through 2012

**2013 Projections: January through December**

- H** Plant - Monthly Balances
- I** Reserve - Monthly Balances
- J** Additions - Monthly
- K** Retirements - Monthly
- L** Net Salvage - Monthly and Percentage Computation
- M** Depreciation Expense - Monthly

**Age Listings**

- N** Transportation Accounts - Detail, Actual @ 12/31/12
- O** Vintage Asset Listing - Actual @ 12/31/12
- P** Projected Account Ages - @ 12/31/13

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	375	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$316	\$11,218
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$229	\$7,901
1979	33.5	\$0	\$0	\$0	\$0	\$10,529	\$352,722	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$150	\$4,725
1982	30.5	\$0	\$0	\$0	\$0	\$444	\$13,542	\$164	\$5,002
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$176	\$5,192
1984	28.5	\$0	\$0	\$0	\$0	\$87,847	\$2,503,640	\$91	\$2,594
1985	27.5	\$0	\$0	\$0	\$0	\$319	\$8,773	\$1,129	\$31,048
1986	26.5	\$0	\$0	\$10,174	\$269,611	\$3,468	\$91,902	\$42	\$1,113
1987	25.5	\$0	\$0	\$0	\$0	\$607	\$15,479	\$606	\$15,453
1988	24.5	\$0	\$0	\$0	\$0	\$954	\$23,373	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,316	\$42,846
1995	17.5	\$0	\$0	\$2,429	\$42,508	\$936	\$16,380	\$745	\$13,038
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$978	\$15,159	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$1,713	\$23,126	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$12,603		\$107,795		\$5,964	
		\$0			\$312,119		\$3,064,094		\$140,128
		0.0		24.77		28.43		23.5	



FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	379	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG
1960	52.5	\$367	\$19,268	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,769	\$98,300
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$95,123	\$3,281,744
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$595	\$18,743	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$275
1986	26.5	\$1,389	\$36,809	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$303	\$7,727	\$0	\$0
1988	24.5	\$1,239	\$30,356	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$772	\$18,142	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$3,767		\$595		\$303		\$97,902	
			\$104,574		\$18,743		\$7,727		\$3,380,318
		27.76		31.5		25.5		34.53	

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## PROJECTED 2013 RETIREMENTS

YEAR	AGE	3811	WT AVG	382	WT AVG	3821	WT AVG	383	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$4	\$138	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$1,575	\$40,163	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$1,579		\$0		\$0	
		\$0			\$40,301	\$0		\$0	
		0.0		25.52		0.0		0.0	

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$144	\$5,112	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$392	\$10,388	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$5,291	\$129,630	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$147	\$3,161	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,730	\$35,465
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$364	\$7,098
1994	18.5	\$0	\$0	\$5,692	\$105,302	\$0	\$0	\$147	\$2,720
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,304	\$22,820
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,344	\$22,176
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,994	\$43,413
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$303	\$4,091
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$5,935	\$74,188
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$695	\$7,993
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,918	\$20,139
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,855	\$27,123
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$5,359	\$45,552
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$31,111	\$233,333
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$11,127		\$539		\$56,059	
		\$0			\$240,044		\$13,549		\$546,108
		0.0		21.57		25.14		9.74	



FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	3911	WT AVG	3912	WT AVG	3913	WT AVG	3914	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$362	\$8,869	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$306	\$7,191	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$205	\$4,408	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$3,591	\$55,661	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$2,273	\$26,140	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$6,485	\$61,608	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$13,222		\$0	
			\$0		\$0		\$163,875		\$0
		0.0		0.0		12.39		0.0	



FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	3921	WT AVG	3923	WT AVG	394	WT AVG	396	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$16,644	\$191,406	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$14,646	\$153,783	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$13,750	\$130,625	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$18,329	\$155,797	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$22,569	\$169,268	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$4,541	\$29,517	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$4,605	\$25,328	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$6,381	\$15,953	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$101,465		\$0		\$0		\$0	
			\$871,675		\$0		\$0		\$0
		8.59		0.0		0.0		0.0	

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	397	WT AVG	3971	WT AVG	398	WT AVG	399	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$354	\$5,133	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$260	\$3,510	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$614		\$0		\$0		\$0	
			\$8,643		\$0		\$0		\$0
		14.08		0.0		0.0		0.0	

DIVISION OF CHESAPEAKE UTILITIES CORP  
NATURAL GAS DIVISION  
PROJECTED 2013 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	52.5	\$367	\$19,268
1961	51.5	\$0	\$0
1962	50.5	\$0	\$0
1963	49.5	\$0	\$0
1964	48.5	\$0	\$0
1965	47.5	\$0	\$0
1966	46.5	\$0	\$0
1967	45.5	\$0	\$0
1968	44.5	\$0	\$0
1969	43.5	\$0	\$0
1970	42.5	\$0	\$0
1971	41.5	\$0	\$0
1972	40.5	\$0	\$0
1973	39.5	\$0	\$0
1974	38.5	\$0	\$0
1975	37.5	\$0	\$0
1976	36.5	\$0	\$0
1977	35.5	\$3,229	\$114,630
1978	34.5	\$95,356	\$3,289,782
1979	33.5	\$10,529	\$352,722
1980	32.5	\$0	\$0
1981	31.5	\$745	\$23,468
1982	30.5	\$608	\$18,544
1983	29.5	\$176	\$5,192
1984	28.5	\$87,938	\$2,506,233
1985	27.5	\$1,458	\$40,095
1986	26.5	\$15,465	\$409,823
1987	25.5	\$3,091	\$78,821
1988	24.5	\$7,846	\$192,227
1989	23.5	\$1,078	\$25,333
1990	22.5	\$0	\$0
1991	21.5	\$352	\$7,568
1992	20.5	\$1,730	\$35,465
1993	19.5	\$364	\$7,098
1994	18.5	\$8,155	\$150,868
1995	17.5	\$5,414	\$94,745
1996	16.5	\$1,344	\$22,176
1997	15.5	\$4,569	\$70,820
1998	14.5	\$3,348	\$48,546
1999	13.5	\$2,276	\$30,726
2000	12.5	\$5,935	\$74,188
2001	11.5	\$19,612	\$225,538
2002	10.5	\$16,564	\$173,922
2003	9.5	\$23,090	\$219,355
2004	8.5	\$23,688	\$201,348
2005	7.5	\$53,680	\$402,600
2006	6.5	\$4,541	\$29,517
2007	5.5	\$4,605	\$25,328
2008	4.5	\$0	\$0
2009	3.5	\$0	\$0
2010	2.5	\$6,381	\$15,953
2011	1.5	\$0	\$0
2012	0.5	\$0	\$0
		\$413,534	
			\$8,911,893
		21.55	



FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
2013 NATURAL GAS DEPRECIATION STUDY  
PROPOSED DEPRECIATION RATES

				CURRENT RATES		PROPOSED RATES		CHANGE
						ESTIMATED		IN
PROPOSED ACCOUNT	CURRENT ACCOUNT	12/31/2013 INVESTMENT	12/31/2013 RESERVE	RATE (%)	EXPENSES (\$)	RATE (%)	EXPENSES (\$)	EXPENSES (\$)
DISTRIBUTION PLANT		DISTRIBUTION PLANT						
3741 Land Rights	N/A N/A	\$0	\$0	N/A	N/A	3.3%	\$0	\$0
375 Structures & Improvements	375 Structures & Improvements	\$418,539	\$170,570	2.8%	\$11,719	2.8%	\$11,719	\$0
3761 Mains - Plastic	3761 Mains - Plastic	\$26,042,050	\$7,711,841	3.3%	\$859,388	2.5%	\$651,051	(\$208,336)
3762 Mains - Other	3762 Mains - Other	\$15,017,235	\$6,890,586	3.3%	\$495,569	2.8%	\$420,483	(\$75,086)
378 Meas. & Reg. Station Equip - Gene	378 Meas. & Reg. Station Equip - General	\$1,309,113	\$486,953	3.5%	\$45,819	3.5%	\$45,819	\$0
379 Meas. & Reg. Station Equip - City Gate	379 Meas. & Reg. Station Equip - City Gate	\$4,500,997	\$1,527,847	3.5%	\$157,535	3.5%	\$157,535	\$0
3801 Services - Plastic	3801 Services - Plastic	\$10,300,183	\$2,768,953	3.6%	\$370,807	3.6%	\$370,807	\$0
3802 Services - Other	3802 Services - Other	\$1,030,310	\$1,008,176	3.5%	\$36,061	4.0%	\$41,212	\$5,152
381 Meters	381 Meters	\$2,763,898	\$796,218	4.0%	\$110,556	4.0%	\$110,556	\$0
3811 Meters - AMR Equipment	3811 Meters - AMR Equipment	\$2,216,411	\$567,746	5.0%	\$110,821	5.0%	\$110,821	\$0
382 Meter Installations	382 Meter Installations	\$2,274,215	\$724,966	3.4%	\$77,323	3.4%	\$77,323	\$0
3821 Meter Installations - MTU/DCU	3821 Meter Installations - MTU/DCU	\$593,040	\$145,741	5.0%	\$29,652	5.0%	\$29,652	\$0
383 Regulators	383 Regulators	\$1,606,128	\$735,312	3.3%	\$53,002	3.3%	\$53,002	\$0
384 Regulator Installations	384 Regulator Installations	\$0	\$5	3.2%	\$0	3.4%	\$0	\$0
385 Indust. Meas. & Reg. Station Equip	385 Indust. Meas. & Reg. Station Equip.	\$1,660,714	\$672,587	4.1%	\$68,089	4.1%	\$68,089	\$0
387 Other Equipment	387 Other Equipment	\$722,275	\$371,660	5.6%	\$40,447	5.6%	\$40,447	\$0
	Total Distribution Plant	\$70,455,108	\$24,579,161		\$2,466,787		\$2,188,516	(\$278,271)
GENERAL PLANT		GENERAL PLANT						
390 Structures & Improvements	390 Structures & Improvements	\$592,136	\$176,118	2.0%	\$11,843	2.0%	\$11,843	\$0
3913 IT Equipment	3911 Data Processing Equipment	\$706,613	\$301,501	12.5%	\$88,327	11.0%	\$77,727	(\$10,599)
3910 Office Furniture	3912 Office Furniture	\$317,510	\$166,298	5.0%	\$15,876	5.0%	\$15,876	\$0
3912 Office Equipment	3913 Office Equipment	\$576,955	\$292,157	7.3%	\$42,118	7.3%	\$42,118	\$0
3914 System Software	3914 System Software	\$214,672	\$226,696	12.5%	\$26,834	11.0%	\$23,614	(\$3,220)
3921 Transportation - Cars	3921 Transportation - Cars and Light Trucks	\$1,001,732	\$560,914	12.7%	\$127,220	13.1%	\$131,227	\$4,007
3922 Transportation - Light Trucks and	N/A Combined Above	\$0	\$0	12.7%	\$0	8.6%	\$0	\$0
3923 Transportation - Heavy Trucks	N/A N/A	\$0	\$0	N/A	\$0	8.2%	\$0	\$0
3924 Transportation - Other	3923 Transportation - Other	\$18,920	\$22,728	5.0%	\$946	5.0%	\$946	\$0
393 Stores Equipment	N/A N/A	0	0	N/A	N/A	4.0%	\$0	\$0
394 Tools, Shop & Garage Equipment	394 Tools, Shop & Garage Equipment	\$181,132	\$169,358	3.1%	\$5,615	3.1%	\$5,615	\$0
396 Power Operated Equipment	396 Power Operated Equipment	\$504,973	\$618,716	7.7%	\$38,883	7.7%	\$38,883	\$0
397 Communications Equipment	397 Communications Equipment	\$949,925	\$541,770	7.1%	\$67,445	7.1%	\$67,445	\$0
3971 Communications Equipment - AMR	3971 Communications Equipment - AMR	\$0	(\$5,956)	0.0%	\$0	7.1%	\$0	\$0
398 Miscellaneous Equipment	398 Miscellaneous Equipment	\$71,225	\$70,892	6.7%	\$4,772	6.7%	\$4,772	\$0
399 Other Tangible Property	399 Other Tangible Property	\$2,747	\$3,215	10.0%	\$275	20.0%	\$0	\$0
	Total General Plant	\$5,138,540	\$3,144,407		\$430,152		\$420,065	(\$9,812)
	Total Plant	\$75,593,648	\$27,723,568		\$2,896,939		\$2,608,581	(\$288,083)



FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
2013 NATURAL GAS DEPRECIATION STUDY  
PROPOSED DEPRECIATION RATES

PROPOSED ACCOUNT	CURRENT ACCOUNT	CURRENT - CFG	PROPOSED - CFG			
		REMAINING LIFE RATE (%)	AVERAGE REMAINING LIFE (YEARS)	NET SALVAGE (%)	12/31/2013 RESERVE (%)	REMAINING LIFE RATE (%)
<b>DISTRIBUTION PLANT</b>	<b>DISTRIBUTION PLANT</b>					
3741 Land Rights	N/A N/A	N/A	N/A	0.0%	N/A	3.3%
375 Structures & Improvements	375 Structures & Improvements	2.8%	21.2	0.0%	40.8%	2.8%
3761 Mains - Plastic	3761 Mains - Plastic	3.3%	21.3	-25.0%	29.6%	2.5%
3762 Mains - Other	3762 Mains - Other	3.3%	16.4	-25.0%	45.9%	2.8%
378 Meas. & Reg. Station Equip - General	378 Meas. & Reg. Station Equip - General	3.5%	17.9	-10.0%	37.2%	3.5%
379 Meas. & Reg. Station Equip - City Gate	379 Meas. & Reg. Station Equip - City Gate	3.5%	18.9	0.0%	33.9%	3.5%
3801 Services - Plastic	3801 Services - Plastic	3.6%	20.3	-25.0%	26.9%	4.0%
3802 Services - Other	3802 Services - Other	3.5%	0.6	-50.0%	97.9%	4.0%
381 Meters	381 Meters	4.0%	17.8	0.0%	28.8%	4.0%
3811 Meters - AMR Equipment	3811 Meters - AMR Equipment	5.0%	14.9	0.0%	25.6%	5.0%
382 Meter Installations	382 Meter Installations	3.4%	20.0	-5.0%	31.9%	3.4%
3821 Meter Installations - MTU/DCU	3821 Meter Installations - MTU/DCU	5.0%	15.1	-5.0%	24.6%	5.0%
383 Regulators	383 Regulators	3.3%	16.4	0.0%	45.8%	3.3%
384 Regulator Installations	384 Regulator Installations	3.2%	N/A	0.0%	N/A	3.4%
385 Indust. Meas. & Reg. Station Equip.	385 Indust. Meas. & Reg. Station Equip.	4.1%	14.5	0.0%	40.5%	4.1%
387 Other Equipment	387 Other Equipment	5.6%	8.7	0.0%	51.5%	5.6%
<b>GENERAL PLANT</b>	<b>GENERAL PLANT</b>					
390 Structures & Improvements	390 Structures & Improvements	2.0%	35.1	0.0%	29.7%	2.0%
3913 IT Equipment	3911 Data Processing Equipment	12.5%	4.6	0.0%	42.7%	11.0%
3910 Office Furniture	3912 Office Furniture	5.0%	9.5	0.0%	52.4%	5.0%
3912 Office Equipment	3913 Office Equipment	7.3%	6.8	0.0%	50.6%	7.3%
3914 System Software	3914 System Software	5.6%	(1.0)	0.0%	105.6%	11.0%
3921 Transportation - Cars	3921 Transportation - Cars and Light Trucks	12.7%	3.5	15.0%	56.0%	13.1%
3922 Transportation - Light Trucks and Vans	N/A N/A	12.7%	N/A	15.0%	N/A	8.6%
3923 Transportation - Heavy Trucks	N/A N/A	N/A	N/A	15.0%	N/A	8.2%
3924 Transportation - Other	3923 Transportation - Other	5.0%	(4.0)	0.0%	120.1%	5.0%
393 Stores Equipment	N/A N/A	N/A	N/A	0.0%	N/A	4.0%
394 Tools, Shop & Garage Equipment	394 Tools, Shop & Garage Equipment	3.1%	2.1	0.0%	93.5%	3.1%
396 Power Operated Equipment	396 Power Operated Equipment	7.7%	(2.9)	20.0%	122.5%	7.7%
397 Communications Equipment	397 Communications Equipment	7.1%	6.1	0.0%	57.0%	7.1%
3971 Communications Equipment - AMR	3971 Communications Equipment - AMR	0.0%	n/a	0.0%	N/A	7.1%
398 Miscellaneous Equipment	398 Miscellaneous Equipment	6.7%	0.1	20.0%	99.5%	6.7%
399 Other Tangible Property	399 Other Tangible Property	10.0%	(1.7)	0.0%	117.0%	20.0%

EXHIBIT B

2008 AGED RETIREMENTS

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	375	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,143	\$34,862
1979	29.5	\$0	\$0	\$0	\$0	\$52,647	\$1,553,087	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$749	\$20,598
1982	26.5	\$0	\$0	\$0	\$0	\$2,222	\$58,883	\$820	\$21,730
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$882	\$22,491
1984	24.5	\$0	\$0	\$0	\$0	\$394,627	\$9,668,362	\$456	\$11,172
1985	23.5	\$0	\$0	\$0	\$0	\$1,596	\$37,506	\$275	\$6,463
1986	22.5	\$0	\$0	\$2,410	\$54,225	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$3,033	\$65,210	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$2,410		\$454,125		\$4,325	
			\$0		\$54,225		\$11,383,047		\$117,315
		N/A		22.5		25.07		27.12	

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	379	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG
1960	48.5	\$1,835	\$88,998	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$6,946	\$156,285	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	20.5	\$6,195	\$126,998	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$3,861	\$75,290	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$18,837		\$0		\$0		\$0	
			\$447,570		\$0		\$0		\$0
		23.76		N/A		N/A		N/A	



FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	3811	WT AVG	382	WT AVG	3821	WT AVG	383	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$7,877	\$169,356	\$0	\$0	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$7,877		\$0		\$0	
			\$0		\$169,356		\$0		\$0
		N/A		21.5		N/A		N/A	

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$256	\$8,064	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$0	\$0	\$0	\$0	\$1,960	\$44,100	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$256		\$1,960		\$0	
			\$0		\$8,064		\$44,100		\$0
		N/A		31.5		22.5		N/A	

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	3911	WT AVG	3912	WT AVG	3913	WT AVG	3914	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	



## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2008 RETIREMENTS

YEAR	AGE	3921	WT AVG	3923	WT AVG	394	WT AVG	396	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$16,738	\$125,535	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$23,874	\$155,181	\$0	\$0	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$18,412	\$82,854	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$18,138	\$63,483	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$77,162		\$0		\$0		\$0	
			\$427,053		\$0		\$0		\$0
		5.53		N/A		N/A		N/A	



FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	397	WT AVG	3971	WT AVG	398	WT AVG	399	WT AVG
1960	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	

DIVISION OF CHESAPEAKE UTILITIES COR  
NATURAL GAS DIVISION  
ACTUAL 2008 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	48.5	\$1,835	\$88,998
1961	47.5	\$0	\$0
1962	46.5	\$0	\$0
1963	45.5	\$0	\$0
1964	44.5	\$0	\$0
1965	43.5	\$0	\$0
1966	42.5	\$0	\$0
1967	41.5	\$0	\$0
1968	40.5	\$0	\$0
1969	39.5	\$0	\$0
1970	38.5	\$0	\$0
1971	37.5	\$0	\$0
1972	36.5	\$0	\$0
1973	35.5	\$0	\$0
1974	34.5	\$0	\$0
1975	33.5	\$0	\$0
1976	32.5	\$0	\$0
1977	31.5	\$256	\$8,064
1978	30.5	\$1,143	\$34,862
1979	29.5	\$52,647	\$1,553,087
1980	28.5	\$0	\$0
1981	27.5	\$749	\$20,598
1982	26.5	\$3,042	\$80,613
1983	25.5	\$882	\$22,491
1984	24.5	\$395,083	\$9,679,534
1985	23.5	\$1,871	\$43,969
1986	22.5	\$11,316	\$254,610
1987	21.5	\$10,910	\$234,565
1988	20.5	\$6,195	\$126,998
1989	19.5	\$3,861	\$75,290
1990	18.5	\$0	\$0
1991	17.5	\$0	\$0
1992	16.5	\$0	\$0
1993	15.5	\$0	\$0
1994	14.5	\$0	\$0
1995	13.5	\$0	\$0
1996	12.5	\$0	\$0
1997	11.5	\$0	\$0
1998	10.5	\$0	\$0
1999	9.5	\$0	\$0
2000	8.5	\$0	\$0
2001	7.5	\$16,738	\$125,535
2002	6.5	\$23,874	\$155,181
2003	5.5	\$0	\$0
2004	4.5	\$18,412	\$82,854
2005	3.5	\$18,138	\$63,483
2006	2.5	\$0	\$0
2007	1.5	\$0	\$0
2008	0.5	\$0	\$0
		\$566,952	
			\$12,650,728
		22.31	

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2009 AGED RETIREMENTS

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	375	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$5,370	\$131,565
1986	23.5	\$0	\$0	\$14,358	\$337,413	\$0	\$0	\$208	\$4,888
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$0	\$0	\$0	\$0	\$2,416	\$51,944	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$14,358		\$2,416		\$5,578	
		\$0			\$337,413		\$51,944		\$136,453
		N/A		23.5		21.5		24.46	



FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	379	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$473,112	\$14,903,028
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$1,502	\$33,795	\$0	\$0
1988	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$1,502		\$473,112	
			\$0		\$0		\$33,795		\$14,903,028
		N/A		N/A		22.5		31.5	

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2009 RETIREMENTS

YEAR	AGE	3811	WT AVG	382	WT AVG	3821	WT AVG	383	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$21	\$662	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$21		\$0		\$0	
			\$0		\$662		\$0		\$0
		N/A		31.52		N/A		N/A	

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$465	\$15,113	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$0	\$0	\$25,157	\$540,876	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$737	\$13,635	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$25,622		\$737		\$0	
			\$0		\$555,988		\$13,635		\$0
		N/A		21.7		18.5		N/A	



## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2009 RETIREMENTS

YEAR	AGE	3911	WT AVG	3912	WT AVG	3913	WT AVG	3914	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$17,957	\$224,463	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$0	\$0	\$0	\$0	\$13,780	\$89,570	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$31,737		\$0	
			\$0		\$0		\$314,033		\$0
		N/A		N/A		9.89		N/A	



FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	3921	WT AVG	3923	WT AVG	394	WT AVG	396	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	8.5	\$31,020	\$263,670	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$51,300	\$333,450	\$0	\$0	\$0	\$0	\$0	\$0
2004	5.5	\$49,687	\$273,279	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$22,398	\$100,791	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$22,704	\$79,464	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$177,109		\$0		\$0		\$0	
			\$1,050,654		\$0		\$0		\$0
		5.93		N/A		N/A		N/A	

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2009 RETIREMENTS

YEAR	AGE	397	WT AVG	3971	WT AVG	398	WT AVG	399	WT AVG
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	11.5	\$1,771	\$20,367	\$0	\$0	\$0	\$0	\$0	\$0
1999	10.5	\$1,300	\$13,650	\$0	\$0	\$0	\$0	\$0	\$0
2000	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$3,071		\$0		\$0		\$0	
			\$34,017		\$0		\$0		\$0
		11.08		N/A		N/A		N/A	

DIVISION OF CHESAPEAKE UTILITIES COR  
NATURAL GAS DIVISION  
ACTUAL 2009 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	49.5	\$0	\$0
1961	48.5	\$0	\$0
1962	47.5	\$0	\$0
1963	46.5	\$0	\$0
1964	45.5	\$0	\$0
1965	44.5	\$0	\$0
1966	43.5	\$0	\$0
1967	42.5	\$0	\$0
1968	41.5	\$0	\$0
1969	40.5	\$0	\$0
1970	39.5	\$0	\$0
1971	38.5	\$0	\$0
1972	37.5	\$0	\$0
1973	36.5	\$0	\$0
1974	35.5	\$0	\$0
1975	34.5	\$0	\$0
1976	33.5	\$0	\$0
1977	32.5	\$465	\$15,113
1978	31.5	\$473,133	\$14,903,690
1979	30.5	\$0	\$0
1980	29.5	\$0	\$0
1981	28.5	\$0	\$0
1982	27.5	\$0	\$0
1983	26.5	\$0	\$0
1984	25.5	\$0	\$0
1985	24.5	\$5,370	\$131,565
1986	23.5	\$14,566	\$342,301
1987	22.5	\$1,502	\$33,795
1988	21.5	\$27,573	\$592,820
1989	20.5	\$0	\$0
1990	19.5	\$0	\$0
1991	18.5	\$737	\$13,635
1992	17.5	\$0	\$0
1993	16.5	\$0	\$0
1994	15.5	\$0	\$0
1995	14.5	\$0	\$0
1996	13.5	\$0	\$0
1997	12.5	\$17,957	\$224,463
1998	11.5	\$1,771	\$20,367
1999	10.5	\$1,300	\$13,650
2000	9.5	\$0	\$0
2001	8.5	\$31,020	\$263,670
2002	7.5	\$0	\$0
2003	6.5	\$65,080	\$423,020
2004	5.5	\$49,687	\$273,279
2005	4.5	\$22,398	\$100,791
2006	3.5	\$22,704	\$79,464
2007	2.5	\$0	\$0
2008	1.5	\$0	\$0
2009	0.5	\$0	\$0
		\$735,263	
			\$17,431,620
		23.71	

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2010 AGED RETIREMENTS



## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2010 RETIREMENTS

YEAR	AGE	375	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$12,936	\$316,932	\$17,340	\$424,830	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$631	\$14,198	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$11,580	\$191,070
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,723	\$57,707
1996	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$12,936		\$17,971		\$15,303	
		\$0			\$316,932		\$439,028		\$248,777
		N/A		24.5		24.43		16.26	

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2010 RETIREMENTS

YEAR	AGE	379	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$13,846	\$463,841
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,501	\$81,283
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$51	\$1,301
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$15	\$353	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$15		\$16,398	
			\$0		\$0		\$353		\$546,424
		N/A		N/A		23.53		33.32	

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	3811	WT AVG	382	WT AVG	3821	WT AVG	383	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	



FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$28,458	\$469,557	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$28,458		\$0		\$0	
		\$0			\$469,557	\$0		\$0	
		N/A		16.5		N/A		N/A	



## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2010 RETIREMENTS

YEAR	AGE	3911	WT AVG	3912	WT AVG	3913	WT AVG	3914	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	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
		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2010 RETIREMENTS

YEAR	AGE	3921	WT AVG	3923	WT AVG	394	WT AVG	396	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$35,463	\$336,899	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$40,783	\$346,656	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$17,449	\$130,868	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$23,545	\$153,043	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$72,309	\$397,700	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$23,025	\$80,588	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$212,574		\$0		\$0		\$0	
			\$1,445,751		\$0		\$0		\$0
		6.8		N/A		N/A		N/A	

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2010 RETIREMENTS

YEAR	AGE	397	WT AVG	3971	WT AVG	398	WT AVG	399	WT AVG
1960	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	

DIVISION OF CHESAPEAKE UTILITIES COR  
NATURAL GAS DIVISION  
ACTUAL 2010 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	50.5	\$0	\$0
1961	49.5	\$0	\$0
1962	48.5	\$0	\$0
1963	47.5	\$0	\$0
1964	46.5	\$0	\$0
1965	45.5	\$0	\$0
1966	44.5	\$0	\$0
1967	43.5	\$0	\$0
1968	42.5	\$0	\$0
1969	41.5	\$0	\$0
1970	40.5	\$0	\$0
1971	39.5	\$0	\$0
1972	38.5	\$0	\$0
1973	37.5	\$0	\$0
1974	36.5	\$0	\$0
1975	35.5	\$0	\$0
1976	34.5	\$0	\$0
1977	33.5	\$13,846	\$463,841
1978	32.5	\$2,501	\$81,283
1979	31.5	\$0	\$0
1980	30.5	\$0	\$0
1981	29.5	\$0	\$0
1982	28.5	\$0	\$0
1983	27.5	\$0	\$0
1984	26.5	\$0	\$0
1985	25.5	\$51	\$1,301
1986	24.5	\$30,276	\$741,762
1987	23.5	\$15	\$353
1988	22.5	\$631	\$14,198
1989	21.5	\$0	\$0
1990	20.5	\$0	\$0
1991	19.5	\$0	\$0
1992	18.5	\$0	\$0
1993	17.5	\$0	\$0
1994	16.5	\$40,038	\$660,627
1995	15.5	\$3,723	\$57,707
1996	14.5	\$0	\$0
1997	13.5	\$0	\$0
1998	12.5	\$0	\$0
1999	11.5	\$0	\$0
2000	10.5	\$0	\$0
2001	9.5	\$35,463	\$336,899
2002	8.5	\$40,783	\$346,656
2003	7.5	\$17,449	\$130,868
2004	6.5	\$23,545	\$153,043
2005	5.5	\$72,309	\$397,700
2006	4.5	\$0	\$0
2007	3.5	\$23,025	\$80,588
2008	2.5	\$0	\$0
2009	1.5	\$0	\$0
2010	0.5	\$0	\$0
		\$303,655	
			\$3,466,821
		11.42	



EXHIBIT E

2011 AGED RETIREMENTS

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2011 RETIREMENTS

YEAR	AGE	375	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,580	\$54,510
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$17,935	\$457,343	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$69	\$1,691
1988	23.5	\$0	\$0	\$0	\$0	\$1,722	\$40,467	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$12,144	\$200,376	\$4,682	\$77,253	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$4,892	\$70,934	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$8,567	\$107,088	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$30,079		\$19,863		\$1,649	
		\$0			\$657,719		\$295,742		\$56,201
		N/A		21.87		14.89		34.08	

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2011 RETIREMENTS

YEAR	AGE	379	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$2,973	\$90,677	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$2,973		\$0		\$0	
			\$0		\$90,677		\$0		\$0
		N/A		30.5		N/A		N/A	

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2011 RETIREMENTS

YEAR	AGE	3811	WT AVG	382	WT AVG	3821	WT AVG	383	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	



## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2011 RETIREMENTS

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

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2011 RETIREMENTS

YEAR	AGE	3911	WT AVG	3912	WT AVG	3913	WT AVG	3914	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$11,363	\$119,312	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$18,646	\$158,491	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$30,009		\$0	
			\$0		\$0		\$277,803		\$0
		N/A		N/A		9.26		N/A	

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2011 RETIREMENTS

YEAR	AGE	3921	WT AVG	3923	WT AVG	394	WT AVG	396	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	



## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2011 RETIREMENTS

YEAR	AGE	397	WT AVG	3971	WT AVG	398	WT AVG	399	WT AVG
1960	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	



DIVISION OF CHESAPEAKE UTILITIES COR  
NATURAL GAS DIVISION  
ACTUAL 2011 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	51.5	\$0	\$0
1961	50.5	\$0	\$0
1962	49.5	\$0	\$0
1963	48.5	\$0	\$0
1964	47.5	\$0	\$0
1965	46.5	\$0	\$0
1966	45.5	\$0	\$0
1967	44.5	\$0	\$0
1968	43.5	\$0	\$0
1969	42.5	\$0	\$0
1970	41.5	\$0	\$0
1971	40.5	\$0	\$0
1972	39.5	\$0	\$0
1973	38.5	\$0	\$0
1974	37.5	\$0	\$0
1975	36.5	\$0	\$0
1976	35.5	\$0	\$0
1977	34.5	\$1,580	\$54,510
1978	33.5	\$0	\$0
1979	32.5	\$0	\$0
1980	31.5	\$0	\$0
1981	30.5	\$2,973	\$90,677
1982	29.5	\$0	\$0
1983	28.5	\$0	\$0
1984	27.5	\$0	\$0
1985	26.5	\$0	\$0
1986	25.5	\$17,935	\$457,343
1987	24.5	\$69	\$1,691
1988	23.5	\$1,722	\$40,467
1989	22.5	\$0	\$0
1990	21.5	\$0	\$0
1991	20.5	\$0	\$0
1992	19.5	\$0	\$0
1993	18.5	\$0	\$0
1994	17.5	\$0	\$0
1995	16.5	\$16,826	\$277,629
1996	15.5	\$0	\$0
1997	14.5	\$4,892	\$70,934
1998	13.5	\$0	\$0
1999	12.5	\$8,567	\$107,088
2000	11.5	\$0	\$0
2001	10.5	\$11,363	\$119,312
2002	9.5	\$0	\$0
2003	8.5	\$18,646	\$158,491
2004	7.5	\$0	\$0
2005	6.5	\$0	\$0
2006	5.5	\$0	\$0
2007	4.5	\$0	\$0
2008	3.5	\$0	\$0
2009	2.5	\$0	\$0
2010	1.5	\$0	\$0
2011	0.5	\$0	\$0
		\$84,573	
			\$1,378,140
		16.3	

EXHIBIT F

2012 AGED RETIREMENTS

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	375	WT AVG	3761	WT AVG	3762	WT AVG	378	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$44,609	\$1,271,357	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$3,233	\$85,675	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,959	\$75,455
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$3,233		\$44,609		\$2,959	
		\$0			\$85,675		\$1,271,357		\$75,455
		N/A		26.5		28.5		25.5	

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	379	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
			\$0		\$0		\$0		\$0
		N/A		N/A		N/A		N/A	



FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	3811	WT AVG	382	WT AVG	3821	WT AVG	383	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
		\$0		\$0		\$0		\$0	
		N/A		N/A		N/A		N/A	

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2012 RETIREMENTS

YEAR	AGE	384	WT AVG	385	WT AVG	387	WT AVG	390	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$1,300	\$31,850	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$8,648	\$177,284
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,822	\$35,529
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$734	\$13,579
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$6,520	\$114,100
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$6,721	\$110,897
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$14,970	\$217,065
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,517	\$20,480
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$29,674	\$370,925
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,475	\$39,963
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$9,590	\$100,695
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$14,275	\$135,613
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$26,794	\$227,749
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$155,553	\$1,166,648
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$1,300		\$0		\$280,293	
		\$0			\$31,850	\$0			\$2,730,525
		N/A		24.5		N/A		9.74	

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2012 RETIREMENTS

YEAR	AGE	3911	WT AVG	3912	WT AVG	3913	WT AVG	3914	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$1,808	\$44,296	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$1,532	\$36,002	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$1,026	\$22,059	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$4,366		\$0	
			\$0		\$0		\$102,357		\$0
		N/A		N/A		23.44		N/A	



## Exhibit F 47/89

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	3921	WT AVG	3923	WT AVG	394	WT AVG	396	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$8,571	\$89,996	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$31,904	\$79,760	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$40,475		\$0		\$0		\$0	
			\$169,756		\$0		\$0		\$0
		4.19		N/A		N/A		N/A	



## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## ACTUAL 2012 RETIREMENTS

YEAR	AGE	397	WT AVG	3971	WT AVG	398	WT AVG	399	WT AVG
1960	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0		\$0		\$0		\$0	
		\$0		\$0		\$0		\$0	
		N/A		N/A		N/A		N/A	

DIVISION OF CHESAPEAKE UTILITIES COR  
NATURAL GAS DIVISION  
ACTUAL 2012 RETIREMENTS

YEAR	AGE	TOTAL	WT AVG
1960	52.5	\$0	\$0
1961	51.5	\$0	\$0
1962	50.5	\$0	\$0
1963	49.5	\$0	\$0
1964	48.5	\$0	\$0
1965	47.5	\$0	\$0
1966	46.5	\$0	\$0
1967	45.5	\$0	\$0
1968	44.5	\$0	\$0
1969	43.5	\$0	\$0
1970	42.5	\$0	\$0
1971	41.5	\$0	\$0
1972	40.5	\$0	\$0
1973	39.5	\$0	\$0
1974	38.5	\$0	\$0
1975	37.5	\$0	\$0
1976	36.5	\$0	\$0
1977	35.5	\$0	\$0
1978	34.5	\$0	\$0
1979	33.5	\$0	\$0
1980	32.5	\$0	\$0
1981	31.5	\$0	\$0
1982	30.5	\$0	\$0
1983	29.5	\$0	\$0
1984	28.5	\$44,609	\$1,271,357
1985	27.5	\$0	\$0
1986	26.5	\$3,233	\$85,675
1987	25.5	\$2,959	\$75,455
1988	24.5	\$3,108	\$76,146
1989	23.5	\$1,532	\$36,002
1990	22.5	\$0	\$0
1991	21.5	\$1,026	\$22,059
1992	20.5	\$8,648	\$177,284
1993	19.5	\$1,822	\$35,529
1994	18.5	\$734	\$13,579
1995	17.5	\$6,520	\$114,100
1996	16.5	\$6,721	\$110,897
1997	15.5	\$0	\$0
1998	14.5	\$14,970	\$217,065
1999	13.5	\$1,517	\$20,480
2000	12.5	\$29,674	\$370,925
2001	11.5	\$3,475	\$39,963
2002	10.5	\$18,161	\$190,691
2003	9.5	\$14,275	\$135,613
2004	8.5	\$26,794	\$227,749
2005	7.5	\$155,553	\$1,166,648
2006	6.5	\$0	\$0
2007	5.5	\$0	\$0
2008	4.5	\$0	\$0
2009	3.5	\$0	\$0
2010	2.5	\$31,904	\$79,760
2011	1.5	\$0	\$0
2012	0.5	\$0	\$0
		\$377,235	
			\$4,466,973
		11.84	

EXHIBIT G

PLANT IN SERVICE AND RESERVE SUMMARIES  
2008 THROUGH 2012

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
2007

PLANT IN SERVICE							RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Reclass & Adjustments	Transfers	Retirements	Ending Balance	Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Transfers	Reclassifications	Ending Balance
301	\$23,328	\$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	\$14,132	302	\$8,323	\$0	\$424	\$0	\$0	\$0	\$0	\$0	\$8,747
303	\$1,251,625	\$0	\$0	\$0	\$0	\$1,251,625	303	\$1,251,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,251,625
374	\$153,278	\$0	\$0	\$0	\$0	\$153,278	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375	\$355,896	\$6,421	\$0	\$0	\$0	\$362,317	375	\$98,476	\$0	\$10,123	\$0	\$0	\$0	\$0	\$0	\$108,599
3761	\$14,496,916	\$1,602,896	\$0	\$0	\$0	\$16,099,812	3761	\$2,786,155	\$0	\$501,412	\$0	(\$219)	\$0	\$0	\$0	\$3,287,348
3762	\$13,448,108	\$42,558	\$0	\$0	(\$88,561)	\$13,402,105	3762	\$5,667,856	(\$88,561)	\$444,024	\$0	(\$300)	\$0	\$0	\$0	\$6,023,019
378	\$926,948	\$0	\$0	\$0	\$0	\$926,948	378	\$261,551	\$0	\$32,443	\$0	\$0	\$0	\$0	\$0	\$293,994
379	\$2,830,674	(\$49,573)	\$0	\$0	\$0	\$2,781,101	379	\$690,574	\$0	\$99,658	\$0	\$0	\$0	\$0	\$0	\$790,232
3801	\$6,593,005	\$593,271	(\$39,455)	\$0	\$0	\$7,146,821	3801	\$1,027,896	\$0	\$248,493	\$0	(\$15,952)	\$0	\$0	\$0	\$1,260,437
3802	\$965,291	\$0	\$0	\$0	\$0	\$965,291	3802	\$618,816	\$0	\$69,501	\$0	(\$24,340)	\$0	\$0	\$0	\$663,977
381	\$1,949,304	\$301,713	\$0	\$0	(\$8,336)	\$2,242,681	381	\$668,692	(\$8,336)	\$83,704	\$0	\$0	\$0	\$0	\$0	\$744,060
382	\$1,474,592	\$105,083	\$0	\$0	\$0	\$1,579,675	382	\$364,086	\$0	\$58,603	\$0	(\$18,938)	\$0	\$0	\$0	\$403,751
383	\$1,111,938	\$70,154	\$0	\$0	(\$524)	\$1,181,568	383	\$399,432	(\$524)	\$37,195	\$0	\$0	\$0	\$0	\$0	\$436,103
384	\$3,637	\$0	\$0	\$0	\$0	\$3,637	384	\$674	\$0	\$118	\$0	\$0	\$0	\$0	\$0	\$792
385	\$1,477,889	\$66,791	\$0	\$0	(\$5,857)	\$1,538,823	385	\$368,065	(\$5,857)	\$64,012	\$0	\$0	\$0	\$0	\$0	\$426,220
387	\$386,419	\$46,159	\$0	\$0	\$0	\$432,578	387	\$292,218	\$0	\$9,179	\$0	\$0	\$0	\$0	\$0	\$301,397
389	\$98,285	\$0	\$0	\$0	\$0	\$98,285	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$531,240	\$25,686	\$0	\$0	\$0	\$556,926	390	\$96,761	\$0	\$12,243	\$0	\$0	\$0	\$0	\$0	\$109,004
3911	\$67,690	\$5,418	\$0	\$0	\$0	\$73,108	3911	\$74,687	\$0	\$7,296	\$0	\$0	\$0	\$0	\$0	\$81,983
3912	\$135,435	\$22,247	\$0	\$0	\$0	\$157,682	3912	\$31,980	\$0	\$6,954	\$0	\$0	\$0	\$0	\$0	\$38,934
3913	\$267,313	\$1,454	\$0	\$0	\$0	\$268,767	3913	\$83,288	\$0	\$19,518	\$0	\$0	\$0	\$0	\$0	\$102,806
3914	\$0	\$0	\$0	\$0	\$0	\$0	3914	(\$2,956)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,956)
3921	\$1,107,911	\$197,067	\$0	(\$30,398)	(\$253,136)	\$1,021,444	3921	\$727,974	(\$253,136)	\$124,893	\$20,360	\$0	(\$6,662)	\$950	\$0	\$614,379
3923	\$20,038	\$458	\$0	\$0	\$0	\$20,496	3923	(\$121,990)	\$0	\$2,025	\$0	\$0	\$0	\$0	\$0	(\$119,965)
394	\$151,166	\$2,426	\$0	\$0	\$0	\$153,592	394	\$121,004	\$0	\$5,294	\$0	\$0	\$0	\$0	\$0	\$126,298
396	\$482,061	\$0	\$0	\$0	\$0	\$482,061	396	\$311,165	\$0	\$28,924	\$0	\$0	\$0	\$0	\$0	\$340,089
397	\$476,613	\$35,229	\$0	\$0	\$0	\$511,842	397	\$180,368	\$0	\$36,539	\$0	\$0	\$0	\$0	\$0	\$216,907
397.1	\$0	\$0	\$0	\$0	\$0	\$0	397.1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
398	\$60,058	\$0	\$0	\$0	\$0	\$60,058	398	\$40,204	\$0	\$4,024	\$0	\$0	\$0	\$0	\$0	\$44,228
399	\$0	\$0	\$0	\$0	\$0	\$0	399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$50,860,790	\$3,075,458	(\$39,455)	(\$30,398)	(\$356,414)	\$53,509,981		\$16,070,252	(\$356,414)	\$1,906,599	\$20,360	(\$59,749)	(\$6,662)	\$950	\$0	\$0	\$17,575,336



## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

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

2008

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)								
Plant Account	Beginning Balance	Additions	Reclass & Adjustments	Transfers	Retirements	Ending Balance	Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Reclassi- fications	Ending Balance	
301	\$23,328	\$1,223	\$0	\$0	\$0	\$24,551	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328	
302	\$14,132	\$0	\$0	\$0	\$0	\$14,132	302	\$8,747	\$0	\$424	\$0	\$0	\$0	\$0	\$9,171	
303	\$1,251,625	\$0	\$0	\$0	\$0	\$1,251,625	303	\$1,251,625	\$0	\$0	\$0	\$0	\$0	\$0	\$1,251,625	
374	\$153,278	\$0	\$0	\$0	\$0	\$153,278	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
375	\$362,317	\$23,059	\$0	\$0	\$0	\$385,376	375	\$108,599	\$0	\$10,279	\$0	\$0	\$0	\$0	\$118,878	
3761	\$16,099,812	\$2,328,257	\$72,142	\$0	(\$2,410)	\$18,497,801	3761	\$3,287,348	(\$2,410)	\$551,576	\$0	\$211,978	(\$114,223)	#####	\$4,490,422	
3762	\$13,402,105	\$7,954	(\$65,838)	\$0	(\$454,125)	\$12,890,096	3762	\$6,023,019	(\$454,125)	\$442,780	\$0	(\$411,937)	\$114,223	#####	\$5,147,736	
378	\$926,948	\$9,566	\$0	\$0	(\$4,325)	\$932,189	378	\$293,994	(\$4,325)	\$32,625	\$0	(\$2,325)	\$0	\$33,682	\$353,651	
379	\$2,781,101	\$559,561	\$0	\$0	(\$18,837)	\$3,321,825	379	\$790,232	(\$18,837)	\$105,738	\$0	\$0	\$0	\$4,352	\$881,485	
3801	\$7,146,821	\$470,357	(\$16,778)	\$0	\$0	\$7,600,400	3801	\$1,260,437	\$0	\$267,035	\$0	(\$115,508)	(\$23)	(\$41,779)	\$1,370,162	
3802	\$965,291	\$66,836	\$0	\$0	\$0	\$1,032,127	3802	\$663,977	\$0	\$34,078	\$0	\$89,216	\$0	\$25,792	\$813,063	
381	\$2,242,681	\$1,130,462	\$0	(\$1,115,117)	\$0	\$2,258,026	381	\$744,060	\$0	\$114,245	\$0	(\$1,695)	\$0	(\$21,332)	\$835,278	
3811	\$0	\$0	\$0	\$0	\$0	\$0	3811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
382	\$1,579,675	\$81,401	\$0	\$0	(\$7,877)	\$1,653,199	382	\$403,751	(\$7,877)	\$55,161	\$0	(\$19,631)	\$0	\$84,719	\$516,123	
3821	\$0	\$0	\$0	\$0	\$0	\$0	3821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
383	\$1,181,568	\$72,639	\$0	\$0	\$0	\$1,254,207	383	\$436,103	\$0	\$39,642	\$0	\$0	\$0	\$16,338	\$492,083	
384	\$3,637	(\$3,637)	\$0	\$0	\$0	\$0	384	\$792	\$0	\$23	\$0	\$0	\$0	(\$810)	\$5	
385	\$1,538,823	\$117,404	\$0	\$0	(\$256)	\$1,655,971	385	\$426,220	(\$256)	\$63,701	\$0	(\$74,105)	\$0	\$0	\$415,560	
387	\$432,578	\$27,527	\$0	\$0	(\$1,960)	\$458,145	387	\$301,397	(\$1,960)	\$24,963	\$0	\$0	\$0	#####	\$219,539	
389	\$98,285	\$0	\$0	\$0	\$0	\$98,285	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
390	\$556,926	\$34,380	\$0	\$0	\$0	\$591,306	390	\$109,004	\$0	\$11,683	\$0	\$0	\$0	\$0	\$120,687	
3911	\$73,108	\$0	\$0	\$0	\$0	\$73,108	3911	\$81,983	\$0	\$9,139	\$0	\$0	(\$2,956)	(\$29,679)	\$58,487	
3912	\$157,682	\$0	\$0	\$0	\$0	\$157,682	3912	\$38,934	\$0	\$7,884	\$0	\$0	\$0	\$0	\$46,818	
3913	\$268,767	\$89,900	\$0	\$0	\$0	\$358,667	3913	\$102,806	\$0	\$23,561	\$0	\$0	\$0	\$0	\$126,367	
3914	\$0	\$0	\$0	\$0	\$0	\$0	3914	(\$2,956)	\$0	\$0	\$0	\$0	\$2,956	\$0	\$0	
3921	\$1,021,444	\$126,860	\$2,294	(\$40,203)	(\$77,162)	\$1,033,233	3921	\$614,379	(\$77,162)	\$133,619	\$12,905	\$0	(\$134,306)	\$6,898	\$556,333	
3923	\$20,496	\$1,314	(\$2,294)	\$0	\$0	\$19,516	3923	(\$119,965)	\$0	\$968	\$0	\$0	\$134,309	\$0	\$15,312	
394	\$153,592	\$51	\$0	\$0	\$0	\$153,643	394	\$126,298	\$0	\$4,762	\$0	\$0	\$0	\$0	\$131,060	
396	\$482,061	\$0	\$0	\$0	\$0	\$482,061	396	\$340,089	\$0	\$37,119	\$0	\$0	\$0	\$45,463	\$422,671	
397	\$511,842	\$711,978	\$0	\$0	\$0	\$1,223,820	397	\$216,907	\$0	\$59,459	\$0	\$0	\$0	(\$15,400)	\$260,966	
3971	\$0	\$487,705	\$0	\$1,115,117	\$0	\$1,602,822	3971	\$0	\$0	\$9,571	\$0	\$0	\$0	\$21,841	\$31,412	
398	\$60,058	\$0	\$0	\$0	\$0	\$60,058	398	\$44,228	\$0	\$4,024	\$0	\$0	\$0	\$136	\$48,388	
399	\$0	\$0	\$0	\$0	\$0	\$0	399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
\$53,509,981 \$6,344,797 (\$10,474) (\$40,203) (\$566,952) \$59,237,149							\$17,575,336 (\$566,952) \$2,044,059 \$12,905 (\$324,007) (\$20) \$15,289 \$0 \$18,756,610									

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

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

2009

PLANT IN SERVICE							RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Reclass & Adjustments	Transfers	Retirements	Ending Balance	Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Reclassi- fications	Transfers	Ending Balance
301	\$24,551	\$0	\$0	(\$1,223)	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$14,132	302	\$9,171	\$0	\$424	\$0	\$0	\$0	\$0	\$0	\$9,595
303	\$1,251,625	\$0	\$0	\$0	\$0	\$1,251,625	303	\$1,251,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,251,625
374	\$153,278	\$0	\$0	\$0	\$0	\$153,278	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375	\$385,376	\$0	\$0	(\$21,837)	\$0	\$363,539	375	\$118,878	\$0	\$10,205	\$0	\$0	\$0	\$0	\$0	\$129,083
3761	\$18,497,801	\$384,167	(\$19,140)	(\$933,930)	(\$14,358)	\$17,914,540	3761	\$4,490,422	(\$14,358)	\$585,592	\$0	(\$17,929)	\$0	\$0	\$0	\$5,043,727
3762	\$12,890,096	\$97,285	\$0	\$0	(\$2,416)	\$12,984,965	3762	\$5,147,736	(\$2,416)	\$426,822	\$0	(\$34,909)	\$0	\$0	\$0	\$5,537,233
378	\$932,189	\$7,799	\$0	\$0	(\$5,578)	\$934,410	378	\$353,651	(\$5,578)	\$32,716	\$0	(\$3,196)	\$0	\$0	\$0	\$377,593
379	\$3,321,825	(\$179,084)	\$0	(\$371,888)	\$0	\$2,770,853	379	\$881,485	\$0	\$97,256	\$0	\$0	\$0	\$0	\$0	\$978,741
3801	\$7,600,400	\$296,905	(\$20,000)	\$0	\$0	\$7,877,305	3801	\$1,370,162	\$0	\$278,826	\$0	(\$49,115)	\$0	\$0	\$0	\$1,599,873
3802	\$1,032,127	\$0	\$0	\$0	(\$1,502)	\$1,030,625	3802	\$813,063	(\$1,502)	\$36,122	\$0	\$0	\$0	\$0	\$0	\$847,683
381	\$2,258,026	\$637,555	\$0	\$175,414	(\$473,112)	\$2,597,883	381	\$835,278	(\$473,112)	\$107,992	\$0	\$0	\$0	\$0	\$0	\$470,158
3811	\$0	\$0	\$0	\$0	\$0	\$0	3811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	\$1,653,199	\$290,486	\$0	\$0	(\$21)	\$1,943,664	382	\$516,123	(\$21)	\$61,449	\$0	(\$106,414)	\$0	\$0	\$0	\$471,137
3821	\$0	\$0	\$0	\$0	\$0	\$0	3821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
383	\$1,254,207	\$176,522	\$0	(\$25,720)	\$0	\$1,405,009	383	\$492,083	\$0	\$44,642	\$0	\$0	\$0	\$0	\$0	\$536,725
384	\$0	\$0	\$0	\$0	\$0	\$0	384	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
385	\$1,655,971	\$74,015	(\$48,000)	(\$82,412)	(\$25,622)	\$1,573,952	385	\$415,560	(\$25,622)	\$65,554	\$0	(\$1,618)	\$0	\$0	\$0	\$453,874
387	\$458,145	\$36,682	\$0	(\$18,681)	(\$737)	\$475,409	387	\$219,539	(\$737)	\$26,015	\$0	\$0	\$0	\$0	\$0	\$244,817
389	\$98,285	\$0	\$0	\$0	\$0	\$98,285	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$591,306	\$22,098	\$0	\$0	\$0	\$613,404	390	\$120,687	\$0	\$12,175	\$0	\$0	\$0	\$0	\$0	\$132,862
3911	\$73,108	\$8,278	\$0	\$0	\$0	\$81,386	3911	\$58,487	\$0	\$9,634	\$0	\$0	\$0	\$0	\$0	\$68,121
3912	\$157,682	\$26,118	\$0	\$0	\$0	\$183,800	3912	\$46,818	\$0	\$8,706	\$0	\$0	\$0	\$0	\$0	\$55,524
3913	\$358,667	\$156,520	\$0	\$0	(\$31,737)	\$483,450	3913	\$126,367	(\$31,737)	\$29,393	\$2,650	\$0	\$0	\$0	\$0	\$126,673
3914	\$0	\$0	\$0	\$0	\$0	\$0	3914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	\$1,033,233	\$218,318	\$0	(\$53,096)	(\$177,109)	\$1,021,346	3921	\$556,333	(\$177,109)	\$137,578	\$30,504	\$0	\$0	(\$34,537)	\$0	\$512,769
3923	\$19,516	\$0	\$0	(\$596)	\$0	\$18,920	3923	\$15,312	\$0	\$975	\$0	\$0	\$0	\$0	\$0	\$16,287
394	\$153,643	\$156	\$0	\$6,863	\$0	\$160,662	394	\$131,060	\$0	\$4,775	\$0	\$0	\$0	\$0	\$0	\$135,835
396	\$482,061	\$20,050	\$0	\$0	\$0	\$502,111	396	\$422,671	\$0	\$38,011	\$0	\$0	\$0	\$0	\$0	\$460,682
397	\$1,223,820	\$217,501	\$0	(\$679,206)	(\$3,071)	\$759,044	397	\$260,966	(\$3,071)	\$58,564	\$0	\$0	\$0	\$0	\$0	\$316,459
3971	\$1,602,822	\$731,390	\$0	\$520,247	\$0	\$2,854,459	3971	\$31,412	\$0	\$122,925	\$0	\$0	\$0	\$0	\$0	\$154,337
398	\$60,058	\$0	\$0	\$0	\$0	\$60,058	398	\$48,388	\$0	\$4,024	\$0	\$0	\$0	\$0	\$0	\$52,412
399	\$0	\$0	\$0	\$0	\$0	\$0	399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$59,237,149							\$18,756,610									
							(\$735,263)									
							\$2,200,375									
							\$33,154									
							(\$213,181)									
							\$0									
							(\$34,537)									
							\$0									
							\$20,007,158									



## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

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

2010

PLANT IN SERVICE							RESERVE (CREDIT BALANCES)								
Plant Account	Beginning Balance	Reclass & Additions	Adjustments	Transfers	Retirements	Ending Balance	Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Reclassifications	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$14,132	302	\$9,595	\$0	\$424	\$0	\$0	\$0	\$0	\$10,019
303	\$1,251,625	\$0	\$0	\$0	(\$1,251,625)	\$0	303	\$1,251,625	#####	\$0	\$0	\$0	\$0	\$0	\$0
374	\$153,278	\$58,313	\$0	\$0	\$0	\$211,591	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375	\$363,539	\$0	\$0	\$0	\$0	\$363,539	375	\$129,083	\$0	\$10,179	\$0	\$0	\$0	\$0	\$139,262
3761	\$17,914,540	\$1,426,929	\$0	\$0	(\$12,936)	\$19,328,533	3761	\$5,043,727	(\$12,936)	\$623,227	\$0	(\$10,177)	\$0	\$0	\$5,643,841
3762	\$12,984,965	\$1,080,502	\$0	\$0	(\$17,971)	\$14,047,496	3762	\$5,537,233	(\$17,971)	\$435,810	\$0	(\$56,646)	\$0	\$0	\$5,898,426
378	\$934,410	\$9,257	\$0	\$0	(\$15,303)	\$928,364	378	\$377,593	(\$15,303)	\$32,548	\$0	(\$4,020)	\$0	\$0	\$390,818
379	\$2,770,853	\$905,700	\$0	\$0	\$0	\$3,676,553	379	\$978,741	\$0	\$107,122	\$0	\$0	\$0	\$0	\$1,085,863
3801	\$7,877,305	\$225,894	\$0	\$0	\$0	\$8,103,199	3801	\$1,599,873	\$0	\$287,438	\$0	(\$29,000)	\$0	\$0	\$1,858,311
3802	\$1,030,625	\$0	\$0	\$0	(\$15)	\$1,030,610	3802	\$847,683	(\$15)	\$36,072	\$0	(\$175)	\$0	\$0	\$883,565
381	\$2,597,883	\$19,303	\$0	\$0	(\$16,398)	\$2,600,788	381	\$470,158	(\$16,398)	\$103,589	\$0	\$0	\$0	\$0	\$557,349
3811	\$0	(\$107,829)	\$0	\$2,266,440	\$0	\$2,158,611	3811	\$0	\$0	\$84,513	\$0	\$0	\$156,720	\$0	\$241,233
382	\$1,943,664	\$47,578	\$0	\$0	\$0	\$1,991,242	382	\$471,137	\$0	\$53,328	\$0	(\$1,794)	\$0	\$0	\$522,671
3821	\$0	\$1,072	\$0	\$591,968	\$0	\$593,040	3821	\$0	\$0	\$36,789	\$0	\$0	\$33,327	\$0	\$70,116
383	\$1,405,009	\$26,311	\$0	\$0	\$0	\$1,431,320	383	\$536,725	\$0	\$46,985	\$0	\$0	\$0	\$0	\$583,710
384	\$0	\$0	\$0	\$0	\$0	\$0	384	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
385	\$1,573,952	\$11,026	\$0	\$0	(\$28,458)	\$1,556,520	385	\$453,874	(\$28,458)	\$64,340	\$0	(\$1,285)	\$0	\$0	\$488,471
387	\$475,409	\$15,165	\$0	\$0	\$0	\$490,574	387	\$244,817	\$0	\$26,760	\$0	\$0	\$0	\$0	\$271,577
389	\$98,285	\$0	\$0	\$0	\$0	\$98,285	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$613,404	\$0	\$0	\$0	\$0	\$613,404	390	\$132,862	\$0	\$12,268	\$0	\$0	\$0	\$0	\$145,130
3911	\$81,386	\$560,259	\$0	\$0	\$0	\$641,645	3911	\$68,121	\$0	\$24,322	\$0	\$0	\$0	\$0	\$92,443
3912	\$183,800	\$0	\$0	\$0	\$0	\$183,800	3912	\$55,524	\$0	\$19,825	\$0	\$0	\$0	\$0	\$75,349
3913	\$483,450	(\$8,763)	\$0	\$0	\$0	\$474,687	3913	\$126,673	\$0	\$45,229	\$0	\$0	\$0	\$0	\$171,902
3914	\$0	\$0	\$0	\$0	\$0	\$0	3914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	\$1,021,346	\$87,782	\$0	(\$45,600)	(\$212,574)	\$850,954	3921	\$512,769	(\$212,574)	\$111,922	\$35,755	\$0	\$0	(\$40,617)	\$407,255
3923	\$18,920	\$0	\$0	\$0	\$0	\$18,920	3923	\$16,287	\$0	\$3,555	\$0	\$0	\$0	\$0	\$19,842
394	\$160,662	\$0	\$0	\$14,342	\$0	\$175,004	394	\$135,835	\$0	\$5,184	\$0	\$0	\$0	\$11,884	\$152,903
396	\$502,111	\$0	\$0	\$2,862	\$0	\$504,973	396	\$460,682	\$0	\$38,764	\$0	\$0	\$2,624	\$0	\$502,070
397	\$759,044	\$12,053	\$0	\$0	\$0	\$771,097	397	\$316,459	\$0	\$54,161	\$0	\$0	\$0	\$0	\$370,620
3971	\$2,854,459	\$3,949	\$0	(\$2,858,408)	\$0	\$0	3971	\$154,337	\$0	\$29,754	\$0	\$0	(\$190,047)	\$0	(\$5,956)
398	\$60,058	\$0	\$0	\$0	\$0	\$60,058	398	\$52,412	\$0	\$4,024	\$0	\$0	\$0	\$0	\$56,436
399	\$0	\$0	\$0	\$0	\$0	\$0	399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$60,151,442	\$4,374,501	\$0	\$0	(\$28,396)	(\$1,555,280)	\$62,942,267		\$20,007,158	#####	\$2,298,132	\$35,755	(\$103,097)	\$2,624	(\$28,733)	\$20,656,559

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

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

2011

PLANT IN SERVICE							RESERVE (CREDIT BALANCES)								
Plant Account	Beginning Balance	Additions	Reclass & Adjustments	Transfers	Retirements	Ending Balance	Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Reclassifications	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$14,132	302	\$10,019	\$0	\$424	\$0	\$0	\$0	\$0	\$10,443
303	\$0	\$0	\$202	\$0	\$0	\$202	303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	\$211,591	\$600	\$0	\$0	\$0	\$212,191	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375	\$363,539	\$0	\$0	\$0	\$0	\$363,539	375	\$139,262	\$0	\$10,179	\$0	\$0	\$0	\$0	\$149,441
3761	\$19,328,533	\$661,651	\$0	\$0	(\$30,079)	\$19,960,105	3761	\$5,643,841	(\$30,079)	\$645,814	\$0	(\$13,551)	\$0	\$0	\$6,246,025
3762	\$14,047,496	\$175,754	\$0	\$0	(\$19,863)	\$14,203,387	3762	\$5,898,426	(\$19,863)	\$466,717	\$807	(\$14,237)	\$0	\$0	\$6,331,850
378	\$928,364	\$51,322	\$0	\$0	(\$1,649)	\$978,037	378	\$390,818	(\$1,649)	\$33,404	\$0	\$0	\$0	\$0	\$422,573
379	\$3,676,553	\$628,142	\$0	\$0	\$0	\$4,304,695	379	\$1,085,863	\$0	\$142,104	\$0	\$0	\$0	\$0	\$1,227,967
3801	\$8,103,199	\$595,843	\$0	\$0	(\$2,973)	\$8,696,069	3801	\$1,858,311	(\$2,973)	\$300,808	\$0	(\$11,040)	\$0	\$0	\$2,145,106
3802	\$1,030,610	\$0	\$0	\$0	\$0	\$1,030,610	3802	\$883,565	\$0	\$36,071	\$0	(\$965)	\$0	\$0	\$918,671
381	\$2,600,788	\$40,019	\$0	(\$1,394)	\$0	\$2,639,413	381	\$557,349	\$0	\$105,209	\$0	\$0	\$0	(\$125)	\$662,433
3811	\$2,158,611	(\$2,464)	\$0	\$0	\$0	\$2,156,147	3811	\$241,233	\$0	\$107,513	\$0	\$0	\$0	\$0	\$348,746
382	\$1,991,242	\$88,791	\$0	\$0	\$0	\$2,080,033	382	\$522,671	\$0	\$68,928	\$0	(\$1,538)	\$0	\$13,331	\$603,392
3821	\$593,040	\$0	\$0	\$0	\$0	\$593,040	3821	\$70,116	\$0	\$29,652	\$0	\$0	\$0	#####	\$86,437
383	\$1,431,320	\$70,433	\$0	(\$1,047)	\$0	\$1,500,706	383	\$583,710	\$0	\$50,107	\$0	\$0	\$0	(\$84)	\$633,733
384	\$0	\$0	\$0	\$0	\$0	\$0	384	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
385	\$1,556,520	\$18,001	\$0	\$0	\$0	\$1,574,521	385	\$488,471	\$0	\$63,922	\$0	(\$1,000)	\$0	\$0	\$551,393
387	\$490,574	\$55,237	\$0	\$0	\$0	\$545,811	387	\$271,577	\$0	\$28,412	\$0	\$4,000	\$0	\$0	\$303,989
389	\$98,285	\$0	\$37,612	\$0	\$0	\$135,897	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$613,404	\$21,515	\$280,957	\$0	\$0	\$915,876	390	\$145,130	\$0	\$12,569	\$0	\$0	\$110,824	\$0	\$268,523
3911	\$641,645	\$11,983	\$18,566	\$0	\$0	\$672,194	3911	\$92,443	\$0	\$80,518	\$0	\$0	\$13,668	\$0	\$207,600
3912	\$183,800	\$0	\$139,607	\$0	\$0	\$323,407	3912	\$75,349	\$0	\$9,190	\$0	\$0	\$79,568	\$0	#####
3913	\$474,687	\$39,308	\$4,520	\$0	(\$30,009)	\$488,506	3913	\$171,902	(\$30,009)	\$36,255	\$0	\$0	\$3,907	\$0	#####
3914	\$0	\$0	\$201,623	\$0	\$0	\$201,623	3914	\$0	\$0	\$0	\$0	\$0	\$102,534	\$0	\$102,534
3921	\$850,954	\$159,548	\$33,221	(\$118,719)	\$0	\$925,004	3921	\$407,255	\$0	\$107,805	\$0	\$0	\$18,993	#####	\$417,943
3923	\$18,920	\$0	\$0	\$0	\$0	\$18,920	3923	\$19,842	\$0	\$946	\$0	\$0	\$0	(\$2,608)	\$18,180
394	\$175,004	\$0	\$0	\$0	\$0	\$175,004	394	\$152,903	\$0	\$5,425	\$0	\$0	\$0	\$0	\$158,328
396	\$504,973	\$0	\$0	\$0	\$0	\$504,973	396	\$502,070	\$0	\$38,883	\$0	\$0	\$0	\$0	\$540,953
397	\$771,097	\$2,736	\$19,803	\$0	\$0	\$793,636	397	\$370,620	\$0	\$54,869	\$0	\$0	\$6,327	\$0	\$431,816
3971	\$0	\$0	\$0	\$0	\$0	\$0	3971	(\$5,956)	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,956)
398	\$60,058	\$0	\$0	\$0	\$0	\$60,058	398	\$56,436	\$0	\$4,024	\$0	\$0	\$0	\$0	\$60,460
399	\$0	\$0	\$3,828	\$0	\$0	\$3,828	399	\$0	\$0	\$0	\$0	\$0	\$2,032	\$0	\$2,032
\$62,942,267	\$2,618,419	\$739,939	(\$121,160)	(\$84,573)	\$66,094,892		\$20,656,559	(\$84,573)	\$2,439,748	\$807	(\$38,331)	\$337,853	#####	\$0	\$23,193,136



## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

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

2012

PLANT IN SERVICE							RESERVE (CREDIT BALANCES)								
Plant Account	Beginning Balance	Additions	Reclass & Adjustments	Transfers	Retirements	Ending Balance	Plant Account	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Reclass & Adjustments	Reclassi- fications	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$14,132	302	\$10,443	\$0	\$424	\$0	\$0	\$0	\$0	\$10,867
303	\$202	\$0	\$345	\$0	\$0	\$547	303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	\$212,191	\$0	\$0	\$0	\$0	\$212,191	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375	\$363,539	\$0	\$0	\$0	\$0	\$363,539	375	\$149,441	\$0	\$10,179	\$0	\$0	\$0	\$0	\$159,620
3761	\$19,960,105	\$2,136,398	\$0	\$0	(\$3,233)	\$22,093,270	3761	\$6,246,025	(\$3,233)	\$664,281	\$0	(\$6,330)	\$0	\$0	\$6,900,743
3762	\$14,203,387	\$966,253	\$0	\$0	(\$44,609)	\$15,125,031	3762	\$6,331,850	(\$44,609)	\$477,372	\$0	(\$148,589)	\$0	\$0	\$6,616,024
378	\$978,037	\$53,349	\$0	\$0	(\$2,959)	\$1,028,427	378	\$422,573	(\$2,959)	\$34,662	\$0	(\$441)	\$0	\$0	\$453,835
379	\$4,304,695	\$0	\$0	\$0	\$0	\$4,304,695	379	\$1,227,967	\$0	\$150,664	\$0	\$0	\$0	\$0	\$1,378,631
3801	\$8,696,069	\$496,688	\$0	\$0	\$0	\$9,192,757	3801	\$2,145,106	\$0	\$321,931	\$0	(\$4,877)	\$0	\$23	\$2,462,183
3802	\$1,030,610	\$0	\$0	\$0	\$0	\$1,030,610	3802	\$918,671	\$0	\$36,072	\$0	\$0	\$0	\$0	\$954,743
381	\$2,639,413	\$103,903	\$0	(\$1,402)	\$0	\$2,741,914	381	\$662,433	\$0	\$107,033	\$0	\$0	\$0	(\$1,402)	\$768,064
3811	\$2,156,147	\$60,264	\$0	\$0	\$0	\$2,216,411	3811	\$348,746	\$0	\$108,180	\$0	\$0	\$0	\$0	\$456,926
382	\$2,080,033	\$137,266	\$0	\$0	\$0	\$2,217,299	382	\$603,392	\$0	\$72,491	\$0	\$0	\$0	\$0	\$675,883
3821	\$593,040	\$0	\$0	\$0	\$0	\$593,040	3821	\$86,437	\$0	\$29,652	\$0	\$0	\$0	\$0	\$116,089
383	\$1,500,706	\$26,426	\$0	\$0	\$0	\$1,527,132	383	\$633,733	\$0	\$49,988	\$0	\$0	\$0	\$0	\$683,721
384	\$0	\$0	\$0	\$0	\$0	\$0	384	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
385	\$1,574,521	\$23,617	\$0	\$0	(\$1,300)	\$1,596,838	385	\$551,393	(\$1,300)	\$65,093	\$0	\$0	\$0	\$0	\$615,186
387	\$545,811	\$34,492	\$0	\$0	\$0	\$580,303	387	\$303,989	\$0	\$31,315	\$0	\$0	\$0	\$0	\$335,304
389	\$135,897	\$0	\$0	\$0	(\$37,612)	\$98,285	389	\$0	(\$82,062)	\$0	\$82,062	\$0	\$0	\$0	\$0
390	\$915,876	\$13,280	(\$663)	\$0	(\$280,293)	\$648,200	390	\$268,523	(\$280,293)	\$14,655	\$198,947	(\$530)	(\$30,598)	\$0	\$170,704
3911	\$672,194	\$35,920	(\$2,601)	\$0	\$0	\$705,513	3911	\$207,600	\$0	\$86,506	\$0	\$0	(\$5,523)	\$0	##### \$213,205
3912	\$323,407	\$7,328	(\$13,225)	\$0	\$0	\$317,510	3912	\$153,472	\$0	\$25,654	\$0	\$0	(\$56,176)	\$1,402	\$22,730 \$147,082
3913	\$488,506	\$104,693	\$0	(\$154)	(\$4,366)	\$588,679	3913	\$171,719	(\$4,366)	\$40,544	\$0	\$0	(\$477)	\$0	\$52,648 \$260,068
3914	\$201,623	\$0	\$13,049	\$0	\$0	\$214,672	3914	\$102,534	\$0	\$5,141	\$0	\$0	\$106,997	\$0	\$0 \$214,672
3921	\$925,004	\$90,824	\$0	(\$27,161)	(\$40,475)	\$948,192	3921	417943	(\$40,475)	\$116,000	\$28,257	\$0	(\$9,813)	(\$11,498)	(\$1,198) \$499,216
3923	\$18,920	\$0	\$0	\$0	\$0	\$18,920	3923	\$18,180	\$0	\$2,402	\$0	\$0	\$0	\$0	\$1,198 \$21,780
394	\$175,004	\$4,628	\$0	\$0	\$0	\$179,632	394	\$158,328	\$0	\$5,436	\$0	\$0	\$0	\$0	\$0 \$163,764
396	\$504,973	\$0	\$0	\$0	\$0	\$504,973	396	\$540,953	\$0	\$38,883	\$0	\$0	\$0	\$0	\$0 \$579,836
397	\$793,636	\$72,401	\$0	\$0	\$0	\$866,037	397	\$431,816	\$0	\$60,652	\$0	\$0	(\$15,407)	\$0	\$0 \$477,061
3971	\$0	\$0	\$0	\$0	\$0	\$0	3971	(\$5,956)	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (\$5,956)
398	\$60,058	\$7,654	\$3,513	\$0	\$0	\$71,225	398	\$60,460	\$0	\$4,640	\$0	\$0	\$1,016	\$0	\$0 \$66,116
399	\$3,828	\$0	(\$1,081)	\$0	\$0	\$2,747	399	\$2,032	\$0	\$383	\$0	\$0	\$524	\$0	\$0 \$2,939
	\$66,094,892	\$4,375,384	(\$663)	(\$28,717)	(\$414,847)	\$70,026,049		\$23,193,136	(\$459,297)	\$2,560,233	\$309,266	(\$160,767)	(\$9,457)	(\$11,475)	\$0 \$25,421,639

EXHIBIT H

PLANT – MONTHLY BALANCES

## Exhibit H.56/89

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
2013 MONTHLY PLANT BALANCES - PROJECTED

ACCT.	DESCRIPTION	BALANCE 12/31/2012	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013
301	Organization	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328
302	Franchise and Consent	\$14,132	\$14,132	\$14,132	\$14,132	\$14,132	\$14,132	\$14,132	\$14,132	\$14,132	\$14,132	\$14,132	\$14,132	\$14,132
303	Miscellaneous Intangible Plant	\$547	\$547	\$547	\$547	\$547	\$547	\$547	\$547	\$547	\$547	\$547	\$547	\$547
374	Land - Distribution	\$212,191	\$213,024	\$213,857	\$214,690	\$215,523	\$216,356	\$217,189	\$218,022	\$218,855	\$219,688	\$220,521	\$221,354	\$222,187
375	Structures & Improvements	\$363,539	\$363,539	\$363,539	\$363,539	\$363,539	\$363,539	\$418,539	\$418,539	\$418,539	\$418,539	\$418,539	\$418,539	\$418,539
3761	Mains - Plastic	\$22,093,270	\$22,422,335	\$22,751,400	\$23,080,465	\$23,409,530	\$23,738,595	\$24,067,660	\$24,396,725	\$24,725,790	\$25,054,855	\$25,383,920	\$25,712,985	\$26,042,050
3762	Mains - Other	\$15,125,031	\$15,116,048	\$15,107,065	\$15,098,082	\$15,089,099	\$15,080,116	\$15,071,133	\$15,062,150	\$15,053,167	\$15,044,184	\$15,035,201	\$15,026,218	\$15,017,235
378	Weds. & Reg. Station Equip -	\$1,028,427	\$1,027,930	\$1,027,433	\$1,026,936	\$1,026,439	\$1,025,942	\$1,025,445	\$1,311,598	\$1,311,101	\$1,310,604	\$1,310,107	\$1,309,610	\$1,309,113
379	Weds. & Reg. Station Equip - City	\$4,304,695	\$4,304,381	\$4,304,067	\$4,303,753	\$4,303,439	\$4,303,125	\$4,302,811	\$4,302,497	\$4,302,183	\$4,501,939	\$4,501,625	\$4,501,311	\$4,500,997
3801	Services - Plastic	\$9,192,757	\$9,279,003	\$9,365,248	\$9,457,342	\$9,555,870	\$9,647,962	\$9,746,488	\$9,838,578	\$9,937,102	\$10,029,190	\$10,127,712	\$10,213,948	\$10,300,183
3802	Services - Other	\$1,030,610	\$1,030,585	\$1,030,560	\$1,030,535	\$1,030,510	\$1,030,485	\$1,030,460	\$1,030,435	\$1,030,410	\$1,030,385	\$1,030,360	\$1,030,335	\$1,030,310
381	Meters	\$2,741,914	\$2,743,746	\$2,745,578	\$2,747,410	\$2,749,242	\$2,751,074	\$2,752,906	\$2,754,738	\$2,756,570	\$2,758,402	\$2,760,234	\$2,762,066	\$2,763,898
3811	Meters - AMR Equipment	\$2,216,411	\$2,216,411	\$2,216,411	\$2,216,411	\$2,216,411	\$2,216,411	\$2,216,411	\$2,216,411	\$2,216,411	\$2,216,411	\$2,216,411	\$2,216,411	\$2,216,411
382	Meter Installations	\$2,217,299	\$2,222,042	\$2,226,785	\$2,231,528	\$2,236,271	\$2,241,014	\$2,245,757	\$2,250,500	\$2,255,243	\$2,259,986	\$2,264,729	\$2,269,472	\$2,274,215
3821	Meter Installations - MTU/DCU	\$593,040	\$593,040	\$593,040	\$593,040	\$593,040	\$593,040	\$593,040	\$593,040	\$593,040	\$593,040	\$593,040	\$593,040	\$593,040
383	Regulators	\$1,527,132	\$1,533,715	\$1,540,298	\$1,546,881	\$1,553,464	\$1,560,047	\$1,566,630	\$1,573,213	\$1,579,796	\$1,586,379	\$1,592,962	\$1,599,545	\$1,606,128
384	Regulator Installations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
385	Regulator Installations -	\$1,596,838	\$1,602,161	\$1,607,484	\$1,612,807	\$1,618,130	\$1,623,453	\$1,628,776	\$1,634,099	\$1,639,422	\$1,644,745	\$1,650,068	\$1,655,391	\$1,660,714
387	Other Equipment	\$580,303	\$615,886	\$615,841	\$615,796	\$651,379	\$651,334	\$651,289	\$686,872	\$686,827	\$686,782	\$722,365	\$722,320	\$722,275
389	Land - General	\$98,285	\$98,285	\$98,285	\$98,285	\$98,285	\$98,285	\$98,285	\$98,285	\$98,285	\$98,285	\$98,285	\$98,285	\$98,285
390	Structures & Improvements	\$648,200	\$643,528	\$638,856	\$634,184	\$629,512	\$624,840	\$620,168	\$615,496	\$610,824	\$606,152	\$601,480	\$596,808	\$592,136
3911	Data Processing Equipment	\$705,513	\$705,513	\$705,513	\$706,613	\$706,613	\$706,613	\$706,613	\$706,613	\$706,613	\$706,613	\$706,613	\$706,613	\$706,613
3912	Office Furniture	\$317,510	\$317,510	\$317,510	\$317,510	\$317,510	\$317,510	\$317,510	\$317,510	\$317,510	\$317,510	\$317,510	\$317,510	\$317,510
3913	Office Equipment	\$588,679	\$587,577	\$586,850	\$585,748	\$584,646	\$583,919	\$582,817	\$581,715	\$580,988	\$579,886	\$578,784	\$578,057	\$576,955
3914	System Software	\$214,672	\$214,672	\$214,672	\$214,672	\$214,672	\$214,672	\$214,672	\$214,672	\$214,672	\$214,672	\$214,672	\$214,672	\$214,672
3921	Transportation - Cars and Light	\$948,192	\$939,737	\$931,282	\$961,577	\$953,122	\$944,667	\$1,013,712	\$1,005,257	\$1,035,552	\$1,027,097	\$1,018,642	\$1,010,187	\$1,001,732
3922	Transportation - Other	\$18,920	\$18,920	\$18,920	\$18,920	\$18,920	\$18,920	\$18,920	\$18,920	\$18,920	\$18,920	\$18,920	\$18,920	\$18,920
394	Tools, Shop & Garage Equipment	\$179,632	\$180,007	\$180,007	\$180,007	\$180,382	\$180,382	\$180,382	\$180,757	\$180,757	\$180,757	\$181,132	\$181,132	\$181,132
396	Power Operated Equipment	\$504,973	\$504,973	\$504,973	\$504,973	\$504,973	\$504,973	\$504,973	\$504,973	\$504,973	\$504,973	\$504,973	\$504,973	\$504,973
397	Communications Equipment	\$866,037	\$865,986	\$865,935	\$900,884	\$908,333	\$915,282	\$950,231	\$950,180	\$950,129	\$950,078	\$950,027	\$949,976	\$949,925
3971	Communications Equipment - AMR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
398	Miscellaneous Equipment	\$71,225	\$71,225	\$71,225	\$71,225	\$71,225	\$71,225	\$71,225	\$71,225	\$71,225	\$71,225	\$71,225	\$71,225	\$71,225
399	Other Tangible Property	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747
TOTALS		\$70,026,049	\$70,472,533	\$70,883,388	\$71,374,567	\$71,840,833	\$72,264,535	\$72,854,796	\$73,593,774	\$74,055,658	\$74,672,051	\$75,130,811	\$75,541,657	\$75,952,127

EXHIBIT I

RESERVE – MONTHLY BALANCES



Exhibit I.57/89

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
20013 MONTHLY RESERVE BALANCES - PROJECTED

ACCT.	DESCRIPTION	BALANCE 12/31/2012	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013
301	Organization	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328
302	Franchise and Consent	\$10,867	\$10,902	\$10,937	\$10,972	\$11,007	\$11,042	\$11,077	\$11,112	\$11,147	\$11,182	\$11,217	\$11,252	\$11,287
303	Miscellaneous Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	Land - Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375	Structures & Improvements	\$159,620	\$160,468	\$161,316	\$162,164	\$163,012	\$163,860	\$164,708	\$165,556	\$166,404	\$167,252	\$168,100	\$168,948	\$170,070
3761	Mains - Plastic	\$6,900,743	\$6,963,182	\$7,026,526	\$7,090,775	\$7,155,929	\$7,221,988	\$7,288,952	\$7,356,821	\$7,425,595	\$7,495,274	\$7,565,858	\$7,637,347	\$7,711,841
3762	Mains - Other	\$6,616,024	\$6,637,543	\$6,659,037	\$6,680,506	\$6,701,951	\$6,723,371	\$6,744,766	\$6,766,137	\$6,787,483	\$6,808,804	\$6,830,101	\$6,851,373	\$6,890,586
378	Meas. & Reg. Station Equip - General	\$453,835	\$456,172	\$458,507	\$460,841	\$463,173	\$465,504	\$467,833	\$470,161	\$473,323	\$476,484	\$479,644	\$482,802	\$486,953
379	Meas. & Reg. Station Equip - City Gate	\$1,378,631	\$1,390,872	\$1,403,112	\$1,415,352	\$1,427,591	\$1,439,829	\$1,452,066	\$1,464,302	\$1,476,537	\$1,488,771	\$1,501,588	\$1,514,404	\$1,527,847
3801	Services - Plastic	\$2,462,183	\$2,486,219	\$2,510,514	\$2,535,068	\$2,559,898	\$2,585,024	\$2,610,426	\$2,636,123	\$2,662,097	\$2,688,366	\$2,714,912	\$2,741,753	\$2,768,953
3802	Services - Other	\$954,743	\$959,192	\$963,641	\$968,090	\$972,539	\$976,988	\$981,437	\$985,886	\$990,334	\$994,782	\$999,230	\$1,003,678	\$1,008,176
381	Meters	\$768,064	\$769,017	\$769,976	\$770,941	\$771,912	\$772,889	\$773,872	\$774,861	\$775,856	\$776,858	\$777,866	\$778,880	\$796,218
3811	Meters - AMR Equipment	\$456,926	\$466,161	\$475,396	\$484,631	\$493,866	\$503,101	\$512,336	\$521,571	\$530,806	\$540,041	\$549,276	\$558,511	\$567,746
382	Meter Installations	\$675,883	\$679,877	\$683,885	\$687,906	\$691,941	\$695,989	\$700,051	\$704,126	\$708,214	\$712,316	\$716,431	\$720,560	\$724,966
3821	Meter Installations - MTU/DCU	\$116,089	\$118,560	\$121,031	\$123,502	\$125,973	\$128,444	\$130,915	\$133,386	\$135,857	\$138,328	\$140,799	\$143,270	\$145,741
383	Regulators	\$683,721	\$687,921	\$692,139	\$696,375	\$700,629	\$704,901	\$709,191	\$713,499	\$717,825	\$722,169	\$726,532	\$730,913	\$735,312
384	Regulator Installations	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5
385	Indust. Meas. & Reg. Station Equip.	\$615,186	\$619,715	\$624,262	\$628,827	\$633,410	\$638,012	\$642,632	\$647,270	\$651,926	\$656,600	\$661,293	\$666,004	\$672,587
387	Other Equipment	\$335,304	\$337,967	\$340,796	\$343,625	\$346,454	\$349,449	\$352,444	\$355,438	\$358,598	\$361,758	\$364,918	\$368,244	\$371,660
389	Land - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	\$170,704	\$170,419	\$170,127	\$169,827	\$169,519	\$169,203	\$168,879	\$168,548	\$168,209	\$167,862	\$167,507	\$167,144	\$176,118
3911	Data Processing Equipment	\$213,205	\$220,554	\$227,903	\$235,252	\$242,613	\$249,974	\$257,335	\$264,696	\$272,057	\$279,418	\$286,779	\$294,140	\$301,501
3912	Office Furniture	\$147,082	\$148,405	\$149,728	\$151,051	\$152,374	\$153,697	\$155,020	\$156,343	\$157,666	\$158,989	\$160,312	\$161,635	\$166,298
3913	Office Equipment	\$260,068	\$262,591	\$265,107	\$267,619	\$270,124	\$272,623	\$275,117	\$277,604	\$280,085	\$282,561	\$285,031	\$287,494	\$292,157
3914	System Software	\$214,672	\$215,674	\$216,676	\$217,678	\$218,680	\$219,682	\$220,684	\$221,686	\$222,688	\$223,690	\$224,692	\$225,694	\$226,696
3921	Transportation - Cars and Light Trucks	\$499,216	\$502,586	\$505,867	\$509,058	\$512,570	\$515,992	\$519,325	\$523,388	\$527,362	\$531,657	\$535,862	\$539,978	\$560,914
3922	Transportation - Other	\$21,780	\$21,859	\$21,938	\$22,017	\$22,096	\$22,175	\$22,254	\$22,333	\$22,412	\$22,491	\$22,570	\$22,649	\$22,728
394	Tools, Shop & Garage Equipment	\$163,764	\$164,228	\$164,693	\$165,158	\$165,623	\$166,089	\$166,555	\$167,021	\$167,488	\$167,955	\$168,422	\$168,890	\$169,358
396	Power Operated Equipment	\$579,836	\$583,076	\$586,316	\$589,556	\$592,796	\$596,036	\$599,276	\$602,516	\$605,756	\$608,996	\$612,236	\$615,476	\$618,716
397	Communications Equipment	\$477,061	\$482,134	\$487,207	\$492,279	\$497,558	\$502,881	\$508,245	\$513,816	\$519,387	\$524,958	\$530,528	\$536,098	\$541,770
3971	Communications Equipment - AMR	(\$5,956)	(\$5,956)	(\$5,956)	(\$5,956)	(\$5,956)	(\$5,956)	(\$5,956)	(\$5,956)	(\$5,956)	(\$5,956)	(\$5,956)	(\$5,956)	(\$5,956)
398	Miscellaneous Equipment	\$66,116	\$66,514	\$66,912	\$67,310	\$67,708	\$68,106	\$68,504	\$68,902	\$69,300	\$69,698	\$70,096	\$70,494	\$70,892
399	Other Tangible Property	\$2,939	\$2,962	\$2,985	\$3,008	\$3,031	\$3,054	\$3,077	\$3,100	\$3,123	\$3,146	\$3,169	\$3,192	\$3,215
	TOTALS	\$25,421,639	\$25,602,147	\$25,783,911	\$25,966,765	\$26,151,354	\$26,337,280	\$26,524,354	\$26,713,708	\$26,905,170	\$27,098,170	\$27,292,862	\$27,488,845	\$27,758,183

EXHIBIT J

ADDITIONS – MONTHLY

## Exhibit J.58/89

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

## 2013 ADDITIONS - PROJECTED

ACCT	DESCRIPTION	Projected JAN 2013	Projected FEB 2013	Projected MAR 2013	Projected APR 2013	Projected MAY 2013	Projected JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013	TOTAL 2013
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302	Franchise and Consent	\$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
374	Land - Distribution	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$9,996
375	Structures & Improvements	\$0	\$0	\$0	\$0	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	\$55,000
3761	Mains - Plastic	\$330,115	\$330,115	\$330,115	\$330,115	\$330,115	\$330,115	\$330,115	\$330,115	\$330,115	\$330,115	\$330,115	\$330,115	\$3,961,380
3762	Mains - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
378	Meas. & Reg. Station Equip - General	\$0	\$0	\$0	\$0	\$0	\$0	\$286,650	\$0	\$0	\$0	\$0	\$0	\$286,650
379	Meas. & Reg. Station Equip - City	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,070	\$0	\$0	\$0	\$200,070
3801	Services - Plastic	\$86,296	\$86,295	\$92,144	\$98,578	\$92,142	\$98,576	\$92,140	\$98,574	\$92,138	\$98,572	\$86,286	\$86,285	\$1,108,026
3802	Services - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381	Meters	\$9,991	\$9,991	\$9,991	\$9,991	\$9,991	\$9,991	\$9,991	\$9,991	\$9,991	\$9,991	\$9,991	\$9,991	\$119,892
3811	Meters - AMR Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	Meter Installations	\$4,875	\$4,875	\$4,875	\$4,875	\$4,875	\$4,875	\$4,875	\$4,875	\$4,875	\$4,875	\$4,875	\$4,875	\$58,500
3821	Meter Installations - MTU/DCU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
383	Regulators	\$6,583	\$6,583	\$6,583	\$6,583	\$6,583	\$6,583	\$6,583	\$6,583	\$6,583	\$6,583	\$6,583	\$6,583	\$78,996
384	Regulator Installations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
385	Indust. Meas. & Reg. Station Equip.	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$75,000
387	Other Equipment	\$35,628	\$0	\$0	\$35,628	\$0	\$0	\$35,628	\$0	\$0	\$35,628	\$0	\$0	\$142,512
389	Land - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3911	Data Processing Equipment	\$0	\$0	\$1,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100
3912	Office Furniture	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3913	Office Equipment	\$0	\$375	\$0	\$0	\$375	\$0	\$0	\$375	\$0	\$0	\$375	\$0	\$1,500
3914	System Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	Transportation - Cars and Light Trucks	\$0	\$0	\$38,750	\$0	\$0	\$77,500	\$0	\$38,750	\$0	\$0	\$0	\$0	\$155,000
3922	Transportation - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	Tools, Shop & Garage Equipment	\$375	\$0	\$0	\$375	\$0	\$0	\$375	\$0	\$0	\$375	\$0	\$0	\$1,500
396	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
397	Communications Equipment	\$0	\$0	\$35,000	\$7,500	\$7,000	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$84,500
3971	Communications Equipment - AMR	\$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
399	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS		\$480,946	\$445,317	\$525,641	\$500,728	\$458,164	\$624,723	\$773,440	\$496,346	\$650,855	\$493,222	\$445,308	\$444,932	\$6,339,622

EXHIBIT K

RETIREMENTS – MONTHLY



## Exhibit K.59/89

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
2013 RETIREMENTS - PROJECTED

ACCT	DESCRIPTION	Projected JAN 2013	Projected FEB 2013	Projected MAR 2013	Projected APR 2013	Projected MAY 2013	Projected JUN 2013	Projected JUL 2013	Projected AUG 2013	Projected SEP 2013	Projected OCT 2013	Projected NOV 2013	Projected DEC 2013	Projected TOTAL 2013
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302	Franchise and Consent	\$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
374	Land - Distribution	\$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
3761	Mains - Plastic	(\$1,050)	(\$1,050)	(\$1,050)	(\$1,050)	(\$1,050)	(\$1,050)	(\$1,050)	(\$1,050)	(\$1,050)	(\$1,050)	(\$1,050)	(\$1,050)	(\$12,600)
3762	Mains - Other	(\$8,983)	(\$8,983)	(\$8,983)	(\$8,983)	(\$8,983)	(\$8,983)	(\$8,983)	(\$8,983)	(\$8,983)	(\$8,983)	(\$8,983)	(\$8,983)	(\$107,796)
378	Meas. & Reg. Station Equip - General	(\$497)	(\$497)	(\$497)	(\$497)	(\$497)	(\$497)	(\$497)	(\$497)	(\$497)	(\$497)	(\$497)	(\$497)	(\$5,964)
379	Meas. & Reg. Station Equip - City Gate	(\$314)	(\$314)	(\$314)	(\$314)	(\$314)	(\$314)	(\$314)	(\$314)	(\$314)	(\$314)	(\$314)	(\$314)	(\$3,768)
3801	Services - Plastic	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$600)
3802	Services - Other	(\$25)	(\$25)	(\$25)	(\$25)	(\$25)	(\$25)	(\$25)	(\$25)	(\$25)	(\$25)	(\$25)	(\$25)	(\$300)
381	Meters	(\$8,159)	(\$8,159)	(\$8,159)	(\$8,159)	(\$8,159)	(\$8,159)	(\$8,159)	(\$8,159)	(\$8,159)	(\$8,159)	(\$8,159)	(\$8,159)	(\$97,908)
3811	Meters - AMR Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	Meter Installations	(\$132)	(\$132)	(\$132)	(\$132)	(\$132)	(\$132)	(\$132)	(\$132)	(\$132)	(\$132)	(\$132)	(\$132)	(\$1,584)
3821	Meter Installations - MTU/DCU	\$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
384	Regulator Installations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
385	Indust. Meas. & Reg. Station Equip.	(\$927)	(\$927)	(\$927)	(\$927)	(\$927)	(\$927)	(\$927)	(\$927)	(\$927)	(\$927)	(\$927)	(\$927)	(\$11,124)
387	Other Equipment	(\$45)	(\$45)	(\$45)	(\$45)	(\$45)	(\$45)	(\$45)	(\$45)	(\$45)	(\$45)	(\$45)	(\$45)	(\$540)
389	Land - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	(\$4,672)	(\$4,672)	(\$4,672)	(\$4,672)	(\$4,672)	(\$4,672)	(\$4,672)	(\$4,672)	(\$4,672)	(\$4,672)	(\$4,672)	(\$4,672)	(\$56,064)
3911	Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3912	Office Furniture	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3913	Office Equipment	(\$1,102)	(\$1,102)	(\$1,102)	(\$1,102)	(\$1,102)	(\$1,102)	(\$1,102)	(\$1,102)	(\$1,102)	(\$1,102)	(\$1,102)	(\$1,102)	(\$13,224)
3914	System Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	Transportation - Cars and Light Trucks	(\$8,455)	(\$8,455)	(\$8,455)	(\$8,455)	(\$8,455)	(\$8,455)	(\$8,455)	(\$8,455)	(\$8,455)	(\$8,455)	(\$8,455)	(\$8,455)	(\$101,460)
3922	Transportation - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	Tools, Shop & Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
397	Communications Equipment	(\$51)	(\$51)	(\$51)	(\$51)	(\$51)	(\$51)	(\$51)	(\$51)	(\$51)	(\$51)	(\$51)	(\$51)	(\$612)
3971	Communications Equipment - AMR	\$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
399	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS		(\$34,462)	(\$34,462)	(\$34,462)	(\$34,462)	(\$34,462)	(\$34,462)	(\$34,462)	(\$34,462)	(\$34,462)	(\$34,462)	(\$34,462)	(\$34,462)	(\$413,544)

EXHIBIT L

NET SALVAGE – MONTHLY AND PERCENTAGE COMPUTATION

## Exhibit L.1/3

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
2013 NET SALVAGE - PROJECTED  
(NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	Projected JAN 2013	Projected FEB 2013	Projected MAR 2013	Projected APR 2013	Projected MAY 2013	Projected JUN 2013	Projected JUL 2013	Projected AUG 2013	Projected SEP 2013	Projected OCT 2013	Projected NOV 2013	Projected DEC 2013	Projected TOTAL 2013
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302	Franchise and Consent	\$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
374	Land - Distribution	\$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
3761	Mains - Plastic	(\$2,733)	(\$2,733)	(\$2,733)	(\$2,733)	(\$2,733)	(\$2,733)	(\$2,733)	(\$2,733)	(\$2,733)	(\$2,733)	(\$2,733)	(\$2,733)	(\$32,796)
3762	Mains - Other	\$11,092	\$11,092	\$11,092	\$11,092	\$11,092	\$11,092	\$11,092	\$11,092	\$11,092	\$11,092	\$11,092	\$11,092	\$133,104
378	Meas. & Reg. Station Equip - General	\$166	\$166	\$166	\$166	\$166	\$166	\$166	\$166	\$166	\$166	\$166	\$166	\$1,992
379	Meas. & Reg. Station Equip - City Gate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3801	Services - Plastic	\$3,492	\$3,492	\$3,492	\$3,492	\$3,492	\$3,492	\$3,492	\$3,492	\$3,492	\$3,492	\$3,492	\$3,492	\$41,904
3802	Services - Other	(\$1,468)	(\$1,468)	(\$1,468)	(\$1,468)	(\$1,468)	(\$1,468)	(\$1,468)	(\$1,468)	(\$1,468)	(\$1,468)	(\$1,468)	(\$1,468)	(\$17,616)
381	Meters	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$336
3811	Meters - AMR Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	Meter Installations	\$2,156	\$2,156	\$2,156	\$2,156	\$2,156	\$2,156	\$2,156	\$2,156	\$2,156	\$2,156	\$2,156	\$2,156	\$25,872
3821	Meter Installations - MTU/DCU	\$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
384	Regulator Installations	\$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
387	Other Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389	Land - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	(\$3,307)	(\$3,307)	(\$3,307)	(\$3,307)	(\$3,307)	(\$3,307)	(\$3,307)	(\$3,307)	(\$3,307)	(\$3,307)	(\$3,307)	(\$3,307)	(\$39,684)
3911	Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3912	Office Furniture	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3913	Office Equipment	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$44)	(\$528)
3914	System Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	Transportation - Cars and Light Trucks	(\$1,790)	(\$1,790)	(\$1,790)	(\$1,790)	(\$1,790)	(\$1,790)	(\$1,790)	(\$1,790)	(\$1,790)	(\$1,790)	(\$1,790)	(\$1,790)	(\$21,480)
3922	Transportation - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	Tools, Shop & Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	Power Operated Equipment	\$0	\$0	\$0	\$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
3971	Communications Equipment - AMR	\$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
399	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTALS	\$7,592	\$7,592	\$7,592	\$7,592	\$7,592	\$7,592	\$7,592	\$7,592	\$7,592	\$7,592	\$7,592	\$7,592	\$91,104

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
Computation of Projected 2013 Net Salvage  
(NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	2008	2008	2008	2009	2009	2009	2010	2010	2010	2011	2011	2011	2012	2012	2012	2013	2013	2013
		COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET	COR	SALVAGE	NET
		DR.	(CR.)		DR.	(CR.)		DR.	(CR.)		DR.	(CR.)		DR.	(CR.)		EST	EST	EST
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302	Franchise and Consent	\$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
374	Land - Distribution	\$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
3761	Mains - Plastic	(\$211,978)	\$0	(\$211,978)	\$17,929	\$0	\$17,929	\$10,177	\$0	\$10,177	\$13,551	\$0	\$13,551	\$6,330	\$0	\$6,330	(\$32,798)	\$0	(\$32,798)
3762	Mains - Other	\$411,937	\$0	\$411,937	\$34,909	\$0	\$34,909	\$56,646	\$0	\$56,646	\$14,237	(\$807)	\$13,430	\$148,589	\$0	\$148,589	\$133,264	(\$161)	\$133,103
378	Meas. & Reg. Station Equip. - General	\$2,325	\$0	\$2,325	\$3,196	\$0	\$3,196	\$4,020	\$0	\$4,020	\$0	\$0	\$0	\$441	\$0	\$441	\$1,996	\$0	\$1,996
379	Meas. & Reg. Station Equip. - City	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3801	Services - Plastic	\$115,508	\$0	\$115,508	\$49,115	\$0	\$49,115	\$29,000	\$0	\$29,000	\$11,040	\$0	\$11,040	\$4,877	\$0	\$4,877	\$41,908	\$0	\$41,908
3802	Services - Other	(\$89,216)	\$0	(\$89,216)	\$0	\$0	\$0	\$175	\$0	\$175	\$965	\$0	\$965	\$0	\$0	\$0	(\$17,615)	\$0	(\$17,615)
381	Meters	\$1,695	\$0	\$1,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$339	\$0	\$339
3811	Meters - AMR Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	Meter Installations	\$19,631	\$0	\$19,631	\$106,414	\$0	\$106,414	\$1,794	\$0	\$1,794	\$1,538	\$0	\$1,538	\$0	\$0	\$0	\$25,875	\$0	\$25,875
3821	Meter Installations - MTU/DCU	\$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	\$0	\$0	\$0
384	Regulator Installations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
385	Indust. Meas. & Reg. Station Equip.	\$74,105	\$0	\$74,105	\$1,618	\$0	\$1,618	\$1,285	\$0	\$1,285	\$1,000	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
387	Other Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,000)	\$0	(\$4,000)	\$0	\$0	\$0	\$0	\$0	\$0
389	Land - General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$82,062)	(\$82,062)	\$0	\$0	\$0
390	Structures & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$530	(\$198,947)	(\$198,417)	\$106	(\$39,789)	(\$39,683)
3911	Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3912	Office Furniture	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3913	Office Equipment	\$0	\$0	\$0	\$0	(\$2,650)	(\$2,650)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$530)	(\$530)
3914	System Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	Transportation - Cars and Light Trucks	\$0	(\$12,905)	(\$12,905)	\$0	(\$30,504)	(\$30,504)	\$0	(\$35,755)	(\$35,755)	\$0	\$0	\$0	\$0	(\$28,257)	(\$28,257)	\$0	(\$21,484)	(\$21,484)
3922	Transportation - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	Tools, Shop & Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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
3971	Communications Equipment - AMR	\$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
399	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS		\$324,007	(\$12,905)	\$311,102	\$213,181	(\$33,154)	\$180,027	\$103,097	(\$35,755)	\$67,342	\$38,331	(\$807)	\$37,524	\$160,767	(\$309,266)	(\$148,499)	\$153,075	(\$61,964)	\$91,111



FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
Net Salvage Percentages  
Negative Percentage Indicates Negative Salvage

		2008				2009				2010				2011				2012				---- Estimated ----				---- Estimated 6 Year Total ----		
		TOTAL	NET	NET SAL.		TOTAL	NET	NET SAL.		TOTAL	NET	NET SAL.		TOTAL	NET	NET SAL.		TOTAL	NET	NET SAL.		2013	2013	2013	TOTAL	TOTAL NET	TOTAL	
ACCT.	DESCRIPTION	RET.	SAL. - (COR)	%		RET.	SAL. - (COR)	%		RET.	SAL. - (COR)	%		RET.	SAL. - (COR)	%		RET.	SAL. - (COR)	%		RET.	SAL. - (COR)	%	RET.	SAL. - (COR)	NET SAL. %	
301	Organization	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0		\$0	\$0		
302	Franchise and Consent	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0		\$0	\$0		
303	Miscellaneous Intangible Plant	\$0	\$0			\$0	\$0			\$1,251,625	\$0			\$0	\$0			\$0	\$0			\$0	\$0		\$1,251,625	\$0		
374	Land - Distribution	\$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	\$2,410	\$211,978	8795.77%		\$14,358	(\$17,929)	-124.87%		\$12,936	(\$10,177)	-78.67%		\$30,079	(\$13,551)	-45.05%		\$3,233	(\$6,330)	-195.79%		(\$12,600)	\$32,798	-260.30%		\$50,416	\$196,789	390.33%
3762	Mains - Other	\$454,125	(\$411,937)	-90.71%		\$2,416	(\$34,909)	-1444.91%		\$17,971	(\$56,646)	-315.21%		\$19,863	(\$13,430)	-67.61%		\$44,609	(\$148,589)	-333.09%		(\$107,796)	(\$133,103)	123.46%		\$431,188	(\$798,614)	-185.21%
378	Meas. & Reg. Station Equip - General	\$4,325	(\$2,325)	-53.76%		\$5,578	(\$3,196)	-57.30%		\$15,303	(\$4,020)	-26.27%		\$1,649	\$0			\$2,969	(\$441)	-14.90%		(\$5,964)	(\$1,996)	33.47%		\$23,850	(\$11,978)	-50.22%
379	Meas. & Reg. Station Equip - City	\$18,837	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			(\$3,788)	\$0			\$15,069	\$0	
3801	Services - Plastic	\$0	(\$115,508)			\$0	(\$49,115)			\$0	(\$29,000)			\$2,973	(\$11,040)	-371.34%		\$0	(\$4,877)			(\$600)	(\$41,908)	6984.67%		\$2,373	(\$251,448)	-10596.21%
3802	Services - Other	\$0	\$89,216			\$1,502	\$0			\$15	(\$175)	-1166.67%		\$0	(\$965)			\$0	\$0			(\$300)	\$17,615	-5871.67%		\$1,217	\$105,691	8684.55%
381	Meters	\$0	(\$1,695)			\$473,112	\$0			\$16,398	\$0			\$0	\$0			\$0	\$0			(\$97,908)	(\$339)	0.35%		\$391,602	(\$2,034)	-0.52%
3811	Meters - AMR Equipment	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0	
382	Meter Installations	\$7,877	(\$19,631)	-249.22%		\$21	(\$106,414)	-506733.33%		\$0	(\$1,794)			\$0	(\$1,538)			\$0	\$0			(\$1,584)	(\$25,875)	1633.52%		\$6,314	(\$155,252)	-2458.85%
3821	Meter Installations - MTU/DCU	\$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	
384	Regulator Installations	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0	
385	Indust. Meas. & Reg. Station Equip	\$256	(\$74,105)	-28947.27%		\$25,622	(\$1,618)	-6.31%		\$28,456	(\$1,285)	-4.52%		\$0	(\$1,000)			\$1,300	\$0			(\$11,124)	\$0			\$44,512	(\$78,008)	-175.25%
387	Other Equipment	\$1,960	\$0			\$737	\$0			\$0	\$0			\$0	\$4,000			\$0	\$0			(\$540)	\$0			\$2,157	\$4,000	185.44%
389	Land - General	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$37,612	\$82,062	218.18%		\$0	\$0			\$37,612	\$82,062	218.18%
390	Structures & Improvements	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$280,293	\$198,417	70.79%		(\$56,064)	\$39,683	-70.78%		\$224,229	\$238,100	106.19%
3911	Data Processing Equipment	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0	
3912	Office Furniture	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0	
3913	Office Equipment	\$0	\$0			\$31,737	\$2,650	8.35%		\$0	\$0			\$30,009	\$0			\$4,366	\$0			(\$13,224)	\$530	-4.01%		\$52,888	\$3,180	6.01%
3914	System Software	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0	
3921	Transportation - Cars and Light Trucks	\$77,162	\$12,805	16.72%		\$177,109	\$30,504	17.22%		\$212,574	\$35,755	16.82%		\$0	\$0			\$40,475	\$28,257	69.81%		(\$101,460)	\$21,484	-21.17%		\$405,860	\$128,905	31.76%
3922	Transportation - Other	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0	
394	Tools, Shop & Garage Equipment	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0	
396	Power Operated Equipment	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0	
397	Communications Equipment	\$0	\$0			\$3,071	\$0			\$0	\$0			\$0	\$0			\$0	\$0			(\$612)	\$0			\$2,459	\$0	
3971	Communications Equipment - AMR	\$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	
399	Other Tangible Property	\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0			\$0	\$0	
TOTALS		\$566,952	(\$311,102)			\$735,263	(\$180,027)			\$1,555,280	(\$67,342)			\$84,573	(\$37,524)			\$414,847	\$148,499			(\$413,544)	(\$91,111)			\$2,943,371	(\$538,607)	

EXHIBIT M

DEPRECIATION EXPENSE – MONTHLY

**Exhibit M.1/1**

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
2013 MONTHLY DEPRECIATION - PROJECTED

ACCT	DESCRIPTION	RATE	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013	TOTAL 2013
301	Organization	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302	Franchise and Consent	3.0%	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$420
303	Miscellaneous Intangible Plant	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	Land - Distribution	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375	Structures & Improvements	2.8%	\$848	\$848	\$848	\$848	\$848	\$848	\$977	\$977	\$977	\$977	\$977	\$977	\$10,950
3761	Mains - Plastic	3.3%	\$60,756	\$61,661	\$62,566	\$63,471	\$64,376	\$65,281	\$66,186	\$67,091	\$67,996	\$68,901	\$69,806	\$70,711	\$788,802
3762	Mains - Other	3.3%	\$41,594	\$41,569	\$41,544	\$41,520	\$41,495	\$41,470	\$41,446	\$41,421	\$41,396	\$41,372	\$41,347	\$41,322	\$497,496
378	Meas. & Reg. Station Equip - General	3.5%	\$3,000	\$2,998	\$2,997	\$2,995	\$2,994	\$2,992	\$2,991	\$3,825	\$3,824	\$3,823	\$3,821	\$3,820	\$40,080
379	Meas. & Reg. Station Equip - City Gate	3.5%	\$12,555	\$12,554	\$12,554	\$12,553	\$12,552	\$12,551	\$12,550	\$12,549	\$12,548	\$13,131	\$13,130	\$13,129	\$152,356
3801	Services - Plastic	3.6%	\$27,578	\$27,837	\$28,096	\$28,372	\$28,668	\$28,944	\$29,239	\$29,516	\$29,811	\$30,088	\$30,383	\$30,642	\$349,174
3802	Services - Other	3.5%	\$3,006	\$3,006	\$3,006	\$3,006	\$3,006	\$3,006	\$3,006	\$3,005	\$3,005	\$3,005	\$3,005	\$3,005	\$36,067
381	Meters	4.0%	\$9,140	\$9,146	\$9,152	\$9,158	\$9,164	\$9,170	\$9,176	\$9,182	\$9,189	\$9,195	\$9,201	\$9,207	\$110,080
3811	Meters - AMR Equipment	5.0%	\$9,235	\$9,235	\$9,235	\$9,235	\$9,235	\$9,235	\$9,235	\$9,235	\$9,235	\$9,235	\$9,235	\$9,235	\$110,820
382	Meter Installations	3.4%	\$6,282	\$6,296	\$6,309	\$6,323	\$6,336	\$6,350	\$6,363	\$6,376	\$6,390	\$6,403	\$6,417	\$6,430	\$76,275
3821	Meter Installations - MTU/DCU	5.0%	\$2,471	\$2,471	\$2,471	\$2,471	\$2,471	\$2,471	\$2,471	\$2,471	\$2,471	\$2,471	\$2,471	\$2,471	\$29,652
383	Regulators	3.3%	\$4,200	\$4,218	\$4,236	\$4,254	\$4,272	\$4,290	\$4,308	\$4,326	\$4,344	\$4,363	\$4,381	\$4,399	\$51,591
384	Regulator Installations	3.2%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
385	Indust. Meas. & Reg. Station Equip.	4.1%	\$5,456	\$5,474	\$5,492	\$5,510	\$5,529	\$5,547	\$5,565	\$5,583	\$5,601	\$5,620	\$5,638	\$5,656	\$66,671
387	Other Equipment	5.6%	\$2,708	\$2,874	\$2,874	\$2,874	\$3,040	\$3,040	\$3,039	\$3,205	\$3,205	\$3,205	\$3,371	\$3,371	\$36,806
389	Land - General	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	2.0%	\$1,080	\$1,073	\$1,065	\$1,057	\$1,049	\$1,041	\$1,034	\$1,026	\$1,018	\$1,010	\$1,002	\$995	\$12,450
3911	Data Processing Equipment	12.5%	\$7,349	\$7,349	\$7,349	\$7,361	\$7,361	\$7,361	\$7,361	\$7,361	\$7,361	\$7,361	\$7,361	\$7,361	\$88,296
3912	Office Furniture	5.0%	\$1,323	\$1,323	\$1,323	\$1,323	\$1,323	\$1,323	\$1,323	\$1,323	\$1,323	\$1,323	\$1,323	\$1,323	\$15,876
3913	Office Equipment	7.3%	\$3,581	\$3,574	\$3,570	\$3,563	\$3,557	\$3,552	\$3,545	\$3,539	\$3,534	\$3,528	\$3,521	\$3,517	\$42,581
3914	System Software	5.6%	\$1,002	\$1,002	\$1,002	\$1,002	\$1,002	\$1,002	\$1,002	\$1,002	\$1,002	\$1,002	\$1,002	\$1,002	\$12,024
3921	Transportation - Cars and Light Trucks	12.7%	\$10,035	\$9,946	\$9,856	\$10,177	\$10,087	\$9,998	\$10,728	\$10,639	\$10,960	\$10,870	\$10,781	\$10,691	\$124,768
3922	Transportation - Other	5.0%	\$79	\$79	\$79	\$79	\$79	\$79	\$79	\$79	\$79	\$79	\$79	\$79	\$948
394	Tools, Shop & Garage Equipment	3.1%	\$464	\$465	\$465	\$465	\$466	\$466	\$466	\$467	\$467	\$467	\$468	\$468	\$5,594
396	Power Operated Equipment	7.7%	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$38,880
397	Communications Equipment	7.1%	\$5,124	\$5,124	\$5,123	\$5,330	\$5,374	\$5,415	\$5,622	\$5,622	\$5,622	\$5,621	\$5,621	\$5,621	\$65,219
3971	Communications Equipment - AMR	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
398	Miscellaneous Equipment	6.7%	\$398	\$398	\$398	\$398	\$398	\$398	\$398	\$398	\$398	\$398	\$398	\$398	\$4,776
399	Other Tangible Property	10.0%	\$23	\$23	\$23	\$23	\$23	\$23	\$23	\$23	\$23	\$23	\$23	\$23	\$276
<b>TOTALS</b>			<b>\$222,562</b>	<b>\$223,818</b>	<b>\$224,908</b>	<b>\$226,643</b>	<b>\$227,980</b>	<b>\$229,128</b>	<b>\$231,408</b>	<b>\$233,516</b>	<b>\$235,054</b>	<b>\$236,746</b>	<b>\$238,037</b>	<b>\$239,128</b>	<b>\$2,768,928</b>

EXHIBIT N

TRANSPORTATION ACCOUNTS – DETAIL, ACTUAL 12/31/12



FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

NATURAL GAS DIVISION

2012

Actual - Aged Vehicle Listing

ACCOUNT	ASSET NUMBER	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3921	AM0782	2007 Chevy Impala	2007	\$22,296.57	5.5	\$122,631.14
3921	AM-0783	2007 Chevy Impala	2007	\$22,132.42	5.5	\$121,728.31
3921	AS-0682	2006 Chevy Malibu	2006	\$19,008.90	6.5	\$123,557.85
3921	AS-0780	2007 Chevy Malibu	2007	\$19,778.85	5.5	\$108,783.68
3921	349	2012 Toyota RAV4	2012	\$24,826.02	0.5	\$12,413.01
222		<b>TOTAL ACCOUNT 3921</b>		<b>\$ 108,042.76</b>	<b>4.4</b>	<b>\$ 476,700.98</b>
222						
3922	CT-0587	2005 Chevy 5500	2005	\$40,074.19	7.5	\$300,556.43
3922	OP-1136	2005 Chevy 5500	2005	\$21,123.57	7.5	\$158,426.78
3922	OP-1137	2005 Chevy 5500	2005	\$40,882.30	7.5	\$306,617.25
3922	CT-0686	2006 Chevy	2006	\$22,169.87	6.5	\$144,104.16
3922	OT-0680	2006 Chevy Trailblazer	2006	\$26,987.48	6.5	\$175,418.62
3922	OT-0687	2006 Chevy	2006	\$22,419.44	6.5	\$145,726.36
3922	ST-0683	2006 Chevy Silverado	2006	\$24,757.28	6.5	\$160,922.32
3922	CT-0784	2007 Chevy 3500	2007	\$29,695.52	5.5	\$163,325.36
3922	CT-0785	2007 Chevy 3500	2007	\$29,421.75	5.5	\$161,819.63
3922	CT-0786	2007 Chevy Colorado	2007	\$22,186.53	5.5	\$122,025.92
3922	ST-0781	2007 Chevy Silverado	2007	\$20,221.91	5.5	\$111,220.51
3922	AM-0881	2008 Chevy Silverado	2008	\$29,653.25	4.5	\$133,439.63
3922	CT-0882	2008 Chevy Silverado	2008	\$25,994.87	4.5	\$116,976.92
3922	CT-0883	2008 Chevy Silverado	2008	\$25,994.87	4.5	\$116,976.92
3922	CT-0884	2008 Chevy Silverado	2008	\$26,388.18	4.5	\$118,746.81
3922	ST-0880	2008 Chevy Silverado	2008	\$20,777.06	4.5	\$93,496.77
3922	AM-0916	2009 Chevy Silverado CF05	2009	\$30,819.07	3.5	\$107,866.75
3922	CT-0909	2009 Chevy Trailblazer	2009	\$29,606.33	3.5	\$103,622.16
3922	CT-0910	2009 Ford Ranger CF0925	2009	\$21,854.14	3.5	\$76,489.49
3922	CT-0911	2009 Ford 150 CF0925110	2009	\$29,960.74	3.5	\$104,862.59
3922	CT-0912	2009 Chevy Silverado	2009	\$24,533.10	3.5	\$85,865.85
3922	CT-0913	2009 Chevy Silverado CF05	2009	\$22,704.48	3.5	\$79,465.68
3922	OT-1025	2010 Chevy Silverado CF10	2010	\$31,596.48	2.5	\$78,991.20
3922	OT-1026	2010 Chevy Impala	2010	\$24,282.06	2.5	\$60,705.15
3922	341	2011 GMC Sierra	2011	\$28,445.79	1.5	\$42,668.69
3922	343	2011 GMC Sierra	2011	\$34,442.65	1.5	\$51,663.98
3922	345	2011 Ford Ranger	2011	\$17,606.28	1.5	\$26,409.42
3922	OP-1135	4WD Pickup Truck	2011	\$34,653.43	1.5	\$51,980.15
3922	347	2012 Ford F-150	2012	\$30,472.48	0.5	\$15,236.24
3922	Ops Tech	2012 F-150	2012	\$35,525.56	0.5	\$17,762.78
222		<b>TOTAL ACCOUNT 3922</b>		<b>\$ 825,250.66</b>	<b>4.2</b>	<b>\$ 3,433,390.52</b>
222						
3924	CT-8024	1 Ton Crane	1999	\$7,855.94	13.5	\$106,055.19
3924		Transportation Trailer	2001	\$1,314.03	11.5	\$15,111.35
				<b>\$ 9,169.97</b>	<b>13.2</b>	<b>\$ 121,166.54</b>

		Total	\$ 942,463.00
		General Ledger	\$ 942,463.00
		Variance	\$ -
Annual	Common Allocation-Exhibit A Revised 08122013.xlsx		\$ 27,638.00
		Total-W/Allocation	\$ 970,101.00
		Schedule G 2012	\$ 970,100.00
		Variance	\$ 1.00

EXHIBIT O

VINTAGE ASSET LISTING – ACTUAL 12/31/12

## Exhibit O.1/18

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
 NATURAL GAS DIVISION  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3750	1960	\$0	52.5	\$0
3750	1975	\$0	37.5	\$0
3750	1976	\$0	36.5	\$0
3750	1977	\$0	35.5	\$0
3750	1978	\$0	34.5	\$0
3750	1979	\$3,931	33.5	\$131,689
3750	1991	\$151,041	21.5	\$3,247,382
3750	1992	\$12,980	20.5	\$266,090
3750	1993	\$0	19.5	\$0
3750	1994	\$13,423	18.5	\$248,326
3750	1995	\$0	17.5	\$0
3750	1996	\$0	16.5	\$0
3750	1997	\$25,822	15.5	\$400,241
3750	1998	\$0	14.5	\$0
3750	1999	\$4,022	13.5	\$54,297
3750	2000	\$0	12.5	\$0
3750	2001	\$5,488	11.5	\$63,112
3750	2002	\$12,883	10.5	\$135,272
3750	2003	\$55	9.5	\$523
3750	2004	\$0	8.5	\$0
3750	2005	\$102,714	7.5	\$770,355
3750	2006	\$1,700	6.5	\$11,050
3750	2007	\$6,421	5.5	\$35,316
3750	2008	\$23,059	4.5	\$103,766
3750	2009	\$0	3.5	\$0
3750	2010	\$0	2.5	\$0
3750	2011	\$0	1.5	\$0
3750	2012	\$0	0.5	\$0
<b>3750 Total</b>		<b>\$363,539</b>	<b>15.0</b>	<b>\$5,467,416</b>
3761	1986	\$23,028	26.5	\$610,242
3761	1987	\$47,526	25.5	\$1,211,913
3761	1988	\$149,723	24.5	\$3,668,214
3761	1989	\$595,362	23.5	\$13,991,007
3761	1990	\$91,137	22.5	\$2,050,583
3761	1991	\$267,773	21.5	\$5,757,120
3761	1992	\$130,378	20.5	\$2,672,749
3761	1993	\$150,484	19.5	\$2,934,438
3761	1994	\$251,799	18.5	\$4,658,282
3761	1995	\$214,987	17.5	\$3,762,273
3761	1996	\$125,361	16.5	\$2,068,457
3761	1997	\$493,770	15.5	\$7,653,435
3761	1998	\$304,574	14.5	\$4,416,323
3761	1999	\$956,586	13.5	\$12,913,911
3761	2000	\$1,814,367	12.5	\$22,679,588
3761	2001	\$2,410,491	11.5	\$27,720,647
3761	2002	\$763,381	10.5	\$8,015,501
3761	2003	\$1,119,975	9.5	\$10,639,763



## Exhibit O.2/18

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
 NATURAL GAS DIVISION  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3761	2004	\$670,161	8.5	\$5,696,369
3761	2005	\$1,095,139	7.5	\$8,213,543
3761	2006	\$1,078,723	6.5	\$7,011,700
3761	2007	\$42,558	5.5	\$234,069
3761	2008	\$7,954	4.5	\$35,793
3761	2009	\$97,285	3.5	\$340,498
3761	2010	\$1,080,502	2.5	\$2,701,255
3761	2011	\$175,754	1.5	\$263,631
3761	2012	\$966,253	0.5	\$483,127
<b>3761 Total</b>		<b>\$15,125,031</b>	<b>10.7</b>	<b>\$162,404,424</b>
3762	1964	\$53,100	48.5	\$2,575,350
3762	1965	\$38,617	47.5	\$1,834,308
3762	1966	\$24,708	46.5	\$1,148,922
3762	1967	\$14,024	45.5	\$638,092
3762	1968	\$23,657	44.5	\$1,052,737
3762	1969	\$96,503	43.5	\$4,197,881
3762	1970	\$102,852	42.5	\$4,371,210
3762	1971	\$39,364	41.5	\$1,633,606
3762	1972	\$50,517	40.5	\$2,045,939
3762	1973	\$65,454	39.5	\$2,585,433
3762	1974	\$67,405	38.5	\$2,595,093
3762	1975	\$29,229	37.5	\$1,096,088
3762	1976	\$15,884	36.5	\$579,766
3762	1977	\$112,501	35.5	\$3,993,786
3762	1978	\$175,101	34.5	\$6,040,985
3762	1979	\$86,938	33.5	\$2,912,423
3762	1980	\$162,069	32.5	\$5,267,243
3762	1981	\$379,478	31.5	\$11,953,557
3762	1982	\$191,799	30.5	\$5,849,870
3762	1983	\$162,515	29.5	\$4,794,193
3762	1984	\$0	28.5	\$0
3762	1985	\$1,280,854	27.5	\$35,223,485
3762	1986	\$576,716	26.5	\$15,282,974
3762	1987	\$182,146	25.5	\$4,644,723
3762	1988	\$909,330	24.5	\$22,278,585
3762	1989	\$230,407	23.5	\$5,414,565
3762	1990	\$87,993	22.5	\$1,979,843
3762	1991	\$145,092	21.5	\$3,119,478
3762	1992	\$82,080	20.5	\$1,682,640
3762	1993	\$196,960	19.5	\$3,840,720
3762	1994	\$2,274,614	18.5	\$42,080,359
3762	1995	\$200,108	17.5	\$3,501,890
3762	1996	\$38,826	16.5	\$640,629
3762	1997	\$183,566	15.5	\$2,845,273
3762	1998	\$567,447	14.5	\$8,227,982
3762	1999	\$314,226	13.5	\$4,242,051
3762	2000	\$111,605	12.5	\$1,395,063

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## Exhibit O.3/18

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

ACTUAL - AVERAGE AGE AT 12/31/12

2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3762	2001	\$2,719,893	11.5	\$31,278,770
3762	2002	\$111,474	10.5	\$1,170,477
3762	2003	\$124,103	9.5	\$1,178,979
3762	2004	\$564,308	8.5	\$4,796,618
3762	2005	\$344,101	7.5	\$2,580,758
3762	2006	\$415,408	6.5	\$2,700,152
3762	2007	\$1,602,896	5.5	\$8,815,928
3762	2008	\$2,328,257	4.5	\$10,477,157
3762	2009	\$384,167	3.5	\$1,344,585
3762	2010	\$1,426,929	2.5	\$3,567,323
3762	2011	\$661,651	1.5	\$992,477
3762	2012	\$2,136,398	0.5	\$1,068,199
<b>3762 Total</b>		<b>\$22,093,270</b>	<b>13.3</b>	<b>\$293,538,154</b>
3780	1961	\$0	51.5	\$0
3780	1962	\$0	50.5	\$0
3780	1963	\$0	49.5	\$0
3780	1964	\$0	48.5	\$0
3780	1965	\$0	47.5	\$0
3780	1966	\$0	46.5	\$0
3780	1967	\$0	45.5	\$0
3780	1968	\$933	44.5	\$41,519
3780	1969	\$0	43.5	\$0
3780	1970	\$0	42.5	\$0
3780	1971	\$0	41.5	\$0
3780	1972	\$0	40.5	\$0
3780	1973	\$526	39.5	\$20,777
3780	1974	\$2,091	38.5	\$80,504
3780	1975	\$0	37.5	\$0
3780	1976	\$0	36.5	\$0
3780	1977	\$0	35.5	\$0
3780	1978	\$0	34.5	\$0
3780	1979	\$0	33.5	\$0
3780	1980	\$0	32.5	\$0
3780	1981	\$139	31.5	\$4,379
3780	1982	\$523	30.5	\$15,952
3780	1983	\$0	29.5	\$0
3780	1984	\$553	28.5	\$15,761
3780	1985	\$3,501	27.5	\$96,278
3780	1986	\$5,339	26.5	\$141,484
3780	1987	\$15,299	25.5	\$390,125
3780	1988	\$12,123	24.5	\$297,014
3780	1989	\$8,332	23.5	\$195,802
3780	1990	\$15,129	22.5	\$340,403
3780	1991	\$62,466	21.5	\$1,343,019
3780	1992	\$35,367	20.5	\$725,024

## Exhibit O.4/18

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
 NATURAL GAS DIVISION  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3780	1993	\$51,114	19.5	\$996,723
3780	1994	\$33,518	18.5	\$620,083
3780	1995	\$72,328	17.5	\$1,265,740
3780	1996	\$92,523	16.5	\$1,526,630
3780	1997	\$58,841	15.5	\$912,036
3780	1998	\$34,482	14.5	\$499,989
3780	1999	\$39,678	13.5	\$535,653
3780	2000	\$20,787	12.5	\$259,838
3780	2001	\$21,646	11.5	\$248,929
3780	2002	\$21,629	10.5	\$227,105
3780	2003	\$168,110	9.5	\$1,597,045
3780	2004	\$62,359	8.5	\$530,052
3780	2005	\$31,706	7.5	\$237,795
3780	2006	\$26,092	6.5	\$169,598
3780	2007	\$0	5.5	\$0
3780	2008	\$9,566	4.5	\$43,047
3780	2009	\$7,799	3.5	\$27,297
3780	2010	\$9,257	2.5	\$23,143
3780	2011	\$51,322	1.5	\$76,983
3780	2012	\$53,349	0.5	\$26,675
<b>3780 Total</b>		<b>\$1,028,427</b>	<b>13.2</b>	<b>\$13,532,393</b>
3790	1960	\$0	52.5	\$0
3790	1986	\$0	26.5	\$0
3790	1987	\$0	25.5	\$0
3790	1988	\$0	24.5	\$0
3790	1989	\$0	23.5	\$0
3790	1990	\$50	22.5	\$1,125
3790	1991	\$0	21.5	\$0
3790	1992	\$0	20.5	\$0
3790	1993	\$0	19.5	\$0
3790	1994	\$200,576	18.5	\$3,710,656
3790	1995	\$55,471	17.5	\$970,743
3790	1996	\$67,318	16.5	\$1,110,747
3790	1997	\$26,037	15.5	\$403,574
3790	1998	\$229,903	14.5	\$3,333,594
3790	1999	\$118,881	13.5	\$1,604,894
3790	2000	\$86,532	12.5	\$1,081,650
3790	2001	\$430,560	11.5	\$4,951,440
3790	2002	\$368,359	10.5	\$3,867,770
3790	2003	\$417,483	9.5	\$3,966,089
3790	2004	\$21,121	8.5	\$179,529
3790	2005	\$160,769	7.5	\$1,205,768
3790	2006	\$167,192	6.5	\$1,086,748
3790	2007	\$40,124	5.5	\$220,682
3790	2008	\$380,477	4.5	\$1,712,147
3790	2009	\$0	3.5	\$0

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## Exhibit O.5/18

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
 NATURAL GAS DIVISION  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3790	2010	\$905,700	2.5	\$2,264,250
3790	2011	\$628,142	1.5	\$942,213
3790	2012	\$0	0.5	\$0
<b>3790 Total</b>		<b>\$4,304,695</b>	<b>7.6</b>	<b>\$32,613,615</b>
3801	1967	\$0	45.5	\$0
3801	1968	\$0	44.5	\$0
3801	1969	\$0	43.5	\$0
3801	1970	\$0	42.5	\$0
3801	1971	\$0	41.5	\$0
3801	1972	\$0	40.5	\$0
3801	1973	\$0	39.5	\$0
3801	1974	\$4,422	38.5	\$170,247
3801	1975	\$5,663	37.5	\$212,363
3801	1976	\$24,973	36.5	\$911,515
3801	1977	\$4,922	35.5	\$174,731
3801	1978	\$21,782	34.5	\$751,479
3801	1979	\$62,484	33.5	\$2,093,214
3801	1980	\$54,126	32.5	\$1,759,095
3801	1981	\$79,262	31.5	\$2,496,753
3801	1982	\$78,511	30.5	\$2,394,586
3801	1983	\$83,296	29.5	\$2,457,232
3801	1984	\$102,029	28.5	\$2,907,827
3801	1985	\$131,060	27.5	\$3,604,150
3801	1986	\$96,063	26.5	\$2,545,670
3801	1987	\$26,392	25.5	\$672,996
3801	1988	\$4,284	24.5	\$104,958
3801	1989	\$11,245	23.5	\$264,258
3801	1990	\$8,110	22.5	\$182,475
3801	1991	\$3,174	21.5	\$68,241
3801	1992	\$0	20.5	\$0
3801	1993	\$4,354	19.5	\$84,903
3801	1994	\$2,643	18.5	\$48,896
3801	1995	\$0	17.5	\$0
3801	1996	\$159,036	16.5	\$2,624,094
3801	1997	\$171,600	15.5	\$2,659,800
3801	1998	\$238,439	14.5	\$3,457,366
3801	1999	\$234,359	13.5	\$3,163,847
3801	2000	\$393,459	12.5	\$4,918,238
3801	2001	\$576,006	11.5	\$6,624,069
3801	2002	\$570,718	10.5	\$5,992,539
3801	2003	\$719,505	9.5	\$6,835,298
3801	2004	\$640,560	8.5	\$5,444,760
3801	2005	\$997,485	7.5	\$7,481,138
3801	2006	\$1,003,837	6.5	\$6,524,941
3801	2007	\$593,271	5.5	\$3,262,991
3801	2008	\$470,357	4.5	\$2,116,607

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## Exhibit O.6/18

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
 NATURAL GAS DIVISION  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3801	2009	\$296,905	3.5	\$1,039,168
3801	2010	\$225,894	2.5	\$564,735
3801	2011	\$595,843	1.5	\$893,765
3801	2012	\$496,688	0.5	\$248,344
<b>3801 Total</b>		<b>\$9,192,757</b>	<b>9.5</b>	<b>\$87,757,281</b>
3802	1987	\$4,853	25.5	\$123,752
3802	1988	\$112,333	24.5	\$2,752,159
3802	1989	\$102,451	23.5	\$2,407,599
3802	1990	\$100,365	22.5	\$2,258,213
3802	1991	\$95,997	21.5	\$2,063,936
3802	1992	\$106,193	20.5	\$2,176,957
3802	1993	\$134,138	19.5	\$2,615,691
3802	1994	\$132,711	18.5	\$2,455,154
3802	1995	\$162,054	17.5	\$2,835,945
3802	1996	\$12,679	16.5	\$209,204
3802	1997	\$0	15.5	\$0
3802	1998	\$0	14.5	\$0
3802	1999	\$0	13.5	\$0
3802	2000	\$0	12.5	\$0
3802	2001	\$0	11.5	\$0
3802	2002	\$0	10.5	\$0
3802	2003	\$0	9.5	\$0
3802	2004	\$0	8.5	\$0
3802	2005	\$0	7.5	\$0
3802	2006	\$0	6.5	\$0
3802	2007	\$0	5.5	\$0
3802	2008	\$66,836	4.5	\$300,762
3802	2009	\$0	3.5	\$0
3802	2010	\$0	2.5	\$0
3802	2011	\$0	1.5	\$0
3802	2012	\$0	0.5	\$0
<b>3802 Total</b>		<b>\$1,030,610</b>	<b>19.6</b>	<b>\$20,199,368</b>
3810	1974	\$0	38.5	\$0
3810	1975	\$0	37.5	\$0
3810	1976	\$0	36.5	\$0
3810	1977	\$0	35.5	\$0
3810	1978	\$0	34.5	\$0
3810	1979	\$0	33.5	\$0
3810	1980	\$0	32.5	\$0
3810	1981	\$0	31.5	\$0
3810	1982	\$0	30.5	\$0
3810	1983	\$0	29.5	\$0
3810	1984	\$0	28.5	\$0
3810	1985	\$0	27.5	\$0
3810	1986	\$0	26.5	\$0

## Exhibit O.7/18

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
 NATURAL GAS DIVISION  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3810	1987	\$0	25.5	\$0
3810	1988	\$1,083	24.5	\$26,534
3810	1989	\$25,220	23.5	\$592,670
3810	1990	\$30,376	22.5	\$683,460
3810	1991	\$31,683	21.5	\$681,185
3810	1992	\$33,571	20.5	\$688,206
3810	1993	\$30,628	19.5	\$597,246
3810	1994	\$20,163	18.5	\$373,016
3810	1995	\$83,484	17.5	\$1,460,970
3810	1996	\$64,010	16.5	\$1,056,165
3810	1997	\$55,952	15.5	\$867,256
3810	1998	\$65,761	14.5	\$953,535
3810	1999	\$101,979	13.5	\$1,376,717
3810	2000	\$86,172	12.5	\$1,077,150
3810	2001	\$157,316	11.5	\$1,809,134
3810	2002	\$98,427	10.5	\$1,033,484
3810	2003	\$131,408	9.5	\$1,248,376
3810	2004	\$162,979	8.5	\$1,385,322
3810	2005	\$203,954	7.5	\$1,529,655
3810	2006	\$239,910	6.5	\$1,559,415
3810	2007	\$301,713	5.5	\$1,659,422
3810	2008	\$15,345	4.5	\$69,053
3810	2009	\$637,555	3.5	\$2,231,443
3810	2010	\$19,303	2.5	\$48,258
3810	2011	\$40,019	1.5	\$60,029
3810	2012	\$103,903	0.5	\$51,952
<b>3810 Total</b>		<b>\$2,741,914</b>	<b>8.4</b>	<b>\$23,119,646</b>
3811	2010	\$2,156,147	2.5	\$5,390,368
3811	2011	\$0	1.5	\$0
3811	2012	\$60,264	0.5	\$30,132
<b>3811 Total</b>		<b>\$2,216,411</b>	<b>2.4</b>	<b>\$5,420,500</b>
3820	1967	\$674	45.5	\$30,667
3820	1968	\$2,272	44.5	\$101,104
3820	1969	\$647	43.5	\$28,145
3820	1970	\$266	42.5	\$11,305
3820	1971	\$677	41.5	\$28,096
3820	1972	\$911	40.5	\$36,896
3820	1973	\$840	39.5	\$33,180
3820	1974	\$1,009	38.5	\$38,847
3820	1975	\$2,914	37.5	\$109,275
3820	1976	\$4,532	36.5	\$165,418
3820	1977	\$376	35.5	\$13,348
3820	1978	\$7,695	34.5	\$265,478
3820	1979	\$15,471	33.5	\$518,279
3820	1980	\$11,674	32.5	\$379,405

## Exhibit O.8/18

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

ACTUAL - AVERAGE AGE AT 12/31/12

2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3820	1981	\$38,899	31.5	\$1,225,319
3820	1982	\$15,278	30.5	\$465,979
3820	1983	\$12,223	29.5	\$360,579
3820	1984	\$28,421	28.5	\$809,999
3820	1985	\$40,108	27.5	\$1,102,970
3820	1986	\$29,650	26.5	\$785,725
3820	1987	\$12,977	25.5	\$330,914
3820	1988	\$16,337	24.5	\$400,257
3820	1989	\$43,930	23.5	\$1,032,355
3820	1990	\$33,387	22.5	\$751,208
3820	1991	\$38,403	21.5	\$825,665
3820	1992	\$42,045	20.5	\$861,923
3820	1993	\$30,376	19.5	\$592,332
3820	1994	\$30,793	18.5	\$569,671
3820	1995	\$30,796	17.5	\$538,930
3820	1996	\$55,256	16.5	\$911,724
3820	1997	\$43,032	15.5	\$666,996
3820	1998	\$21,280	14.5	\$308,560
3820	1999	\$29,724	13.5	\$401,274
3820	2000	\$53,656	12.5	\$670,700
3820	2001	\$161,291	11.5	\$1,854,847
3820	2002	\$83,196	10.5	\$873,558
3820	2003	\$47,783	9.5	\$453,939
3820	2004	\$125,474	8.5	\$1,066,529
3820	2005	\$153,106	7.5	\$1,148,295
3820	2006	\$199,315	6.5	\$1,295,548
3820	2007	\$105,083	5.5	\$577,957
3820	2008	\$81,401	4.5	\$366,305
3820	2009	\$290,486	3.5	\$1,016,701
3820	2010	\$47,578	2.5	\$118,945
3820	2011	\$88,791	1.5	\$133,187
3820	2012	\$137,266	0.5	\$68,633
<b>3820 Total</b>		<b>\$2,217,299</b>	<b>11.0</b>	<b>\$24,346,957</b>
3821	2010	\$593,040	2.5	\$1,482,600
3821	2011	\$0	1.5	\$0
3821	2012	\$0	0.5	\$0
<b>3821 Total</b>		<b>\$593,040</b>	<b>2.5</b>	<b>\$1,482,600</b>
3830	1961	\$0	51.5	\$0
3830	1962	\$0	50.5	\$0
3830	1963	\$0	49.5	\$0
3830	1964	\$0	48.5	\$0
3830	1965	\$0	47.5	\$0
3830	1966	\$0	46.5	\$0
3830	1967	\$0	45.5	\$0
3830	1968	\$0	44.5	\$0

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## Exhibit O.9/18

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

ACTUAL - AVERAGE AGE AT 12/31/12

2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3830	1969	\$0	43.5	\$0
3830	1970	\$0	42.5	\$0
3830	1971	\$0	41.5	\$0
3830	1972	\$0	40.5	\$0
3830	1973	\$0	39.5	\$0
3830	1974	\$0	38.5	\$0
3830	1975	\$0	37.5	\$0
3830	1976	\$0	36.5	\$0
3830	1977	\$0	35.5	\$0
3830	1978	\$5,187	34.5	\$178,952
3830	1979	\$4,774	33.5	\$159,929
3830	1980	\$8,625	32.5	\$280,313
3830	1981	\$12,547	31.5	\$395,231
3830	1982	\$10,825	30.5	\$330,163
3830	1983	\$5,953	29.5	\$175,614
3830	1984	\$19,870	28.5	\$566,295
3830	1985	\$24,979	27.5	\$686,923
3830	1986	\$17,131	26.5	\$453,972
3830	1987	\$17,116	25.5	\$436,458
3830	1988	\$74,067	24.5	\$1,814,642
3830	1989	\$45,022	23.5	\$1,058,017
3830	1990	\$39,395	22.5	\$886,388
3830	1991	\$38,510	21.5	\$827,965
3830	1992	\$12,400	20.5	\$254,200
3830	1993	\$25,338	19.5	\$494,091
3830	1994	\$28,912	18.5	\$534,872
3830	1995	\$55,278	17.5	\$967,365
3830	1996	\$81,072	16.5	\$1,337,688
3830	1997	\$58,884	15.5	\$912,702
3830	1998	\$64,136	14.5	\$929,972
3830	1999	\$30,602	13.5	\$413,127
3830	2000	\$85,275	12.5	\$1,065,938
3830	2001	\$42,712	11.5	\$491,188
3830	2002	\$25,526	10.5	\$268,023
3830	2003	\$33,384	9.5	\$317,148
3830	2004	\$64,361	8.5	\$547,069
3830	2005	\$66,192	7.5	\$496,440
3830	2006	\$86,574	6.5	\$562,731
3830	2007	\$70,154	5.5	\$385,847
3830	2008	\$72,639	4.5	\$326,876
3830	2009	\$176,522	3.5	\$617,827
3830	2010	\$26,311	2.5	\$65,778
3830	2011	\$70,433	1.5	\$105,650
3830	2012	\$26,426	0.5	\$13,213
<b>3830 Total</b>		<b>\$1,527,132</b>	<b>12.7</b>	<b>\$19,358,600</b>
3840	1960	\$0	52.5	\$0

CUC Sch. O



## Exhibit O.10/18

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
 NATURAL GAS DIVISION  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3840	1961	\$0	51.5	\$0
3840	1962	\$0	50.5	\$0
3840	1963	\$0	49.5	\$0
3840	1964	\$0	48.5	\$0
3840	1965	\$0	47.5	\$0
3840	1966	\$0	46.5	\$0
3840	1967	\$0	45.5	\$0
3840	1968	\$0	44.5	\$0
3840	1969	\$0	43.5	\$0
3840	1970	\$0	42.5	\$0
3840	1971	\$0	41.5	\$0
3840	1972	\$0	40.5	\$0
3840	1973	\$0	39.5	\$0
3840	1974	\$0	38.5	\$0
3840	1975	\$0	37.5	\$0
3840	1976	\$0	36.5	\$0
3840	1977	\$0	35.5	\$0
3840	1978	\$0	34.5	\$0
3840	1979	\$0	33.5	\$0
3840	1980	\$0	32.5	\$0
3840	1981	\$0	31.5	\$0
3840	1982	\$0	30.5	\$0
3840	1983	\$0	29.5	\$0
3840	1984	\$0	28.5	\$0
3840	1985	\$0	27.5	\$0
3840	1986	\$0	26.5	\$0
3840	1987	\$0	25.5	\$0
3840	1988	\$0	24.5	\$0
3840	1989	\$0	23.5	\$0
3840	1990	\$0	22.5	\$0
3840	1991	\$0	21.5	\$0
3840	1992	\$0	20.5	\$0
3840	1993	\$0	19.5	\$0
3840	1994	\$0	18.5	\$0
3840	1995	\$0	17.5	\$0
3840	1996	\$0	16.5	\$0
3840	1997	\$0	15.5	\$0
3840	1998	\$0	14.5	\$0
3840	1999	\$0	13.5	\$0
3840	2000	\$0	12.5	\$0
3840	2001	\$0	11.5	\$0
3840	2002	\$0	10.5	\$0
3840	2003	\$0	9.5	\$0
3840	2004	\$0	8.5	\$0
3840	2005	\$0	7.5	\$0
3840	2006	\$0	6.5	\$0
3840	2007	\$0	5.5	\$0

CUC Sch. O

## Exhibit O.11/18

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

ACTUAL - AVERAGE AGE AT 12/31/12

2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3840	2008	\$0	4.5	\$0
3840	2009	\$0	3.5	\$0
3840	2010	\$0	2.5	\$0
3840	2011	\$0	1.5	\$0
3840	2012	\$0	0.5	\$0
<b>3840 Total</b>		<b>\$0</b>	<b>#DIV/0!</b>	<b>\$0</b>
3850	1960	\$0	52.5	\$0
3850	1961	\$0	51.5	\$0
3850	1962	\$0	50.5	\$0
3850	1963	\$0	49.5	\$0
3850	1964	\$0	48.5	\$0
3850	1965	\$0	47.5	\$0
3850	1966	\$0	46.5	\$0
3850	1967	\$0	45.5	\$0
3850	1968	\$0	44.5	\$0
3850	1969	\$0	43.5	\$0
3850	1970	\$0	42.5	\$0
3850	1971	\$0	41.5	\$0
3850	1972	\$0	40.5	\$0
3850	1973	\$0	39.5	\$0
3850	1974	\$0	38.5	\$0
3850	1975	\$0	37.5	\$0
3850	1976	\$0	36.5	\$0
3850	1977	\$0	35.5	\$0
3850	1978	\$0	34.5	\$0
3850	1979	\$0	33.5	\$0
3850	1980	\$0	32.5	\$0
3850	1981	\$0	31.5	\$0
3850	1982	\$0	30.5	\$0
3850	1983	\$0	29.5	\$0
3850	1984	\$0	28.5	\$0
3850	1985	\$0	27.5	\$0
3850	1986	\$0	26.5	\$0
3850	1987	\$0	25.5	\$0
3850	1988	\$78,824	24.5	\$1,931,188
3850	1989	\$101,265	23.5	\$2,379,728
3850	1990	\$56,271	22.5	\$1,266,098
3850	1991	\$38,192	21.5	\$821,128
3850	1992	\$35,783	20.5	\$733,552
3850	1993	\$28,632	19.5	\$558,324
3850	1994	\$136,069	18.5	\$2,517,277
3850	1995	\$69,053	17.5	\$1,208,428
3850	1996	\$52,425	16.5	\$865,013
3850	1997	\$135,227	15.5	\$2,096,019
3850	1998	\$81,501	14.5	\$1,181,765
3850	1999	\$14,525	13.5	\$196,088

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## Exhibit O.12/18

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

ACTUAL - AVERAGE AGE AT 12/31/12

2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3850	2000	\$59,298	12.5	\$741,225
3850	2001	\$131,620	11.5	\$1,513,630
3850	2002	\$63,489	10.5	\$666,635
3850	2003	\$56,472	9.5	\$536,484
3850	2004	\$9,344	8.5	\$79,424
3850	2005	\$48,555	7.5	\$364,163
3850	2006	\$89,439	6.5	\$581,354
3850	2007	\$66,791	5.5	\$367,351
3850	2008	\$117,404	4.5	\$528,318
3850	2009	\$74,015	3.5	\$259,053
3850	2010	\$11,026	2.5	\$27,565
3850	2011	\$18,001	1.5	\$27,002
3850	2012	\$23,617	0.5	\$11,809
<b>3850 Total</b>		<b>\$1,596,838</b>	<b>13.4</b>	<b>\$21,458,613</b>
3870	1978	\$0	34.5	\$0
3870	1979	\$0	33.5	\$0
3870	1980	\$0	32.5	\$0
3870	1981	\$0	31.5	\$0
3870	1982	\$0	30.5	\$0
3870	1983	\$0	29.5	\$0
3870	1984	\$0	28.5	\$0
3870	1985	\$0	27.5	\$0
3870	1986	\$0	26.5	\$0
3870	1987	\$5,239	25.5	\$133,595
3870	1988	\$37,110	24.5	\$909,195
3870	1989	\$2,824	23.5	\$66,364
3870	1990	\$20,495	22.5	\$461,138
3870	1991	\$24,514	21.5	\$527,051
3870	1992	\$6,921	20.5	\$141,881
3870	1993	\$19,772	19.5	\$385,554
3870	1994	\$17,640	18.5	\$326,340
3870	1995	\$12,262	17.5	\$214,585
3870	1996	\$1,264	16.5	\$20,856
3870	1997	\$13,994	15.5	\$216,907
3870	1998	\$29,309	14.5	\$424,981
3870	1999	\$55,290	13.5	\$746,415
3870	2000	\$34,130	12.5	\$426,625
3870	2001	\$2,370	11.5	\$27,255
3870	2002	\$25,861	10.5	\$271,541
3870	2003	\$3,152	9.5	\$29,944
3870	2004	\$9,490	8.5	\$80,665
3870	2005	\$19,486	7.5	\$146,145
3870	2006	\$23,918	6.5	\$155,467
3870	2007	\$46,159	5.5	\$253,875
3870	2008	\$27,527	4.5	\$123,872
3870	2009	\$36,682	3.5	\$128,387

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## Exhibit O.13/18

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
 NATURAL GAS DIVISION  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3870	2010	\$15,165	2.5	\$37,913
3870	2011	\$55,237	1.5	\$82,856
3870	2012	\$34,492	0.5	\$17,246
<b>3870 Total</b>		<b>\$580,303</b>	<b>11.0</b>	<b>\$6,356,649</b>
3900	1992	\$0	20.5	\$0
3900	1993	\$0	19.5	\$0
3900	1994	\$0	18.5	\$0
3900	1995	\$0	17.5	\$0
3900	1996	\$0	16.5	\$0
3900	1997	\$0	15.5	\$0
3900	1998	\$0	14.5	\$0
3900	1999	\$0	13.5	\$0
3900	2000	\$0	12.5	\$0
3900	2001	\$0	11.5	\$0
3900	2002	\$0	10.5	\$0
3900	2003	\$0	9.5	\$0
3900	2004	\$0	8.5	\$0
3900	2005	\$250,284	7.5	\$1,877,130
3900	2006	\$280,957	6.5	\$1,826,221
3900	2007	\$25,686	5.5	\$141,273
3900	2008	\$34,380	4.5	\$154,710
3900	2009	\$22,098	3.5	\$77,343
3900	2010	\$0	2.5	\$0
3900	2011	\$21,515	1.5	\$32,273
3900	2012	\$13,280	0.5	\$6,640
<b>3900 Total</b>		<b>\$648,200</b>	<b>6.3</b>	<b>\$4,115,589</b>
3911	1998	\$7,853	14.5	\$113,869
3911	1999	\$18,087	13.5	\$244,175
3911	2000	\$10,680	12.5	\$133,500
3911	2001	\$17,061	11.5	\$196,202
3911	2002	\$11,408	10.5	\$119,784
3911	2003	\$0	9.5	\$0
3911	2004	\$0	8.5	\$0
3911	2005	\$0	7.5	\$0
3911	2006	\$0	6.5	\$0
3911	2007	\$5,418	5.5	\$29,799
3911	2008	\$0	4.5	\$0
3911	2009	\$26,844	3.5	\$93,954
3911	2010	\$560,259	2.5	\$1,400,648
3911	2011	\$11,983	1.5	\$17,975
3911	2012	\$35,920	0.5	\$17,960
<b>3911 Total</b>		<b>\$705,513</b>	<b>3.4</b>	<b>\$2,367,864</b>
3912	2005	\$122,138	7.5	\$916,035
3912	2006	\$72	6.5	\$468

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## Exhibit O.14/18

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
 NATURAL GAS DIVISION  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3912	2007	\$22,247	5.5	\$122,359
3912	2008	\$0	4.5	\$0
3912	2009	\$26,118	3.5	\$91,413
3912	2010	\$139,607	2.5	\$349,018
3912	2011	\$0	1.5	\$0
3912	2012	\$7,328	0.5	\$3,664
<b>3912 Total</b>		<b>\$317,510</b>	<b>4.7</b>	<b>\$1,482,956</b>
3913	1988	\$0	24.5	\$0
3913	1989	\$0	23.5	\$0
3913	1990	\$0	22.5	\$0
3913	1991	\$0	21.5	\$0
3913	1992	\$0	20.5	\$0
3913	1993	\$0	19.5	\$0
3913	1994	\$4,035	18.5	\$74,648
3913	1995	\$10,435	17.5	\$182,613
3913	1996	\$15,475	16.5	\$255,338
3913	1997	\$0	15.5	\$0
3913	1998	\$0	14.5	\$0
3913	1999	\$5,557	13.5	\$75,020
3913	2000	\$5,767	12.5	\$72,088
3913	2001	\$0	11.5	\$0
3913	2002	\$11,086	10.5	\$116,403
3913	2003	\$0	9.5	\$0
3913	2004	\$2,419	8.5	\$20,562
3913	2005	\$36,659	7.5	\$274,943
3913	2006	\$105,371	6.5	\$684,912
3913	2007	\$1,454	5.5	\$7,997
3913	2008	\$89,900	4.5	\$404,550
3913	2009	\$156,520	3.5	\$547,820
3913	2010	\$0	2.5	\$0
3913	2011	\$39,308	1.5	\$58,962
3913	2012	\$104,693	0.5	\$52,347
<b>3913 Total</b>		<b>\$588,679</b>	<b>4.8</b>	<b>\$2,828,199</b>
3914	2011	\$201,623	1.5	\$302,435
3914	2012	\$13,049	0.5	\$6,525
<b>3914 Total</b>		<b>\$214,672</b>	<b>1.4</b>	<b>\$308,959</b>
3921	2001	\$0	11.5	\$0
3921	2002	\$0	10.5	\$0
3921	2003	\$0	9.5	\$0
3921	2004	\$0	8.5	\$0
3921	2005	\$0	7.5	\$0
3921	2006	\$125,710	6.5	\$817,115
3921	2007	\$174,042	5.5	\$957,231
3921	2008	\$126,860	4.5	\$570,870

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## Exhibit O.15/18

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3921	2009	\$218,318	3.5	\$764,113
3921	2010	\$55,878	2.5	\$139,695
3921	2011	\$159,548	1.5	\$239,322
3921	2012	\$90,824	0.5	\$45,412
<b>3921 Total</b>		<b>\$951,180</b>	<b>3.7</b>	<b>\$3,533,758</b>
3923	2003	\$6,799	9.5	\$64,591
3923	2004	\$5,295	8.5	\$45,008
3923	2005	\$3,218	7.5	\$24,135
3923	2006	\$1,836	6.5	\$11,934
3923	2007	\$458	5.5	\$2,519
3923	2008	\$1,314	4.5	\$5,913
3923	2009	\$0	3.5	\$0
3923	2010	\$0	2.5	\$0
3923	2011	\$0	1.5	\$0
3923	2012	\$0	0.5	\$0
<b>3923 Total</b>		<b>\$18,920</b>	<b>8.1</b>	<b>\$154,099</b>
3940	1974	\$0	38.5	\$0
3940	1975	\$0	37.5	\$0
3940	1976	\$0	36.5	\$0
3940	1977	\$0	35.5	\$0
3940	1978	\$0	34.5	\$0
3940	1979	\$0	33.5	\$0
3940	1980	\$0	32.5	\$0
3940	1981	\$0	31.5	\$0
3940	1982	\$7,386	30.5	\$225,273
3940	1983	\$0	29.5	\$0
3940	1984	\$86,123	28.5	\$2,454,506
3940	1985	\$0	27.5	\$0
3940	1986	\$0	26.5	\$0
3940	1987	\$0	25.5	\$0
3940	1988	\$3,869	24.5	\$94,791
3940	1989	\$0	23.5	\$0
3940	1990	\$0	22.5	\$0
3940	1991	\$0	21.5	\$0
3940	1992	\$28,830	20.5	\$591,015
3940	1993	\$12,302	19.5	\$239,889
3940	1994	\$0	18.5	\$0
3940	1995	\$0	17.5	\$0
3940	1996	\$674	16.5	\$11,121
3940	1997	\$0	15.5	\$0
3940	1998	\$3,277	14.5	\$47,517
3940	1999	\$5,373	13.5	\$72,536
3940	2000	\$0	12.5	\$0
3940	2001	\$0	11.5	\$0
3940	2002	\$0	10.5	\$0

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## Exhibit O.16/18

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
 NATURAL GAS DIVISION  
 ACTUAL - AVERAGE AGE AT 12/31/12  
 2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3940	2003	\$0	9.5	\$0
3940	2004	\$0	8.5	\$0
3940	2005	\$22,098	7.5	\$165,735
3940	2006	\$2,439	6.5	\$15,854
3940	2007	\$2,426	5.5	\$13,343
3940	2008	\$51	4.5	\$230
3940	2009	\$156	3.5	\$546
3940	2010	\$0	2.5	\$0
3940	2011	\$0	1.5	\$0
3940	2012	\$4,628	0.5	\$2,314
<b>3940 Total</b>		<b>\$179,632</b>	<b>21.9</b>	<b>\$3,934,667</b>
3960	1986	\$48,639	26.5	\$1,288,934
3960	1987	\$0	25.5	\$0
3960	1988	\$0	24.5	\$0
3960	1989	\$0	23.5	\$0
3960	1990	\$0	22.5	\$0
3960	1991	\$38,173	21.5	\$820,720
3960	1992	\$33,550	20.5	\$687,775
3960	1993	\$45,988	19.5	\$896,766
3960	1994	\$0	18.5	\$0
3960	1995	\$40,024	17.5	\$700,420
3960	1996	\$43,432	16.5	\$716,628
3960	1997	\$0	15.5	\$0
3960	1998	\$39,165	14.5	\$567,893
3960	1999	\$23,289	13.5	\$314,402
3960	2000	\$96,763	12.5	\$1,209,538
3960	2001	\$9,748	11.5	\$112,102
3960	2002	\$32,232	10.5	\$338,436
3960	2003	\$0	9.5	\$0
3960	2004	\$31,058	8.5	\$263,993
3960	2005	\$0	7.5	\$0
3960	2006	\$0	6.5	\$0
3960	2007	\$2,862	5.5	\$15,741
3960	2008	\$0	4.5	\$0
3960	2009	\$20,050	3.5	\$70,175
3960	2010	\$0	2.5	\$0
3960	2011	\$0	1.5	\$0
3960	2012	\$0	0.5	\$0
<b>3960 Total</b>		<b>\$504,973</b>	<b>15.8</b>	<b>\$8,003,521</b>
3970	1988	\$0	24.5	\$0
3970	1989	\$0	23.5	\$0
3970	1990	\$0	22.5	\$0
3970	1991	\$0	21.5	\$0
3970	1992	\$0	20.5	\$0
3970	1993	\$0	19.5	\$0

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## Exhibit O.17/18

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
ACTUAL - AVERAGE AGE AT 12/31/12  
2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3970	1994	\$0	18.5	\$0
3970	1995	\$0	17.5	\$0
3970	1996	\$0	16.5	\$0
3970	1997	\$0	15.5	\$0
3970	1998	\$0	14.5	\$0
3970	1999	\$0	13.5	\$0
3970	2000	\$0	12.5	\$0
3970	2001	\$0	11.5	\$0
3970	2002	\$0	10.5	\$0
3970	2003	\$0	9.5	\$0
3970	2004	\$0	8.5	\$0
3970	2005	\$0	7.5	\$0
3970	2006	\$0	6.5	\$0
3970	2007	\$43,333	5.5	\$238,332
3970	2008	\$506,314	4.5	\$2,278,413
3970	2009	\$217,501	3.5	\$761,254
3970	2010	\$23,752	2.5	\$59,380
3970	2011	\$2,736	1.5	\$4,104
3970	2012	\$72,401	0.5	\$36,201
<b>3970 Total</b>		<b>\$866,037</b>	<b>3.9</b>	<b>\$3,377,683</b>
3971	2008	\$0	4.5	\$0
3971	2009	\$0	3.5	\$0
3971	2010	\$0	2.5	\$0
3971	2011	\$0	1.5	\$0
3971	2012	\$0	0.5	\$0
<b>3971 Total</b>		<b>\$0</b>	<b>#DIV/0!</b>	<b>\$0</b>
3980	1975	\$0	37.5	\$0
3980	1976	\$0	36.5	\$0
3980	1977	\$0	35.5	\$0
3980	1978	\$0	34.5	\$0
3980	1979	\$0	33.5	\$0
3980	1980	\$0	32.5	\$0
3980	1981	\$0	31.5	\$0
3980	1982	\$0	30.5	\$0
3980	1983	\$0	29.5	\$0
3980	1984	\$0	28.5	\$0
3980	1985	\$0	27.5	\$0
3980	1986	\$0	26.5	\$0
3980	1987	\$0	25.5	\$0
3980	1988	\$0	24.5	\$0
3980	1989	\$0	23.5	\$0
3980	1990	\$0	22.5	\$0
3980	1991	\$0	21.5	\$0
3980	1992	\$5,014	20.5	\$102,787
3980	1993	\$1,319	19.5	\$25,721

CUC Sch. O



## Exhibit O.18/18

## FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

## NATURAL GAS DIVISION

ACTUAL - AVERAGE AGE AT 12/31/12

2012

ACCOUNT	INSTALL YEAR	December 31, 2012 Corp Book Cost Basis	AGE	WEIGHT
3980	1994	\$4,949	18.5	\$91,557
3980	1995	\$14,085	17.5	\$246,488
3980	1996	\$22,716	16.5	\$374,814
3980	1997	\$0	15.5	\$0
3980	1998	\$0	14.5	\$0
3980	1999	\$0	13.5	\$0
3980	2000	\$0	12.5	\$0
3980	2001	\$6,543	11.5	\$75,245
3980	2002	\$2,548	10.5	\$26,754
3980	2003	\$0	9.5	\$0
3980	2004	\$6,397	8.5	\$54,375
3980	2005	\$0	7.5	\$0
3980	2006	\$0	6.5	\$0
3980	2007	\$0	5.5	\$0
3980	2008	\$0	4.5	\$0
3980	2009	\$0	3.5	\$0
3980	2010	\$0	2.5	\$0
3980	2011	\$0	1.5	\$0
3980	2012	\$7,654	0.5	\$3,827
<b>3980 Total</b>		<b>\$71,225</b>	<b>14.1</b>	<b>\$1,001,566</b>
3990	2011	\$2,747	1.5	\$4,121
3990	2012	\$0	0.5	\$0
<b>3990 Total</b>		<b>\$2,747</b>	<b>1.5</b>	<b>\$4,121</b>
		<b>\$69,680,554</b>	<b>10.7</b>	<b>\$748,169,191</b>

EXHIBIT P

PROJECTED ACCOUNT AGES – 12/31/13

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
Computation of Asset Age  
12/31/2013

12/31/2012 Balances are based on Actual Database Asset Information - See Exhibit O

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
375	Balance	12/31/12	\$363,539	15.0	\$5,467,416	3761	Balance	12/31/12	\$22,093,270	13.3	\$293,538,154
	BALANCE	1/1/13	\$363,539	15.5	\$5,649,185		BALANCE	1/1/13	\$22,093,270	13.8	\$304,584,789
	ADDITION	1/1/13 - 12/31/13	\$55,000	0.5	\$27,500		ADDITION	1/1/13 - 12/31/13	\$3,961,380	0.5	\$1,980,690
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0		RETIREMENT	1/1/13 - 12/31/13	\$12,603	24.8	\$312,176
	BALANCE	12/31/13	\$418,539		\$5,676,685		BALANCE	12/31/13	\$26,067,253		\$306,877,655
			AGE	13.6					AGE	11.8	

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
3762	Balance	12/31/12	\$15,125,031	10.7	\$162,404,424	378	Balance	12/31/12	\$1,028,427	13.2	\$13,532,393
	BALANCE	1/1/13	\$15,125,031	11.2	\$169,966,939		BALANCE	1/1/13	\$1,028,427	13.7	\$14,046,606
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0		ADDITION	1/1/13 - 12/31/13	\$286,650	0.5	\$143,325
	RETIREMENT	1/1/13 - 12/31/13	\$107,795	28.4	\$3,064,612		RETIREMENT	1/1/13 - 12/31/13	\$12,603	23.5	\$296,171
	BALANCE	12/31/13	\$15,232,826		\$173,031,551		BALANCE	12/31/13	\$1,327,680		\$14,486,102
			AGE	11.4					AGE	10.9	

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
379	Balance	12/31/12	\$4,304,695	7.6	\$32,613,615	3801	Balance	12/31/12	\$9,192,757	9.5	\$87,757,281
	BALANCE	1/1/13	\$4,304,695	8.1	\$34,765,962		BALANCE	1/1/13	\$9,192,757	10.0	\$92,353,659
	ADDITION	1/1/13 - 12/31/13	\$200,070	0.5	\$100,035		ADDITION	1/1/13 - 12/31/13	\$1,108,026	0.5	\$554,013
	RETIREMENT	1/1/13 - 12/31/13	\$3,767	27.8	\$104,572		RETIREMENT	1/1/13 - 12/31/13	\$595	31.5	\$18,743
	BALANCE	12/31/13	\$4,508,532		\$34,970,569		BALANCE	#REF!	\$10,301,378		\$92,926,415
			AGE	7.8					AGE	9.0	

ACCOUNT		DATE	BASIS	AGE	WEIGHT	ACCOUNT		DATE	BASIS	AGE	WEIGHT
3802	Balance	12/31/12	\$1,030,610	19.6	\$20,199,368	381	Balance	12/31/12	\$2,741,914	8.4	\$23,119,646
	BALANCE	1/1/13	\$1,030,610	20.1	\$20,714,673		BALANCE	1/1/13	\$2,741,914	8.9	\$24,490,603
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0		ADDITION	1/1/13 - 12/31/13	\$119,892	0.5	\$59,946
	RETIREMENT	1/1/13 - 12/31/13	\$303	25.5	\$7,727		RETIREMENT	1/1/13 - 12/31/13	\$97,902	34.5	\$3,380,556
	BALANCE	12/31/13	\$1,030,913		\$20,722,400		BALANCE	12/31/13	\$2,959,708		\$27,931,105
			AGE	20.1					AGE	9.4	

**FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION**  
**NATURAL GAS DIVISION**  
**Computation of Asset Age**  
**12/31/2013**

12/31/2012 Balances are based on Actual Database Asset Information - See Exhibit O

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
3811	Balance	12/31/12	\$2,216,411	2.4	\$5,420,500	382	Balance	12/31/12	\$2,217,299	11.0	\$24,346,957
	BALANCE	1/1/13	\$2,216,411	2.9	\$6,528,705		BALANCE	1/1/13	\$2,217,299	11.5	\$25,455,606
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0		ADDITION	1/1/13 - 12/31/13	\$58,500	0.5	\$29,250
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0		RETIREMENT	1/1/13 - 12/31/13	\$1,579	25.5	\$40,296
	BALANCE	12/31/13	\$2,216,411		\$6,528,705		BALANCE	12/31/13	\$2,277,378		\$25,525,152
			AGE	2.9					AGE	11.2	

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
3821	Balance	12/31/12	\$593,040	2.5	\$1,482,600	383	Balance	12/31/12	\$1,527,132	12.7	\$19,358,600
	BALANCE	1/1/13	\$593,040	3.0	\$1,779,120		BALANCE	1/1/13	\$1,527,132	13.2	\$20,122,166
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0		ADDITION	1/1/13 - 12/31/13	\$78,996	0.5	\$39,498
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0		RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE	12/31/13	\$593,040		\$1,779,120		BALANCE	12/31/13	\$1,606,128		\$20,161,664
			AGE	3.0					AGE	12.6	

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
384	Balance	12/31/12	\$0	#DIV/0!	\$0	385	Balance	12/31/12	\$1,596,838	13.4	\$21,458,613
	BALANCE	1/1/13	\$0	#DIV/0!	#DIV/0!		BALANCE	1/1/13	\$1,596,838	13.9	\$22,257,032
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0		ADDITION	1/1/13 - 12/31/13	\$75,000	0.5	\$37,500
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0		RETIREMENT	1/1/13 - 12/31/13	\$11,127	21.6	\$240,009
	BALANCE	12/31/13	\$0		#DIV/0!		BALANCE	12/31/13	\$1,682,965		\$22,534,541
			AGE	#DIV/0!					AGE	13.4	

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT		
387	Balance	12/31/12	\$580,303	11.0	\$6,356,649	390	Balance	12/31/12	\$648,200	6.3	\$4,115,589
	BALANCE	1/1/13	\$580,303	11.5	\$6,646,800		BALANCE	1/1/13	\$648,200	6.8	\$4,439,689
	ADDITION	1/1/13 - 12/31/13	\$142,512	0.5	\$71,256		ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT	1/1/13 - 12/31/13	\$539	25.1	\$13,550		RETIREMENT	1/1/13 - 12/31/13	\$56,059	9.7	\$546,015
	BALANCE	12/31/13	\$723,354		\$6,731,606		BALANCE	12/31/13	\$704,259		\$4,985,704
			AGE	9.3					AGE	7.1	



**FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION**  
**NATURAL GAS DIVISION**  
**Computation of Asset Age**  
**12/31/2013**

12/31/2012 Balances are based on Actual Database Asset Information - See Exhibit O

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT
<b>3911</b>	Balance 12/31/12	\$705,513	3.4	\$2,367,864	<b>3912</b>	Balance 12/31/12	\$317,510	4.7	\$1,482,956
	BALANCE 1/1/13	\$705,513	3.9	\$2,720,620		BALANCE 1/1/13	\$317,510	5.2	\$1,641,711
	ADDITION 1/1/13 - 12/31/13	\$1,100	0.5	\$550		ADDITION 1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT 1/1/13 - 12/31/13	\$0	0.0	\$0		RETIREMENT 1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE 12/31/13	\$706,613		\$2,721,170		BALANCE 12/31/13	\$317,510		\$1,641,711
	AGE		3.9			AGE		5.2	
<b>3913</b>	Balance 12/31/12	\$588,679	4.8	\$2,828,199	<b>3914</b>	Balance 12/31/12	\$214,672	1.4	\$308,959
	BALANCE 1/1/13	\$588,679	5.3	\$3,122,538		BALANCE 1/1/13	\$214,672	1.9	\$416,295
	ADDITION 1/1/13 - 12/31/13	\$1,500	0.5	\$750		ADDITION 1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT 1/1/13 - 12/31/13	\$13,222	12.4	\$163,821		RETIREMENT 1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE 12/31/13	\$603,401		\$3,287,109		BALANCE 12/31/13	\$214,672		\$416,295
	AGE		5.4			AGE		1.9	
<b>3921</b>	Balance 12/31/12	\$951,180	3.7	\$3,533,758	<b>3923</b>	Balance 12/31/12	\$18,920	8.1	\$154,099
	BALANCE 1/1/13	\$951,180	4.2	\$4,009,348		BALANCE 1/1/13	\$18,920	8.6	\$163,559
	ADDITION 1/1/13 - 12/31/13	\$155,000	0.5	\$77,500		ADDITION 1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT 1/1/13 - 12/31/13	\$101,465	8.6	\$871,584		RETIREMENT 1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE 12/31/13	\$1,207,645		\$4,958,432		BALANCE 12/31/13	\$18,920		\$163,559
	AGE		4.1			AGE		8.6	
<b>394</b>	Balance 12/31/12	\$179,632	21.9	\$3,934,667	<b>396</b>	Balance 12/31/12	\$504,973	15.8	\$8,003,521
	BALANCE 1/1/13	\$179,632	22.4	\$4,024,483		BALANCE 1/1/13	\$504,973	16.3	\$8,256,007
	ADDITION 1/1/13 - 12/31/13	\$1,500	0.5	\$750		ADDITION 1/1/13 - 12/31/13	\$0	0.5	\$0
	RETIREMENT 1/1/13 - 12/31/13	\$0	0.0	\$0		RETIREMENT 1/1/13 - 12/31/13	\$0	0.0	\$0
	BALANCE 12/31/13	\$181,132		\$4,025,233		BALANCE 12/31/13	\$504,973		\$8,256,007
	AGE		22.2			AGE		16.3	

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION  
NATURAL GAS DIVISION  
Computation of Asset Age  
12/31/2013

12/31/2012 Balances are based on Actual Database Asset Information - See Exhibit O

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT
<b>397</b>	Balance	12/31/12	\$866,037	3.9	\$3,377,683	<b>3971</b>	Balance	12/31/12	\$0 #DIV/0! \$0
	BALANCE	1/1/13	\$866,037	4.4	\$3,810,701		BALANCE	1/1/13	\$0 #DIV/0! #DIV/0!
	ADDITION	1/1/13 - 12/31/13	\$84,500	0.5	\$42,250		ADDITION	1/1/13 - 12/31/13	\$0 0.5 \$0
	RETIREMENT	1/1/13 - 12/31/13	\$614	14.1	\$8,645		RETIREMENT	1/1/13 - 12/31/13	\$0 0.0 \$0
	BALANCE	12/31/13	\$951,151		\$3,861,596		BALANCE	12/31/13	\$0 #DIV/0! #DIV/0!
			AGE	4.1				AGE	#DIV/0!
<b>398</b>	Balance	12/31/12	\$71,225	14.1	\$1,001,566	<b>399</b>	Balance	12/31/12	\$2,747 1.5 \$4,121
	BALANCE	1/1/13	\$71,225	14.6	\$1,037,178		BALANCE	1/1/13	\$2,747 2.0 \$5,494
	ADDITION	1/1/13 - 12/31/13	\$0	0.5	\$0		ADDITION	1/1/13 - 12/31/13	\$84,500 0.5 \$42,250
	RETIREMENT	1/1/13 - 12/31/13	\$0	0.0	\$0		RETIREMENT	1/1/13 - 12/31/13	\$0 0.0 \$0
	BALANCE	12/31/13	\$71,225		\$1,037,178		BALANCE	12/31/13	\$87,247 0.5 \$47,744
			AGE	14.6				AGE	0.5

DEFERRED REGULATORY ASSET

*CONSULTING SERVICES*

Florida Public Utilities Company  
Consolidated Natural Gas Depreciation Study  
Deferred Regulatory Asset  
2013

ATTACHMENT 4

Consulting/Outside Services to prepare Deprecation Study	Amount
FPUC	\$32,366
FPUC-Indiantown	\$183
CFG	\$13,101
Total	<u>\$45,650</u>

Amortization over five years, beginning January 1, 2014

Annual Expense	<u>\$9,130</u>
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Vendor Name	Vendor	Voucher No.	Amt Paid	Doc Date	Invoice No.
CRYSTALKEY RESOURCES INC	VN008107	VO237417	\$7,300.00	5/1/2013	533
CRYSTALKEY RESOURCES INC	VN008107	VO242552	\$19,550.00	6/1/2013	535
CRYSTALKEY RESOURCES INC	VN008107	VO248154	\$7,600.00	7/1/2013	537
CRYSTALKEY RESOURCES INC	VN008107	VO263319	\$11,200.00	9/26/2013	539

Net	<u>\$45,650.00</u>
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	Investment	Allocation %
FPU Natural Gas	107,039,050	70.90%
CFG	43,410,686	28.70%
Indiantown	<u>570,264</u>	0.40%
	151,020,000	100.00%