

ORIGINAL



**Florida
Power**
CORPORATION

JAMES A. MCGEE
SENIOR COUNSEL

November 26, 1997

Ms. Blanca S. Bayó, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

9/15/90 - EI

Re: 1997 Depreciation Study and Request for Interim
Effective Date

Dear Ms. Bayó:

Enclosed for filing pursuant to Rule 25-6.0436, F.A.C., are fifteen copies of Florida Power Corporation's 1997 Depreciation Study. Florida Power requests interim authority to implement the Study's proposed depreciation rates effective January 1, 1998, subject to subsequent adjustment for conformance with the depreciation rates ultimately approved by the Commission.

Please acknowledge your receipt of the above filing on the enclosed copy of

ACK _____ this letter and return to the undersigned. Thank you for your assistance in this
AFA _____ matter.

APP _____

CAF _____

CMU _____

CTR _____

EAG _____

LEG _____

LIN _____

OPC _____

RCH _____

SEC _____

WTS _____

JAM/kp
Enclosure

cc: Ms. Patricia Lee

Very truly yours,

James A. McGee

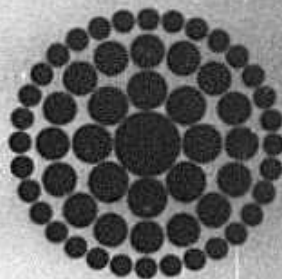
VOL II
DOCUMENT NUMBER-DATE

12209 DEC-15

GENERAL OFFICE

VOL I
DOCUMENT NUMBER-DATE

12208 DEC-15



**Florida
Power**
CORPORATION

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DEPRECIATION STUDY 1997

VOLUME I

PLANT AND DEPRECIATION ACCOUNTING

DOCUMENT NUMBER - DATE

12200 DEC-1-97

FPSC-RECORDS/REPORTING

FLORIDA POWER CORPORATION

INTRODUCTION

This study contains the results of a depreciation analysis by Florida Power Corporation of its actual Depreciable Plant as of December 31, 1996. Depreciable Plant balances have been estimated as of December 31, 1997 for this study. The estimates are based on the 1997 corporate budget, using seven months of actual balances for 1996 and forecasting the remainder of 1997. These estimated plant balances were used to compute the change in depreciation expense. Revised depreciation rates should become effective January 1, 1998. It may be noted that this depreciation study has been prepared using the expertise available within the Company.

The Federal Energy Regulatory Commission in its Uniform System of Accounts prescribed for public utilities defines depreciation as follows:

"Depreciation as applied to Depreciable Electric Plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption of prospective retirement of Electric Plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities."

For Florida Power Corporation, depreciation is a charge to expense intended to represent the current consumption of capital assets in the operation of the company. The end result will be that when a unit of property is retired, the total of the annual depreciation accruals will equal the original cost of the retirement less net salvage (gross salvage less removal cost).

A unit of property for each generating station and primary account was established using information obtained from the National Association of Regulatory Utility Commissioner's most current publication, List of Retirement Units of Property for Electric Utilities, 1961. The Florida Public Service Commission's Rule 25-6.0142 (Retirement Units for Electric Utilities) was also used in determining individual retirement units.

FLORIDA POWER CORPORATION

RECOMMENDATIONS

The following schedules present the results and recommendations relating to the average service life, remaining service life, net salvage ratio, annual depreciation rate, and Iowa type mortality curve best describing our depreciable plant as of December 31, 1997.

The 1997 Depreciation Study produced the following depreciation expense on a proposed whole life, proposed remaining life basis, and current remaining life basis, using balances forecast to December 31, 1997.

	Proposed Rates	Current Rates
Nuclear	32,127,503	31,573,290
Steam	72,030,614	71,681,982
Other Production	25,398,014	24,345,535
Transmission	25,439,403	26,088,205
Distribution	83,965,657	84,184,824
General	23,948,780	22,967,431
Transportation	4,232,885	4,543,623
Intangible	<u>8,395,942</u>	<u>8,395,942</u>
Sub-total	275,538,798	273,780,832
Small Steam Amort.	1,919,958	1,919,958
Suwannee Plt Amort.	<u>1,813,813</u>	<u>1,614,882</u>
Total	<u>279,272,569</u>	<u>277,315,672</u>

FLORIDA POWER CORPORATION
COMPARISON OF DEPRECIATION ACCRUALS AS OF JANUARY 1, 1988
RETAIL JURISDICTIONAL METHODOLOGY
REMAINING LIFE RATES

ACCOUNT NUMBER	ACCOUNT TITLE	DEPRECIABLE BASE	APPRD RATE	REC. RATE	APPROVED ACCRUAL	RECCOMD. ACCRUAL	DIFFERENCE (DECREASE)
STEAM PRODUCTION							
	ANCLOTE PLANT						
311	STRUCTURES AND IMPROVEMENTS	34,573,175	2.6%	2.6%	898,903	968,049	69,146
312	BOILER PLANT EQUIPMENT	84,460,850	4.6%	4.6%	3,885,199	4,054,121	168,922
314	TURBOGENERATOR EQUIPMENT	68,748,577	4.0%	4.4%	3,549,943	3,904,937	354,994
315	ACCESSORY ELECTRIC EQUIPMENT	26,654,830	3.8%	4.2%	1,012,884	1,119,503	106,619
316	MISCELLANEOUS POWER PLANT EQUIPMENT	4,928,176	5.2%	5.3%	256,285	261,193	4,928
	BARTOW PLANT						
311	STRUCTURES AND IMPROVEMENTS	16,976,847	2.9%	3.2%	492,329	543,259	50,930
312	BOILER PLANT EQUIPMENT	60,063,735	7.8%	8.8%	4,686,531	5,287,369	600,838
314	TURBOGENERATOR EQUIPMENT	26,806,260	6.2%	5.8%	1,681,988	1,554,763	(107,225)
315	ACCESSORY ELECTRIC EQUIPMENT	14,424,280	7.1%	5.9%	1,024,124	851,033	(173,091)
316	MISCELLANEOUS POWER PLANT EQUIPMENT	2,634,593	6.2%	6.3%	163,345	165,979	2,634
	CRYSTAL RIVER 1 & 2 PLANT						
311	STRUCTURES AND IMPROVEMENTS	70,137,891	3.5%	4.3%	2,454,826	3,015,929	561,103
312	BOILER PLANT EQUIPMENT	126,886,124	6.0%	5.8%	7,613,167	7,359,395	(253,772)
314	TURBOGENERATOR EQUIPMENT	105,843,072	9.1%	5.5%	9,631,720	5,821,369	(3,810,351)
315	ACCESSORY ELECTRIC EQUIPMENT	33,773,592	4.4%	5.0%	1,486,038	1,688,680	202,642
316	MISCELLANEOUS POWER PLANT EQUIPMENT	4,616,757	6.2%	6.2%	288,239	286,239	0
	CRYSTAL RIVER 4 & 5 PLANT						
311	STRUCTURES AND IMPROVEMENTS	145,095,706	2.4%	3.0%	3,482,297	4,352,871	870,574
312	BOILER PLANT EQUIPMENT	457,926,203	3.7%	3.5%	16,943,270	16,027,417	(915,853)
314	TURBOGENERATOR EQUIPMENT	191,100,879	4.1%	5.2%	7,835,136	9,937,246	2,102,110
315	ACCESSORY ELECTRIC EQUIPMENT	78,246,624	3.4%	3.8%	2,660,385	2,973,372	312,987
316	MISCELLANEOUS POWER PLANT EQUIPMENT	7,871,315	4.1%	5.0%	322,724	393,566	70,842
316.2	MISC. POWER PLANT EQUIPMENT (5 YR)	2,950	20.0%	20.0%	590	590	0
316.3	MISC. POWER PLANT EQUIPMENT (7 YR)	9,936	14.3%	14.3%	1,421	1,421	0
	SUWANNEE RIVER (ALL ACCOUNTS)				1,614,882	1,613,813	198,931
	BARTOW-ANCLOTE PIPELINE	16,206,922	2.6%	3.4%	421,380	551,035	129,655
303	STEAM INTANGIBLE	726,611	20.0%	20.0%	145,322	145,322	0
316.2	COMPUTERS (5 YR)	3,801,365	20.0%	20.0%	760,273	760,273	0
316.3	OFFICE FURN., TOOLS, MISC. (7 YR)	39,742	14.3%	14.3%	5,683	5,683	0
	TOTAL STEAM	1,802,577,012			73,296,864	73,644,427	547,563
	NUCLEAR PRODUCTION						
321	STRUCTURES AND IMPROVEMENTS	171,643,118	3.1%	3.1%	5,320,937	5,320,937	0
322	REACTOR PLANT EQUIPMENT	216,366,174	4.6%	4.6%	9,952,844	9,652,844	0
323	TURBOGENERATOR EQUIPMENT	83,107,942	5.4%	5.5%	4,487,629	4,570,937	83,108
324	ACCESSORY ELECTRIC EQUIPMENT	157,322,423	5.0%	5.0%	7,866,121	7,866,121	0
325	MISC. POWER PLANT EQUIPMENT	27,712,031	3.4%	5.1%	942,209	1,413,314	471,105
303	INTANGIBLE	7,656,616	20.0%	20.0%	1,531,323	1,531,323	0
325.2	COMPUTERS (5 YR)	7,245,839	20.0%	20.0%	1,449,168	1,449,168	0
325.3	OFFICE FURN., TOOLS, MISC. (7 YR)	159,856	14.3%	14.3%	22,859	22,859	0
	TOTAL NUCLEAR	671,213,999			31,573,290	32,127,503	554,213

FLORIDA POWER CORPORATION
COMPARISON OF DEPRECIATION ACCRUALS AS OF JANUARY 1, 1998
RETAIL JURISDICTIONAL METHODOLOGY
REMAINING LIFE RATES

ACCOUNT NUMBER	ACCOUNT TITLE	DEPRECIABLE BASE	APPRD RATE	REC. RATE	APPROVED ACCRUAL	RECCOMD. ACCRUAL	DIFFERENCE (DECREASE)
<u>OTHER PRODUCTION</u>							
	BAYBORO PEAKING	19,607,537	4.7%	3.0%	921,554	588,226	(333,328)
	HIGGINS PEAKING	16,553,020	6.7%	6.5%	1,109,052	1,075,946	(33,106)
	AVON PARK PEAKING	7,466,622	5.3%	5.7%	396,791	426,737	29,946
	BARTOW PEAKING	21,701,973	5.1%	6.0%	1,106,801	1,302,118	195,317
	RIO PINAR PEAKING	2,365,430	7.3%	3.4%	174,136	152,668	(21,468)
	SUWANNEE RIVER PEAKING	28,113,006	3.5%	5.1%	983,955	1,433,763	449,808
	TURNER PEAKING	20,196,666	4.4%	4.2%	888,653	848,260	(40,393)
	DEBARY PEAKING UNITS 1-6	48,386,403	3.6%	4.0%	1,741,911	1,935,456	193,545
	DEBARY PEAKING UNITS 7-10	92,002,397	3.4%	3.6%	3,128,081	3,312,086	184,005
	INTERCESSION CITY PEAKING UNITS 1-6	30,831,591	3.3%	3.4%	1,017,443	1,048,274	30,831
	INTERCESSION CITY PEAKING UNITS 7-10	96,375,753	3.5%	3.5%	3,373,151	3,373,151	0
	INTERCESSION CITY PEAKING UNIT 11	25,982,521	3.7%	4.2%	961,353	1,091,266	129,913
	UNIVERSITY OF FLORIDA COGEN	44,568,043	5.3%	5.9%	2,362,106	2,629,515	267,409
	TIGER BAY COMBINED CYCLE	75,000,000	5.5%	5.5%	4,125,000	4,125,000	0
	HINES ENERGY COMBINED CYCLE	0	5.5%	5.5%	0	0	0
	GAS CONVERSION PROJECTS	10,277,739	20.0%	20.0%	2,055,548	2,055,548	0
	TOTAL OTHER PRODUCTION	539,468,703			24,345,535	25,398,014	1,052,479
<u>TRANSMISSION PLANT</u>							
350.1	EASEMENTS	32,893,368	1.7%	1.7%	559,188	559,188	0
352	STRUCTURES AND IMPROVEMENTS	16,190,211	2.1%	2.1%	339,994	339,994	0
353	STATION EQUIPMENT	313,772,600	2.3%	2.2%	7,216,770	6,902,997	(313,773)
353.1	ENERGY CONTROL CENTER	31,002,734	10.3%	10.4%	3,193,282	3,224,284	31,002
354	TOWERS AND FIXTURES	68,125,269	2.3%	2.3%	1,566,881	1,566,881	0
355	POLES AND FIXTURES	173,901,977	4.2%	4.0%	7,303,883	6,956,079	(347,804)
356	OVERHEAD CONDUCTOR AND DEVICES	168,913,724	3.3%	3.3%	5,574,153	5,574,153	0
357	UNDERGROUND CONDUIT	6,665,313	1.8%	1.6%	123,936	110,165	(13,771)
358	UNDERGROUND CONDUCTOR AND DEVICES	9,476,474	1.7%	1.7%	161,100	161,100	0
359	ROADS AND TRAILS	2,228,099	2.2%	2.0%	49,018	44,562	(4,456)
	TOTAL TRANSMISSION	823,389,789			26,088,205	25,439,403	(648,802)
<u>DISTRIBUTION PLANT</u>							
360.1	EASEMENTS	367,354	1.7%	1.7%	6,245	6,245	0
361	STRUCTURES AND IMPROVEMENTS	15,897,389	2.0%	2.1%	317,948	333,845	15,897
362	STATION EQUIPMENT	288,487,842	2.2%	2.3%	6,346,733	6,635,220	288,487
364	POLES, TOWERS, AND FIXTURES	293,693,460	4.1%	3.9%	12,041,432	11,454,045	(587,387)
365	OVERHEAD CONDUCTOR AND DEVICES	341,054,259	4.6%	4.6%	16,370,604	16,370,604	0
366	UNDERGROUND CONDUIT	76,766,833	2.2%	2.2%	1,688,870	1,688,870	0
367	UNDERGROUND CONDUCTOR AND DEVICES	235,475,188	2.9%	2.8%	6,828,760	6,593,305	(235,475)
368	LINE TRANSFORMERS	317,589,775	4.8%	4.9%	15,244,309	15,561,899	317,590
369.1	OVERHEAD SERVICES	73,205,709	4.4%	4.4%	3,221,051	3,221,051	0
369.2	UNDERGROUND SERVICES	174,599,311	3.0%	3.0%	5,237,979	5,237,979	0
370	METERS	112,616,549	4.2%	4.1%	4,729,895	4,617,279	(112,616)
370.1	ENERGY CONSERVATION	8,816,085	20.0%	20.0%	1,763,217	1,763,217	0
371	INSTALLATIONS ON CUSTOMER'S PREMISES	3,768,173	5.9%	4.9%	222,322	184,640	(37,682)
372	LEASED PROPERTY ON CUST PREM	0	4.0%	4.0%	0	0	0
373	STREET LIGHTING AND SIGNAL SYSTEMS	132,018,691	7.7%	7.8%	10,165,439	10,297,458	132,019
	TOTAL DISTRIBUTION	2,074,356,618			84,184,824	83,965,657	(219,167)

FLORIDA POWER CORPORATION
COMPARISON OF DEPRECIATION ACCRUALS AS OF JANUARY 1, 1998
RETAIL JURISDICTIONAL METHODOLOGY
REMAINING LIFE RATES

ACCOUNT NUMBER	ACCOUNT TITLE	DEPRECIABLE BASE	APPRD RATE	REC. RATE	APPROVED ACCRUAL	RECCOMD. ACCRUAL	DIFFERENCE (DECREASE)
	<u>GENERAL PLANT</u>						
390	STRUCTURES AND IMPROVEMENTS	77,146,471	3.2%	3.4%	2,468,687	2,622,980	154,293
391.1	OFFICE FURNITURE	8,763,343	14.3%	14.3%	1,253,158	1,253,158	0
391.2	OFFICE EQUIPMENT	271,182	14.3%	14.3%	38,779	38,779	0
391.3	COMPUTER EQUIPMENT	61,507,727	20.0%	20.0%	12,301,545	12,301,545	0
391.5	DUPLICATING EQUIPMENT	2,495,950	14.3%	14.3%	356,921	356,921	0
393.1	MOTORIZED HANDLING EQUIPMENT (2)	2,128,566	3.7%	14.3%	78,757	304,385	225,628
393.2	STORAGE EQUIPMENT	355,476	14.3%	14.3%	50,833	50,833	0
393.3	PORTABLE HANDLING EQUIPMENT	18,341	14.3%	14.3%	2,623	2,623	0
394.1	TOOLS, SHOP, AND GARAGE EQUIPMENT (2)	6,161,991	6.3%	14.3%	388,205	881,165	492,960
394.2	PORTABLE TOOLS	473,003	14.3%	14.3%	67,639	67,639	0
395.2	PORTABLE LABORATORY EQUIPMENT	5,636,913	14.3%	14.3%	806,079	806,079	0
396	POWER OPERATED EQUIPMENT	1,667,073	8.7%	6.1%	145,035	101,891	(43,344)
397.0	COMMUN. EQUIP. (NON-FIBER ADDITIONS)	0	7.7%	14.3%	0	0	0
397.1	COMMUN. EQUIP. (EXISTING NON-FIBER)	26,863,943	7.7%	14.3%	2,068,524	2,220,337	151,813
397.2	COMMUN. EQUIP. (FIBER OPTIC)	24,450,516	7.7%	7.7%	1,882,690	1,882,690	0
398.1	ENERGY CONSERVATION	3,502,988	20.0%	20.0%	700,598	700,598	0
398.2	MISCELLANEOUS EQUIPMENT	<u>2,499,003</u>	<u>14.3%</u>	<u>14.3%</u>	<u>357,357</u>	<u>357,357</u>	0
	TOTAL GENERAL	223,942,486			22,967,430	23,948,780	981,350
	<u>TRANSPORTATION EQUIPMENT</u>						
392.1	CARS	1,895,761	16.0%	15.0%	303,322	284,364	(18,959)
392.2	LIGHT TRUCKS	9,449,303	10.6%	8.7%	1,001,626	822,069	(179,537)
392.3	HEAVY TRUCKS	10,668,024	5.4%	4.4%	586,673	478,193	(108,680)
392.4	SPECIAL EQUIPMENT	48,193,326	4.5%	4.9%	2,168,700	2,361,473	192,773
392.5	TRAILERS	4,089,252	3.1%	1.7%	126,767	69,517	(57,250)
392.6	AIRCRAFT (USED)	364,004	15.0%	0.0%	54,601	0	(54,601)
392.7	AIRCRAFT (NEW)	<u>6,034,682</u>	<u>5.0%</u>	<u>3.9%</u>	<u>301,734</u>	<u>217,249</u>	<u>(84,485)</u>
	TOTAL TRANSPORTATION	80,894,352			4,543,623	4,232,685	(310,738)
	<u>INTANGIBLE</u>						
303	INTANGIBLE	12,882,731	20.0%	20.0%	2,576,546	2,576,546	0
303.1	CUSTOMER SERVICE SYSTEM	<u>58,193,947</u>	<u>10.0%</u>	<u>10.0%</u>	<u>5,819,395</u>	<u>5,819,395</u>	0
	TOTAL INTANGIBLE	71,076,678			8,395,941	8,395,941	0
	TOTAL PLANT	<u>6,086,919,637</u>			<u>275,395,712</u>	<u>277,352,610</u>	<u>1,956,898</u>

FLORIDA POWER CORPORATION
SUMMARY OF REMAINING LIFE RATES
AS OF JANUARY 1, 1998
RETAIL METHODOLOGY

ACCOUNT NUMBER	ACCOUNT TITLE	REMAINING LIFE YEARS	NET SALVAGE RATIO	RESERVE RATIO	DEPRECIATION RATE
STEAM PRODUCTION					
ANCLOTE PLANT					
311	STRUCTURES AND IMPROVEMENTS	22.0	(5.0)	44.49	2.8%
312	BOILER PLANT EQUIPMENT	12.0	(20.0)	62.93	4.8%
314	TURBOGENERATOR EQUIPMENT	10.0	(10.0)	66.12	4.4%
315	ACCESSORY ELECTRIC EQUIPMENT	13.9	(10.0)	51.65	4.2%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	7.2	(5.0)	66.96	5.3%
BARTOW PLANT					
311	STRUCTURES AND IMPROVEMENTS	11.0	(5.0)	69.31	3.2%
312	BOILER PLANT EQUIPMENT	7.9	(20.0)	50.59	8.8%
314	TURBOGENERATOR EQUIPMENT	10.0	(20.0)	61.52	5.8%
315	ACCESSORY ELECTRIC EQUIPMENT	11.0	(20.0)	55.24	5.9%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	7.2	(2.0)	59.60	6.3%
CRYSTAL RIVER 1 & 2 PLANT					
311	STRUCTURES AND IMPROVEMENTS	13.4	(5.0)	47.48	4.3%
312	BOILER PLANT EQUIPMENT	12.1	(25.0)	54.60	5.8%
314	TURBOGENERATOR EQUIPMENT	13.4	(25.0)	51.56	5.5%
315	ACCESSORY ELECTRIC EQUIPMENT	13.7	(10.0)	41.11	5.0%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	9.0	(5.0)	49.23	6.2%
CRYSTAL RIVER 4 & 5 PLANT					
311	STRUCTURES AND IMPROVEMENTS	24.0	(5.0)	32.25	3.0%
312	BOILER PLANT EQUIPMENT	16.5	(10.0)	52.35	3.5%
314	TURBOGENERATOR EQUIPMENT	11.8	(10.0)	50.15	5.2%
315	ACCESSORY ELECTRIC EQUIPMENT	16.3	(10.0)	48.55	3.8%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	10.0	(5.0)	54.74	5.0%
316.2	MISC. POWER PLANT EQUIPMENT (5 YR)				20.0%
316.3	MISC. POWER PLANT EQUIPMENT (7 YR)				14.3%
BARTOW-ANCLOTE PIPELINE					
		15.8	(5.0)	51.00	3.4%
303	STEAM INTANGIBLE				20.0%
316.2	COMPUTERS (5 YR)				20.0%
316.3	OFFICE FURN., TOOLS, MISC. (7 YR)				14.3%
NUCLEAR PRODUCTION					
321	STRUCTURES AND IMPROVEMENTS	18.1	(10.0)	54.33	3.1%
322	REACTOR PLANT EQUIPMENT	14.5	(20.0)	53.51	4.8%
323	TURBOGENERATOR EQUIPMENT	15.2	(20.0)	36.88	5.5%
324	ACCESSORY ELECTRIC EQUIPMENT	15.1	(20.0)	44.51	5.0%
325	MISC. POWER PLANT EQUIPMENT	7.7	(5.0)	65.81	5.1%
303	INTANGIBLE				20.0%
325.2	COMPUTERS (5 YR)				20.0%
325.3	OFFICE FURN., TOOLS, MISC. (7 YR)				14.3%

FLORIDA POWER CORPORATION
SUMMARY OF REMAINING LIFE RATES
AS OF JANUARY 1, 1998
RETAIL METHODOLOGY

ACCOUNT NUMBER	ACCOUNT TITLE	REMAINING LIFE YEARS	NET SALVAGE RATIO	RESERVE RATIO	DEPRECIATION RATE
<u>GENERAL PLANT</u>					
390	STRUCTURES AND IMPROVEMENTS	26.0	(15.0)	26.70	3.4%
391.1	OFFICE FURNITURE				14.3%
391.2	OFFICE EQUIPMENT				14.3%
391.3	COMPUTER EQUIPMENT				20.0%
391.5	DUPLICATING EQUIPMENT				14.3%
393.1	MOTORIZED HANDLING EQUIPMENT (2)				14.3%
393.2	STORAGE EQUIPMENT				14.3%
393.3	PORTABLE HANDLING EQUIPMENT				14.3%
394.1	TOOLS, SHOP, AND GARAGE EQUIPMENT (2)				14.3%
394.2	PORTABLE TOOLS				14.3%
395.2	PORTABLE LABORATORY EQUIPMENT				14.3%
396	POWER OPERATED EQUIPMENT	5.1	10.0	59.07	6.1%
397.0	COMMUN. EQUIP. (NON-FIBER ADDITIONS)				14.3%
397.1	COMMUN. EQUIP. (EXISTING NON-FIBER)				14.3%
397.2	COMMUN. EQUIP. (FIBER OPTIC)	13.0	0.0		7.7%
398.1	ENERGY CONSERVATION				20.0%
398.2	MISCELLANEOUS EQUIPMENT				14.3%
<u>TRANSPORTATION EQUIPMENT</u>					
392.1	CARS	2.6	18.0	43.09	15.0%
392.2	LIGHT TRUCKS	4.0	22.0	43.19	8.7%
392.3	HEAVY TRUCKS	7.0	12.0	57.04	4.4%
392.4	SPECIAL EQUIPMENT	9.5	15.0	38.48	4.9%
392.5	TRAILERS	18.8	40.0	26.16	1.7%
392.6	AIRCRAFT (USED)	5.0	25.0	100.00	0.0%
392.7	AIRCRAFT (NEW)	5.0	50.0	32.24	3.6%
<u>INTANGIBLE</u>					
303	INTANGIBLE				20.0%
303.1	CUSTOMER SERVICE SYSTEM				10.0%

FLORIDA POWER CORPORATION
SUMMARY OF WHOLE LIFE DEPRECIATION RATES AND MORTALITY CURVES
AS OF JANUARY 1, 1998
RETAIL METHODOLOGY

ACCOUNT NUMBER	ACCOUNT TITLE	AVG. SERVICE LIFE YEARS	NET SALVAGE RATIO %	DEPRECIATION RATE	MORTALITY CURVE TYPE
<u>STEAM PRODUCTION</u>					
<u>ANCLOTE PLANT</u>					
311	STRUCTURES & IMPROVEMENTS	42.0	(5)	2.5	
312	BOILER PLANT EQUIPMENT	29.0	(20)	4.1	
314	TURBOGENERATOR UNITS	26.0	(10)	4.2	
315	ACCESSORY ELECTRIC EQUIPMENT	29.0	(10)	3.8	
316	MISCELLANEOUS EQUIPMENT	16.9	(5)	6.2	
<u>BARTOW PLANT</u>					
311	STRUCTURES & IMPROVEMENTS	39.0	(5)	2.7	
312	BOILER PLANT EQUIPMENT	30.0	(20)	4.0	
314	TURBOGENERATOR UNITS	31.0	(20)	3.9	
315	ACCESSORY ELECTRIC EQUIPMENT	27.0	(20)	4.4	
316	MISCELLANEOUS EQUIPMENT	7.9	(5)	13.3	
<u>CRYSTAL RIVER 1 & 2 PLANT</u>					
311	STRUCTURES & IMPROVEMENTS	31.0	(5)	3.4	
312	BOILER PLANT EQUIPMENT	30.0	(25)	4.2	
314	TURBOGENERATOR UNITS	24.0	(25)	5.2	
315	ACCESSORY ELECTRIC EQUIPMENT	27.0	(10)	4.1	
316	MISCELLANEOUS EQUIPMENT	16.8	(5)	6.3	
<u>CRYSTAL RIVER 4 & 5 PLANT</u>					
311	STRUCTURES & IMPROVEMENTS	42.0	(5)	2.5	
312	BOILER PLANT EQUIPMENT	30.0	(10)	3.7	
314	TURBOGENERATOR UNITS	25.0	(10)	4.4	
315	ACCESSORY ELECTRIC EQUIPMENT	30.0	(10)	3.7	
316	MISCELLANEOUS EQUIPMENT	18.0	(5)	5.8	
<u>BARTOW-ANCLOTE PIPELINE</u>					
		42.0	(5)	2.5	
<u>NUCLEAR PRODUCTION</u>					
<u>CRYSTAL RIVER 3</u>					
321	STRUCTURES & IMPROVEMENTS	36.0	(10)	3.1	
322	REACTOR PLANT EQUIPMENT	26.0	(20)	4.6	
323	TURBOGENERATOR UNITS	26.0	(20)	4.6	
324	ACCESSORY ELECTRIC EQUIPMENT	27.0	(20)	4.4	
325	MISCELLANEOUS EQUIPMENT	15.5	(5)	6.8	

FLORIDA POWER CORPORATION
SUMMARY OF WHOLE LIFE DEPRECIATION RATES AND MORTALITY CURVES
AS OF JANUARY 1, 1998
RETAIL METHODOLOGY

ACCOUNT NUMBER	ACCOUNT TITLE	AVG. SERVICE LIFE YEARS	NET SALVAGE RATIO %	DEPRECIATION RATE	MORTALITY CURVE TYPE
	<u>OTHER PRODUCTION</u>				
	BAYBORO PEAKING	28.0	(10)	3.9	
	HIGGINS PEAKING	27.0	(10)	4.1	
	AVON PARK PEAKING	27.0	(10)	4.1	
	DEBARY PEAKING	33.0	(10)	3.3	
	BARTOW PEAKING	29.0	(10)	3.8	
	INTERCESSION CITY PEAKING	33.0	(10)	3.3	
	RIO PINAR PEAKING	28.0	(10)	3.9	
	SUWANNEE RIVER PEAKING	32.0	(10)	3.4	
	TURNER PEAKING	31.0	(10)	3.5	
	DEBARY PEAKING (NEW)	32.0	(10)	3.4	
	INTERCESSION CITY PEAKING (NEW)	32.0	(10)	3.4	
	INTERCESSION CITY PEAKING (SIEMENS)	30.0	(10)	3.7	
	UNIVERSITY OF FLORIDA	20.0	(10)	5.5	
	TIGER BAY	20.0	(10)	5.5	
	HINES ENERGY COMPLEX	25.0	(10)	4.4	
	<u>TRANSMISSION PLANT</u>				
350.1	EASEMENTS	60.0	0	1.7	R5
352	STRUCTURES & IMPROVEMENTS	50.0	(5)	2.1	R3
353.1	STATION EQUIPMENT (EXCL. ECC)	40.0	10	2.3	R2
353.2	ENERGY CONTROL CENTER	10.0	0	10.0	S6
354	TOWERS & FIXTURES	54.0	(35)	2.5	R4
355	POLES & FIXTURES	30.0	(30)	4.3	L1.5
356	OVERHEAD CONDUCTOR & DEVICES	34.0	(20)	3.5	R2.5
357	UNDERGROUND CONDUIT	50.0	0	2.0	R3
358	UNDERGROUND CONDUCTOR & DEVICE	45.0	0	2.2	R3
359	ROADS & TRAILS	50.0	0	2.0	R3
	<u>DISTRIBUTION PLANT</u>				
360.1	EASEMENTS	60.0	0	1.7	R5
361	STRUCTURES & IMPROVEMENTS	50.0	(5)	2.1	R2.5
362	STATION EQUIPMENT	36.0	15	2.4	R1.5
364	POLES, TOWERS AND FIXTURES	28.0	(20)	4.3	R1
365	OVERHEAD CONDUCTOR & DEVICES	27.0	(35)	5.0	R1
366	UNDERGROUND CONDUIT	45.0	0	2.2	R3
367	UNDERGROUND CONDUCTOR & DEVICE	32.0	0	3.1	R1.5
368	LINE TRANSFORMERS	24.0	(15)	4.8	R2
369.1	OVERHEAD SERVICES	34.0	(50)	4.4	R1
369.2	UNDERGROUND SERVICES	40.0	(20)	3.0	R2.5
370	METER EQUIPMENT	28.0	(15)	4.1	R2
371	INSTALLATION ON CUST. PREMISE	22.0	0	4.5	S2
372	LEASED PROPERTY ON CUST. PREM.	25.0	0	4.0	R2
373	STREET LIGHT SYSTEMS	14.0	(15)	8.2	R1

FLORIDA POWER CORPORATION
SUMMARY OF WHOLE LIFE DEPRECIATION RATES AND MORTALITY CURVES
AS OF JANUARY 1, 1998
RETAIL METHODOLOGY

ACCOUNT NUMBER	ACCOUNT TITLE	AVG. SERVICE LIFE YEARS	NET SALVAGE RATIO %	DEPRECIATION RATE	MORTALITY CURVE TYPE
	<u>GENERAL PLANT</u>				
390	STRUCTURES & IMPROVEMENTS	37.0	(15)	3.1	R2
391.1	OFFICE FURNITURE	7.0	0	14.3	
391.2	OFFICE EQUIPMENT	7.0	0	14.3	
391.3	COMPUTER EQUIPMENT	5.0	0	20.0	
391.5	DUPLICATING & MAILING EQUIPMENT	7.0	0	14.3	
393.1	MOTORIZED STORES EQUIPMENT	7.0	0	14.3	
393.2	STORAGE EQUIPMENT	7.0	0	14.3	
393.3	PORTABLE HANDLING EQUIPMENT	7.0	0	14.3	
394.1	TOOLS, SHOP, & GAR EQ (STATION)	7.0	0	14.3	
394.2	PORT TOOLS, SHOP & GAR EQUIP	7.0	0	14.3	
395.1	LABORATORY EQUIPMENT (STATION)	7.0	0	14.3	
395.2	PORTABLE LABORATORY EQUIPMENT	7.0	0	14.3	
396	POWER OPERATED EQUIPMENT	13.0	10	6.9	S0.5
397.0	COMM. EQ. NON-FIBER ADDITIONS	7.0	0	14.3	
397.1	COMM. EQ. EXISTING NON-FIBER			14.3	
397.2	COMM. EQ. - FIBER OPTIC	13.0	0	7.7	
398.2	MISCELLANEOUS EQUIPMENT	7.0	0	14.3	
	<u>TRANSPORTATION EQUIPMENT</u>				
392.1	PASSENGER CARS	6.0	18	13.7	S2
392.2	LIGHT TRUCKS	7.0	22	11.1	L2
392.3	HEAVY TRUCKS	14.0	12	6.3	L4
392.4	SPECIAL TRUCKS	16.0	15	5.3	S2
392.5	TRAILERS	26.0	40	2.3	R2.5
392.6	FLIGHT EQUIPMENT (USED)	5.0	25	15.0	
392.7	FLIGHT EQUIPMENT (NEW)	7.0	50	7.1	
	<u>OTHER PLANT</u>				
303	INTANGIBLE PLANT	5.0	0	20.0	
303.1	INTANG PLANT - CUSTOMER SERV SYS	10.0	0	10.0	

FLORIDA POWER CORPORATION

METHODOLOGY

The annual depreciation rate using the straight line method and whole life technique is calculated by the formula:

$$r = \frac{100 - S}{ASL}$$

Where S = average net salvage as a percent of original cost

ASL = average service life

The annual depreciation rate using the straight line method and remaining life technique is calculated by the formula:

$$r = \frac{100 - AC - S}{RSL}$$

Where AC = accumulated provision for depreciation as a percent of the total plant balance.

S = estimated future net salvage as a percent of original cost.

RSL = remaining service life.

The following describes by function the methods used to ascertain the associated salvage ratio, average service life and remaining service life of our depreciable plant.

STEAM AND NUCLEAR PLANT

The Commission, in our 1992 Depreciation Study, approved the calculation of depreciation accruals based on a primary account basis within individual plant. The remaining service life was developed by the following methodology:

- 1) The Company stratified it's investment into groups of assets with similar life characteristics and determined an Average Service Life for each stratified group by location, by primary account.
- 2) An Iowa Curve was matched to each primary account, by location, which represents the expected survivor characteristics for the investment.

3) The Average Remaining Life (in years) was derived from the Iowa Curves "Life Tables". This Average Remaining Life (area under the curve) was adjusted to exclude those survivors beyond the projected retirement date.

The historical data was gathered from our Continuing Property Records through December, 1996. Balances have been estimated through 1997.

The estimated retirement dates for our existing fossil steam units were obtained from the System Planning Department and were based on a number of factors, such as fuel availability, projected KWH, economic usefulness, and installed generation at the time of retirement.

The analysis of the net salvage ratio was based on the salvage credits and removal costs associated with plant retirements for the 1976-1996 period. Prior to 1991, the depreciation reserve was maintained on a generating station basis. The depreciation reserve has been maintained by primary account within generating station as a result of Docket 891335-EI, Order No. 23957, dated January 4, 1991.

OTHER PRODUCTION

Estimated retirement dates were also included for peaking plants. Units in-service prior to 1973 are expected to have an operating span of 30 years. Units built after 1973 are expected to have an operating span of 40 years. The company feels depreciation expense can be allocated more accurately if these peaking units are depreciated by individual site location rather than FERC primary account. Therefore, judgment must play an important part in the development of an average service life and net salvage ratio.

Assets were also stratified into groups with similar life characteristics for Other Production plant. An Average Service Life was determined for each stratified group. Based on the age of the group, a Remaining Service Life was computed for each stratified group by summing the percent surviving for the remainder of that group's life (until the retirement date). The individual remaining lives of each group were composited to develop a remaining life by primary account. The results of each primary account were then composited to develop a remaining life by combustion turbine site.

Reserve transactions were analyzed for the period 1976 - 1996 to determine the appropriate net salvage ratios. With limited retirement experience, the Company proposed the same net salvage ratios for each of the combustion turbine generating facilities.

TRANSMISSION PLANT

This function lends itself to the calculation of the average service life, using actuarial techniques.

The actuarial procedure permitted the determination of the average service life, remaining service life, net salvage ratio and the theoretical reserve based on historical data, but emphasis must also be given to judgment in the final determination of the appropriate ASL and net salvage ratio.

In 1975, the Company established the reserve for depreciation by primary account. The reserve entries for the period 1976-1996 were used to develop the net salvage ratios. Reports from our computerized Retirement Work in Progress system were used to determine whether salvage credits were terminal (normal) salvage or accounting generated (abnormal) salvage.

DISTRIBUTION PLANT

As with transmission plant, when vintage data was available, the actuarial program was used to estimate the average service life of each account. Our mass accounts retire units on a first in - first out basis; therefore, having no true vintage data, the simulated plant record program was used. Mass accounts begin with Account 364 and end with Account 373.

Since the company in 1975 established the reserve by primary account, the 1976-1996 reserve entries for salvage credits and removal costs were analyzed for the determination of net salvage ratios.

GENERAL PLANT (EXCLUDING TRANSPORTATION)

All the accounts in this function have vintage data, thus the actuarial computer program was used to analyze the retirement history. Again, the same time periods, used in Transmission and Distribution Plant, were analyzed to determine the ASL and mortality curves.

Net salvage ratios were developed based on the 1976-1996 reserve entries.

Based on the Florida Public Service Commission's Rule 25-6.0142, certain general plant classifications are being amortized over a five or seven year period.

FLORIDA POWER CORPORATION
DEPRECIATION SOFTWARE DESCRIPTION

INTRODUCTION

The Depreciation/Valuation System (D/V-S) was developed by Coopers & Lybrand to enable users to make various historical and/or projected analyses and calculations for depreciation and valuation studies including:

- Actuarial Analyses of Plant Retirement Activity.
- Simulated Plant Record Analyses utilizing the Balances and Period Retirements Methods.
- Salvage and Cost of Removal Analyses.
- Calculations of Remaining Life and/or Depreciation Rate and Depreciation Reserve based on Straight Line Average Life Group (ALG) or Straight Line Equal Life Group (ELG) methods considering a full life cycle, truncated curve or given terminal retirement date.
- Calculation of the Reproduction Cost New by application of appropriate cost indices.
- Calculation of the Reproduction Cost Depreciation Rate and Reserve utilizing any of the methods and considerations noted above.
- Projection of future retirements and their replacement cost.

SYSTEM DESCRIPTION

The system is comprised of four logical modules. The first three modules are designed to enable the user to make (1) actuarial and (2) simulated plant record analyses of historical plant accounting data to ascertain historical service lives and mortality dispersion patterns and (3) analyses of historical cost of removal incurred and salvage obtained relative to historical retirements. The fourth module of the system is designed to enable the user to develop original cost depreciation rates, calculate the original cost depreciation reserve requirement, calculate the trended original cost, the trended original cost depreciation rate, the trended original cost depreciation reserve requirement, project retirements, and estimate the replacement cost of projected retirements. This module contains the ability to simulate the vintage surviving dollars in an account when such information is not available from the company's records. The vintage survivors

are the basic data upon which the program operates to make the calculations and projections noted above.

These modules can be used for forecasted analyses when projected retirements and/or additions are available from capital budgets or estimates as well as forecasted costs of removal and salvage analyses.

Included are the generalized percent survivor curves of the "Iowa" and "H" families of curves. In addition, the actuarial module can develop the percent survivors for first, second and third degree specific equations.

1. Actuarial Analysis Module

a. Data Requirements

This module is utilized to make analyses of historical plant retirements by the annual rate method. The input data requirements are the vintage surviving investment as of the date of the study and the vintage retirements for each year of a period of years prior to the date of the study.

b. The Calculations and Analyses Performed

The system makes the annual rate analysis by relating retirements to exposures at each age interval covered for the full band of years studied. In addition, it fits first, second and third degree equations to the retirement ratios and compares the resulting smoothed survivor curves with four generally accepted families of curves, namely the "H" curves and the 'L', 'S' and 'R' groups of the Iowa Curves. These comparisons are made for both rolling and shrinking bands of data. The rolling bands consist of 5 year periods. The shrinking bands reduce the total data base by successive elimination of the oldest year of data to the point where only the most recent five year history is analyzed.

c. The Reports Generated

The reports generated by the system in performing the actuarial analysis include a printout of the data input, a detailed report of the results of the analysis for the full data band and six summary schedules - one for each of the rolling and shrinking band analyses relative to each of the three degrees of curve fitting attempted.

d. Optional Reports

The user may select one or more rolling or shrinking bands and obtain the detailed results of the actuarial analysis for those bands including the smoothed life

table (percent survivors) for each degree of equation. The life table is stored for future use in developing depreciation reserve requirements.

2. Simulated Plant Record (SPR) Analysis Module

a. Data Requirements

This module is utilized when vintage survivors and vintage retirements are not available. It simulates plant accounting activity and therefore requires the gross additions for each year from the inception of the account to the date of study and the retirements and balances for each year for the most recent period of years.

b. The Calculations and Analyses Performed

The system is designed to simulate either the year-end balances for the user-designated number of balances, from a single most recent balance, to all the balances of the data input, or any number in between these extremes; or, the retirements which occurred between any two years within the band of input data. Each analysis desired is user-designated. All desired analyses are designated at the start of the program.

c. The Reports Generated

The system will generate reports which indicate the input data utilized and a one page report for each account analyzed and each analysis designated. The reports show the results of the analyses for each curve and average life combination and rank them in order of best fit.

d. Optional Reports

- (1) The user may request a printout of the 'computed balances' used for comparison with the actual balances when utilizing the SPR Balances method of analysis.
- (2) The user may request a printout of the iteration procedure which the program follows in determining the best fitting average service life for each of the Iowa Curves when utilizing the SPR Balances or Period Retirements method of analysis.

3. Cost of Removal and Salvage Analysis Module

a. Data Requirements

The data required for this module includes the retirements which were recorded each year for a period of

years, the cost of removal incurred and salvage obtained each year for the same period of years. The period of years for these analyses should be consistent with the period of years analyzed by the actuarial and/or simulated record method when possible.

b. The Calculations and Analyses Performed

The system develops percentage relationships of the cost of removal, gross salvage and net salvage to the retirements for each year analyzed. It also develops these percentages on a cumulative basis and a 5 year moving average. A linear regression equation is developed for each of the three types of percentage relationships - cost of removal, gross salvage and net salvage - for both the entire band analyzed and for the last ten years analyzed, as well as an attempt to fit the line of regression to the original data.

c. The Reports Generated

For each of three types of relationships analyzed, the system generates a report which shows the input data, the resulting calculations for each year, cumulatively and on 5 year moving averages. The report also contains a printout of linear regression equations for the full band of data and the last 10 years.

4. Depreciation/Valuation Calculation Module

a. Data Requirements

This module is designed to function as a single program. The only inputs required for this module, other than vintage survivors, are the user decisions with regard to the type of study being made (depreciation, valuation, or forecasting) and the controlling parameters for the calculations. For depreciation studies, user decisions include average service life, mortality dispersion, and net salvage characteristics, as well as whether the study will be based on a given terminal retirement date, a life span or a full life cycle.

For the valuation studies, the additional user decision is the cost index to be applied to the original cost to obtain the trended original cost. Various cost indices are maintained in files which are accessed via the system, or company developed cost indices can be utilized by insertion with control parameters.

When the forecasting option is utilized, the user designates the period of years (not to exceed 20) for which such forecast is desired, the life and mortality dispersion pattern to be used, the expected inflation

rate to occur during the forecast period and the additions each year over and above those required for the replacement of retirements. Cost indices for years prior to the forecast years are also user designated.

b. The Calculations and Analyses Performed

In the case of simulated plant account studies, the program will first develop a vintage surviving balance and in the case of actuarial studies, call for the actual vintage surviving balance. Then, based on the user's needs and decisions, the programs will make any of the following calculations:

- (1) Calculate the annual depreciation rate and calculate the depreciation reserve based on the original cost.
- (2) Calculate the average remaining life.
- (3) Calculate the trended original cost.
- (4) Calculate the annual depreciation rate and calculate the depreciation reserve based on the trended original cost.
- (5) Calculate expected retirements and calculate the replacement cost of expected retirements each year for a period of years.

c. The Reports Generated

For each user option and decision criterion, the system will generate a report showing the calculations made and the decisions upon which such calculations were based.

d. Optional Reports

The user can request a printout of the calculations made by the program to develop the depreciation rate and reserve percent for each vintage, for either the ALG or ELG method of depreciation considering the whole life, truncated life or specific retirement date and the average life and dispersion selected.

FLORIDA POWER CORPORATION

PLANT ANALYSIS

As of December 31, 1997 our investment in depreciable plant by functional group was estimated as follows:

	1997 Estimated Balances
Steam Production	\$1,602,577,012
Nuclear Production	671,213,999
Other Production	539,468,703
Transmission Plant	823,389,789
Distribution Plant	2,074,356,618
General Plant	223,942,486
(Less Transportation Equip.)	
Transportation	80,894,352
Intangible Plant	71,076,678

Total Plant	\$6,086,919,637

The schedules on the following pages set forth the account balances, average service life, net salvage ratio and annual depreciation rates now in effect. Also included is a schedule detailing the estimated balances as of December 31, 1997 including additions and retirements as well as forecasted balances for the reserve for depreciation. These balances were estimated using the same data as was used to develop the Florida Power corporate budget. Actuals were used through August, 1996 with the remainder of the data based on forecasts. This is the same procedure the Company uses when filing a rate case.

The text following describes the results of our analyses with supporting statistics in the Appendix by depreciable classification.

FLORIDA POWER CORPORATION
CURRENT REMAINING SERVICE LIVES, NET SALVAGE RATIOS
AND ANNUAL DEPRECIATION RATES
RETAIL JURISDICTION

ACCOUNT NUMBER	ACCOUNT TITLE	AVERAGE REMAINING LIFE	NET SALVAGE RATIO	REMAINING LIFE RATE
<u>STEAM PRODUCTION</u>				
CRYSTAL RIVER 1 & 2 PLANT				
ACCOUNT 311		15.7	(5)	3.5
ACCOUNT 312		11.8	(25)	6.0
ACCOUNT 314		11.3	(25)	9.1
ACCOUNT 315		13.3	(10)	4.4
ACCOUNT 316		10.2	(5)	6.2
CRYSTAL RIVER 4 & 5 PLANT				
ACCOUNT 311		34.0	(5)	2.4
ACCOUNT 312		18.1	(10)	3.7
ACCOUNT 314		17.6	(10)	4.1
ACCOUNT 315		21.0	(10)	3.4
ACCOUNT 316		12.4	(5)	4.1
ANCLOTE PLANT				
ACCOUNT 311		25.0	(5)	2.6
ACCOUNT 312		15.4	(20)	4.6
ACCOUNT 314		13.3	(10)	4.0
ACCOUNT 315		17.1	(10)	3.8
ACCOUNT 316		9.6	(5)	5.2
BARTOW PLANT				
ACCOUNT 311		12.9	(5)	2.9
ACCOUNT 312		10.9	(20)	7.8
ACCOUNT 314		9.9	(20)	6.2
ACCOUNT 315		11.4	(20)	7.1
ACCOUNT 316		7.6	(5)	6.2
SUWANNEE RIVER PLANT				
ACCOUNT 311		11.1	(5)	1.9
ACCOUNT 312		9.7	(15)	7.2
ACCOUNT 314		8.9	(15)	5.2
ACCOUNT 315		10.1	(15)	3.9
ACCOUNT 316		10.6	(5)	5.6
BARTOW-ANCLOTE PIPELINE				
		23.0	(5)	2.6
<u>NUCLEAR PRODUCTION</u>				
CRYSTAL RIVER 3				
ACCOUNT 321		18.9	(10)	3.1
ACCOUNT 322		16.3	(20)	4.6
ACCOUNT 323		12.8	(20)	5.4
ACCOUNT 324		17.4	(20)	5.0
ACCOUNT 325		11.5	(5)	3.4
<u>OTHER PRODUCTION</u>				
BAYBORO PEAKING		9.5	(10)	4.7
HIGGINS PEAKING		8.5	(10)	6.7
AVON PARK PEAKING		9.5	(10)	5.3
DEBARY PEAKING (OLD)		17.0	(10)	3.6
DEBARY PEAKING (NEW)		30.0	(10)	3.4
BARTOW PEAKING		12.6	(10)	5.1
INTERCESSION CITY PEAKING (OLD)		16.1	(10)	3.3
INTERCESSION CITY PEAKING (NEW)		30.0	(10)	3.5
PORT ST. JOE PEAKING		8.5	(10)	7.2
RIO PINAR PEAKING		8.5	(10)	7.3
SUWANNEE RIVER PEAKING		18.5	(10)	3.5
TURNER PEAKING		12.6	(10)	5.3
UNIVERSITY OF FLORIDA		20.0	(10)	4.4

FLORIDA POWER CORPORATION
CURRENT REMAINING SERVICE LIVES, NET SALVAGE RATIOS
AND ANNUAL DEPRECIATION RATES
RETAIL JURISDICTION

ACCOUNT NUMBER	ACCOUNT TITLE	AVERAGE REMAINING LIFE	NET SALVAGE RATIO	REMAINING LIFE RATE
TRANSMISSION PLANT				
350.1	EASEMENTS	44.0	0	1.7
352	STRUCTURES & IMPROVEMENTS	36.0	(5)	2.1
353.1	STATION EQUIPMENT (EXCL. ECC)	29.0	10	2.3
353.2	ENERGY CONTROL CENTER	8.0	0	10.3
354	TOWERS & FIXTURES	32.0	(35)	2.3
355	POLES & FIXTURES	22.0	(30)	4.2
356	OVERHEAD CONDUCTOR & DEVICES	22.0	(20)	3.3
357	UNDERGROUND CONDUIT	22.0	0	1.8
358	UNDERGROUND CONDUCTOR & DEVICE	18.4	0	1.7
359	ROADS & TRAILS	33.0	0	2.2
DISTRIBUTION PLANT				
360.1	EASEMENTS	32.0	0	1.7
361	STRUCTURES & IMPROVEMENTS	40.0	(5)	2.0
362	STATION EQUIPMENT	28.0	15	2.2
364	POLES, TOWERS AND FIXTURES	20.0	(20)	4.1
365	OVERHEAD CONDUCTOR & DEVICES	20.0	(30)	4.8
366	UNDERGROUND CONDUIT	36.0	0	2.2
367	UNDERGROUND CONDUCTOR & DEVICE	26.0	0	2.9
368	LINE TRANSFORMERS	17.2	(15)	4.7
369.1	OVERHEAD SERVICES	25.0	(50)	4.4
369.2	UNDERGROUND SERVICES	32.0	(20)	3.0
370.0	METER EQUIPMENT	20.0	(15)	4.2
371	INSTALLATION ON CUST. PREMISE	13.2	0	5.9
372	LEASED PROPERTY ON CUST. PREM.	25.0	0	4.0
373	STREET LIGHT SYSTEMS	9.1	(5)	7.7
GENERAL PLANT				
390	STRUCTURES & IMPROVEMENTS	28.0	(15)	3.2
391.0	OFFICE FURNITURE & EQUIPMENT	7.0	0	14.3
391.1	OFFICE FURNITURE	7.0	0	14.3
391.2	OFFICE EQUIPMENT	7.0	0	14.3
391.3	COMPUTER EQUIPMENT	5.0	0	20.0
391.5	DUPLICATING & MAILING	7.0	0	14.3
393.0	STORES EQUIPMENT	7.0	0	14.3
393.1	MOTORIZED STORES EQUIPMENT	16.9	10	3.7
393.2	STORAGE EQUIPMENT	7.0	0	14.3
393.3	PORTABLE HANDLING EQUIPMENT	7.0	0	14.3
394.0	TOOLS, SHOP & GARAGE EQUIP	7.0	0	14.3
394.1	TOOLS, SHOP & GARAGE EQUIP (STA)	11.5	0	6.3
394.2	TOOLS, SHOP & GARAGE EQUIP (PORT)	7.0	0	14.3
395.0	LABORATORY EQUIPMENT	7.0	0	14.3
395.1	LABORATORY EQUIPMENT (STAT)	25.0	0	4.0
395.2	LABORATORY EQUIPMENT (PORT)	7.0	0	14.3
396	POWER OPERATED EQUIPMENT	6.1	10	8.7
397	COMMUNICATION EQUIPMENT	9.7	0	7.7
398.0	MISCELLANEOUS EQUIPMENT	7.0	0	14.3
398.2	MISCELLANEOUS EQUIPMENT	7.0	0	14.3
TRANSPORTATION EQUIPMENT				
392.1	PASSENGER CARS	3.3	18	16.0
392.2	LIGHT TRUCKS	4.2	22	10.6
392.3	HEAVY TRUCKS	6.3	7	5.4
392.4	SPECIAL TRUCKS	10.3	18	4.5
392.5	TRAILERS	19.6	18	3.1
392.6	FLIGHT EQUIPMENT (USED)	5.0	25	15.0
392.7	FLIGHT EQUIPMENT (NEW)	7.0	65	5.0
OTHER PLANT				
303	INTANGIBLE PLANT	5.0	0	20.0
303.1	INTANGIBLE PLANT - CUST SERVICE SYS	10.0	0	10.0
370.1	ENERGY CONSERVATION	5.0	0	20.0
398.1	ENERGY CONSERVATION	5.0	0	20.0

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FLORIDA POWER CORPORATION
1997 ADDITIONS AND RETIREMENTS

ACCOUNT NUMBER	ACCOUNT TITLE	1996 BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	1997 BALANCE
STEAM PRODUCTION						
ANCLOTE PLANT						
311	STRUCTURES & IMPROVEMENTS	34,434,832	157,384	19,041	0	34,573,175
312	BOILER PLANT EQUIPMENT	83,144,814	1,485,148	178,970	0	84,450,992
314	TURBOGENERATOR UNITS	88,171,502	577,075	0	0	88,748,577
315	ACCESSORY ELECTRIC EQUIPMENT	26,582,094	314,768	252,032	0	26,644,830
316	MISCELLANEOUS EQUIPMENT	4,849,485	78,691	0	0	4,928,176
	TOTAL ANCLOTE PLANT	237,182,567	2,623,064	450,043	0	239,365,608
BARTOW PLANT						
311	STRUCTURES & IMPROVEMENTS	16,658,723	375,181	57,057	0	16,976,847
312	BOILER PLANT EQUIPMENT	57,013,533	3,564,201	493,999	0	60,063,735
314	TURBOGENERATOR UNITS	25,432,759	1,375,657	2,156	0	26,806,260
315	ACCESSORY ELECTRIC EQUIPMENT	13,680,292	750,357	6,369	0	14,424,280
316	MISCELLANEOUS EQUIPMENT	2,449,457	187,589	2,453	0	2,634,593
	TOTAL BARTOW PLANT	115,234,764	6,252,985	562,034	0	121,925,715
CRYSTAL RIVER 1 & 2 PLANT						
311	STRUCTURES & IMPROVEMENTS	69,953,205	367,231	182,545	0	70,137,891
312	BOILER PLANT EQUIPMENT	130,332,464	3,488,576	6,835,018	0	138,806,124
314	TURBOGENERATOR UNITS	104,601,791	1,346,507	105,226	0	106,043,072
315	ACCESSORY ELECTRIC EQUIPMENT	33,039,135	734,457	0	0	33,773,592
316	MISCELLANEOUS EQUIPMENT	4,501,585	183,614	68,442	0	4,753,757
	TOTAL CRYSTAL RIVER 1 & 2 PLANT	342,428,180	6,120,485	7,291,229	0	349,239,436
CRYSTAL RIVER 4 & 5 PLANT						
311	STRUCTURES & IMPROVEMENTS	145,105,513	104,923	114,730	0	145,095,706
312	BOILER PLANT EQUIPMENT	457,483,045	996,765	563,607	0	458,943,317
314	TURBOGENERATOR UNITS	190,716,163	384,718	0	0	191,100,881
315	ACCESSORY ELECTRIC EQUIPMENT	78,422,418	209,844	385,638	0	78,817,860
316	MISCELLANEOUS EQUIPMENT	7,516,852	52,483	0	0	7,569,335
316.2	MISCELLANEOUS EQUIPMENT (5 YR)	0	0	0	2,950	2,950
316.3	MISCELLANEOUS EQUIPMENT (7 YR)	0	0	0	9,936	9,936
	TOTAL CRYSTAL RIVER 4 & 5 PLANT	879,555,991	1,748,711	1,063,975	12,886	881,377,563
BARTOW-ANCLOTE PIPELINE						
		13,525,809	2,681,113	0	0	16,206,922
STEAM INTANGIBLE						
	COMPUTERS	0	0	0	728,611	728,611
	OFFICE FURNITURE, TOOLS, MISC	0	0	0	3,801,365	3,801,365
		0	0	0	39,742	39,742
	SUBTOTAL	0	0	0	4,569,718	4,569,718
	TOTAL STEAM	1,587,937,331	19,428,358	9,367,281	4,580,604	1,602,277,012
NUCLEAR PRODUCTION						
CRYSTAL RIVER 3						
321	STRUCTURES & IMPROVEMENTS	170,693,599	949,519	0	0	171,643,118
322	BOILER PLANT EQUIPMENT	214,778,576	5,697,110	4,109,512	0	219,475,194
323	TURBOGENERATOR UNITS	81,778,617	1,329,325	0	0	83,107,942
324	ACCESSORY ELECTRIC EQUIPMENT	148,608,386	9,495,188	778,151	0	158,881,725
325	MISCELLANEOUS EQUIPMENT	26,256,621	1,519,230	64,020	0	27,839,871
325.2	MISCELLANEOUS EQUIPMENT (5 YR)	0	0	0	7,245,839	7,245,839
325.3	MISCELLANEOUS EQUIPMENT (7 YR)	0	0	0	159,858	159,858
303	INTANGIBLE	0	0	0	7,859,616	7,859,616
	TOTAL NUCLEAR	642,112,999	18,990,372	4,951,683	15,062,311	675,115,365

FLORIDA POWER CORPORATION
1997 ADDITIONS AND RETIREMENTS

ACCOUNT NUMBER	ACCOUNT TITLE	1996 BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	1997 BALANCE
	OTHER PRODUCTION					
	BAYBORO PEAKING	19,198,873	338,884	0	0	19,607,537
	HIGGINS PEAKING	15,775,921	903,103	26,004	0	16,553,020
	AVON PARK PEAKING	7,76,891	112,887	32,956	0	7,486,822
	DEBARY PEAKING	47,418,860	959,543	0	0	48,388,403
	BARTOW PEAKING	20,485,994	1,015,989	0	0	21,701,973
	INTERCESSION CITY PEAKING	29,815,802	1,015,989	0	0	30,531,591
	PORT ST. JOE PEAKING	2,403,743	0	2,403,743	0	0
	RIO PINAR PEAKING	2,328,985	56,445	0	0	2,385,430
	SUWANNEE RIVER PEAKING	27,492,125	620,883	0	0	28,113,008
	TURNER PEAKING	19,666,129	564,439	33,902	0	20,198,666
	DEBARY PEAKING (NEW)	92,002,397	0	0	0	92,002,397
	INTERCESSION CITY PEAKING (NEW)	96,375,753	0	0	0	96,375,753
	UNIVERSITY OF FLORIDA	44,568,043	0	0	0	44,568,043
	SIEMENS	23,918,888	2,063,653	0	0	25,982,521
	TIGER BAY	0	75,000,000	0	0	75,000,000
	GAS CONVERSION	10,202,739	75,000	0	0	10,277,739
	TOTAL OTHER	459,238,713	82,726,595	2,496,605	0	539,468,762
	TRANSMISSION PLANT					
350.1	EASEMENTS	32,607,445	295,943	0	0	32,893,388
352	STRUCTURES & IMPROVEMENTS	16,025,295	210,808	45,692	0	16,190,211
353.1	STATION EQUIPMENT (EXCL. ECC)	309,511,008	6,253,967	1,992,375	0	313,772,600
353.2	ENERGY CONTROL CENTER	30,791,826	210,808	0	0	31,002,734
354	TOWERS & FIXTURES	67,935,818	190,828	1,177	0	68,125,289
355	POLES & FIXTURES	168,989,180	5,528,236	615,439	0	173,901,977
356	OVERHEAD CONDUCTOR & DEVICES	168,572,966	3,336,005	995,269	0	168,913,724
357	UNDERGROUND CONDUIT	6,885,313	0	0	0	6,885,313
358	UNDERGROUND CONDUCTOR & DEVICES	9,476,474	0	0	0	9,476,474
359	ROADS & TRAILS	2,037,471	190,828	0	0	2,228,099
	TOTAL TRANSMISSION	810,832,918	16,207,023	3,650,152	0	823,369,789
	DISTRIBUTION PLANT					
360.1	EASEMENTS	367,354	0	0	0	367,354
361	STRUCTURES & IMPROVEMENTS	15,321,772	667,940	92,323	0	15,997,369
362	STATION EQUIPMENT	278,238,254	12,156,502	1,504,914	0	289,487,542
364	POLES, TOWERS AND FIXTURES	275,925,328	19,294,844	1,526,712	0	293,693,460
365	OVERHEAD CONDUCTOR & DEVICES	319,187,709	23,311,279	1,444,729	0	341,054,259
366	UNDERGROUND CONDUIT	72,484,222	4,322,541	39,930	0	76,796,633
367	UNDERGROUND CONDUCTOR & DEVICES	217,677,822	18,010,580	413,314	0	235,475,186
368	LINE TRANSFORMERS	301,185,042	19,914,393	3,509,660	0	317,599,775
369.1	OVERHEAD SERVICES	68,487,418	4,964,330	226,039	0	73,205,709
369.2	UNDERGROUND SERVICES	166,283,701	9,725,711	1,410,101	0	174,599,311
370	METER EQUIPMENT	106,789,625	5,964,000	2,157,276	0	112,616,549
370.1	ENERGY CONSERVATION	6,672,352	2,963,488	2,819,755	0	8,816,065
371	INSTALLATION ON CUST. PREMISE	3,588,986	203,680	24,673	0	3,768,173
372	LEASED PROPERTY ON CUST. PREMISE	0	0	0	0	0
373	STREET LIGHT SYSTEMS	125,032,899	9,280,154	2,274,162	0	132,018,691
	TOTAL DISTRIBUTION	1,961,420,584	130,779,622	17,843,588	0	2,074,356,616

FLORIDA POWER CORPORATION
1997 ADDITIONS AND RETIREMENTS

ACCOUNT NUMBER	ACCOUNT TITLE	1996 BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	1997 BALANCE
GENERAL PLANT						
390	STRUCTURES & IMPROVEMENTS	76,491,104	3,114,639	2,459,972	0	77,146,471
391.0	OFFICE FURNITURE & EQUIP (PRE 88)	12,491,195	0	12,491,195	0	0
391.1	OFFICE FURNITURE	8,589,839	1,478,085	1,092,067	(212,464)	8,763,343
391.2	OFFICE EQUIPMENT	321,831	98,990	149,609	0	271,182
391.3	COMPUTER EQUIPMENT	63,183,507	16,040,930	6,689,506	(11,047,204)	61,507,727
391.5	DUPLICATING & MAILING EQUIPMENT	2,489,717	197,981	191,748	0	2,495,950
393.0	STORES EQUIPMENT (PRE 88)	719,114	0	719,114	0	0
393.1	MOTORIZED STORES EQUIPMENT	2,677,804	286,877	816,115	0	2,128,566
393.2	STORAGE EQUIPMENT	385,169	138,107	167,800	0	355,476
393.3	PORTABLE HANDLING EQUIPMENT	22,218	9,264	13,141	0	18,341
394.0	TOOLS, SHOP, & GAR EQUIP (PRE 88)	1,336,603	0	1,336,603	0	0
394.1	TOOLS, SHOP, & GARAGE EQ (STATION)	6,186,194	35,209	71,412	0	6,161,991
394.2	PORT TOOLS, SHOP, & GARAGE EQUIP	462,962	47,786	37,785	0	473,003
395.0	LABORATORY EQUIPMENT (PRE 88)	3,132,513	0	3,132,513	0	0
395.1	LABORATORY EQUIPMENT (STATION)	0	0	0	0	0
395.2	PORTABLE LABORATORY EQUIPMENT	5,585,033	429,773	377,893	0	5,636,913
396	POWER OPERATED EQUIPMENT	1,680,790	14,810	28,527	0	1,667,073
397	COMMUNICATION EQUIPMENT	48,564,350	3,066,447	316,338	0	51,314,459
398.0	MISCELLANEOUS EQUIPMENT (PRE 88)	2,055,685	0	2,055,685	0	0
398.1	ENERGY CONSERVATION	3,529,879	0	28,891	0	3,502,988
398.2	MISCELLANEOUS EQUIPMENT	2,147,450	652,579	301,026	0	2,499,003
	TOTAL GENERAL	242,065,617	25,591,477	32,454,920	(11,259,668)	223,942,486
TRANSPORTATION EQUIPMENT						
392.1	PASSENGER CARS	1,661,645	315,635	81,519	0	1,895,761
392.2	LIGHT TRUCKS	9,371,362	573,684	485,943	0	9,449,303
392.3	HEAVY TRUCKS	11,009,271	258,249	399,496	0	10,868,024
392.4	SPECIAL TRUCKS	48,030,274	1,578,181	1,415,129	0	48,193,326
392.5	TRAILERS	4,034,377	143,471	68,596	0	4,009,252
392.6	FLIGHT EQUIPMENT (USED)	364,004	0	0	0	364,004
392.7	FLIGHT EQUIPMENT (NEW)	6,007,156	27,526	0	0	6,034,682
	TOTAL TRANSPORTATION	80,478,089	2,896,946	2,460,653	0	80,894,382
OTHER PLANT						
303	INTANGIBLE PLANT	19,612,235	1,653,723	0	(8,383,227)	12,882,731
303.1	CUSTOMER SERVICE SYSTEM	58,193,947	0	0	0	58,193,947
	TOTAL INTANGIBLE	77,806,182	1,653,723	0	(8,383,227)	71,078,679
	TOTAL PLANT	5,861,892,433	298,272,116	73,244,912	0	6,066,919,637

FLORIDA POWER CORPORATION
ESTIMATED 1997 RESERVE TRANSACTIONS
RETAIL METHODOLOGY

ACCOUNT NUMBER	ACCOUNT TITLE	1996 BALANCE	RETIREMENTS	NET SALVAGE	TRANSFERS & DEPRECIATION ADJUSTMENTS	ACCUAL	1997 BALANCE
<u>STEAM PRODUCTION</u>							
<u>ANCLOTE PLANT</u>							
311	STRUCTURES & IMPROVEMENTS	14,503,855	19,041	957	0	897,125	15,380,982
312	BOILER PLANT EQUIPMENT	49,508,331	178,971	35,794	0	3,855,309	53,148,876
314	TURBOGENERATOR UNITS	55,140,506	0	0	0	3,538,414	58,678,920
315	ACCESSORY ELECTRIC EQUIPMENT	13,032,521	252,032	25,201	0	1,012,096	13,767,384
316	MISCELLANEOUS EQUIPMENT	<u>3,045,563</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>254,220</u>	<u>3,299,783</u>
	TOTAL ANCLOTE PLANT	135,231,776	450,043	61,952	0	9,557,164	144,276,945
<u>BARTOW PLANT</u>							
311	STRUCTURES & IMPROVEMENTS	11,338,091	57,057	2,849	0	487,896	11,766,081
312	BOILER PLANT EQUIPMENT	26,416,905	493,999	98,802	0	4,571,250	30,398,354
314	TURBOGENERATOR UNITS	14,873,221	2,156	429	0	1,620,291	16,480,927
315	ACCESSORY ELECTRIC EQUIPMENT	6,977,662	6,369	1,276	0	998,277	7,968,314
316	MISCELLANEOUS EQUIPMENT	<u>1,414,899</u>	<u>2,453</u>	<u>121</u>	<u>0</u>	<u>157,731</u>	<u>1,570,156</u>
	TOTAL BARTOW PLANT	61,020,896	562,034	103,477	0	7,835,445	68,180,832
<u>CRYSTAL RIVER 1 & 2 PLANT</u>							
311	STRUCTURES & IMPROVEMENTS	31,044,067	182,545	9,130	0	2,451,866	33,304,258
312	BOILER PLANT EQUIPMENT	70,218,519	6,935,016	1,733,754	0	7,734,013	69,281,782
314	TURBOGENERATOR UNITS	45,556,951	105,226	26,312	0	9,575,709	55,001,122
315	ACCESSORY ELECTRIC EQUIPMENT	12,415,140	0	0	0	1,469,896	12,985,036
316	MISCELLANEOUS EQUIPMENT	<u>2,062,018</u>	<u>68,442</u>	<u>3,421</u>	<u>0</u>	<u>282,852</u>	<u>2,273,007</u>
	TOTAL CRYSTAL RIVER 1 & 2 PLANT	161,294,695	7,291,229	1,772,617	0	21,514,336	173,745,185
<u>CRYSTAL RIVER 4 & 5 PLANT</u>							
311	STRUCTURES & IMPROVEMENTS	43,431,843	114,730	5,742	0	3,482,531	46,794,002
312	BOILER PLANT EQUIPMENT	223,412,778	563,607	56,364	0	16,936,147	239,728,954
314	TURBOGENERATOR UNITS	88,006,280	0	0	0	7,827,280	95,833,560
315	ACCESSORY ELECTRIC EQUIPMENT	35,751,805	385,638	38,566	0	2,663,925	37,991,326
316	MISCELLANEOUS EQUIPMENT	<u>3,987,021</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>321,649</u>	<u>4,308,670</u>
	TOTAL CRYSTAL RIVER 4 & 5 PLANT	394,591,627	1,063,975	100,672	0	31,231,512	424,658,482
<u>BARTOW - ANCLOTE PIPELINE</u>							
		6,546,372	0	0	0	351,672	6,898,044
	TOTAL STEAM	758,685,368	9,387,281	2,038,718	0	70,490,129	817,769,496
<u>NUCLEAR PRODUCTION</u>							
<u>CRYSTAL RIVER 3</u>							
321	STRUCTURES & IMPROVEMENTS	87,943,316	0	0	0	5,311,940	93,255,256
322	BOILER PLANT EQUIPMENT	110,727,324	4,109,512	821,898	0	9,875,144	115,771,058
323	TURBOGENERATOR UNITS	28,186,955	0	0	0	4,465,689	30,652,644
324	ACCESSORY ELECTRIC EQUIPMENT	63,222,027	778,151	155,628	0	7,742,098	70,030,346
325	MISCELLANEOUS EQUIPMENT	<u>17,377,888</u>	<u>64,020</u>	<u>3,201</u>	<u>0</u>	<u>927,601</u>	<u>18,238,369</u>
	SUBTOTAL NUCLEAR	305,457,610	4,951,683	990,727	0	28,422,672	327,947,872
<u>NUCLEAR DECOM. - RETAIL</u>							
		181,516,043	0	0	0	32,793,973	214,310,016
<u>NUCLEAR DECOM. - WHOLESALE</u>							
		9,987,590	0	0	0	1,843,523	11,831,113
<u>NUCLEAR DECOM. - UNFUNDED</u>							
		<u>2,285,276</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,285,276</u>
	TOTAL NUCLEAR	489,247,519	4,951,683	990,727	0	63,060,168	556,375,277

FLORIDA POWER CORPORATION
ESTIMATED 1997 RESERVE TRANSACTIONS
RETAIL METHODOLOGY

ACCOUNT NUMBER	ACCOUNT TITLE	1996 BALANCE	RETIREMENTS	NET SALVAGE	TRANSFERS & DEPRECIATION ADJUSTMENTS	ACCRUAL	1997 BALANCE
	OTHER PRODUCTION						
	BAYBORO PEAKING	14,571,360	0	0	0	911,990	15,483,370
	HIGGINS PEAKING	10,794,989	26,004	2,596	0	1,073,283	11,839,872
	AVON PARK PEAKING	5,168,526	32,900	3,300	0	394,144	5,528,416
	DEBARY PEAKING	24,206,520	0	0	0	1,720,990	25,929,510
	BARTOW PEAKING	11,644,124	0	0	0	1,075,416	12,719,540
	INTERCESSION CITY PEAKING	18,618,772	0	0	0	997,134	19,615,906
	PORT ST. JOE PEAKING	1,539,200	2,043,745	0	381,329	123,216	0
	RIO PINAR PEAKING	1,468,385	0	0	0	171,631	1,660,016
	SUWANNEE RIVER PEAKING	14,602,315	0	0	0	970,904	15,773,219
	TURNER PEAKING	12,134,900	33,902	3,368	0	874,496	12,972,106
	DEBARY PEAKING (NEW)	12,878,747	0	0	0	3,127,716	16,006,463
	INTERCESSION CITY PEAKING (NEW)	11,034,068	0	0	0	3,373,536	14,407,604
	UNIVERSITY OF FLORIDA	6,664,524	0	0	0	2,362,264	9,026,808
	SIEMENS	37,360	0	0	0	942,278	979,638
	TIGER BAY	0	0	0	0	1,690,611	1,690,611
	GAS CONVERSION	650,186	0	0	0	1,716,879	2,367,065
	TOTAL OTHER	146,436,018	2,136,607	9,284	381,329	21,720,506	166,397,664
	TRANSMISSION PLANT						
350.1	EASEMENTS	6,796,376	0	0	0	556,269	9,352,665
352	STRUCTURES & IMPROVEMENTS	4,869,884	45,892	2,299	0	336,119	5,159,812
353.1	STATION EQUIPMENT (EXCL. ECC)	73,116,751	1,992,375	(199,243)	0	7,163,687	78,489,308
353.2	ENERGY CONTROL CENTER	11,722,459	0	0	0	3,181,521	14,903,980
354	TOWERS & FIXTURES	44,376,257	1,177	407	0	1,564,261	45,938,954
355	POLES & FIXTURES	67,244,501	615,439	164,635	0	7,179,451	73,623,678
356	OVERHEAD CONDUCTOR & DEVICES	61,805,107	995,269	199,056	0	5,526,307	68,137,069
357	UNDERGROUND CONDUIT	4,390,555	0	0	0	123,936	4,514,491
358	UNDERGROUND CONDUCTOR & DEVIC	6,806,036	0	0	0	161,100	6,967,136
359	ROADS & TRAILS	618,030	0	0	0	46,518	664,548
	TOTAL TRANSMISSION	303,745,956	3,650,152	167,154	0	25,841,209	325,749,659
	DISTRIBUTION PLANT						
360.1	EASEMENTS	107,874	0	0	0	6,240	114,114
361	STRUCTURES & IMPROVEMENTS	3,745,677	92,323	4,620	0	311,239	3,960,173
362	STATION EQUIPMENT	62,999,221	1,904,914	(265,736)	0	6,215,097	67,595,140
364	POLES, TOWERS AND FIXTURES	113,124,052	1,526,712	305,338	0	11,672,408	122,964,410
365	OVERHEAD CONDUCTOR & DEVICES	121,512,709	1,444,729	433,422	0	15,838,212	135,472,770
366	UNDERGROUND CONDUIT	16,175,650	39,930	0	0	1,641,663	17,777,533
367	UNDERGROUND CONDUCTOR & DEV.	55,379,233	413,314	0	0	6,574,578	61,540,497
368	LINE TRANSFORMERS	117,197,147	3,509,660	526,449	0	14,521,496	127,682,534
369.1	OVERHEAD SERVICES	29,173,237	226,039	113,025	0	3,095,698	31,929,871
369.2	UNDERGROUND SERVICES	45,821,239	1,410,101	282,018	0	5,115,265	49,344,365
370	METER EQUIPMENT	37,281,961	2,157,276	323,587	0	4,616,646	39,417,744
370.1	ENERGY CONSERVATION	4,657,920	2,618,755	0	0	1,599,792	3,437,957
371	INSTALLATION ON CUST. PREMISE	1,172,226	24,673	0	0	216,317	1,363,670
372	LEASED PROPERTY ON CUST. PREM.	0	0	0	0	0	0
373	STREET LIGHT SYSTEMS	51,178,996	2,274,162	113,707	0	9,895,423	58,669,550
	TOTAL DISTRIBUTION	659,627,372	17,643,566	1,616,430	0	61,323,294	721,290,646

FLORIDA POWER CORPORATION
ESTIMATED 1997 RESERVE TRANSACTIONS
RETAIL METHODOLOGY

ACCOUNT NUMBER	ACCOUNT TITLE	1996 BALANCE	RETIREMENTS	NET SALVAGE	TRANSFERS & DEPRECIATION ADJUSTMENTS	1997 ACCUAL	1997 BALANCE
GENERAL PLANT							
390	STRUCTURES & IMPROVEMENTS	21,041,411	2,550,911	362,635	0	2,463,036	20,576,231
391.0	OFFICE FURNITURE & EQUIP (PRE 88)	11,536,865	12,491,195	0	0	954,330	0
391.1	OFFICE FURNITURE	4,661,326	1,092,067	0	0	1,327,101	5,116,360
391.2	OFFICE EQUIPMENT	179,111	26,732	0	0	51,472	203,851
391.3	COMPUTER EQUIPMENT	33,436,175	6,669,504	0	0	13,110,566	39,877,257
391.5	DUPICATING & MAILING EQUIPMENT	992,131	191,748	0	0	352,035	1,152,416
393.0	STORES EQUIPMENT (PRE 88)	670,589	719,114	0	0	48,525	0
393.1	MOTORIZED STORES EQUIPMENT	934,291	0	0	0	103,685	1,038,176
393.2	STORAGE EQUIPMENT	229,326	7,202	0	0	64,037	286,163
393.3	PORTABLE HANDLING EQUIPMENT	13,941	13,141	0	0	4,220	5,020
394.0	TOOLS, SHOP, & GAR EQUIP (PRE 88)	1,165,468	1,336,603	0	0	171,135	0
394.1	TOOLS, SHOP, & GARAGE EQ (STAT.)	2,611,288	71,412	0	0	392,958	2,932,632
394.2	PORT TOOLS, SHOP, & GARAGE EQUIP	254,661	37,785	0	0	64,849	281,745
395.0	LABORATORY EQUIPMENT (PRE 88)	2,762,623	3,132,513	0	0	349,890	0
395.1	LABORATORY EQUIPMENT (STATION)	0	0	0	0	0	0
395.2	PORTABLE LABORATORY EQUIPMENT	2,750,138	377,893	0	0	801,414	3,173,659
396	POWER OPERATED EQUIPMENT	654,615	0	0	0	146,835	1,001,650
397	COMMUNICATION EQUIPMENT	17,040,346	316,338	0	0	4,911,697	21,635,705
398.0	MISCELLANEOUS EQUIPMENT (PRE 88)	1,917,015	2,055,685	0	0	138,670	0
398.1	ENERGY CONSERVATION	1,999,003	104,674	0	0	699,569	2,593,696
398.2	MISCELLANEOUS EQUIPMENT	842,220	301,029	0	0	325,817	967,011
	TOTAL GENERAL	106,238,073	31,495,523	362,635	0	26,462,061	100,841,976
TRANSPORTATION EQUIPMENT							
392.1	PASSENGER CARS	601,962	61,609	(14,685)	0	281,713	616,751
392.2	LIGHT TRUCKS	3,424,322	375,177	(82,544)	0	1,001,436	4,133,125
392.3	HEAVY TRUCKS	6,038,146	550,856	(38,555)	0	566,897	6,112,740
392.4	SPECIAL TRUCKS	17,416,560	1,142,856	(205,711)	0	2,168,496	18,647,911
392.5	TRAILERS	1,059,011	17,116	(3,080)	0	126,747	1,171,722
392.6	FLIGHT EQUIPMENT (USED)	329,884	0	0	0	34,120	364,004
392.7	FLIGHT EQUIPMENT (NEW)	1,636,063	0	0	0	300,360	1,936,443
	TOTAL TRANSPORTATION	30,505,968	2,167,616	(344,575)	0	4,499,769	33,162,696
OTHER PLANT							
303	INTANGIBLE PLANT	11,333,762	5,636,092	0	0	4,187,492	9,665,162
303.1	CUSTOMER SERVICE SYSTEM	10,047,845	0	0	0	5,819,400	15,867,245
	TOTAL INTANGIBLE	21,381,607	5,636,092	0	0	10,006,892	25,552,407
FOSSIL DISMANTLEMENT - STEAM							
	ANCLOTE	12,185,642	0	0	0	591,378	12,777,020
	BARTOW	16,009,609	0	0	0	1,682,916	17,692,805
	CRYSTAL RIVER 1 & 2	21,591,684	0	0	0	1,829,338	23,420,222
	CRYSTAL RIVER 4 & 5	29,402,833	0	0	0	1,299,276	30,702,109
	HIGGINS	10,877,453	0	0	0	495,126	11,372,579
	SUWANNEE	8,789,083	0	0	0	794,940	9,584,023
	TURNER	6,910,218	0	0	0	440,808	9,351,026
	AVON PARK	4,844,085	0	0	0	329,692	5,173,767
	SUBTOTAL	112,610,867	0	0	0	7,462,464	120,073,351
FOSSIL DISMANTLEMENT - OTHER PROD.							
	AVON PARK	271,159	0	0	0	16,260	287,419
	BARTOW	571,897	0	0	0	50,280	621,977
	BAYBORO	1,022,011	0	0	0	161,480	1,183,501
	DEBARY	1,056,933	0	0	0	21,196	1,078,131
	HIGGINS	522,591	0	0	0	30,946	553,539
	INTERCESSION CITY	737,203	0	0	0	32,682	769,885
	PORT ST JOE	325,152	0	0	0	64,366	389,538
	RIO PINAR	318,009	0	0	0	66,330	384,339
	SUWANNEE	341,500	0	0	0	19,020	360,520
	TURNER	515,597	0	0	0	47,466	563,063
	DEBARY (NEW)	1,178,933	0	0	0	244,770	1,423,703
	INTERCESSION CITY (NEW)	906,915	0	0	0	192,996	1,099,911
	UNIV. OF FLORIDA	401,256	0	0	0	100,314	501,570
	SIEMENS	0	0	0	0	0	0
	TIGER BAY	0	0	0	0	0	0
	SUBTOTAL	6,168,956	0	0	0	1,048,140	9,217,096
	TOTAL PLANT	2,452,867,815	77,448,542	6,070,373	391,329	277,303,138	2,648,023,967

NUCLEAR PRODUCTION

In March of 1977, Florida Power placed in-service an 835 MW nuclear plant located at Crystal River. This is the company's only nuclear facility, with a December 3, 2016 operating license expiration date. The Nuclear Regulatory Commission extended the operating license of the unit from September 25, 2008.

As of December 31, 1996, Crystal River Unit #3 represented approximately 10% of the company's net MWH winter dependable capacity after adjusting for sale of 10% of the plant's total capacity. The 10% adjustment represented the Participation Agreement entered into in July, 1975 by Florida Power and eleven participants. Florida Power bought back Sebring's Utilities .4473% share in 1992 at book value. Ownership percentage is now 90.4473%.

Interim retirements have amounted to \$84,858,071 or 13.2% of nuclear plant. The existing retail rates were based on the following:

	RSL	NSR	Rate
321 Structures & Improvements	19.9	-10%	3.1%
322 Reactor Plant Equipment	16.3	-20%	4.6%
323 Turbogenerator Units	12.8	-20%	5.4%
324 Accessory Electric Equipment	17.4	-20%	5.0%
325 Miscellaneous Equipment	11.5	- 5%	3.4%

Based on limited historical activity the Company recommends retaining the currently approved net salvage ratios. The current net salvage ratios are negative 20% for accounts 322, 323, and 324 and negative 10% for account 321 and negative 5% for account 325.

The remaining service life for nuclear plant and steam production plant was arrived at by the following methodology:

- 1) The Company stratified it's investment into groups of assets with similar life characteristics and determined an Average Service Life for each stratified group by location, by primary account.
- 2) An Iowa Curve was matched to each primary account, by location, which represents the expected survivor characteristics for the investment.
- 3) The Average Remaining Life (in years) was derived from the Iowa Curve "Life Tables". This Average Remaining Life (area under the curve) was adjusted to exclude those survivors beyond the projected retirement date.

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line CRYSTAL RIVER 3

No. 321 - STRUCTURES & IMPROVEMENTS

1	Estimated depreciable balance at 12/31/97	\$171,643,118
2	Proposed Average Service Life	34.0
3	Proposed Remaining Average Service Life	18.1
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	3.1
6	Current Depreciation Rate (%)	3.1
7		
8	Proposed Annual Depreciation Accrual	\$5,320,937
9	Current Annual Depreciation Accrual	\$5,320,937
10	Difference	\$0

Line CRYSTAL RIVER 3

No. 322 - REACTOR PLANT EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$216,366,174
2	Proposed Average Service Life	30.0
3	Proposed Remaining Average Service Life	14.5
4	Proposed Net Salvage Ratio (%)	(20)
5	Proposed Depreciation Rate (%)	4.6
6	Current Depreciation Rate (%)	4.6
7		
8	Proposed Annual Depreciation Accrual	\$9,952,844
9	Current Annual Depreciation Accrual	\$9,952,844
10	Difference	\$0

Line CRYSTAL RIVER 3

No. 323 - TURBOGENERATOR UNITS

1	Estimated depreciable balance at 12/31/97	\$83,107,942
2	Proposed Average Service Life	30.0
3	Proposed Remaining Average Service Life	15.2
4	Proposed Net Salvage Ratio (%)	(20)
5	Proposed Depreciation Rate (%)	5.5
6	Current Depreciation Rate (%)	5.4
7		
8	Proposed Annual Depreciation Accrual	\$4,570,937
9	Current Annual Depreciation Accrual	\$4,487,829
10	Difference	\$83,108

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line CRYSTAL RIVER 3

No. 324 - ACCESSORY ELECTRIC EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$157,322,423
2	Proposed Average Service Life	30.0
3	Proposed Remaining Average Service Life	15.1
4	Proposed Net Salvage Ratio (%)	(20)
5	Proposed Depreciation Rate (%)	5.0
6	Current Depreciation Rate (%)	5.0
7		
8	Proposed Annual Depreciation Accrual	\$7,866,121
9	Current Annual Depreciation Accrual	\$7,866,121
10	Difference	<u>\$0</u>

Line CRYSTAL RIVER 3

No. 325 - MISCELLANEOUS EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$27,712,031
2	Proposed Average Service Life	16.8
3	Proposed Remaining Average Service Life	7.7
4	Proposed Net Salvage Ratio (%)	(5)
5	Proposed Depreciation Rate (%)	5.1
6	Current Depreciation Rate (%)	3.4
7		
8	Proposed Annual Depreciation Accrual	\$1,413,314
9	Current Annual Depreciation Accrual	\$942,209
10	Difference	<u>\$471,105</u>

STEAM PRODUCTION

The Steam Production Plant consists of buildings, boilers, turbine generators, other accessory electric and miscellaneous power plant equipment associated with the production of electricity in Florida Power's fossil fuel power plants.

As of 1975, the Company started to depreciate this function on a generating site basis. The schedule, following the Steam Production section, is a history of the company's plants showing the in-service date, capacity, investment, cost per KW, estimated retirement date and estimated age at retirement.

In the Company's 1989 Depreciation Study, the Commission approved rates by primary account for each generating station. These currently approved depreciation rates are summarized in the schedule of "Current Depreciation Rates".

An analysis of the salvage credits and removal costs associated with Steam Production Plant retirements for the 1976-1996 period were analyzed to determine the net salvage ratios. Judgement was also used to develop net salvage ratios by primary account. There has been an increase in interim retirement activity in recent years. The increased activity has produced little terminal salvage on retired equipment while removal costs are increasing.

Using the methodology described in the nuclear section an Average Service Life and an Average Remaining Life was developed for each Steam Production primary account, by location.

Anclote Plant

The Company is planning to convert the two generating units at Anclote to natural gas (dual fuel capability). One unit will be capable of burning natural gas by fall 1998. The second unit will be completed by spring of 1999.

The dual fuel capability of burning natural gas or fuel oil allows the Company the flexibility of selecting the most competitively-priced fuel and taking advantage of the environmental aspects of the clean-burning natural gas. Natural gas usage is expected to save the Company's customers from \$1 million to \$2 million annually in fuel expenses.

Florida Gas Transmission (FGT) will install, own, and operate a 22-mile connecting pipeline to deliver natural gas to the plant. Construction, for the most part using existing Florida Power right of way, is expected to begin in July, 1998 and be completed in 90 days. The pipeline to the Anclote Plant will connect with FGT's existing pipeline near State Road 52 in Pasco County.

Crystal River Units 1 & 2

The average service life for Crystal River Units 1 & 2 was adjusted to reflect a 22 year life for the helper cooling towers. The cooling towers,

added in 1993, represent \$87.3 million of the account balance. A 22 year life is recommended due to the corrosive effects of the salt water utilized by the cooling towers.

Suwannee Plant

The Company is seeking Commission approval to recover the undepreciated value of its Suwannee Plant over a four year period.

Fossil Dismantlement

On July 14, 1997 the FPSC approved a stipulation between the Company and several other parties to limit the Company's recovery of costs associated with the current extended outage of Crystal River Unit 3. One of the provisions of the stipulation allows the Company to suspend its retail fossil fuel dismantlement accruals for four years and apply the amount of such suspended accruals toward the amortization of the regulatory asset resulting from the nuclear plant outage. The stipulation also prohibits the Company from making up any reserve deficiency resulting from the suspension of the accrual. The Company's position that the fossil fuel dismantlement reserve is not deficient is supported by the fact that a Sargent & Lundy study of fossil fuel dismantlement costs reflects a 1997 cost of \$134.9 million compared to the 1993 study cost of \$197.0 million. This Sargent & Lundy study will be filed with the 1997 Depreciation Study for informational purposes.

FLORIDA POWER CORPORATION
ELECTRIC PLANT IN SERVICE
FOSSIL STEAM PLANTS AS OF DECEMBER 31, 1997

PLANT	UNIT	DATE IN SERVICE	NET MW RATING (WINTER)	PLANT BAL. DECEMBER 31, 1997	COST /KW	SCHEDULED RETIREMENT DATE	AGE (YEARS) AT RETIREMENT
Anclore	1	Oct -74	517			Dec-2003	49
	2	Oct -78	528			Dec-2003	45
Subtotal			1,045	\$239,365,608	\$229		
Bartow	1	Sep-58	108			Dec-2008	50
	2	Aug-61	119			Dec-2008	47
	3	Jul-63	213			Dec-2008	45
Subtotal			440	\$120,925,715	\$275		
Crystal River 1 & 2	1	Oct-66	372			Dec-2014	48
	2	Nov-69	469			Dec-2014	45
Subtotal			841	\$341,257,436	\$406		
Crystal River 4 & 5	4	Dec-82	717			Dec-2029	47
	5	Oct-84	717			Dec-2029	45
Subtotal			1,434	\$880,253,613	\$614		
Suwannee River	1	Nov-53	34			Dec-1998	45
	2	Nov-54	33			Dec-1998	44
	3	Oct-56	80			Dec-1998	42
Subtotal			147	\$30,796,659	\$210		
Total			3,907	\$1,612,599,031	\$413		

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line CRYSTAL RIVER 1 & 2 PLANT

No. 311 - STRUCTURES & IMPROVEMENTS

1	Estimated depreciable balance at 12/31/97	\$70,137,891
2	Proposed Average Service Life	34.0
3	Proposed Remaining Average Service Life	13.4
4	Proposed Net Salvage Ratio (%)	(5)
5	Proposed Depreciation Rate (%)	4.3
6	Current Depreciation Rate (%)	3.5
7		
8	Proposed Annual Depreciation Accrual	\$3,015,929
9	Current Annual Depreciation Accrual	\$2,454,826
10	Difference	<u>\$561,103</u>

Line CRYSTAL RIVER 1 & 2 PLANT

No. 312 - BOILER PLANT EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$126,886,124
2	Proposed Average Service Life	30.0
3	Proposed Remaining Average Service Life	12.1
4	Proposed Net Salvage Ratio (%)	(25)
5	Proposed Depreciation Rate (%)	5.8
6	Current Depreciation Rate (%)	6.0
7		
8	Proposed Annual Depreciation Accrual	\$7,359,395
9	Current Annual Depreciation Accrual	\$7,613,167
10	Difference	<u>(\$253,772)</u>

Line CRYSTAL RIVER 1 & 2 PLANT

No. 314 - TURBOGENERATOR UNITS

1	Estimated depreciable balance at 12/31/97	\$105,843,072
2	Proposed Average Service Life	30.0
3	Proposed Remaining Average Service Life	13.4
4	Proposed Net Salvage Ratio (%)	(25)
5	Proposed Depreciation Rate (%)	5.5
6	Current Depreciation Rate (%)	9.1
7		
8	Proposed Annual Depreciation Accrual	\$5,821,303
9	Current Annual Depreciation Accrual	\$9,631,720
10	Difference	<u>(\$3,810,351)</u>

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line CRYSTAL RIVER 1 & 2 PLANT

No. 315 - ACCESSORY ELECTRIC EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$33,773,592
2	Proposed Average Service Life	30.0
3	Proposed Remaining Average Service Life	13.7
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	5.0
6	Current Depreciation Rate (%)	4.4
7		
8	Proposed Annual Depreciation Accrual	\$1,688,680
9	Current Annual Depreciation Accrual	\$1,486,038
10	Difference	\$202,642

Line CRYSTAL RIVER 1 & 2 PLANT

No. 316 - MISCELLANEOUS EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$4,616,757
2	Proposed Average Service Life	16.8
3	Proposed Remaining Average Service Life	9.0
4	Proposed Net Salvage Ratio (%)	(5)
5	Proposed Depreciation Rate (%)	6.2
6	Current Depreciation Rate (%)	6.2
7		
8	Proposed Annual Depreciation Accrual	\$286,239
9	Current Annual Depreciation Accrual	\$286,239
10	Difference	\$0

Line CRYSTAL RIVER 4 & 5 PLANT

No. 311 - STRUCTURES & IMPROVEMENTS

1	Estimated depreciable balance at 12/31/97	\$145,095,706
2	Proposed Average Service Life	42.0
3	Proposed Remaining Average Service Life	24.0
4	Proposed Net Salvage Ratio (%)	(5)
5	Proposed Depreciation Rate (%)	3.0
6	Current Depreciation Rate (%)	2.4
7		
8	Proposed Annual Depreciation Accrual	\$4,352,871
9	Current Annual Depreciation Accrual	\$3,482,297
10	Difference	\$870,574

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line CRYSTAL RIVER 4 & 5 PLANT

No. 312 - BOILER PLANT EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$457,928,203
2	Proposed Average Service Life	30.0
3	Proposed Remaining Average Service Life	16.5
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	3.5
6	Current Depreciation Rate (%)	3.7
7		
8	Proposed Annual Depreciation Accrual	\$16,027,417
9	Current Annual Depreciation Accrual	\$16,943,270
10	Difference	<u>(\$915,853)</u>

Line CRYSTAL RIVER 4 & 5 PLANT

No. 314 - TURBOGENERATOR UNITS

1	Estimated depreciable balance at 12/31/97	\$191,100,879
2	Proposed Average Service Life	25.0
3	Proposed Remaining Average Service Life	11.6
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	5.2
6	Current Depreciation Rate (%)	4.1
7		
8	Proposed Annual Depreciation Accrual	\$9,937,246
9	Current Annual Depreciation Accrual	\$7,835,136
10	Difference	<u>\$2,102,110</u>

Line CRYSTAL RIVER 4 & 5 PLANT

No. 315 - ACCESSORY ELECTRIC EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$78,246,624
2	Proposed Average Service Life	30.0
3	Proposed Remaining Average Service Life	16.3
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	3.8
6	Current Depreciation Rate (%)	3.4
7		
8	Proposed Annual Depreciation Accrual	\$2,973,372
9	Current Annual Depreciation Accrual	\$2,660,385
10	Difference	<u>\$312,987</u>

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line CRYSTAL RIVER 4 & 5 PLANT

No. 316 - MISCELLANEOUS EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$7,871,315
2	Proposed Average Service Life	18.0
3	Proposed Remaining Average Service Life	10.0
4	Proposed Net Salvage Ratio (%)	(5)
5	Proposed Depreciation Rate (%)	5.0
6	Current Depreciation Rate (%)	4.1
7		
8	Proposed Annual Depreciation Accrual	\$393,566
9	Current Annual Depreciation Accrual	\$322,724
10	Difference	<u>\$70,842</u>

Line ANCLOTE PLANT

No. 311 - STRUCTURES & IMPROVEMENTS

1	Estimated depreciable balance at 12/31/97	\$34,573,175
2	Proposed Average Service Life	42.0
3	Proposed Remaining Average Service Life	22.0
4	Proposed Net Salvage Ratio (%)	(5)
5	Proposed Depreciation Rate (%)	2.8
6	Current Depreciation Rate (%)	2.6
7		
8	Proposed Annual Depreciation Accrual	\$968,049
9	Current Annual Depreciation Accrual	\$898,903
10	Difference	<u>\$69,146</u>

Line ANCLOTE PLANT

No. 312 - BOILER PLANT EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$84,460,850
2	Proposed Average Service Life	29.0
3	Proposed Remaining Average Service Life	12.0
4	Proposed Net Salvage Ratio (%)	(20)
5	Proposed Depreciation Rate (%)	4.8
6	Current Depreciation Rate (%)	4.6
7		
8	Proposed Annual Depreciation Accrual	\$4,054,121
9	Current Annual Depreciation Accrual	\$3,885,199
10	Difference	<u>\$168,922</u>

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line ANCLOTE PLANT

No. 314 - TURBOGENERATOR UNITS

1	Estimated depreciable balance at 12/31/97	\$88,748,577
2	Proposed Average Service Life	26.0
3	Proposed Remaining Average Service Life	10.0
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	4.4
6	Current Depreciation Rate (%)	4.0
7		
8	Proposed Annual Depreciation Accrual	\$3,904,937
9	Current Annual Depreciation Accrual	\$3,549,943
10	Difference	<u>\$354,994</u>

Line ANCLOTE PLANT

No. 315 - ACCESSORY ELECTRIC EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$26,654,830
2	Proposed Average Service Life	29.0
3	Proposed Remaining Average Service Life	13.9
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	4.2
6	Current Depreciation Rate (%)	3.8
7		
8	Proposed Annual Depreciation Accrual	\$1,119,503
9	Current Annual Depreciation Accrual	\$1,012,884
10	Difference	<u>\$106,619</u>

Line ANCLOTE PLANT

No. 316 - MISCELLANEOUS EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$4,928,176
2	Proposed Average Service Life	16.9
3	Proposed Remaining Average Service Life	7.2
4	Proposed Net Salvage Ratio (%)	(5)
5	Proposed Depreciation Rate (%)	5.3
6	Current Depreciation Rate (%)	5.2
7		
8	Proposed Annual Depreciation Accrual	\$261,193
9	Current Annual Depreciation Accrual	\$256,965
10	Difference	<u>\$4,928</u>

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line BARTOW PLANT

No. 311 - STRUCTURES & IMPROVEMENTS

1	Estimated depreciable balance at 12/31/97	\$16,976,847
2	Proposed Average Service Life	39.0
3	Proposed Remaining Average Service Life	11.0
4	Proposed Net Salvage Ratio (%)	(5)
5	Proposed Depreciation Rate (%)	3.2
6	Current Depreciation Rate (%)	2.9
7		
8	Proposed Annual Depreciation Accrual	\$543,259
9	Current Annual Depreciation Accrual	\$492,329
10	Difference	<u>\$50,930</u>

Line BARTOW PLANT

No. 312 - BOILER PLANT EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$60,083,735
2	Proposed Average Service Life	30.0
3	Proposed Remaining Average Service Life	7.9
4	Proposed Net Salvage Ratio (%)	(20)
5	Proposed Depreciation Rate (%)	8.8
6	Current Depreciation Rate (%)	7.8
7		
8	Proposed Annual Depreciation Accrual	\$5,287,369
9	Current Annual Depreciation Accrual	\$4,686,531
10	Difference	<u>\$600,838</u>

Line BARTOW PLANT

No. 314 - TURBOGENERATOR UNITS

1	Estimated depreciable balance at 12/31/97	\$26,806,260
2	Proposed Average Service Life	31.0
3	Proposed Remaining Average Service Life	10.0
4	Proposed Net Salvage Ratio (%)	(20)
5	Proposed Depreciation Rate (%)	5.8
6	Current Depreciation Rate (%)	6.2
7		
8	Proposed Annual Depreciation Accrual	\$1,554,763
9	Current Annual Depreciation Accrual	\$1,661,988
10	Difference	<u>(\$107,225)</u>

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line BARTOW PLANT

No. 315 - ACCESSORY ELECTRIC EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$14,424,280
2	Proposed Average Service Life	27.0
3	Proposed Remaining Average Service Life	11.0
4	Proposed Net Salvage Ratio (%)	(20)
5	Proposed Depreciation Rate (%)	5.9
6	Current Depreciation Rate (%)	7.1
7		
8	Proposed Annual Depreciation Accrual	\$851,033
9	Current Annual Depreciation Accrual	\$1,024,124
10	Difference	<u>(\$173,091)</u>

Line BARTOW PLANT

No. 316 - MISCELLANEOUS EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$2,634,593
2	Proposed Average Service Life	16.0
3	Proposed Remaining Average Service Life	7.2
4	Proposed Net Salvage Ratio (%)	(5)
5	Proposed Depreciation Rate (%)	6.3
6	Current Depreciation Rate (%)	6.2
7		
8	Proposed Annual Depreciation Accrual	\$165,979
9	Current Annual Depreciation Accrual	\$163,345
10	Difference	<u>\$2,634</u>

Line BARTOW-ANCLOTE PIPELINE

No.

1	Estimated depreciable balance at 12/31/97	\$16,206,922
2	Proposed Average Service Life	42.0
3	Proposed Remaining Average Service Life	15.8
4	Proposed Net Salvage Ratio (%)	(5)
5	Proposed Depreciation Rate (%)	3.4
6	Current Depreciation Rate (%)	2.6
7		
8	Proposed Annual Depreciation Accrual	\$551,035
9	Current Annual Depreciation Accrual	\$421,380
10	Difference	<u>\$129,655</u>

OTHER PRODUCTION

Accounts 341 through 346 include all of the depreciable investment applicable to combustion turbine units. The Company's projected investment in this equipment at year-end 1997 is \$539,468,703. Provided on the page following the Other Production section is a schedule of the company's peaking sites showing number of units, in-service date, net MW rating, plant investment, cost per KW and retirement date.

There has been limited retirement experience for this type of equipment in the utility industry. Florida Power has experienced approximately a 5% interim retirement history since the first plant was placed in service in December, 1968. Of this total, nearly \$6 million involved equipment at DeBary which failed and was replaced by General Electric. Conversations with our engineering personnel have revealed the following:

- 1) Physical inspection by our plant personnel shows that even though the jet engine unit may undergo a major overhaul, the accompanying units (power turbine and generator) do show wear and tear equal to their age.
- 2) Fourteen combustion turbine units have been converted to utilize natural gas or jet fuel.
- 3) The speculation of no secondary markets and poor condition of equipment at the time of retirement, labor removal costs will exceed the scrap value of the equipment at retirement. Our dismantling study confirmed this assumption and provided a dollar amount by plant site.
- 4) Starting reliability is the ability of a combustion turbine unit to successfully tie to the line each time it is requested by the load dispatcher. Statistically, this is the number of requests for load. Reliability is the primary trademark of a successful combustion turbine peaking system. A high number of cyclic starts is detrimental to the machines and requires routine attention on control adjustment and hot section equipment repairs, thus producing a higher operating cost.

Using the methodology employed by the FPSC Staff in the Company's 1989 Depreciation Study, the Company stratified its investment into groups of assets with similar life characteristics. An Average Service Life was determined for each stratified group. Based on the age of the group, a Remaining Service Life was computed for each stratified group. The individual remaining lives of each group were composited to develop a remaining life by primary account. The results of each primary account were then composited to develop a remaining life by combustion turbine site.

Due to the limited retirement experience and utilizing the reserve transactions through 1996, the Company is proposing a negative 10% net salvage ratio for all combustion turbine units. The average service life of

the University of Florida Plant is twenty years based on the length of the lease signed with University.

The Company, on May 27, 1997, sold the combustion turbine unit located at Port St. Joe, Florida to the Bahamas Electricity Corporation. This sale is an isolated transaction resulting from a strong foreign market for General Electric / MS5000 (Frame 5) Combustion Turbines. The domestic market for this type of equipment is non existent primarily because any relocation of the unit in the U.S. would require current emissions standards be met.

FLORIDA POWER CORPORATION
ELECTRIC PLANT IN SERVICE
PEAKING UNITS AS OF DECEMBER 31, 1997

PLANT	UNIT	DATE IN SERVICE	NET MW RATING (WINTER)	PLANT BAL. DECEMBER 31, 1997	COST /KW	SCHEDULED RETIREMENT DATE
Avon Park	1	Dec-68	33			Dec-2004
	2	Dec-68	33			Dec-2004
Subtotal			66	\$7,400,622	\$113	
Bayboro	1	Apr-73	54			Dec-2010
	2	Apr-73	54			Dec-2010
	3	Apr-73	54			Dec-2010
	4	Apr-73	54			Dec-2010
Subtotal			216	\$19,607,537	\$91	
Bartow	1	Jun-72	53			Dec-2008
	2	Jun-72	53			Dec-2008
	3	Jun-72	53			Dec-2008
	4	Jun-72	53			Dec-2008
Subtotal			212	\$21,701,973	\$102	
Debarry (Old)	1	Feb-76	55			Dec-2016
	2	Mar-76	55			Dec-2016
	3	Dec-75	55			Dec-2016
	4	Apr-76	55			Dec-2016
	5	Dec-75	55			Dec-2016
	6	Apr-76	55			Dec-2016
Subtotal			330	\$48,386,403	\$147	
Debarry (New)	7	Oct-92	75			Dec-2032
	8	Oct-92	75			Dec-2032
	9	Oct-92	75			Dec-2032
	10	Oct-92	75			Dec-2032
Subtotal			300	\$92,002,397	\$307	
Higgins	1	Mar-69	30			Dec-2003
	2	Apr-69	30			Dec-2003
	3	Dec-70	33			Dec-2003
	4	Jan-71	33			Dec-2003
Subtotal			126	\$16,553,020	\$131	
Intercession City (Old)	1	May-74	57			Dec-2014
	2	May-74	57			Dec-2014
	3	May-74	57			Dec-2014
	4	May-74	57			Dec-2014
	5	May-74	57			Dec-2014
	6	May-74	57			Dec-2014
Subtotal			342	\$30,831,591	\$90	
Intercession City (New)	7	Oct-93	115			Dec-2033
	8	Sep-93	115			Dec-2033
	9	Oct-93	115			Dec-2033
	10	Sep-93	115			Dec-2033
Subtotal			460	\$96,375,753	\$210	
Intercession City Siemens	11	Feb-97	169	\$25,982,521	\$154	Dec-2033
Rio Pinar	1	Nov-70	17	\$2,365,430	\$140	Dec-2000
Suwannee River	1	Oct-80	65			Dec-2010
	2	Oct-80	65			Dec-2010
	3	Oct-80	65			Dec-2010
Subtotal			195	\$26,113,008	\$144	
Turner	1	Oct-70	17			Dec-2004
	2	Oct-70	17			Dec-2004
	3	Aug-74	75			Dec-2014
	4	Aug-74	75			Dec-2014
Subtotal			164	\$20,196,666	\$110	
Tiger Bay	1	Jul-97	220	\$75,000,000	\$341	Dec-2025
University of Florida	1	Jan-94	42	\$44,568,043	\$1,061	Dec-2012
Total			2,979	\$529,190,994	\$184	

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line BAYBORO PEAKING

No.		
1	Estimated depreciable balance at 12/31/97	\$19,607,537
2	Proposed Average Service Life	28.0
3	Proposed Remaining Average Service Life	10.2
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	3.0
6	Current Depreciation Rate (%)	4.7
7		
8	Proposed Annual Depreciation Accrual	\$588,226
9	Current Annual Depreciation Accrual	\$921,554
10	Difference	<u>(\$333,328)</u>

Line HIGGINS PEAKING

No.		
1	Estimated depreciable balance at 12/31/97	\$16,553,020
2	Proposed Average Service Life	27.0
3	Proposed Remaining Average Service Life	5.9
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	6.5
6	Current Depreciation Rate (%)	6.7
7		
8	Proposed Annual Depreciation Accrual	\$1,075,946
9	Current Annual Depreciation Accrual	\$1,109,052
10	Difference	<u>(\$33,106)</u>

Line AVON PARK PEAKING

No.		
1	Estimated depreciable balance at 12/31/97	\$7,486,622
2	Proposed Average Service Life	27.0
3	Proposed Remaining Average Service Life	6.4
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	5.7
6	Current Depreciation Rate (%)	5.3
7		
8	Proposed Annual Depreciation Accrual	\$426,737
9	Current Annual Depreciation Accrual	\$396,791
10	Difference	<u>\$29,946</u>

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line DEBARY PEAKING (P1 - P6)

No.		
1	Estimated depreciable balance at 12/31/97	\$48,386,403
2	Proposed Average Service Life	33.0
3	Proposed Remaining Average Service Life	14.2
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	4.0
6	Current Depreciation Rate (%)	3.6
7		
8	Proposed Annual Depreciation Accrual	\$1,935,456
9	Current Annual Depreciation Accrual	<u>\$1,741,911</u>
10	Difference	<u>\$193,545</u>

Line BARTOW PEAKING

No.		
1	Estimated depreciable balance at 12/31/97	\$21,701,973
2	Proposed Average Service Life	29.0
3	Proposed Remaining Average Service Life	8.6
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	6.0
6	Current Depreciation Rate (%)	5.1
7		
8	Proposed Annual Depreciation Accrual	\$1,302,118
9	Current Annual Depreciation Accrual	<u>\$1,106,801</u>
10	Difference	<u>\$195,317</u>

Line INTERCESSION CITY PEAKING (P1 - P6)

No.		
1	Estimated depreciable balance at 12/31/97	\$30,831,591
2	Proposed Average Service Life	33.0
3	Proposed Remaining Average Service Life	13.3
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	3.4
6	Current Depreciation Rate (%)	3.3
7		
8	Proposed Annual Depreciation Accrual	\$1,048,274
9	Current Annual Depreciation Accrual	<u>\$1,017,443</u>
10	Difference	<u>\$30,831</u>

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line RIO PINAR PEAKING

No.		
1	Estimated depreciable balance at 12/31/97	\$2,385,430
2	Proposed Average Service Life	28.0
3	Proposed Remaining Average Service Life	6.3
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	6.4
6	Current Depreciation Rate (%)	7.3
7		
8	Proposed Annual Depreciation Accrual	\$152,668
9	Current Annual Depreciation Accrual	\$174,136
10	Difference	<u>(\$21,468)</u>

Line SUWANNEE RIVER PEAKING

No.		
1	Estimated depreciable balance at 12/31/97	\$28,113,008
2	Proposed Average Service Life	32.0
3	Proposed Remaining Average Service Life	10.5
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	5.1
6	Current Depreciation Rate (%)	3.5
7		
8	Proposed Annual Depreciation Accrual	\$1,433,763
9	Current Annual Depreciation Accrual	\$983,955
10	Difference	<u>\$449,808</u>

Line TURNER PEAKING

No.		
1	Estimated depreciable balance at 12/31/97	\$20,196,666
2	Proposed Average Service Life	31.0
3	Proposed Remaining Average Service Life	10.8
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	4.2
6	Current Depreciation Rate (%)	4.4
7		
8	Proposed Annual Depreciation Accrual	\$848,200
9	Current Annual Depreciation Accrual	\$888,653
10	Difference	<u>(\$40,393)</u>

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line DEBARY PEAKING (NEW, P7 - P10)
No.

1 Estimated depreciable balance at 12/31/97	\$92,002,397
2 Proposed Average Service Life	32.0
3 Proposed Remaining Average Service Life	26.0
4 Proposed Net Salvage Ratio (%)	(10)
5 Proposed Depreciation Rate (%)	3.6
6 Current Depreciation Rate (%)	3.4
7	
8 Proposed Annual Depreciation Accrual	\$3,312,086
9 Current Annual Depreciation Accrual	\$3,128,081
10 Difference	<u>\$184,005</u>

Line INTERCESSION CITY PEAKING (NEW, P7 - P10)
No.

1 Estimated depreciable balance at 12/31/97	\$96,375,753
2 Proposed Average Service Life	32.0
3 Proposed Remaining Average Service Life	27.0
4 Proposed Net Salvage Ratio (%)	(10)
5 Proposed Depreciation Rate (%)	3.5
6 Current Depreciation Rate (%)	3.5
7	
8 Proposed Annual Depreciation Accrual	\$3,373,151
9 Current Annual Depreciation Accrual	\$3,373,151
10 Difference	<u>\$0</u>

Line INTERCESSION CITY - SIEMENS (P11)
No.

1 Estimated depreciable balance at 12/31/97	\$25,982,521
2 Proposed Average Service Life	0.0
3 Proposed Remaining Average Service Life	25.0
4 Proposed Net Salvage Ratio (%)	(10)
5 Proposed Depreciation Rate (%)	4.2
6 Current Depreciation Rate (%)	
7	
8 Proposed Annual Depreciation Accrual	\$1,091,266
9 Current Annual Depreciation Accrual	\$0
10 Difference	<u>\$1,091,266</u>

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line UNIVERSITY OF FLORIDA COGEN
No.

1	Estimated depreciable balance at 12/31/97	\$44,568,043
2	Proposed Average Service Life	19.6
3	Proposed Remaining Average Service Life	15.2
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	5.9
6	Current Depreciation Rate (%)	5.3
7		
8	Proposed Annual Depreciation Accrual	\$2,629,515
9	Current Annual Depreciation Accrual	<u>\$2,362,106</u>
10	Difference	<u>\$267,409</u>

Line TIGER BAY
No.

1	Estimated depreciable balance at 12/31/97	\$75,000,000
2	Proposed Average Service Life	20.0
3	Proposed Remaining Average Service Life	18.0
4	Proposed Net Salvage Ratio (%)	(10)
5	Proposed Depreciation Rate (%)	5.5
6	Current Depreciation Rate (%)	0.0
7		
8	Proposed Annual Depreciation Accrual	\$4,125,000
9	Current Annual Depreciation Accrual	<u>\$0</u>
10	Difference	<u>\$4,125,000</u>

TRAN MISSION PLANT

The following section contains Transmission Plant analysis:

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line

No. 350.1 -- TRANSMISSION EASEMENTS

1	Estimated depreciable balance at 12/31/97	\$32,893,388
2	Proposed Average Service Life	60
3	Proposed Remaining Average Service Life	43
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	1.7
6	Current Depreciation Rate (%)	1.7
7		
8	Proposed Annual Depreciation Accrual	\$559,188
9	Current Annual Depreciation Accrual	\$559,188
10	Difference	\$0
11		
12	DISCUSSION	

The investment represents the cost of acquiring leaseholds, easements, and other non-fee owned parcels of land having a life of more than one year.

Judgment was also weighted heavily in determining the sixty year ASL.

A review of removal costs and salvage credits yields a 41.2% net salvage ratio for the period 1976-1996. This was due to a \$18,000 salvage credit in 1976 which represents a reimbursement for the relocation of 6.5 miles of transmission line.

Line

No. 352 -- STRUCTURES & IMPROVEMENTS

1	Estimated depreciable balance at 12/31/97	\$16,190,211
2	Proposed Average Service Life	50
3	Proposed Remaining Average Service Life	35
4	Proposed Net Salvage Ratio (%)	(5)
5	Proposed Depreciation Rate (%)	2.1
6	Current Depreciation Rate (%)	2.1
7		
8	Proposed Annual Depreciation Accrual	\$339,994
9	Current Annual Depreciation Accrual	\$339,994
10	Difference	\$0
11		
12	DISCUSSION	

Recorded retirements have amounted to \$660,784 or 4% of the plant balance, reflecting a young plant and potentially long ASL.

An analysis of the reserve entries produces a negative 8% net salvage ratio for the period 1976-1996.

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line

No. 353.1 - STATION EQUIPMENT (ECXL ENERGY CONTROL CENTER)		
1	Estimated depreciable balance at 12/31/97	\$313,772,600
2	Proposed Average Service Life	40
3	Proposed Remaining Average Service Life	23
4	Proposed Net Salvage Ratio (%)	10
5	Proposed Depreciation Rate (%)	2.2
6	Current Depreciation Rate (%)	2.3
7		
8	Proposed Annual Depreciation Accrual	\$6,902,997
9	Current Annual Depreciation Accrual	\$7,216,770
10	Difference	<u>(\$313,773)</u>

11

12 **DISCUSSION**

An analysis of salvage and removal costs for the 1976-1996 period indicated a net salvage ratio of 30%. However, the majority of salvage credits are derived from warehouse returns (recapitalized material), therefore the accounts shows relatively low terminal salvage. In our judgment, 25% of the plant retired will be reused, removal cost is expected to be 15% (based on the previous 5 years), producing a 10% net salvage ratio.

Line

No. 353.2 - ENERGY CONTROL CENTER		
1	Estimated depreciable balance at 12/31/97	\$31,002,734
2	Proposed Average Service Life	10
3	Proposed Remaining Average Service Life	5
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	10.4
6	Current Depreciation Rate (%)	10.3
7		
8	Proposed Annual Depreciation Accrual	\$3,224,284
9	Current Annual Depreciation Accrual	\$3,193,282
10	Difference	<u>\$31,002</u>

11

12 **DISCUSSION**

The new Energy Control Center computer system was placed in-service in December, 1991 and a new depreciation rate (6.7%) was approved in Docket No. 911199-EI, Order No. PSC-92-0109-FOF-EI, dated March 27, 1992. The previous rate was 7.7%.

Energy Control personnel originally indicated that a reasonable service life for the equipment was fifteen years. This may have been optimistic as competition approaches, either an Independent System Operator (ISO) or the need for more on-line and inter-active information could possibly make the system obsolete; in the Company's judgement an average service life of ten years is being requested.

In the area of salvage value, we can best use our experience with our old systems as being most indicative of what to expect in the future. It has no salvage value, as it was designed to do a specific task for Florida Power and can not be economically adapted to do anything else. The Company requests a net salvage value of 0%.

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line

No. 354 -- TOWERS & FIXTURES

1	Estimated depreciable balance at 12/31/97	\$68,125,269
2	Proposed Average Service Life	54
3	Proposed Remaining Average Service Life	30
4	Proposed Net Salvage Ratio (%)	(35)
5	Proposed Depreciation Rate (%)	2.3
6	Current Depreciation Rate (%)	2.3
7		
8	Proposed Annual Depreciation Accrual	\$1,566,881
9	Current Annual Depreciation Accrual	\$1,566,881
10	Difference	\$0

11

12 **DISCUSSION**

The average service life of this type of equipment is a function of initial design criteria and line reconductoring requirements. The latter being determined by line size and demand growth.

Discussions with the System Planning Department resulted in a suggested life from forty to fifty years.

A review of salvage credits and removal cost for the period 1976-1996 produced a negative 34% net salvage ratio. With rising labor costs and little salvage (scrap only) associated with the retired material, a negative net salvage ratio of 35% is recommended. The Company does not feel the activity in 1985 and 1986 to be representative of the future activity of this account.

Line

No. 355 -- POLES & FIXTURES

1	Estimated depreciable balance at 12/31/97	\$173,901,977
2	Proposed Average Service Life	31
3	Proposed Remaining Average Service Life	22
4	Proposed Net Salvage Ratio (%)	(30)
5	Proposed Depreciation Rate (%)	4.0
6	Current Depreciation Rate (%)	4.2
7		
8	Proposed Annual Depreciation Accrual	\$6,956,079
9	Current Annual Depreciation Accrual	\$7,303,883
10	Difference	(\$347,804)

11

12 **DISCUSSION**

Eighty percent of this investment has been added during the past nineteen years. Retirements to date have totaled \$20,425,165. The Company recommends maintaining the currently approved RSL of 22 years.

The Company expects 15-20% of material retired will be reused while the future cost of removal is estimated to be 45-50%, producing a net salvage ratio of negative 30%.

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line

No. 356 -- OVERHEAD CONDUCTORS & DEVICES

1	Estimated depreciable balance at 12/31/97	\$168,913,724
2	Proposed Average Service Life	34
3	Proposed Remaining Average Service Life	21
4	Proposed Net Salvage Ratio (%)	(20)
5	Proposed Depreciation Rate (%)	3.3
6	Current Depreciation Rate (%)	3.3
7		
8	Proposed Annual Depreciation Accrual	\$5,574,153
9	Current Annual Depreciation Accrual	\$5,574,153
10	Difference	\$0
11		

12 DISCUSSION

Seventy percent of the account's balance has been placed in--service within the last twenty years.

A review of the removal costs and salvage credits associated with this account yielded a 40% net salvage ratio. Highway relocations and high reuse of retired material are the main contributors to the high positive salvage ratio. With a 20% ratio for reused material and a 45% future cost of removal estimate, we recommend the use of a negative 20% net salvage ratio.

Line

No. 357 -- UNDERGROUND CONDUIT

1	Estimated depreciable balance at 12/31/97	\$6,885,313
2	Proposed Average Service Life	50
3	Proposed Remaining Average Service Life	21
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	1.6
6	Current Depreciation Rate (%)	1.8
7		
8	Proposed Annual Depreciation Accrual	\$110,165
9	Current Annual Depreciation Accrual	\$123,936
10	Difference	(\$13,771)
11		

12 DISCUSSION

Since the first installation in 1958, only \$717,588 of plant has been retired, thus no meaningful statistical analysis can be made. Due to lack of statistical data, judgment was weighted heavily to determine the life of this account. Since Underground Conduit and Conductors are generally associated with Station Equipment having an ASL of forty years, we would expect this account to have an ASL in the forty to fifty year range.

A net salvage ratio of 0% is recommended based on the fact that conduit is normally abandoned in place.

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line

No. 358 -- UNDERGROUND CONDUCTORS & DEVICES

1	Estimated depreciable balance at 12/31/97	\$9,476,474
2	Proposed Average Service Life	45
3	Proposed Remaining Average Service Life	16.8
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	1.7
6	Current Depreciation Rate (%)	1.7
7		
8	Proposed Annual Depreciation Accrual	\$161,100
9	Current Annual Depreciation Accrual	\$161,100
10	Difference	\$0

11

12 DISCUSSION

Retirements in this account have totaled 7% of the plant balance, thus no statistical analysis could be made. In our judgment, the current ASL of forty five years should be continued.

An analysis of salvage credits and removal costs produced a 1% negative net salvage ratio; therefore, we recommend a 0% net salvage ratio.

Line

No. 359 -- ROADS & TRAILS

1	Estimated depreciable balance at 12/31/97	\$2,228,099
2	Proposed Average Service Life	50
3	Proposed Remaining Average Service Life	31
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	2.0
6	Current Depreciation Rate (%)	2.2
7		
8	Proposed Annual Depreciation Accrual	\$44,562
9	Current Annual Depreciation Accrual	\$49,018
10	Difference	(\$4,456)

11

12 DISCUSSION

As a result of limited activity, no statistical analysis was made. Judgment also was used in determining the ASL for this account. The average service life of fifty years seems reasonable, since much of the other Transmission Plant investment has a similar life. The Company requests the continued use of a 50 year ASL.

An analysis of the reserve entries produced a negative 1% net salvage ratio. We recommend a 0% net salvage ratio for this account.

DISTRIBUTION PLANT

The following section contains Distribution Plant analysis:

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line

No. 360.1 - DISTRIBUTION EASEMENTS

1	Estimated depreciable balance at 12/31/97	\$367,354
2	Proposed Average Service Life	60
3	Proposed Remaining Average Service Life	41
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	1.7
6	Current Depreciation Rate (%)	1.7
7		
8	Proposed Annual Depreciation Accrual	\$6,245
9	Current Annual Depreciation Accrual	\$6,245
10	Difference	\$0

11

12 DISCUSSION

Easements and Rights-of-Way represent the cost of acquiring leaseholds, easements, and other non-fee owned parcels of land having a life of more than one year.

As of December 31, 1996, only four retirements has been recorded in this account; therefore, no statistical analysis was made. Judgment applied to this situation indicates the life of this account should be in excess of the life of the installed equipment and somewhat similar to the ASL of Transmission Easements. Selecting a life longer than the equipments' life would allow for the rebuilding of distribution lines and the reuse of the right-of-way.

There is no significant costs associated with the disposal of easements; therefore, we recommend a 0% net salvage ratio.

Line

No. 361 - STRUCTURES & IMPROVEMENTS

1	Estimated depreciable balance at 12/31/97	\$15,897,389
2	Proposed Average Service Life	50
3	Proposed Remaining Average Service Life	39
4	Proposed Net Salvage Ratio (%)	(5)
5	Proposed Depreciation Rate (%)	2.1
6	Current Depreciation Rate (%)	2.0
7		
8	Proposed Annual Depreciation Accrual	\$333,845
9	Current Annual Depreciation Accrual	\$317,948
10	Difference	\$15,897

11

12 DISCUSSION

A review of the salvage and removal costs for the period 1976-1996 shows a negative 4% net salvage ratio. Our recommendation is to use negative 5% as the net salvage component.

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line
No. 362 - STATION EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$288,487,842
2	Proposed Average Service Life	36
3	Proposed Remaining Average Service Life	27
4	Proposed Net Salvage Ratio (%)	15
5	Proposed Depreciation Rate (%)	2.3
6	Current Depreciation Rate (%)	2.2
7		
8	Proposed Annual Depreciation Accrual	\$6,635,220
9	Current Annual Depreciation Accrual	\$6,346,733
10	Difference	<u>\$288,487</u>
11		

12 DISCUSSION

The analysis of salvage and removal costs for the period 1976-1996 produced a net salvage ratio of 30%. With the rapid growth in our service area, substantial capacity increases are resulting in high salvage credits from material returned to stores. Terminal salvage represents only 2% of the total salvage and is offset with a 18% cost of removal since 1988. The Company expects 25-30% of future retirements to be reused in future installations. On that basis, we recommend a net salvage ratio of 15%.

Line
No. 364 - POLES, TOWERS & FIXTURES

1	Estimated depreciable balance at 12/31/97	\$293,693,460
2	Proposed Average Service Life	28
3	Proposed Remaining Average Service Life	20
4	Proposed Net Salvage Ratio (%)	(20)
5	Proposed Depreciation Rate (%)	3.9
6	Current Depreciation Rate (%)	4.1
7		
8	Proposed Annual Depreciation Accrual	\$11,454,045
9	Current Annual Depreciation Accrual	<u>\$12,041,432</u>
10	Difference	<u>(\$587,387)</u>
11		

12 DISCUSSION

Since this account is maintained in mass, the SPR program was run. The program lends support to an ASL in the twenty five to thirty two year range. This account is retired on the FIFO (first in - first out) method. This method will tend to show an overstatement of the ASL and an understatement of the plant retirements.

A review of the reserve transactions for this account yields a net salvage ratio of 7%. Of the various sources of salvage credits for this account, approximately 99% of the credits were due to reimbursements caused by line relocations, public accidents, and material returned to the storeroom. Terminal salvage represents only 1% of the original cost while removal cost is 45% over the same period. With projected reuse of approximately 20% and future removal costs estimated at 45%, we recommended a net salvage ratio of negative 20%.

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line

No. 365 - OVERHEAD CONDUCTORS & DEVICES

1	Estimated depreciable balance at 12/31/97	\$341,054,259
2	Proposed Average Service Life	27
3	Proposed Remaining Average Service Life	20
4	Proposed Net Salvage Ratio (%)	(35)
5	Proposed Depreciation Rate (%)	4.8
6	Current Depreciation Rate (%)	4.8
7		
8	Proposed Annual Depreciation Accrual	\$16,370,604
9	Current Annual Depreciation Accrual	\$16,370,604
10	Difference	\$0

11

12 DISCUSSION

As with Account 364, the simulated program was run. The program lends support to a twenty five to thirty two year ASL.

The analysis of salvage credits and removal costs indicate a net salvage ratio of negative 8%. In the past, terminal salvage has averaged 19% of original cost based on the last ten years, while removal cost has averaged 120% over the same period. Future removal cost is expected to average around 100% - 120% of original cost. Reuse is expected to range between 35% - 40%. Reimbursements are expected to average 20% - 25%. We recommend the continued use of a net salvage factor of negative 35%.

Line

No. 366 - UNDERGROUND CONDUIT

1	Estimated depreciable balance at 12/31/97	\$76,766,833
2	Proposed Average Service Life	45
3	Proposed Remaining Average Service Life	35
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	2.2
6	Current Depreciation Rate (%)	2.2
7		
8	Proposed Annual Depreciation Accrual	\$1,688,870
9	Current Annual Depreciation Accrual	\$1,688,870
10	Difference	\$0

11

12 DISCUSSION

A review of the salvage and removal costs shows a net salvage ratio of 33%. This is the result of abnormal salvage as opposed to terminal salvage. The majority of salvage to this account is the result of public accidents (trenching, dig-ins). Conversations with our E & O personnel reveal that because of the high cost of removing conduit and its low salvage value, if any, conduit is generally retired in place or abandoned. Thus, we recommend a continuation of a 0% net salvage ratio.

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line

No. 367 - UNDERGROUND CONDUCTORS & DEVICES

1	Estimated depreciable balance at 12/31/97	\$235,475,188
2	Proposed Average Service Life	32
3	Proposed Remaining Average Service Life	26
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	2.8
6	Current Depreciation Rate (%)	2.9
7		
8	Proposed Annual Depreciation Accrual	\$6,593,305
9	Current Annual Depreciation Accrual	\$6,828,780
10	Difference	<u>(\$235,475)</u>

11

12 DISCUSSION

The account balance as of year-end 1996, shows an increase of approximately 335% over the last ten years.

The analysis of salvage and removal costs during the 1976-1996 period shows a 56% net salvage ratio. Due to the high cost of removal, abandonment in place is the preferred method of retirement, but this is not always possible. The majority of salvage received is from billings from public accidents (cable cuts, trenching accidents) and requests from customers to relocate facilities on their property. Over the last ten years, the terminal salvage ratio has been 16%, projected reuse is estimated at 15%, and the cost of removal has been 60%. Billings from the public have averaged between 20 - 30% during that same period; therefore, we recommend the continued use of a 0% net salvage ratio.

Line

No. 368 - LINE TRANSFORMERS

1	Estimated depreciable balance at 12/31/97	\$317,589,775
2	Proposed Average Service Life	24
3	Proposed Remaining Average Service Life	15.2
4	Proposed Net Salvage Ratio (%)	(15)
5	Proposed Depreciation Rate (%)	4.9
6	Current Depreciation Rate (%)	4.7
7		
8	Proposed Annual Depreciation Accrual	\$15,561,899
9	Current Annual Depreciation Accrual	\$15,244,309
10	Difference	<u>\$317,590</u>

11

12 DISCUSSION

This is another mass account; therefore, only the simulated program was run. The program output produced a range of lives between twenty four and thirty two years. As stated previously, the FIFO method of retirement tends to produce an overstated ASL, therefore we feel the ASL of twenty four years is appropriate.

The analysis of the reserve transactions for the test period 1976-1996 produced a negative 8% net salvage ratio. Again, much of the salvage can be traced to reused material and facility relocations. Terminal salvage has averaged about 10%, reuse is estimated at approximately 8%, and the cost of removal has averaged 25% during the previous five years and is expected to be approximately 30% in the future. The Company recommends a negative 15% net salvage ratio.

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line

No. 369.1 - OVERHEAD SERVICES

1	Estimated depreciable balance at 12/31/97	\$73,205,709
2	Proposed Average Service Life	34
3	Proposed Remaining Average Service Life	24
4	Proposed Net Salvage Ratio (%)	(50)
5	Proposed Depreciation Rate (%)	4.4
6	Current Depreciation Rate (%)	4.4
7		
8	Proposed Annual Depreciation Accrual	\$3,221,051
9	Current Annual Depreciation Accrual	\$3,221,051
10	Difference	\$0

11

12 DISCUSSION

The simulated program was used to analyze this account. The results indicate an average service life in the range of twenty eight to thirty eight years.

A review of the salvage and removal costs associated with the retirements shows a negative 100% net salvage ratio. Of the total salvage, 30% is the result of relocations and reconditioning based on the previous five years, with terminal salvage of 25% and 40% projected reuse, the Company recommends the use of the currently approved net salvage ratio of negative 50%.

Line

No. 369.2 - UNDERGROUND SERVICES

1	Estimated depreciable balance at 12/31/97	\$174,599,311
2	Proposed Average Service Life	40
3	Proposed Remaining Average Service Life	31
4	Proposed Net Salvage Ratio (%)	(20)
5	Proposed Depreciation Rate (%)	3.0
6	Current Depreciation Rate (%)	3.0
7		
8	Proposed Annual Depreciation Accrual	\$5,237,979
9	Current Annual Depreciation Accrual	\$5,237,979
10	Difference	\$0

11

12 DISCUSSION

Over the last ten years, this account has experienced rapid growth with over \$94.8 million in additions, or 57% of the account's balance.

The simulated analysis resulted in a wide range of ASL depending on the curve type selected. The reserve transactions for the period 1976 - 1996 show a net salvage ratio of 0%. The majority of the salvage credits to this account are the result of reimbursements due to the relocation or conversion of service at the customer's request and public accidents. Many of the relocations of service are a result of swimming pool construction; therefore, the cable is not abandoned. Terminal salvage has averaged 8% for the last five years, while reuse and reimbursements are expected to be 25% - 30%. The projected salvage is offset against a cost of removal estimate of 70% - 75%, producing a net salvage ratio of negative 20%. The activity of the years 1992-1995 are more reflective of future activity than the high activity of 1996. The Company requests the continued use of the existing NSR of negative 20%.

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line

No. 370 - METER EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$112,616,549
2	Proposed Average Service Life	28
3	Proposed Remaining Average Service Life	19.6
4	Proposed Net Salvage Ratio (%)	(15)
5	Proposed Depreciation Rate (%)	4.1
6	Current Depreciation Rate (%)	4.2
7		
8	Proposed Annual Depreciation Accrual	\$4,617,279
9	Current Annual Depreciation Accrual	\$4,729,895
10	Difference	<u>(\$112,616)</u>

11

12 DISCUSSION

Included as a sub-account (370.1) of Meter Equipment is Energy Conservation Equipment, which the Commission allows to be recovered over a five year period.

The simulated program indicates an average service life from twenty seven to thirty four years. By analyzing the more recent years, the average service life is decreasing.

The analysis of salvage and removal costs indicates a net salvage ratio of negative 10%. Cost of removal has averaged approximately 15% and since there is little or no salvage value on retired meters, the Company recommends the continued use of a 15% negative net salvage ratio.

Line

No. 371 - INSTALLATIONS ON CUSTOMERS PREMISES

1	Estimated depreciable balance at 12/31/97	\$3,768,173
2	Proposed Average Service Life	22
3	Proposed Remaining Average Service Life	13.1
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	4.9
6	Current Depreciation Rate (%)	5.9
7		
8	Proposed Annual Depreciation Accrual	\$184,640
9	Current Annual Depreciation Accrual	\$222,322
10	Difference	<u>(\$37,682)</u>

11

12 DISCUSSION

The equipment in this account is comprised mostly of meters, minor substation equipment, and current and potential transformers installed in customers' substations.

The majority of this account has been added since 1980. The simulated program was used to generate an ASL of twenty-two years. The net salvage analysis yields a 1% net salvage ratio. The Company recommends a net salvage ratio of 0%.

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line

No. 372 - LEASED PROPERTY ON CUSTOMER PREMISES

1	Estimated depreciable balance at 12/31/97	\$0
2	Proposed Average Service Life	25
3	Proposed Remaining Average Service Life	25
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	4.0
6	Current Depreciation Rate (%)	4.0
7		
8	Proposed Annual Depreciation Accrual	\$0
9	Current Annual Depreciation Accrual	\$0
10	Difference	<u>\$0</u>

11

12 DISCUSSION

Much of this equipment is similar to the units of property of Account 368; therefore, the life characteristics of this account should be similar. The Company recommends an ASL of twenty five years (the same as Account 368). Since no current investment exists, the RSL is also twenty five years.

Line

No. 373 - STREET LIGHT & SIGNAL SYSTEMS

1	Estimated depreciable balance at 12/31/97	\$132,018,691
2	Proposed Average Service Life	14
3	Proposed Remaining Average Service Life	9.1
4	Proposed Net Salvage Ratio (%)	(15)
5	Proposed Depreciation Rate (%)	7.8
6	Current Depreciation Rate (%)	7.7
7		
8	Proposed Annual Depreciation Accrual	\$10,297,458
9	Current Annual Depreciation Accrual	<u>\$10,165,439</u>
10	Difference	<u>\$132,019</u>

11

12 DISCUSSION

This account has had rapid growth in the past, with over \$100 million being added in the last ten years.

The analysis of removal costs and salvage credits for the 1976 - 1996 period produced a net salvage ratio of 21%. This rather high salvage ratio is due partly to the fact that salvage credits received from accident claims and highway relocations are substantial. These credits not only reflect the cost of removal of existing facilities, but also the cost of installing the new facilities. Over the past five years, only 1% of the total salvage credits have been terminal salvage. Reuse of retired material is expected to be in the range of 5-10%. Removal cost is expected to be approximately 20%; therefore, the Company requests a net salvage ratio of negative 15%.

GENERAL PLANT

The following section contains General Plant analysis:

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line

No. 390 - STRUCTURES & IMPROVEMENTS

1	Estimated depreciable balance at 12/31/97	\$77,146,471
2	Proposed Average Service Life	37
3	Proposed Remaining Average Service Life	26
4	Proposed Net Salvage Ratio (%)	(15)
5	Proposed Depreciation Rate (%)	3.4
6	Current Depreciation Rate (%)	3.2
7		
8	Proposed Annual Depreciation Accrual	\$2,622,979
9	Current Annual Depreciation Accrual	\$2,468,687
10	Difference	<u>\$154,292</u>

11

12 DISCUSSION

A review of the salvage credits and removal costs associated with the account produces a negative 18% net salvage ratio. The Company requests the currently approved net salvage ratio of negative 15% be continued.

Line

No. 391.1 - OFFICE FURNITURE

1	Estimated depreciable balance at 12/31/97	\$8,763,343
2	Proposed Average Service Life	7
3	Proposed Remaining Average Service Life	
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	14.3
6	Current Depreciation Rate (%)	14.3
7		
8	Proposed Annual Depreciation Accrual	\$1,253,158
9	Current Annual Depreciation Accrual	\$1,253,158
10	Difference	<u>\$0</u>

11

12 DISCUSSION

This investment is amortized over a seven year period.

Line

No. 391.2 - OFFICE EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$271,182
2	Proposed Average Service Life	7
3	Proposed Remaining Average Service Life	
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	14.3
6	Current Depreciation Rate (%)	14.3
7		
8	Proposed Annual Depreciation Accrual	\$38,779
9	Current Annual Depreciation Accrual	\$38,779
10	Difference	<u>\$0</u>

11

12 DISCUSSION

This investment is amortized over a seven year period.

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line

No. 391.3 - COMPUTER EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$61,507,727
2	Proposed Average Service Life	5
3	Proposed Remaining Average Service Life	
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	20.0
6	Current Depreciation Rate (%)	20.0
7		
8	Proposed Annual Depreciation Accrual	\$12,301,546
9	Current Annual Depreciation Accrual	\$12,301,546
10	Difference	\$0

11

12 DISCUSSION

This investment is amortized a five year period.

Line

No. 391.5 - DUPLICATING & MAILING EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$2,495,950
2	Proposed Average Service Life	7
3	Proposed Remaining Average Service Life	
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	14.3
6	Current Depreciation Rate (%)	14.3
7		
8	Proposed Annual Depreciation Accrual	\$356,921
9	Current Annual Depreciation Accrual	\$356,921
10	Difference	\$0

11

12 DISCUSSION

This investment is amortized over a seven year period.

Line

No. 393.1 - MOTORIZED STORES EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$2,128,566
2	Proposed Average Service Life	7
3	Proposed Remaining Average Service Life	
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	14.3
6	Current Depreciation Rate (%)	3.7
7		
8	Proposed Annual Depreciation Accrual	\$304,385
9	Current Annual Depreciation Accrual	\$78,757
10	Difference	\$225,628

11

12 DISCUSSION

The Company recommends the entire Account 393, including motorized equipment be amortized over a seven year period. The small investment does not warrant tracking of individual assets.

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line

No. 393.2 -- STORAGE EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$355,476
2	Proposed Average Service Life	7
3	Proposed Remaining Average Service Life	
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	14.3
6	Current Depreciation Rate (%)	14.3
7		
8	Proposed Annual Depreciation Accrual	\$50,833
9	Current Annual Depreciation Accrual	\$50,833
10	Difference	\$0

11

12 DISCUSSION

This investment is amortized over a seven year period.

Line

No. 393.3 -- PORTABLE HANDLING EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$18,341
2	Proposed Average Service Life	7
3	Proposed Remaining Average Service Life	
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	14.3
6	Current Depreciation Rate (%)	14.3
7		
8	Proposed Annual Depreciation Accrual	\$2,623
9	Current Annual Depreciation Accrual	\$2,623
10	Difference	\$0

11

12 DISCUSSION

This investment is amortized over a seven year period.

Line

No. 394.1 -- STATIONARY TOOLS, SHOP, & GARAGE EQUIP

1	Estimated depreciable balance at 12/31/97	\$6,161,991
2	Proposed Average Service Life	7
3	Proposed Remaining Average Service Life	
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	14.3
6	Current Depreciation Rate (%)	6.3
7		
8	Proposed Annual Depreciation Accrual	\$881,165
9	Current Annual Depreciation Accrual	\$388,225
10	Difference	\$492,960

11

12 DISCUSSION

The Company recommends the entire Account 394, including shop and stationary equipment be amortized over a seven year period. The small investment does not warrant tracking of individual assets; not cost justified.

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line

No. 394.2 -- PORTABLE TOOLS, SHOP & GARAGE EQUIP

1	Estimated depreciable balance at 12/31/97	\$473,003
2	Proposed Average Service Life	7
3	Proposed Remaining Average Service Life	
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	14.3
6	Current Depreciation Rate (%)	14.3
7		
8	Proposed Annual Depreciation Accrual	\$67,639
9	Current Annual Depreciation Accrual	\$67,639
10	Difference	\$0
11		
12	DISCUSSION	
	This investment is amortized over a period of seven years.	

Line

No. 395.1 -- STATIONARY LABORATORY EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$0
2	Proposed Average Service Life	25
3	Proposed Remaining Average Service Life	25
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	14.3
6	Current Depreciation Rate (%)	4.0
7		
8	Proposed Annual Depreciation Accrual	\$0
9	Current Annual Depreciation Accrual	\$0
10	Difference	\$0
11		
12	DISCUSSION	
	Included in this account is a variety of portable meter testing equipment, voltmeters, ammeters, etc. There currently is no investment in Stationary Laboratory Equipment.	

The Company recommends the entire Account 395, including shop and stationary equipment be amortized over a seven year period. The small investment does not warrant tracking of individual assets; not cost justified.

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line

No. 395.2 - PORTABLE LABORATORY EQUIPMENT

1	Estimated depreciable balance at 12/31/97	\$5,636,913
2	Proposed Average Service Life	7
3	Proposed Remaining Average Service Life	
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	14.3
6	Current Depreciation Rate (%)	14.3
7		
8	Proposed Annual Depreciation Accrual	\$806,079
9	Current Annual Depreciation Accrual	\$806,079
10	Difference	\$0
11		
12	DISCUSSION	

This investment is being amortized over a seven year period.

Line

No. 396 - POWER OPERATED EQUIPMENT

1	Estimated depreciable balance at 12/31/94	\$1,667,073
2	Proposed Average Service Life	13
3	Proposed Remaining Average Service Life	5.1
4	Proposed Net Salvage Ratio (%)	10
5	Proposed Depreciation Rate (%)	6.1
6	Current Depreciation Rate (%)	8.7
7		
8	Proposed Annual Depreciation Accrual	\$101,691
9	Current Annual Depreciation Accrual	\$145,035
10	Difference	(\$43,344)
11		
12	DISCUSSION	

Power Operated Equipment consists of trenchers, cranes, and various other machine driven equipment. Retirements to date have totaled \$1,604,868.

A study of salvage and removal shows a net salvage ratio of 10%.

Line

No. 397 - COMMUNICATION EQUIPMENT (NEW NON-FIBER OPTIC)

1	Estimated depreciable balance at 12/31/97	\$0
2	Proposed Average Service Life	7
3	Proposed Remaining Average Service Life	
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	14.3
6	Current Depreciation Rate (%)	7.7
7		
8	Proposed Annual Depreciation Accrual	\$0
9	Current Annual Depreciation Accrual	\$0
10	Difference	\$0
11		
12	DISCUSSION	

The Company requests seven year amortization for new non-fiber optic additions.

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

397 - COMMUNICATION EQUIPMENT - CONTINUED

The analysis of salvage and removal cost for this account resulted in a 0% net salvage ratio. Book reserve entries confirm there is no market for used telecommunication equipment which supports the continued use of the current 0% net salvage ratio.

The investment (as October 31, 1997) in Communication Equipment is broken down into the following categories:

Fiber Optic Cable	\$11,764,931
Fiber Optic Related Electronics	12,685,585
Microwave Equipment	9,857,988
Paging Equipment	100,103
Base Station Equipment	199,748
Mobile & Portable Radios	4,295,063
Telephone & Fixed Radio	9,235,179
Miscellaneous Communications Equipment	4,120,824
Total	\$52,259,421

Line

No. 397.1 - COMMUNICATION EQUIPMENT (EMBEDDED NON-FIBER)	
1 Estimated depreciable balance at 12/31/97	\$26,863,943
2 Proposed Average Service Life	7
3 Proposed Remaining Average Service Life	
4 Proposed Net Salvage Ratio (%)	0
5 Proposed Depreciation Rate (%)	14.3
6 Current Depreciation Rate (%)	7.7
7	
8 Proposed Annual Depreciation Accrual	\$2,220,337
9 Current Annual Depreciation Accrual	\$2,068,524
10 Difference	<u>\$151,813</u>

11

12 DISCUSSION

The Company proposes to write-off the undepreciated value of this class of equipment over a seven year period.

Line

No. 397.2 - COMMUNICATION EQUIPMENT (FIBER OPTIC)	
1 Estimated depreciable balance at 12/31/97	\$24,450,516
2 Proposed Average Service Life	13
3 Proposed Remaining Average Service Life	
4 Proposed Net Salvage Ratio (%)	0
5 Proposed Depreciation Rate (%)	7.7
6 Current Depreciation Rate (%)	7.7
7	
8 Proposed Annual Depreciation Accrual	\$1,882,690
9 Current Annual Depreciation Accrual	<u>\$1,882,390</u>
10 Difference	<u>\$0</u>

11

12 DISCUSSION

Fiber optic cable should have a useful life of approximately twenty years. The equipment supporting the fiber optic cable should have a life of approximately 7 years. Based on the above investment breakdown, the composite life for fiber and equipment is approximately 13 years. The Company is requesting a 0% net salvage ratio.

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

No. 398.2 - MISCELLANEOUS EQUIPMENT

1 Estimated depreciable balance at 12/31/97	\$2,499,003
2 Proposed Average Service Life	7
3 Proposed Remaining Average Service Life	
4 Proposed Net Salvage Ratio (%)	0
5 Proposed Depreciation Rate (%)	14.3
6 Current Depreciation Rate (%)	14.3
7	
8 Proposed Annual Depreciation Accrual	\$357,358
9 Current Annual Depreciation Accrual	\$357,358
10 Difference	\$0

11

12 DISCUSSION

This investment is amortized over seven years.

TRANSPORTATION PLANT

The following section contains Transportation Plant analysis:

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line

No. 392.1 - PASSENGER CARS

1	Estimated depreciable balance at 12/31/97	\$1,895,761
2	Proposed Average Service Life	6
3	Proposed Remaining Average Service Life	2.6
4	Proposed Net Salvage Ratio (%)	18
5	Proposed Depreciation Rate (%)	15.0
6	Current Depreciation Rate (%)	16.0
7		
8	Proposed Annual Depreciation Accrual	\$284,364
9	Current Annual Depreciation Accrual	\$303,322
10	Difference	<u>(\$18,958)</u>

11

12 DISCUSSION

The Company currently operates one hundred and seventy-two passenger cars.
A 18% positive net salvage ratio is proposed for this account.

Line

No. 392.2 - LIGHT TRUCKS

1	Estimated depreciable balance at 12/31/97	\$9,449,303
2	Proposed Average Service Life	7
3	Proposed Remaining Average Service Life	4.0
4	Proposed Net Salvage Ratio (%)	22
5	Proposed Depreciation Rate (%)	8.7
6	Current Depreciation Rate (%)	10.6
7		
8	Proposed Annual Depreciation Accrual	\$822,089
9	Current Annual Depreciation Accrual	\$1,001,626
10	Difference	<u>(\$179,537)</u>

11

12 DISCUSSION

Five hundred and fifty-eight vehicles make up the investment of \$9,449,303.
The Company requests a net salvage ratio of 22%.

Line

No. 392.3 - HEAVY TRUCKS

1	Estimated depreciable balance at 12/31/97	\$10,868,024
2	Proposed Average Service Life	14
3	Proposed Remaining Average Service Life	6
4	Proposed Net Salvage Ratio (%)	12.0
5	Proposed Depreciation Rate (%)	4.4
6	Current Depreciation Rate (%)	5.4
7		
8	Proposed Annual Depreciation Accrual	\$476,193
9	Current Annual Depreciation Accrual	\$586,873
10	Difference	<u>(\$108,680)</u>

11

12 DISCUSSION

Ninty-five line trucks are included in this sub-account.

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line

No. 392.4 - SPECIAL TRUCKS

1	Estimated depreciable balance at 12/31/97	\$48,193,326
2	Proposed Average Service Life	16
3	Proposed Remaining Average Service Life	9.5
4	Proposed Net Salvage Ratio (%)	15
5	Proposed Depreciation Rate (%)	4.9
6	Current Depreciation Rate (%)	4.5
7		
8	Proposed Annual Depreciation Accrual	\$2,361,473
9	Current Annual Depreciation Accrual	\$2,168,700
10	Difference	<u>\$192,773</u>

11

12 DISCUSSION

This sub-account is made up of five hundred and five vehicles.

Line

No. 392.5 - TRAILERS

1	Estimated depreciable balance at 12/31/97	\$4,089,252
2	Proposed Average Service Life	26
3	Proposed Remaining Average Service Life	18.8
4	Proposed Net Salvage Ratio (%)	40
5	Proposed Depreciation Rate (%)	1.7
6	Current Depreciation Rate (%)	3.1
7		
8	Proposed Annual Depreciation Accrual	\$69,517
9	Current Annual Depreciation Accrual	\$126,767
10	Difference	<u>(\$57,250)</u>

11

12 DISCUSSION

Three hundred and seventy-four trailers comprise the investment in this sub-account.

Line

No. 392.6 - FLIGHT EQUIPMENT (USED)

1	Estimated depreciable balance at 12/31/97	\$0
2	Proposed Average Service Life	5.0
3	Proposed Remaining Average Service Life	5.0
4	Proposed Net Salvage Ratio (%)	25
5	Proposed Depreciation Rate (%)	15.0
6	Current Depreciation Rate (%)	15.0
7		
8	Proposed Annual Depreciation Accrual	\$0
9	Current Annual Depreciation Accrual	\$0
10	Difference	<u>\$0</u>

11

12 DISCUSSION

The Company owns one used helicopter. This asset was fully depreciated in 1997.

FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION

Line

No. 392.7 - FLIGHT EQUIPMENT (NEW)

1	Estimated depreciable balance at 12/31/97	\$6,034,682
2	Proposed Average Service Life	7
3	Proposed Remaining Average Service Life	5.0
4	Proposed Net Salvage Ratio (%)	50
5	Proposed Depreciation Rate (%)	3.6
6	Current Depreciation Rate (%)	5.0
7		
8	Proposed Annual Depreciation Accrual	\$217,249
9	Current Annual Depreciation Accrual	\$301,734
10	Difference	<u>(\$84,485)</u>

11

12 DISCUSSION

This sub-account consists of one long range helicopter and one Lear Jet.

The change to 50% net salvage ratio represents the current used aircraft market.

INTANGIBLE PLANT

The following section contains Intangible Plant analysis:

**FLORIDA POWER CORPORATION
PLANT ANALYSIS BY FUNCTION**

Line

No. 303 - INTANGIBLE PLANT

1	Estimated depreciable balance at 12/31/97	\$21,265,958
2	Proposed Average Service Life	5
3	Proposed Remaining Average Service Life	5
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	20.0
6	Current Depreciation Rate (%)	20.0
7		
8	Proposed Annual Depreciation Accrual	\$4,253,192
9	Current Annual Depreciation Accrual	\$4,253,192
10	Difference	\$0

11

12 DISCUSSION

This account is made up of the Company's computer software, both in-house developed and purchased. Attached is an excerpt from the Company's Plant Accounting Manual defining the nature and disposition of expenditures relating to the development of computer software. All Software except for Sub-account 303.1 is amortized over a five year period.

Line

No. 303.1 - INTANGIBLE PLANT - CUSTOMER SERVICE SYSTEM

1	Estimated depreciable balance at 12/31/97	\$58,193,947
2	Proposed Average Service Life	10
3	Proposed Remaining Average Service Life	10
4	Proposed Net Salvage Ratio (%)	0
5	Proposed Depreciation Rate (%)	10.0
6	Current Depreciation Rate (%)	10.0
7		
8	Proposed Annual Depreciation Accrual	\$5,819,395
9	Current Annual Depreciation Accrual	\$5,819,395
10	Difference	\$0

11

12 DISCUSSION

An amortization period of ten years is requested for this system, the same period of time the benefits of the system should be realized. The FERC has approved this ten year amortization period.

The new system is a state of the art system including all customer billing, cash processing, complete on-line customer history, tracking of connections, disconnections, and customer deposits. The system is designed to decrease paperwork and increase employee productivity as a result of the system being on-line. All customer information is immediately available.

ACCOUNTING FOR COMPUTER SOFTWARE COST**COMPUTER
SOFTWARE
NUMBER
BUDGET**

The permanently assigned construction budget number for computer software costs and the activity prefix can be found in General Instructions, Section 4.

FOREWORD

This section establishes accounting and reporting for the costs of computer software to be sold, leased, or otherwise marketed and software developed for internal use. It also applies to purchased software. It identifies the costs incurred in the process of creating a software product that are research and development costs (expensed as incurred) and those that are production costs to be capitalized, and it specifies amortization and other requirements. A chart describing the treatment of costs associated with the internal development of software systems is on page 7.

**PROPERTY
UNIT****Account 303**

This account shall include the cost of all computer software regardless of where the items are assigned.

Retirement Unit: Software System (See Section 12 for list of Retirement Units)

Maintenance: Normally, all enhancements and modifications should be expensed. Substantial and significant enhancements and improvements to an existing software program that are intended to extend the life or improve the capability of the original product should be reviewed to determine if they meet the criteria for capitalization.

**SYSTEM
WORK
ORDERS**

A system work order is required when:

1. A new software system is developed and installed internally.
2. A complete system is purchased.
3. A complete system is totally replaced.

**CHARGES
FOR
COSTS
INCURRED**

Costs incurred in creating a computer software system shall be charged to expense when incurred as research and development until technological feasibility has been established for the product. Technological feasibility is established upon completion of a detail program design or in its absence, completion of a working model. Thereafter, all software development costs shall be capitalized.

**Large
Expenditures**

1. The cost of new software involving a total operating system for which benefits will be realized over several years should be accounted for as follows:
 - a. Purchased software costs which are not separately stated from the hardware cost are to be recorded in the same plant account as the hardware cost, generally Account 391, Office Furniture and Equipment, and amortized for a period of five years.
 - b. Purchased software costs which are separately stated from the hardware cost should be capitalized and amortized over the estimated economic life of the software.
 - c. The cost of Company developed software should be capitalized as in item b above after the establishment of technological feasibility.
2. All costs of developing software prior to establishing technological feasibility shall be expensed. Costs of design, coding, and testing performed subsequent to establishing technological feasibility should be capitalized. Software production costs to be used as an integral part of a product or process shall not be capitalized until both (1) technological feasibility has been established for the software and (2) all research and development activities for the other components of the product or process have been completed.

Capitalization of computer software costs shall cease when the product is placed in production for use by the user departments.

**Technical
Feasibility**

(Applies only to a
new software system
exclusive to FPC)

3. All costs incurred to establish the technological feasibility of a computer software product are research and development costs. Those costs shall be charged to expense when incurred. Technical feasibility applies only to a software system that has never before been successfully produced and implemented by another entity. Technological feasibility of a computer software product has been established when all planning, designing, coding, and testing activities that are necessary to establish that the product can be produced to meet its design specifications including functions, features, and technical performance requirements have been completed.

Completion of the activities in either item a or item b below are evidence that technological feasibility has been established.

- a. If the process of creating the computer software product includes a detail program design:

- (1) The product specifications and the detail program design have been completed, and the necessary skills, hardware, and software technology are available to produce the product.
- (2) The completeness of the detail program design and its consistency with the product design have been confirmed by documenting and tracing the detail program design to product specifications.
- (3) The detail program design has been reviewed for high-risk development issues (for example, novel, unique, unproven functions and features or technological innovations), and any uncertainties related to identified high-risk development issues have been resolved through coding and testing.

- b. If the process of creating the computer software product does not include a detail program design with the features identified in item a above:

- (1) A product design and a working model of the software product have been completed. Analysis and review of a working system of another company shall satisfy this requirement.
- (2) The completeness of the working model and its consistency with the product have been confirmed by testing.

**Maintenance
Costs**

4. Costs of maintenance shall be expensed as incurred and shall include:
 - a. User support and training.
 - b. The recurring minor cost of maintaining or updating existing software.
 - c. Inexpensive new software (i.e., software for personal computers) should be charged directly to expense as incurred.
 - d. All labor and expenses in connection with the installation of the data.
 - e. Enhancements and modifications.

**Amortization
of
Capitalized
Software
Costs**

5. Amortization of Capitalized Software Costs shall be accounted for as follows:

Capitalized software costs shall be amortized on a product-by-product basis. The annual amortization shall be the straight-line method over the remaining estimated economic life of the product including the period being reported. Amortization shall start when the product is placed in production for the user.

Most capitalized software recorded in Account 303, Miscellaneous Intangible Plant, shall be amortized over a period not to exceed five years by charges to Account 405, Amortization of Limited-Term Electric Plant, and credits to Account 111, Accumulated Provisions for Amortization of Electric Utility Plant.

DEFINITIONS

All Intangible Utility Plant is considered as consisting of retirement units (a software system) and minor items (enhancements).

1. Retirement Unit (Software System) - An item of utility plant which, when placed into service, is capitalized and when removed from service, with or without replacement, is always retired. A software system shall be relatively costly, have a minimum life in excess of one year, not be subject to periodic replacement, and not be an integral part of another software system.

DEFINITIONS
(continued)

2. Minor Item (Enhancement) - Any additional coding that is added to an existing software program/system and becomes a component part of an existing software program. When modifications are made to an existing computer application/system, the cost of the modification shall be considered "maintenance" and shall be charged to the appropriate operating account.

Capitalization criteria shall apply to a single enhancement and not to a group of such items purchased or installed as a single project. Blocks or groups of minor coding enhancements shall not be added to intangible plant retirement units.

3. Coding - Generating detailed instructions in a computer language to carry out the requirements described in the detail program design. The coding of a computer software product may begin prior to, concurrent with, or subsequent to the completion of the detail program design. (Charge all expenses incurred after technological feasibility has been established to a capital work order if capitalization criteria has been met.)
4. Detail Program Design - The detail design of a computer software product that takes product function, feature, and technical requirements to their most detailed, logical form and is ready for coding. (Charge all expenses incurred after technological feasibility has been established to a capital work order if capitalization criteria has been met.)
5. Maintenance - Activities undertaken after the software product is in production to correct errors or keep the product updated with current information. Those activities include routine changes and additions. (Charge all costs to operating expenses.)
6. Software Design - A logical representation of all software functions in sufficient detail to serve a product specifications. (Charge all expenses incurred after technological feasibility has been established to a capital work order if capitalization criteria has been met.)
7. Software Enhancement - Improvements to existing software that are intended to improve the capability of the original software programs. Enhancements normally require software design and may require a redesign of all or part of the existing software. (Charge all improvements to operating expenses.)

DEFINITIONS
(continued)

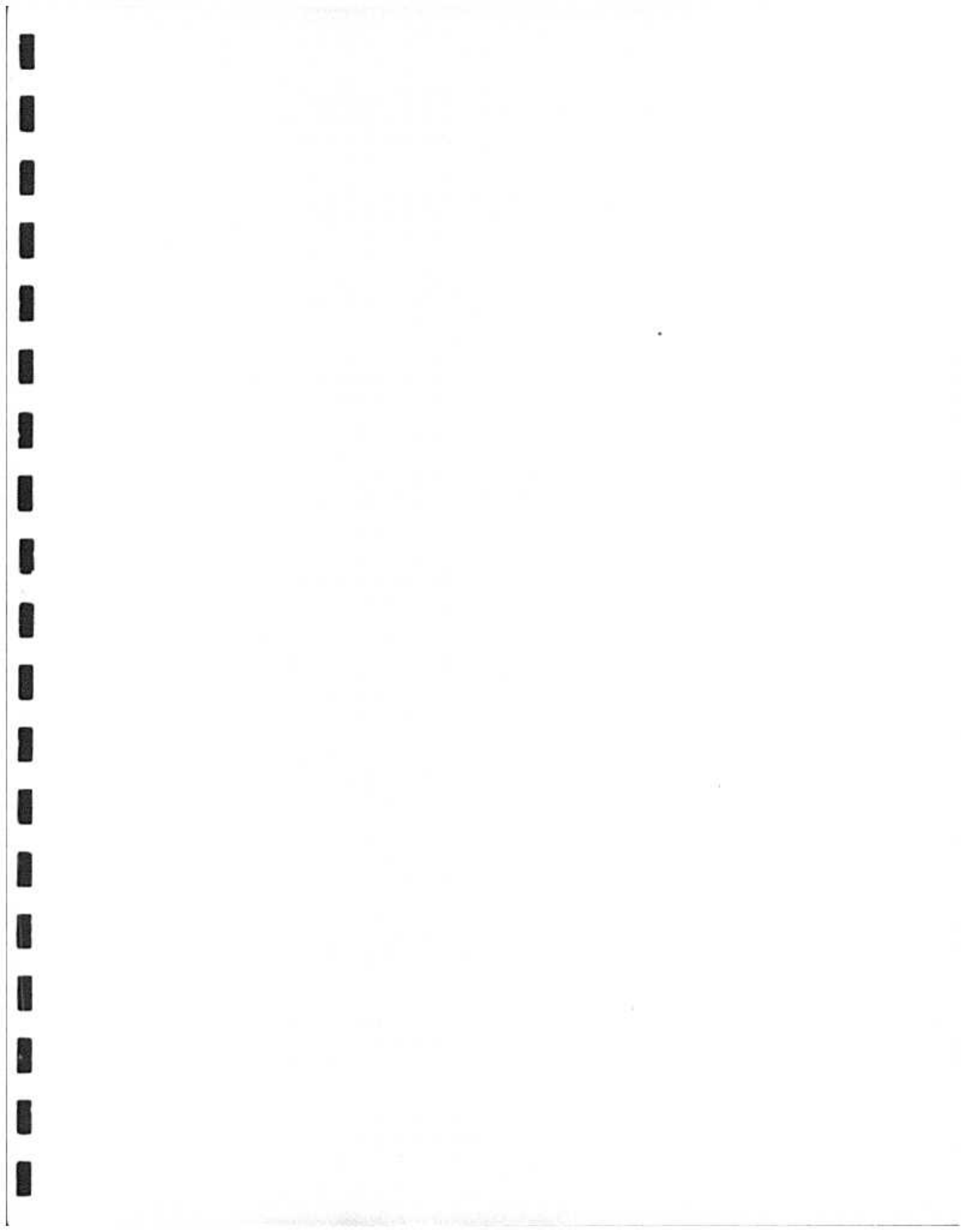
8. Testing - Performing the steps necessary to determine whether the coded computer software meets function, feature, and technical performance requirements set forth in the product design. (Charge initial testing before release to the user department to capital work order if capitalization criteria has been met.)
9. Working Model - An operative version of the computer software product that is completed in the same software language as the product to be ultimately marketed, performs all the major functions planned for the software, and is ready for initial user testing (beta testing).

**HOW TO TREAT THE COSTS OF INTERNALLY DEVELOPED
SOFTWARE SYSTEMS (RETIREMENT UNITS)**

<u>ACTIVITY</u>	<u>EXPENSED AS R & D</u>	<u>CAPITALIZED AND AMORTIZED *</u>	<u>EXPENSED AS INCURRED</u>
Conceptual formulation	\$		
Design, including detail program design	\$	\$	
Design modification prior to initial in-service date	\$	\$	
Coding **	\$	\$	
Testing	\$	\$	
Documentation	\$	\$	
Preparation and duplication of training materials			\$
Enhancements			\$
Maintenance			\$
User support			\$
Duplication of software			\$
Duplication of documentation			\$

* If technological feasibility has been established

** Includes interface to a purchased software system



FLORIDA POWER CORPORATION

CALCULATION OF THEORETICAL RESERVE

The theoretical reserve was computed using the Florida Public Service Commission method described in Rule 26-6.0436. The method is described below:

$$\text{Theoretical Reserve} = \text{Book Investment} - \text{Total Future Accruals} - \text{Future Net Salvage}$$

The schedule on the following pages details any surplus or deficiency of the accumulated reserve for depreciation by depreciable category. Also included is a schedule detailing the computation of the theoretical reserve. Reserve surplus' and deficits should be made up through the remaining life computations.

FLORIDA POWER CORPORATION
SUMMARY OF RESERVE ADEQUACY
RETAIL JURISDICTIONAL METHODOLOGY
AS OF DECEMBER 31, 1997

ACCOUNT NUMBER	ACCOUNT TITLE	RETAIL RESERVE	THEORETICAL RESERVE	SURPLUS (DEFICIT)
STEAM PRODUCTION				
CRYSTAL RIVER 1 & 2 PLANT				
311	STRUCTURES & IMPROVEMENTS	33,304,258	33,231,333	72,925
312	BOILER PLANT EQUIPMENT	69,281,782	69,558,973	(277,211)
314	TURBOGENERATOR UNITS	55,001,122	54,297,496	703,626
315	ACCESSORY ELECTRIC EQUIPMENT	13,885,036	14,016,040	(131,004)
316	MISCELLANEOUS EQUIPMENT	<u>2,273,007</u>	<u>2,271,445</u>	<u>1,562</u>
		173,745,165	173,375,287	369,898
CRYSTAL RIVER 4 & 5 PLANT				
311	STRUCTURES & IMPROVEMENTS	46,794,002	47,661,583	(1,067,581)
312	BOILER PLANT EQUIPMENT	239,726,954	239,266,441	462,513
314	TURBOGENERATOR UNITS	95,835,540	94,938,917	896,623
315	ACCESSORY ELECTRIC EQUIPMENT	37,991,326	37,605,327	385,999
316	MISCELLANEOUS EQUIPMENT	<u>4,308,670</u>	<u>4,328,222</u>	<u>(20,553)</u>
		424,656,492	424,021,491	637,001
ANCLOTE PLANT				
311	STRUCTURES & IMPROVEMENTS	15,380,982	15,004,758	376,224
312	BOILER PLANT EQUIPMENT	53,149,878	52,703,570	446,308
314	TURBOGENERATOR UNITS	58,678,920	58,574,081	104,839
315	ACCESSORY ELECTRIC EQUIPMENT	13,767,384	13,759,223	8,161
316	MISCELLANEOUS EQUIPMENT	<u>3,299,763</u>	<u>3,293,993</u>	<u>5,790</u>
		144,276,945	143,335,605	941,340
BARTOW PLANT				
311	STRUCTURES & IMPROVEMENTS	11,786,081	11,849,839	(63,758)
312	BOILER PLANT EQUIPMENT	30,395,354	30,330,269	65,085
314	TURBOGENERATOR UNITS	16,490,927	16,619,881	(128,954)
315	ACCESSORY ELECTRIC EQUIPMENT	7,966,314	7,947,778	20,536
316	MISCELLANEOUS EQUIPMENT	<u>1,570,156</u>	<u>1,571,272</u>	<u>(1,116)</u>
		68,190,832	68,319,039	(128,207)
BARTOW-ANCLOTE PIPELINE				
	TOTAL STEAM	<u>6,896,044</u>	<u>6,310,910</u>	<u>(1,412,866)</u>
		617,769,498	617,362,332	407,166
NUCLEAR PRODUCTION				
CRYSTAL RIVER 3				
321	STRUCTURES & IMPROVEMENTS	93,255,256	92,498,476	756,780
322	REACTOR PLANT EQUIPMENT	115,771,058	115,323,171	447,887
323	TURBOGENERATOR UNITS	30,652,844	30,251,290	401,554
324	ACCESSORY ELECTRIC EQUIPMENT	70,030,346	70,008,479	21,867
325	MISCELLANEOUS EQUIPMENT	<u>18,238,268</u>	<u>18,215,118</u>	<u>23,250</u>
	TOTAL NUCLEAR	327,947,872	326,296,534	1,651,338
OTHER PRODUCTION				
	BAYBORO PEAKING	15,483,370	15,568,385	(85,015)
	HIGGINS PEAKING	11,839,872	11,860,239	(20,367)
	AVON PARK PEAKING	5,596,416	5,504,164	22,252
	DEBARY PEAKING	25,928,510	25,741,566	187,944
	BARTOW PEAKING	12,719,540	12,673,952	45,588
	INTERCESSION CITY PEAKING	19,815,906	19,972,705	(156,799)
	RIO PINAR PEAKING	1,880,016	1,862,168	(2,152)
	SUWANNEE RIVER PEAKING	15,773,219	15,869,793	(96,574)
	TURNER PEAKING	12,872,106	13,055,125	(183,019)
	DEBARY PEAKING (NEW)	16,006,463	15,068,393	938,070
	INTERCESSION CITY PEAKING (NEW)	14,407,624	14,938,241	(530,617)
	INTERCESSION CITY PEAKING (SIEMENS)	979,638	1,299,126	(319,488)
	UNIVERSITY OF FLORIDA	9,026,806	9,056,226	(29,418)
	TIGER BAY	<u>1,890,611</u>	<u>6,250,000</u>	<u>(6,359,389)</u>
	TOTAL OTHER	164,030,899	170,540,083	(6,509,184)
TRANSMISSION PLANT				
350.1	EASEMENTS	9,352,665	8,848,321	504,344
352	STRUCTURES & IMPROVEMENTS	5,159,812	5,099,917	59,895
353.1	STATION EQUIPMENT (EXCL ECC)	78,489,306	82,208,421	(3,719,115)
353.2	ENERGY CONTROL CENTER	14,803,980	14,881,312	(22,668)
354	TOWERS & FIXTURES	45,938,954	44,962,677	976,277
355	POLES & FIXTURES	73,623,678	73,038,830	585,048
356	OVERHEAD CONDUCTOR & DEVICES	<u>86,137,089</u>	<u>85,639,258</u>	<u>497,831</u>

FLORIDA POWER CORPORATION
SUMMARY OF RESERVE ADEQUACY
RETAIL JURISDICTIONAL METHODOLOGY
AS OF DECEMBER 31, 1997

ACCOUNT NUMBER	ACCOUNT TITLE	RETAIL RESERVE	THEORETICAL RESERVE	SURPLUS (DEFICIT)
357	UNDERGROUND CONDUIT	4,514,491	4,571,848	(57,357)
358	UNDERGROUND CONDUCTOR & DEVICES	6,787,136	6,789,993	(2,857)
359	ROADS & TRAILS	662,549	666,678	15,870
	TOTAL TRANSMISSION	325,749,859	326,867,255	(1,117,396)
	<u>DISTRIBUTION PLANT</u>			
360.1	EASEMENTS	114,114	111,308	2,806
361	STRUCTURES & IMPROVEMENTS	3,980,173	3,672,296	287,877
362	STATION EQUIPMENT	67,595,140	66,063,716	1,531,424
364	POLES, TOWERS AND FIXTURES	122,964,410	123,351,253	(386,843)
365	OVERHEAD CONDUCTOR & DEVICES	135,472,770	133,011,161	2,461,609
366	UNDERGROUND CONDUIT	17,777,633	17,696,372	121,261
367	UNDERGROUND CONDUCTOR & DEVICES	81,540,497	64,049,251	(2,506,754)
368	LINE TRANSFORMERS	127,682,534	128,687,377	(1,004,843)
369.1	OVERHEAD SERVICES	31,929,671	32,503,335	(573,664)
369.2	UNDERGROUND SERVICES	49,344,385	47,141,814	2,202,571
370	METER EQUIPMENT	39,417,744	39,010,372	407,372
371	INSTALLATION ON CUST. PREMISE	1,363,670	1,349,383	14,287
372	LEASED PROPERTY ON CUST. PREMISE	0	0	0
373	STREET LIGHT SYSTEMS	58,689,550	58,114,628	574,922
	TOTAL DISTRIBUTION	717,852,691	714,722,296	3,130,425
	<u>GENERAL PLANT</u>			
390	STRUCTURES & IMPROVEMENTS	20,576,231	20,520,962	55,269
396	POWER OPERATED EQUIPMENT	1,001,650	981,740	19,910
	TOTAL GENERAL	21,577,881	21,502,702	75,179
	<u>TRANSPORTATION EQUIPMENT</u>			
392.1	PASSENGER CARS	816,751	815,177	1,574
392.2	LIGHT TRUCKS	4,133,125	4,082,099	51,026
392.3	HEAVY TRUCKS	6,112,740	6,227,377	(114,637)
392.4	SPECIAL TRUCKS	18,647,911	18,458,044	189,867
392.5	TRAILERS	1,171,722	1,123,727	47,995
392.6	FLIGHT EQUIPMENT (USED)	364,004	364,004	0
392.7	FLIGHT EQUIPMENT (NEW)	1,836,443	1,831,098	5,345
	TOTAL TRANSPORTATION	23,162,699	23,001,526	161,173
	TOTAL PLANT	2,408,111,396	2,410,292,698	(2,181,302)

FLORIDA POWER CORPORATION
COMPUTATION OF THE THEORETICAL RESERVE
AS OF DECEMBER 31, 1997

ACCOUNT NUMBER	ACCOUNT TITLE	1997 PLANT BALANCE	FUTURE ACCRUALS	FUTURE NET SALVAGE	THEORETICAL RESERVE
STEAM PRODUCTION					
CRYSTAL RIVER 1 & 2 PLANT					
311	STRUCTURES & IMPROVEMENTS	70,137,891	40,413,453	(3,506,895)	33,231,333
312	BOILER PLANT EQUIPMENT	126,886,124	89,048,682	(31,721,531)	69,558,973
314	TURBOGENERATOR UNITS	105,643,072	78,008,344	(28,460,768)	54,297,496
315	ACCESSORY ELECTRIC EQUIPMENT	33,773,592	23,134,911	(3,377,359)	14,016,040
316	MISCELLANEOUS EQUIPMENT	<u>4,616,757</u>	<u>2,576,150</u>	<u>(230,838)</u>	<u>2,271,445</u>
		341,257,438	233,179,540	(65,297,391)	173,375,287
CRYSTAL RIVER 4 & 5 PLANT					
311	STRUCTURES & IMPROVEMENTS	145,095,706	104,468,908	(7,254,785)	47,881,583
312	BOILER PLANT EQUIPMENT	457,928,203	264,452,382	(45,792,620)	239,286,441
314	TURBOGENERATOR UNITS	191,100,879	115,272,050	(19,110,088)	94,938,917
315	ACCESSORY ELECTRIC EQUIPMENT	78,248,624	48,465,959	(7,624,662)	37,605,327
316	MISCELLANEOUS EQUIPMENT	<u>7,871,315</u>	<u>3,935,658</u>	<u>(393,566)</u>	<u>4,329,223</u>
		880,240,727	536,594,957	(60,375,721)	424,021,491
ANCLOTE PLANT					
311	STRUCTURES & IMPROVEMENTS	34,573,175	21,297,078	(1,728,659)	15,004,758
312	BOILER PLANT EQUIPMENT	84,460,650	48,649,450	(16,892,170)	52,703,570
314	TURBOGENERATOR UNITS	88,748,577	39,049,374	(8,874,858)	58,574,081
315	ACCESSORY ELECTRIC EQUIPMENT	26,654,830	15,561,090	(2,665,483)	13,759,223
316	MISCELLANEOUS EQUIPMENT	<u>4,928,176</u>	<u>1,890,582</u>	<u>(248,409)</u>	<u>3,293,993</u>
		239,365,808	126,437,582	(30,407,579)	143,335,605
BARTOW PLANT					
311	STRUCTURES & IMPROVEMENTS	16,976,847	5,975,850	(848,842)	11,849,839
312	BOILER PLANT EQUIPMENT	60,083,735	41,770,213	(12,016,747)	30,330,289
314	TURBOGENERATOR UNITS	26,806,260	15,547,631	(5,361,252)	16,619,881
315	ACCESSORY ELECTRIC EQUIPMENT	14,424,280	9,361,358	(2,884,856)	7,947,778
316	MISCELLANEOUS EQUIPMENT	<u>2,634,593</u>	<u>1,195,051</u>	<u>(131,730)</u>	<u>1,571,272</u>
		120,925,715	73,850,103	(21,243,427)	68,319,039
BARTOW-ANCLOTE PIPELINE					
	TOTAL STEAM	<u>16,208,922</u>	<u>8,706,358</u>	<u>(810,346)</u>	<u>8,310,910</u>
		1,597,996,408	978,768,540	(198,134,464)	817,362,332
NUCLEAR PRODUCTION					
CRYSTAL RIVER 3					
321	STRUCTURES & IMPROVEMENTS	171,643,118	98,308,954	(17,164,312)	92,403,476
322	REACTOR PLANT EQUIPMENT	216,386,174	144,316,238	(43,273,235)	115,323,171
323	TURBOGENERATOR UNITS	83,107,942	69,478,240	(16,621,588)	30,251,290
324	ACCESSORY ELECTRIC EQUIPMENT	157,322,423	118,778,429	(31,464,485)	70,008,479
325	MISCELLANEOUS EQUIPMENT	<u>27,712,091</u>	<u>10,882,515</u>	<u>(1,385,602)</u>	<u>19,215,118</u>
	TOTAL NUCLEAR	656,151,688	439,764,376	(109,909,222)	328,296,534
OTHER PRODUCTION					
	BAYBORO PEAKING	19,607,537	5,999,908	(1,960,754)	15,568,385
	HIGGINS PEAKING	16,553,020	6,348,083	(1,655,302)	11,860,239
	AVON PARK PEAKING	7,486,622	2,731,120	(748,662)	5,504,164
	DEBARY PEAKING	48,386,403	27,483,477	(4,838,640)	25,741,568
	BARTOW PEAKING	21,701,973	11,198,218	(2,170,197)	12,673,952
	INTERCESSION CITY PEAKING	30,831,591	12,742,045	(3,083,189)	19,972,705
	RIO PINAR PEAKING	2,385,430	981,605	(238,543)	1,662,188
	SUWANNEE RIVER PEAKING	28,113,008	15,054,518	(2,811,301)	15,869,793
	TURNER PEAKING	20,196,686	9,161,208	(2,019,667)	13,055,125
	DEBARY PEAKING (NEW)	92,002,397	88,114,244	(9,200,240)	15,088,393
	INTERCESSION CITY PEAKING (NEW)	98,375,753	91,075,057	(9,637,575)	14,938,241
	INTERCESSION CITY PEAKING (SIEMENS)	25,982,521	27,281,647	(2,598,252)	1,299,126
	UNIVERSITY OF FLORIDA	44,588,043	39,968,621	(4,456,804)	9,056,226
	TIGER BAY	<u>75,000,000</u>	<u>74,250,000</u>	<u>(7,500,000)</u>	<u>8,250,000</u>
	TOTAL OTHER	529,190,964	411,569,977	(52,919,096)	170,540,083

FLORIDA POWER CORPORATION
COMPUTATION OF THE THEORETICAL RESERVE
AS OF DECEMBER 31, 1997

ACCOUNT NUMBER	ACCOUNT TITLE	1997 PLANT BALANCE	FUTURE ACCRUALS	FUTURE NET SALVAGE	THEORETICAL RESERVE
<u>TRANSMISSION PLANT</u>					
350.1	EASEMENTS	32,893,388	24,045,067	0	8,848,321
352	STRUCTURES & IMPROVEMENTS	16,190,211	11,899,805	(809,511)	5,099,917
353.1	STATION EQUIPMENT (EXCL. ECC)	313,772,600	200,186,919	31,377,260	82,208,421
353.2	ENERGY CONTROL CENTER	31,002,734	16,121,422	0	14,881,312
354	TOWERS & FIXTURES	68,125,289	47,006,436	(23,843,844)	44,962,677
355	POLES & FIXTURES	173,901,977	153,033,740	(52,170,593)	73,038,830
356	OVERHEAD CONDUCTOR & DEVICES	166,913,724	117,057,211	(33,782,745)	85,639,256
357	UNDERGROUND CONDUIT	6,885,313	2,313,465	0	4,571,848
358	UNDERGROUND CONDUCTOR & DEVICES	9,476,474	2,706,481	0	6,769,993
359	ROADS & TRAILS	2,228,099	1,381,421	0	846,678
	TOTAL TRANSMISSION	823,339,789	575,751,967	(79,229,433)	326,867,255
<u>DISTRIBUTION PLANT</u>					
360.1	EASEMENTS	367,354	256,046	0	111,308
361	STRUCTURES & IMPROVEMENTS	15,897,389	13,019,962	(794,869)	3,672,298
362	STATION EQUIPMENT	288,487,842	179,150,950	43,273,176	66,063,716
364	POLES, TOWERS AND FIXTURES	293,693,460	229,063,899	(58,738,892)	123,351,253
365	OVERHEAD CONDUCTOR & DEVICES	341,054,259	327,412,089	(119,368,991)	133,011,161
366	UNDERGROUND CONDUIT	76,766,833	59,110,461	0	17,656,372
367	UNDERGROUND CONDUCTOR & DEVICES	235,475,188	171,425,937	0	64,049,251
368	LINE TRANSFORMERS	317,589,775	236,540,864	(47,638,486)	128,687,377
369.1	OVERHEAD SERVICES	73,205,709	77,305,229	(36,602,855)	32,503,335
369.2	UNDERGROUND SERVICES	174,599,311	162,377,359	(34,919,882)	47,141,814
370	METER EQUIPMENT	112,616,549	90,498,659	(16,892,482)	39,010,372
371	INSTALLATION ON CUST. PREMISE	3,768,173	2,418,790	0	1,349,383
372	LEASED PROPERTY ON CUST. PREMISE	0	0	0	0
373	STREET LIGHT SYSTEMS	132,018,891	93,706,867	(19,802,804)	58,114,628
	TOTAL DISTRIBUTION	2,065,540,533	1,642,304,112	(291,485,845)	714,722,266
<u>GENERAL PLANT</u>					
390	STRUCTURES & IMPROVEMENTS	77,146,472	68,197,481	(11,571,971)	20,520,982
396	POWER OPERATED EQUIPMENT	1,887,073	518,826	186,707	981,740
	TOTAL GENERAL	78,813,545	68,716,107	(11,405,264)	21,502,702
<u>TRANSPORTATION EQUIPMENT</u>					
392.1	PASSENGER CARS	1,895,761	739,347	341,237	815,177
392.2	LIGHT TRUCKS	9,449,303	3,288,357	2,078,847	4,082,099
392.3	HEAVY TRUCKS	10,868,024	3,879,585	760,762	6,227,377
392.4	SPECIAL TRUCKS	48,193,326	21,060,483	674,799	18,458,044
392.5	TRAILERS	4,089,252	2,229,480	736,065	1,123,727
392.6	FLIGHT EQUIPMENT (USED)	364,004	0	0	364,004
392.7	FLIGHT EQUIPMENT (NEW)	6,034,682	1,086,243	3,017,341	1,931,098
	TOTAL TRANSPORTATION	80,894,352	32,293,775	15,609,051	33,091,626
	TOTAL	5,831,977,279	4,149,158,854	(727,474,273)	2,410,292,698

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 CRYSTAL RIVER STEAM PLANTS 1 & 2
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1976	18,894,163	103,111,336	18.32%
1977	21,731,301	105,731,035	20.55%
1978	25,564,866	106,989,398	23.89%
1979	30,805,077	129,269,202	23.83%
1980	36,850,728	174,394,869	21.13%
1981	42,072,504	179,101,847	23.49%
1982	47,567,813	181,186,053	26.25%
1983	53,526,224	183,577,805	29.16%
1984	59,852,338	190,620,668	31.40%
1985	66,438,203	190,833,341	34.81%
1986	72,694,251	193,197,001	37.63%
1987	78,575,120	195,636,729	40.16%
1988	83,157,711	197,416,643	42.12%
1989	89,278,774	200,449,268	44.54%
1990	101,583,685	205,749,923	49.37%
1991	109,248,069	215,922,873	50.60%
1992	116,953,142	226,683,155	51.59%
1993	124,286,241	320,667,823	38.76%
1994	134,474,098	332,824,831	40.40%
1995	146,028,156	339,683,062	42.99%
1996	161,519,014	341,216,143	47.34%

NOTE: RESERVE INCLUDES \$1,029,450, INITIAL COAL PILE AMORTIZATION.

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 CRYSTAL RIVER STEAM PLANT 1 & 2
 STRUCTURES & IMPROVEMENTS – 311
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	19,084,746	42,503,169	44.90%
1991	21,238,983	48,676,243	43.63%
1992	22,976,571	48,630,875	47.25%
1993	24,174,056	50,104,627	48.25%
1994	25,753,720	65,564,207	39.28%
1995	27,847,839	69,616,195	40.00%
1996	30,149,692	70,034,951	43.05%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 CRYSTAL RIVER STEAM PLANT 1 & 2
 BOILER PLANT EQUIPMENT – 312
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	57,137,096	113,617,423	50.29%
1991	60,561,488	116,662,115	51.91%
1992	64,200,135	120,464,207	53.29%
1993	64,616,246	123,155,346	52.47%
1994	68,823,608	132,539,155	51.93%
1995	68,878,108	128,978,516	53.40%
1996	71,494,599	130,194,001	54.91%

NOTE: PLANT BALANCE INCLUDES \$1,029,450, INITIAL COAL PILE AMORTIZATION.

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 CRYSTAL RIVER STEAM PLANT 1 & 2
 TURBOGENERATOR UNITS - 314
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	16,717,172	31,975,038	52.28%
1991	18,075,541	32,371,774	55.84%
1992	19,591,846	38,613,485	50.74%
1993	24,965,120	126,938,558	19.67%
1994	28,432,572	101,748,457	27.94%
1995	36,332,383	104,026,030	34.93%
1996	45,629,889	104,059,041	43.85%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 CRYSTAL RIVER STEAM; PLANT 1 & 2
 ACCESSORY ELECTRIC EQUIPMENT – 315
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	7,609,664	15,631,737	48.68%
1991	8,221,247	15,997,764	51.39%
1992	8,861,260	16,010,984	55.34%
1993	9,142,231	17,186,117	53.20%
1994	9,857,833	28,730,337	34.31%
1995	11,096,101	32,624,507	34.01%
1996	12,175,534	32,380,797	37.60%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 CRYSTAL RIVER STEAM PLANT 1 & 2
 MISCELLANEOUS EQUIPMENT - 316
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	1,035,007	2,022,556	51.17%
1991	1,150,809	2,214,977	51.96%
1992	1,323,329	2,963,604	44.65%
1993	1,388,589	3,283,175	42.29%
1994	1,606,364	4,242,675	37.86%
1995	1,873,724	4,437,814	42.22%
1996	2,069,300	4,547,353	45.51%

FLORIDA POWER CORPORATION
DEPRECIATION RESERVE RATIOS -- RETAIL METHOD
CRYSTAL RIVER STEAM PLANTS 4 & 5
PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1979	7,600	573,715	1.32%
1980	69,153	2,335,467	2.96%
1981	143,001	2,373,328	6.03%
1982	921,852	468,579,504	0.20%
1983	16,880,636	472,542,532	3.57%
1984	35,454,219	864,676,949	4.10%
1985	65,106,001	872,499,134	7.46%
1986	94,892,195	867,689,811	10.94%
1987	124,098,367	868,959,948	14.28%
1988	153,581,996	870,100,767	17.65%
1989	182,084,511	871,390,507	20.90%
1990	213,155,544	872,025,269	24.44%
1991	239,349,231	868,746,553	27.55%
1992	272,147,380	870,881,902	31.25%
1993	301,756,531	871,328,761	34.63%
1994	335,824,607	875,858,539	38.34%
1995	364,944,697	876,236,930	41.65%
1996	393,826,582	878,478,748	44.83%

NOTE: RESERVE INCLUDES \$1,727,433, INITIAL COAL PILE AMORTIZATION.

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 CRYSTAL RIVER STEAM PLANT 4 & 5
 STRUCTURES & IMPROVEMENTS - 311
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	20,766,944	145,637,206	14.26%
1991	24,534,887	145,993,043	16.81%
1992	28,276,454	146,215,360	19.34%
1993	31,370,275	144,278,398	21.74%
1994	34,879,778	144,897,165	24.07%
1995	38,341,657	145,044,285	26.43%
1996	41,707,158	145,242,532	28.72%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS -- RETAIL METHOD
 CRYSTAL RIVER STEAM PLANT 4 & 5
 BOILER PLANT EQUIPMENT -- 312
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	123,940,894	447,600,652	27.69%
1991	141,987,295	448,325,440	31.67%
1992	160,581,415	450,220,523	35.67%
1993	175,096,379	452,470,803	38.70%
1994	193,722,423	455,025,952	42.57%
1995	209,230,332	454,704,357	46.01%
1996	224,421,326	456,516,346	49.16%

NOTE: PLANT BALANCE INCLUDES \$1,727,433, INITIAL COAL PILE AMORTIZATION.

FLORIDA POWER CORPORATION
DEPRECIATION RESERVE RATIOS - RETAIL METHOD
CRYSTAL RIVER STEAM PLANT 4 & 5
TURBOGENERATOR UNITS - 314
PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	45,906,849	195,470,704	23.49%
1991	47,293,645	191,043,592	24.76%
1992	55,152,310	190,705,087	28.92%
1993	64,115,469	190,255,234	33.70%
1994	72,638,897	190,354,424	38.16%
1995	80,264,481	190,553,041	42.12%
1996	88,007,221	190,579,682	46.18%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 CRYSTAL RIVER STEAM PLANT 4 & 5
 ACCESSORY ELECTRIC EQUIPMENT – 315
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	20,686,774	78,035,459	26.51%
1991	23,262,723	78,050,731	29.80%
1992	25,461,421	78,265,781	32.53%
1993	28,156,793	78,240,692	35.99%
1994	31,062,049	78,412,523	39.61%
1995	33,376,407	78,238,074	42.66%
1996	35,696,438	78,239,242	45.62%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 CRYSTAL RIVER STEAM PLANT 4 & 5
 MISCELLANEOUS EQUIPMENT - 316
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	1,854,083	5,281,248	35.11%
1991	2,270,681	5,353,747	42.57%
1992	2,675,780	5,475,151	48.87%
1993	3,017,615	6,083,634	49.60%
1994	3,521,460	7,168,475	49.12%
1995	3,731,820	7,697,173	48.48%
1996	3,994,440	7,900,946	50.56%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 ANCLOTE STEAM PLANT
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1976	7,014,161	99,664,625	7.04%
1977	10,204,409	100,289,838	10.17%
1978	13,933,056	184,521,417	7.55%
1979	19,843,343	185,024,732	10.72%
1980	25,001,157	184,442,115	13.56%
1981	30,723,326	210,299,267	14.61%
1982	37,018,026	211,112,649	17.53%
1983	43,180,866	211,399,324	20.43%
1984	49,523,198	212,431,039	23.31%
1985	55,856,750	212,565,675	26.28%
1986	62,148,292	213,713,247	29.08%
1987	67,907,477	216,493,073	31.37%
1988	74,059,487	217,780,415	34.01%
1989	80,468,601	219,152,654	36.72%
1990	90,330,172	222,155,120	40.66%
1991	97,352,380	220,958,435	44.06%
1992	104,552,189	223,696,632	46.74%
1993	111,939,241	226,856,551	49.34%
1994	118,961,017	233,456,976	50.96%
1995	126,975,661	235,818,111	53.84%
1996	134,711,326	242,465,738	55.56%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 ANCLOTE STEAM PLANT
 STRUCTURES & IMPROVEMENTS – 311
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	9,779,558	32,678,023	29.93%
1991	10,666,562	32,884,313	32.44%
1992	11,582,641	33,022,633	35.07%
1993	12,429,587	33,229,212	37.41%
1994	13,186,120	33,533,491	39.32%
1995	13,695,975	34,152,460	40.10%
1996	14,519,958	34,426,040	42.18%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 ANCLOTE STEAM PLANT
 BOILER PLANT EQUIPMENT – 312
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	30,417,302	78,111,884	38.94%
1991	33,851,919	77,986,061	43.41%
1992	36,909,254	78,713,298	46.89%
1993	39,728,476	79,576,125	49.93%
1994	42,890,853	81,633,209	52.54%
1995	46,160,072	82,414,269	56.01%
1996	49,143,025	87,674,332	56.05%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 ANCLOTE STEAM PLANT
 TURBOGENERATOR UNITS – 314
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	39,144,755	84,546,112	46.30%
1991	40,848,814	83,165,615	49.12%
1992	42,963,275	84,480,100	50.86%
1993	45,770,310	86,040,320	53.20%
1994	48,940,813	87,177,493	56.14%
1995	52,017,927	87,692,969	59.32%
1996	55,014,438	88,792,087	61.96%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 ANCLOTE STEAM PLANT
 ACCESSORY ELECTRIC EQUIPMENT - 315
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	9,201,082	23,291,557	39.50%
1991	9,999,524	23,217,320	43.07%
1992	10,914,841	23,328,704	46.79%
1993	11,590,879	23,601,888	49.11%
1994	11,333,560	26,340,838	43.03%
1995	12,299,245	26,730,823	46.01%
1996	13,044,344	26,506,925	49.21%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 ANCLOTE STEAM PLANT
 MISCELLANEOUS EQUIPMENT – 316
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	1,787,475	3,527,544	50.67%
1991	1,985,560	3,705,126	53.59%
1992	2,182,178	4,151,897	52.56%
1993	2,419,988	4,409,006	54.89%
1994	2,609,671	4,771,945	54.69%
1995	2,802,442	4,827,590	58.05%
1996	2,989,561	5,066,354	59.01%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 BARTOW STEAM PLANT
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1976	18,253,307	53,910,350	33.86%
1977	20,033,708	56,451,853	35.49%
1978	21,836,251	57,499,191	37.98%
1979	23,254,163	59,144,792	39.32%
1980	25,128,146	59,432,059	42.28%
1981	26,786,543	59,533,213	44.99%
1982	27,512,686	59,610,900	46.15%
1983	29,152,212	59,203,276	49.24%
1984	30,458,278	59,529,441	51.17%
1985	31,995,135	59,383,156	53.88%
1986	35,044,155	70,715,076	49.56%
1987	36,909,911	71,686,560	51.49%
1988	37,081,902	73,081,986	50.74%
1989	39,018,041	73,804,264	52.87%
1990	43,566,267	80,255,795	54.28%
1991	44,808,114	86,646,965	51.71%
1992	45,390,543	86,937,801	52.21%
1993	45,809,392	97,709,575	46.88%
1994	46,660,943	108,805,610	42.88%
1995	54,411,421	110,891,331	49.07%
1996	60,024,632	114,065,934	52.62%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 BARTOW STEAM PLANT
 STRUCTURES & IMPROVEMENTS - 311
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	8,156,224	13,668,597	59.67%
1991	8,656,170	13,782,983	62.80%
1992	9,156,341	14,543,846	62.96%
1993	9,987,462	14,753,602	67.70%
1994	10,519,909	15,190,839	69.25%
1995	10,953,209	16,226,692	67.50%
1996	11,293,706	16,881,020	66.90%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 BARTOW STEAM PLANT
 BOILER PLANT EQUIPMENT - 312
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	20,738,311	38,490,193	53.88%
1991	20,729,993	40,675,851	50.96%
1992	19,470,161	39,543,703	49.24%
1993	17,393,731	48,769,244	35.67%
1994	19,250,468	53,793,885	35.79%
1995	22,693,675	54,265,962	41.82%
1996	26,205,856	57,015,665	45.96%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 BARTOW STEAM PLANT
 TURBOGENERATOR UNITS – 314
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	10,170,815	17,873,700	56.90%
1991	10,614,739	19,548,562	54.30%
1992	11,452,799	20,171,383	56.78%
1993	12,552,648	20,520,699	61.17%
1994	13,503,288	25,521,859	52.91%
1995	13,449,560	24,705,433	54.44%
1996	14,799,848	24,534,212	60.32%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 BARTOW STEAM PLANT
 ACCESSORY ELECTRIC EQUIPMENT – 315
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	3,791,036	9,092,324	41.69%
1991	4,033,434	11,233,440	35.91%
1992	4,423,795	11,188,116	39.54%
1993	4,858,462	12,052,997	40.31%
1994	5,240,956	12,209,998	42.92%
1995	6,043,970	13,360,739	45.24%
1996	6,306,503	13,182,603	47.84%

FLORIDA POWER CORPORATION
DEPRECIATION RESERVE RATIOS - RETAIL METHOD
BARTOW STEAM PLANT
MISCELLANEOUS EQUIPMENT - 316
PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	709,882	1,130,981	62.77%
1991	773,779	1,406,129	55.03%
1992	887,447	1,490,753	59.53%
1993	1,017,090	1,613,033	63.05%
1994	1,146,323	2,089,029	54.87%
1995	1,271,007	2,332,505	54.49%
1996	1,418,719	2,452,434	57.85%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS -- RETAIL METHOD
 BARTOW-ANCLOTE PIPELINE
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1976	864,448	12,013,200	7.20%
1977	1,253,703	12,265,115	10.22%
1978	1,647,599	12,524,337	13.16%
1979	2,048,879	12,524,337	16.36%
1980	2,450,159	12,524,337	19.56%
1981	2,788,319	12,524,337	22.26%
1982	3,126,479	12,524,337	24.96%
1983	3,464,639	12,524,337	27.66%
1984	3,802,799	12,524,337	30.36%
1985	4,140,959	12,524,337	33.06%
1986	4,479,119	12,524,337	35.76%
1987	4,809,459	12,519,746	38.41%
1988	5,147,487	12,519,746	41.11%
1989	5,485,515	12,519,746	43.81%
1990	4,411,123	12,519,746	35.23%
1991	4,767,437	13,037,435	36.57%
1992	5,132,480	13,037,435	39.37%
1993	5,497,523	13,037,435	42.17%
1994	5,852,413	13,264,615	44.12%
1995	6,197,334	13,298,457	46.60%
1996	6,413,660	16,206,922	39.57%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 SUWANNEE RIVER STEAM PLANT
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1976	9,020,957	21,972,606	43.01%
1977	9,669,613	21,995,761	46.06%
1978	10,308,415	21,034,298	49.01%
1979	10,890,398	21,174,886	51.43%
1980	11,498,959	21,322,495	53.93%
1981	12,137,081	21,324,367	56.92%
1982	12,775,808	21,368,695	59.79%
1983	13,407,276	21,403,858	62.64%
1984	14,048,582	21,414,499	65.60%
1985	14,689,116	21,435,786	68.53%
1986	15,208,854	21,506,134	70.72%
1987	15,840,971	21,585,132	73.39%
1988	16,428,116	21,563,481	76.19%
1989	17,045,307	21,606,890	78.89%
1990	16,996,024	22,515,413	75.49%
1991	17,421,278	23,459,338	74.26%
1992	17,316,252	26,118,520	66.30%
1993	17,326,520	27,521,449	62.96%
1994	18,363,528	27,881,703	65.86%
1995	19,879,561	29,645,997	67.06%
1996	21,502,521	29,634,524	72.56%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS -- RETAIL METHOD
 SUWANNEE RIVER STEAM PLANT
 STRUCTURES & IMPROVEMENTS -- 311
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	3,201,063	3,903,249	82.01%
1991	3,314,322	3,905,985	84.85%
1992	3,427,929	4,042,821	84.79%
1993	3,512,290	4,197,430	83.68%
1994	3,616,388	4,406,562	82.07%
1995	3,700,171	4,430,989	83.51%
1996	3,784,358	4,430,989	85.41%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 SUWANNEE RIVER STEAM PLANT
 BOILER PLANT EQUIPMENT - 312
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	6,035,973	7,893,836	76.46%
1991	6,000,191	8,601,351	69.76%
1992	5,530,527	9,471,555	58.39%
1993	4,975,947	10,690,826	46.54%
1994	5,393,040	10,694,962	50.43%
1995	6,181,133	12,316,407	50.19%
1996	7,079,089	12,311,541	57.50%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 SUWANNEE RIVER STEAM PLANT
 TURBOGENERATOR UNITS – 314
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	6,200,387	8,563,189	72.41%
1991	6,463,190	8,673,524	74.52%
1992	6,634,968	10,061,317	65.95%
1993	7,024,490	10,228,570	68.68%
1994	7,444,329	10,373,795	71.76%
1995	7,983,675	10,371,672	76.98%
1996	8,519,408	10,368,105	82.17%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 SUWANNEE RIVER STEAM PLANT
 ACCESSORY ELECTRIC EQUIPMENT - 315
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	1,420,231	1,880,152	75.54%
1991	1,485,479	1,971,286	75.36%
1992	1,563,917	2,161,538	72.35%
1993	1,629,717	2,023,334	80.55%
1994	1,700,455	2,019,654	84.20%
1995	1,783,609	2,140,199	83.34%
1996	1,867,037	2,140,159	87.24%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 SUWANNEE RIVER STEAM PLANT
 MISCELLANEOUS EQUIPMENT - 316
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	138,370	297,249	46.55%
1991	158,097	307,192	51.47%
1992	158,910	381,289	41.68%
1993	184,076	381,289	48.28%
1994	209,315	386,730	54.12%
1995	230,972	386,730	59.72%
1996	252,629	386,730	65.32%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 CRYSTAL RIVER 3 NUCLEAR
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1977	9,609,362	376,534,647	2.55%
1978	21,502,273	373,555,365	5.76%
1979	32,647,269	377,218,134	8.65%
1980	44,636,942	378,949,254	11.78%
1981	56,788,706	384,010,611	14.79%
1982	66,500,988	385,758,779	17.24%
1983	78,742,809	396,619,544	19.85%
1984	91,239,194	407,047,006	22.41%
1985	104,515,987	457,382,491	22.85%
1986	113,171,837	492,483,614	22.98%
1987	125,649,264	493,756,890	25.45%
1988	139,643,342	515,903,934	27.07%
1989	155,485,349	528,178,268	29.44%
1990	204,253,199	562,248,275	36.33%
1991	228,223,921	575,571,090	39.65%
1992	242,560,594	606,595,778	39.99%
1993	268,192,958	622,663,161	43.07%
1994	287,713,052	654,036,019	43.99%
1995	313,741,385	656,608,499	47.78%
1996	312,620,665	643,601,689	48.57%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS -- RETAIL METHOD
 CRYSTAL RIVER NUCLEAR PLANT
 STRUCTURES & IMPROVEMENTS -- 321
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	55,328,983	156,573,633	35.34%
1991	60,895,425	157,379,335	38.69%
1992	66,904,841	160,185,507	41.77%
1993	72,260,854	162,116,800	44.57%
1994	77,361,423	168,447,794	45.93%
1995	82,465,292	168,928,479	48.82%
1996	87,212,856	171,160,627	50.95%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 CRYSTAL RIVER NUCLEAR PLANT
 REACTOR PLANT EQUIPMENT – 322
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	73,160,517	181,173,138	40.38%
1991	80,741,478	186,436,162	43.31%
1992	81,111,288	196,644,027	41.25%
1993	91,280,345	204,327,124	44.67%
1994	95,377,102	211,430,261	45.11%
1995	104,386,928	213,653,623	48.86%
1996	112,947,998	218,108,757	51.79%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 CRYSTAL RIVER NUCLEAR PLANT
 TURBOGENERATOR UNITS – 323
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	37,079,329	83,556,372	44.38%
1991	41,052,408	83,271,358	49.30%
1992	41,666,402	90,533,524	46.02%
1993	44,467,148	90,949,397	48.89%
1994	47,939,995	103,823,703	46.17%
1995	53,597,598	103,936,950	51.57%
1996	32,620,853	83,733,613	38.96%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 CRYSTAL RIVER NUCLEAR PLANT
 ACCESSORY ELECTRIC EQUIPMENT - 324
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	28,860,202	114,672,687	25.17%
1991	34,194,800	133,023,425	25.71%
1992	40,247,550	141,046,942	28.53%
1993	46,130,973	143,393,947	32.17%
1994	51,293,918	147,285,858	34.83%
1995	56,732,550	145,785,298	38.92%
1996	62,711,170	146,624,423	42.77%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS -- RETAIL METHOD
 CRYSTAL RIVER NUCLEAR PLANT
 MISCELLANEOUS EQUIPMENT -- 325
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	9,824,167	26,272,445	37.39%
1991	11,339,809	15,460,810	73.35%
1992	12,630,514	18,185,778	69.45%
1993	14,053,638	21,876,893	64.24%
1994	15,740,614	23,048,403	68.29%
1995	16,559,017	24,304,149	68.13%
1996	17,127,789	23,974,269	71.44%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 BAYBORO PEAKERS
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	1,734,318	16,925,217	10.25%
1976	2,581,257	16,939,755	15.24%
1977	3,429,172	16,951,450	20.23%
1978	4,255,830	16,944,008	25.12%
1979	5,100,779	16,978,947	30.04%
1980	5,949,303	17,029,044	34.94%
1981	6,800,163	17,089,433	39.79%
1982	7,559,113	16,972,188	44.54%
1983	8,407,575	17,010,116	49.43%
1984	9,027,062	16,692,131	54.08%
1985	9,861,726	16,749,934	58.88%
1986	10,698,827	16,764,614	63.82%
1987	11,538,034	17,184,104	67.14%
1988	12,394,817	17,200,539	72.06%
1989	13,252,664	17,349,183	76.39%
1990	10,054,619	18,585,921	54.10%
1991	10,679,002	18,535,881	57.61%
1992	11,401,139	18,523,756	61.55%
1993	12,083,390	18,513,915	65.27%
1994	12,791,272	18,808,480	68.01%
1995	13,668,212	19,255,976	70.98%
1996	14,545,217	19,240,548	75.60%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 HIGGINS PEAKERS
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	2,503,094	11,454,440	21.85%
1976	3,061,527	11,439,790	26.76%
1977	3,633,969	11,439,784	31.77%
1978	4,206,533	11,436,861	36.78%
1979	4,771,689	11,433,723	41.73%
1980	5,164,712	11,561,715	44.67%
1981	5,739,095	11,562,789	49.63%
1982	6,299,113	11,576,016	54.42%
1983	6,874,375	11,581,058	59.36%
1984	7,333,120	11,583,144	63.31%
1985	7,333,120	11,576,150	63.35%
1986	7,334,382	11,576,150	63.36%
1987	7,334,382	11,576,150	63.36%
1988	7,334,382	11,576,150	63.36%
1989	7,334,382	11,576,150	63.36%
1990	7,854,742	11,576,150	67.85%
1991	7,900,701	12,588,241	62.76%
1992	7,920,124	14,882,299	53.22%
1993	8,238,639	15,455,764	53.30%
1994	8,748,720	15,458,472	56.59%
1995	9,772,510	15,619,015	62.57%
1996	10,780,325	15,659,346	68.84%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 AVON PARK PEAKERS
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	1,359,040	5,277,013	25.75%
1976	1,623,100	5,277,013	30.76%
1977	1,887,160	5,277,013	35.76%
1978	2,151,220	5,277,013	40.77%
1979	2,415,711	5,306,522	45.52%
1980	2,682,545	5,426,913	49.43%
1981	2,954,105	5,426,913	54.43%
1982	3,141,591	5,508,351	57.03%
1983	3,398,362	5,391,160	63.04%
1984	3,405,080	5,400,237	63.05%
1985	3,405,080	5,400,237	63.05%
1986	3,403,818	5,400,237	63.03%
1987	3,403,818	5,400,237	63.03%
1988	3,403,818	5,400,237	63.03%
1989	3,403,818	5,400,237	63.03%
1990	3,830,106	5,400,237	70.92%
1991	4,025,821	5,486,877	73.37%
1992	3,955,292	7,100,367	55.71%
1993	4,171,193	7,210,020	57.85%
1994	4,409,416	7,229,499	60.99%
1995	4,795,826	7,423,703	64.60%
1996	5,144,622	7,393,318	69.58%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 DEBARY PEAKERS (OLD)
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	29,519	17,666,502	0.17%
1976	2,138,015	51,973,398	4.11%
1977	4,738,440	51,933,404	9.12%
1978	7,331,629	51,987,344	14.10%
1979	9,930,104	51,985,561	19.10%
1980	12,537,332	52,236,031	24.00%
1981	15,151,780	52,319,408	28.96%
1982	15,820,329	50,502,395	31.33%
1983	18,313,315	50,396,058	36.34%
1984	20,807,354	50,374,033	41.31%
1985	23,321,755	50,400,624	46.27%
1986	25,811,554	50,409,661	51.20%
1987	28,334,453	50,426,773	56.19%
1988	30,845,082	50,442,402	61.15%
1989	33,357,759	50,436,849	66.14%
1990	23,901,329	50,620,529	47.22%
1991	25,609,705	50,951,608	50.26%
1992	27,044,403	52,032,662	51.98%
1993	26,237,006	50,623,941	51.83%
1994	21,048,312	47,251,096	44.55%
1995	22,723,697	47,347,122	47.99%
1996	24,452,985	47,420,302	51.57%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 DEBARY PEAKERS (NEW)
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1992	649,900	93,287,311	0.70%
1993	3,827,042	92,594,528	4.13%
1994	6,707,014	89,201,652	7.52%
1995	9,752,993	91,848,524	10.62%
1996	12,875,950	92,021,091	13.99%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 BARTOW PEAKERS
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	2,556,759	19,494,575	13.12%
1976	3,532,211	19,500,463	18.11%
1977	4,508,770	19,558,623	23.05%
1978	5,488,297	19,594,618	28.01%
1979	6,469,078	19,605,353	33.00%
1980	7,448,981	19,611,425	37.98%
1981	8,429,741	19,628,068	42.95%
1982	9,411,768	19,681,722	47.82%
1983	10,396,807	19,739,914	52.67%
1984	11,177,976	19,756,057	56.58%
1985	11,177,976	19,756,057	56.58%
1986	11,177,976	19,756,057	56.58%
1987	11,177,976	19,756,057	56.58%
1988	11,536,131	19,756,057	58.39%
1989	12,324,511	19,732,837	62.46%
1990	9,555,033	19,120,525	49.97%
1991	10,101,690	19,141,634	52.77%
1992	10,572,200	19,713,768	53.63%
1993	9,108,532	19,728,925	46.17%
1994	9,806,109	20,388,853	48.10%
1995	10,637,146	20,439,346	52.04%
1996	11,159,956	20,250,733	55.11%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 INTERCESSION CITY PEAKERS
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	1,600,345	24,970,252	6.41%
1976	2,850,393	24,995,543	11.40%
1977	4,101,291	25,019,333	16.39%
1978	5,356,264	25,245,695	21.22%
1979	6,620,578	25,294,746	26.17%
1980	7,886,688	25,317,211	31.15%
1981	9,153,399	25,321,749	36.15%
1982	10,420,306	25,321,564	41.15%
1983	11,687,221	25,324,288	46.15%
1984	12,947,502	25,345,150	51.08%
1985	14,215,770	25,345,150	56.09%
1986	15,482,240	25,360,028	61.05%
1987	16,706,342	25,378,859	65.83%
1988	17,981,376	25,377,758	70.85%
1989	19,248,966	25,376,048	75.85%
1990	14,099,530	25,619,983	55.03%
1991	14,959,280	25,648,712	58.32%
1992	15,857,373	28,107,638	56.42%
1993	16,313,553	28,231,998	57.78%
1994	17,065,675	29,063,894	58.72%
1995	17,852,701	29,789,561	59.93%
1996	18,832,615	29,794,986	63.21%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 RIO PINAR PEAKERS
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	300,740	1,546,856	19.44%
1976	378,142	1,546,856	24.45%
1977	455,543	1,546,856	29.45%
1978	532,946	1,546,856	34.45%
1979	610,347	1,546,856	39.46%
1980	687,747	1,546,856	44.46%
1981	765,147	1,546,856	49.46%
1982	842,547	1,546,856	54.47%
1983	919,947	1,546,856	59.47%
1984	923,172	1,546,856	59.68%
1985	923,172	1,546,856	59.68%
1986	923,172	1,546,856	59.68%
1987	923,172	1,546,856	59.68%
1988	923,172	1,546,856	59.68%
1989	923,172	1,546,856	59.68%
1990	997,369	1,522,235	65.52%
1991	1,015,187	1,523,195	66.65%
1992	1,015,092	2,261,441	44.89%
1993	1,079,544	2,308,083	46.77%
1994	1,153,332	2,300,475	50.13%
1995	1,318,956	2,313,243	57.02%
1996	1,488,611	2,326,902	63.97%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 SUWANNEE RIVER PEAKERS
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1980	261,829	26,767,979	0.98%
1981	1,601,443	26,746,103	5.99%
1982	2,940,009	26,768,822	10.98%
1983	4,278,762	26,847,468	15.94%
1984	5,620,552	26,849,961	20.93%
1985	6,960,505	26,841,242	25.93%
1986	8,304,145	26,913,848	30.85%
1987	9,650,917	26,913,848	35.86%
1988	10,833,077	26,982,551	40.15%
1989	12,181,542	26,980,885	45.15%
1990	9,429,051	27,140,464	34.74%
1991	10,369,875	27,142,704	38.21%
1992	11,285,096	27,259,869	41.40%
1993	11,948,898	27,388,547	43.63%
1994	12,907,268	27,413,804	47.08%
1995	13,846,547	27,424,555	50.49%
1996	14,755,537	27,446,023	53.76%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 TURNER PEAKERS
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	1,307,208	16,093,256	8.12%
1976	2,110,145	16,007,012	13.18%
1977	2,915,256	16,137,570	18.07%
1978	3,722,601	16,137,399	23.07%
1979	4,528,198	16,141,711	28.05%
1980	5,335,175	16,211,286	32.91%
1981	6,146,835	16,257,682	37.81%
1982	6,960,181	16,274,213	42.77%
1983	7,773,993	16,278,579	47.76%
1984	8,303,202	16,288,548	50.98%
1985	8,303,202	16,288,548	50.98%
1986	8,303,651	16,288,548	50.98%
1987	8,303,651	16,288,548	50.98%
1988	8,303,651	16,288,548	50.98%
1989	8,578,729	16,330,853	52.53%
1990	9,089,175	16,328,534	55.66%
1991	9,517,409	16,929,797	56.22%
1992	9,812,470	18,806,628	52.18%
1993	9,707,974	18,139,125	53.52%
1994	10,469,517	19,114,164	54.77%
1995	11,315,315	19,620,621	57.57%
1996	12,151,550	19,715,226	61.64%

FLORIDA POWER CORPORATION
 DEPRECIATION RESEPVE RATIOS – RETAIL METHOD
 INTERCESSION CITY (NEW)
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1993	835,011	100,105,663	0.83%
1994	4,248,693	100,471,697	4.23%
1995	7,660,867	96,842,565	7.91%
1996	11,034,633	96,477,278	11.44%

FLORIDA POWER CORPORATION
DEPRECIATION RESERVE RATIOS - RETAIL METHOD
INTERCESSION CITY - SIEMENS
PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1995	0	0	0.00%
1996	857	42,781	2.00%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 UNIVERSITY OF FLORIDA
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1993	3,304	2,332,015	0.14%
1994	1,994,015	43,097,298	4.63%
1995	4,311,123	44,295,159	9.73%
1996	6,661,719	44,428,743	14.99%

FLORIDA POWER CORPORATION
DEPRECIATION RESERVE RATIOS - RETAIL METHOD
INTERCESSION CITY - GAS CONVERSION
PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1995	0	0	0.00%
1996	657,898	3,827,101	17.19%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 TRANSMISSION EASEMENTS – 350.1
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	—	—	—
1976	196,820	12,992,464	1.51%
1977	393,302	13,209,565	2.98%
1978	573,965	13,496,125	4.25%
1979	778,207	14,167,175	5.49%
1980	995,792	14,298,779	6.96%
1981	1,242,287	14,937,115	8.32%
1982	1,489,117	15,223,296	9.78%
1983	1,733,688	15,941,750	10.88%
1984	2,016,373	17,313,859	11.65%
1985	2,300,919	17,664,458	13.03%
1986	2,602,781	18,118,491	14.37%
1987	2,921,279	19,176,175	15.23%
1988	3,256,984	20,990,151	15.52%
1989	3,621,692	21,964,926	16.49%
1990	5,997,501	23,668,509	25.34%
1991	6,403,099	23,814,037	26.89%
1992	6,820,201	25,990,742	26.24%
1993	7,271,371	27,914,011	26.05%
1994	7,753,764	28,821,329	26.90%
1995	8,249,507	31,504,214	26.19%
1996	8,796,582	32,499,189	27.07%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 STRUCTURES AND IMPROVEMENTS - 352
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	864,869	4,679,068	18.48%
1976	947,569	4,845,961	19.55%
1977	1,036,351	5,075,923	20.42%
1978	1,133,181	6,555,076	17.29%
1979	1,253,471	6,860,194	18.27%
1980	1,366,455	6,655,116	20.53%
1981	1,554,542	7,467,750	20.82%
1982	1,694,100	8,083,938	20.96%
1983	1,858,176	8,444,339	22.00%
1984	1,999,700	9,173,784	21.80%
1985	2,157,723	10,259,039	21.03%
1986	2,488,741	11,535,660	21.57%
1987	2,710,965	11,603,046	23.36%
1988	2,942,112	12,297,655	23.92%
1989	3,179,621	12,570,844	25.29%
1990	3,360,782	13,272,182	25.32%
1991	3,638,880	13,316,678	27.33%
1992	3,911,555	13,597,568	28.77%
1993	4,193,258	14,092,333	29.76%
1994	4,322,111	14,919,556	28.97%
1995	4,626,529	15,060,765	30.72%
1996	4,938,878	15,980,137	30.91%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 STATION EQUIPMENT – 353.1 (EXCLUDING ENERGY CONTROL CENTER)
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	13,785,392	78,180,633	17.63%
1976	15,674,358	78,960,064	19.85%
1977	17,052,099	83,762,201	20.36%
1978	18,688,884	90,475,326	20.66%
1979	17,943,078	96,988,831	18.50%
1980	20,043,679	106,538,217	18.81%
1981	26,431,433	128,163,996	20.62%
1982	30,020,847	137,637,661	21.81%
1983	33,343,421	147,017,261	22.68%
1984	37,028,330	183,179,787	20.21%
1985	41,899,029	188,996,669	22.17%
1986	46,849,735	189,847,032	24.68%
1987	51,108,221	193,546,156	26.41%
1988	56,219,345	204,296,649	27.52%
1989	61,417,491	210,013,316	29.24%
1990	46,847,576	223,522,567	20.96%
1991	51,300,424	228,088,096	22.49%
1992	55,827,358	238,365,131	23.42%
1993	59,192,335	266,313,000	22.23%
1994	63,133,134	280,730,612	22.49%
1995	67,936,800	300,333,305	22.62%
1996	74,563,953	311,299,131	23.95%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS -- RETAIL METHOD
 ENERGY CONTROL CENTER -- 353.2
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1981	921,298	8,082,094	11.40%
1982	1,737,308	8,498,585	20.44%
1983	2,603,583	8,952,591	29.08%
1984	3,511,603	9,195,929	38.19%
1985	4,441,945	9,305,916	47.73%
1986	5,399,895	9,848,063	54.83%
1987	6,389,219	9,962,758	64.13%
1988	7,382,014	10,032,002	73.58%
1989	8,384,809	10,038,235	83.53%
1990	7,119,257	10,195,254	69.83%
1991	(396,350)	24,789,760	-1.60%
1992	1,304,588	28,070,148	4.65%
1993	3,213,838	28,472,500	11.29%
1994	5,431,092	29,040,068	18.70%
1995	8,571,552	30,623,512	27.99%
1996	11,801,682	33,638,191	35.08%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 TOWERS AND FIXTURES - 354
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	10,127,551	48,203,842	21.01%
1976	10,990,478	47,812,867	22.99%
1977	11,915,575	47,780,356	24.94%
1978	12,371,090	47,751,978	25.91%
1979	12,839,469	47,416,125	27.08%
1980	13,785,033	47,571,141	28.98%
1981	14,272,510	48,828,018	29.23%
1982	15,762,668	49,126,599	32.09%
1983	17,015,511	49,637,804	34.28%
1984	17,969,771	49,306,329	36.45%
1985	19,142,739	65,865,678	29.06%
1986	20,683,897	68,746,445	30.09%
1987	22,314,433	68,744,907	32.46%
1988	23,985,711	68,744,907	34.89%
1989	25,720,153	68,836,766	37.36%
1990	33,758,700	68,836,766	49.04%
1991	35,715,124	67,768,695	52.70%
1992	37,665,336	67,760,645	55.59%
1993	39,563,303	67,830,985	58.33%
1994	41,291,092	67,608,723	61.07%
1995	42,857,006	67,852,416	63.16%
1996	44,416,866	67,851,666	65.46%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 POLES AND FIXTURES - 355
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	4,529,188	31,383,523	14.43%
1976	5,201,238	34,579,000	15.04%
1977	6,046,800	38,766,248	15.60%
1978	6,830,746	44,290,879	15.42%
1979	7,456,894	51,732,239	14.41%
1980	8,802,802	53,231,118	16.54%
1981	13,202,826	63,859,670	20.67%
1982	15,128,677	68,734,731	22.01%
1983	17,877,265	72,958,538	24.50%
1984	20,821,957	88,236,384	23.60%
1985	21,513,976	84,219,683	25.55%
1986	26,019,231	87,229,200	29.83%
1987	29,263,918	90,074,815	32.49%
1988	32,344,930	99,855,211	32.39%
1989	36,355,375	105,192,499	34.56%
1990	37,193,954	111,943,679	33.23%
1991	41,688,003	115,477,392	36.10%
1992	45,985,883	125,518,654	36.64%
1993	50,793,592	128,811,410	39.43%
1994	56,418,995	140,935,208	40.03%
1995	61,238,977	159,350,895	38.43%
1996	67,256,078	170,122,770	39.53%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 OVERHEAD CONDUCTOR AND DEVICES – 356
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	10,392,568	63,801,312	16.29%
1976	11,635,978	66,168,972	17.59%
1977	12,817,295	69,784,640	18.37%
1978	14,093,790	73,149,334	18.51%
1979	14,849,286	82,991,100	17.89%
1980	16,626,699	85,579,197	19.43%
1981	18,244,553	83,213,224	21.93%
1982	21,181,949	87,769,092	24.13%
1983	23,523,392	92,255,389	25.50%
1984	25,827,055	108,788,719	23.74%
1985	28,417,936	106,604,196	26.66%
1986	30,981,492	110,172,620	28.12%
1987	33,961,982	113,246,385	29.99%
1988	37,026,097	118,062,326	31.36%
1989	41,120,375	122,293,141	33.62%
1990	54,484,844	127,619,241	42.69%
1991	58,458,481	129,687,097	45.08%
1992	63,156,040	136,393,884	46.30%
1993	68,231,815	139,437,773	48.93%
1994	73,431,793	148,492,733	49.45%
1995	77,528,669	162,538,795	47.70%
1996	81,680,638	167,066,919	48.89%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 UNDERGROUND CONDUIT - 357
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	1,479,428	7,403,876	19.98%
1976	1,625,735	7,405,568	21.95%
1977	1,775,378	7,486,972	23.71%
1978	1,923,552	7,492,502	25.67%
1979	2,073,696	7,492,502	27.68%
1980	2,223,840	7,492,502	29.68%
1981	2,372,264	7,519,806	31.55%
1982	2,522,960	7,519,806	33.55%
1983	2,678,610	7,519,806	35.62%
1984	2,829,306	7,519,806	37.62%
1985	2,980,002	7,519,806	39.63%
1986	3,130,698	7,519,806	41.63%
1987	2,635,771	6,885,313	38.28%
1988	2,773,747	6,885,313	40.28%
1989	2,911,723	6,885,313	42.29%
1990	3,591,839	6,885,313	52.17%
1991	3,729,548	6,885,313	54.17%
1992	3,867,257	6,894,058	56.10%
1993	4,004,972	6,885,313	58.17%
1994	4,142,684	6,885,313	60.17%
1995	4,266,619	6,885,313	61.97%
1996	4,390,555	6,885,313	63.77%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 UNDERGROUND CONDUCTOR AND DEVICES – 358
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	2,190,465	9,675,690	22.64%
1976	2,393,608	9,675,886	24.74%
1977	2,594,297	9,666,266	26.84%
1978	2,797,289	9,666,266	28.94%
1979	3,000,281	9,666,266	31.04%
1980	3,203,273	9,666,266	33.14%
1981	3,406,265	9,666,266	35.24%
1982	3,609,257	9,666,266	37.34%
1983	3,812,249	9,666,266	39.44%
1984	4,015,241	9,666,266	41.54%
1985	4,218,233	9,666,266	43.64%
1986	4,421,225	9,666,266	45.74%
1987	3,987,886	9,055,649	44.04%
1988	4,178,062	9,055,649	46.14%
1989	4,367,618	9,055,037	48.23%
1990	5,485,842	9,055,037	60.58%
1991	5,685,050	9,055,037	62.78%
1992	5,884,257	9,055,037	64.98%
1993	6,083,464	9,055,037	67.18%
1994	6,283,830	9,476,474	66.31%
1995	6,444,934	9,476,474	68.01%
1996	6,606,038	9,476,474	69.71%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 ROADS AND TRAILS - 359
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	139,707	774,319	18.04%
1976	157,872	1,337,769	11.80%
1977	186,270	1,404,868	13.26%
1978	205,212	1,829,306	11.22%
1979	223,869	1,970,941	11.36%
1980	266,242	1,993,142	13.36%
1981	306,269	1,678,750	18.24%
1982	343,133	1,678,750	20.44%
1983	379,997	1,678,750	22.64%
1984	416,861	1,678,750	24.83%
1985	453,725	1,678,750	27.03%
1986	490,589	1,678,750	29.22%
1987	527,453	1,678,750	31.42%
1988	564,317	1,678,750	33.62%
1989	601,181	1,678,750	35.81%
1990	573,853	1,678,750	34.18%
1991	610,785	1,678,750	36.38%
1992	647,717	1,678,750	38.58%
1993	688,906	1,923,175	35.82%
1994	731,215	1,923,175	38.02%
1995	773,524	1,923,175	40.22%
1996	815,833	1,923,175	42.42%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 DISTRIBUTION EASEMENTS – 360.1
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1976	3,428	156,122	2.20%
1977	6,860	156,232	4.39%
1978	10,292	156,232	6.59%
1979	13,724	156,232	8.78%
1980	17,431	171,965	10.14%
1981	19,204	173,227	11.09%
1982	23,008	173,227	13.28%
1983	26,846	175,647	15.28%
1984	30,698	175,647	17.48%
1985	34,760	186,314	18.66%
1986	41,035	191,586	21.42%
1987	45,269	196,837	23.00%
1988	49,589	196,837	25.19%
1989	53,887	196,837	27.38%
1990	82,609	212,137	38.94%
1991	86,215	212,137	40.64%
1992	89,822	212,137	42.34%
1993	93,428	212,137	44.04%
1994	97,035	212,137	45.74%
1995	101,630	367,354	27.67%
1996	107,876	367,354	29.37%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 STRUCTURES AND IMPROVEMENTS – 361
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	935,202	5,447,579	17.17%
1976	1,069,738	5,584,637	19.16%
1977	1,192,596	5,703,649	20.91%
1978	1,283,945	6,273,721	20.47%
1979	1,401,583	7,231,350	19.38%
1980	1,578,527	7,648,593	20.64%
1981	1,468,475	6,558,973	22.39%
1982	1,611,983	6,869,535	23.47%
1983	1,774,965	7,199,494	24.65%
1984	1,973,130	7,471,971	26.41%
1985	2,149,199	7,908,128	27.18%
1986	2,318,726	8,335,817	27.82%
1987	2,513,920	8,647,384	29.07%
1988	2,726,446	9,773,198	27.90%
1989	2,920,975	11,164,035	26.16%
1990	2,513,840	9,969,926	25.21%
1991	2,683,878	10,904,659	24.61%
1992	2,892,421	12,052,164	24.00%
1993	3,120,333	12,963,872	24.07%
1994	3,271,796	14,275,589	22.92%
1995	3,526,931	14,715,829	23.97%
1996	3,683,036	15,451,453	23.84%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 STATION EQUIPMENT - 362
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	11,926,764	72,860,977	16.37%
1976	13,230,649	77,165,057	17.15%
1977	14,704,938	84,038,903	17.50%
1978	16,425,285	92,922,149	17.68%
1979	18,127,381	102,522,830	17.68%
1980	20,227,982	113,077,369	17.89%
1981	17,945,782	102,833,396	17.45%
1982	20,254,563	109,998,974	18.41%
1983	22,269,550	120,442,161	18.49%
1984	24,965,728	128,609,001	19.41%
1985	27,719,226	134,959,065	20.54%
1986	30,791,234	149,035,030	20.66%
1987	33,439,601	159,467,821	20.97%
1988	37,424,912	172,454,696	21.70%
1989	41,155,964	179,982,391	22.87%
1990	37,876,217	188,949,220	20.05%
1991	41,869,620	204,115,334	20.51%
1992	46,183,386	220,444,873	20.95%
1993	51,589,804	233,490,093	22.10%
1994	54,958,473	254,042,213	21.63%
1995	58,980,531	277,380,254	21.26%
1996	63,269,684	280,355,109	22.57%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 POLES TOWERS AND FIXTURES - 364
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	15,618,099	63,784,637	24.49%
1976	17,938,848	67,055,803	26.75%
1977	20,391,314	71,693,451	28.44%
1978	23,078,734	76,013,468	30.36%
1979	26,041,368	81,841,613	31.82%
1980	29,327,582	88,975,480	32.96%
1981	32,641,121	96,356,226	33.88%
1982	36,619,587	103,663,982	35.33%
1983	41,047,230	112,228,307	36.57%
1984	46,153,398	123,838,312	37.27%
1985	50,876,268	133,758,804	38.04%
1986	56,177,350	145,005,395	38.74%
1987	61,028,740	154,703,525	39.45%
1988	65,468,192	164,736,000	39.74%
1989	70,812,148	176,435,559	40.13%
1990	63,762,032	189,504,880	33.65%
1991	69,717,730	202,518,292	34.43%
1992	72,914,842	213,047,597	34.22%
1993	86,799,045	235,987,115	36.78%
1994	95,564,396	251,439,861	38.01%
1995	104,031,110	263,890,423	39.42%
1996	112,660,959	276,958,890	40.68%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 OVERHEAD CONDUCTOR AND DEVICES - 365
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	10,222,488	54,410,966	18.79%
1976	11,652,911	57,785,404	20.17%
1977	13,104,017	61,526,468	21.30%
1978	14,418,622	65,118,723	22.14%
1979	16,292,555	70,344,405	23.16%
1980	18,704,433	77,537,356	24.12%
1981	21,273,930	83,163,276	25.58%
1982	23,884,768	89,621,527	26.65%
1983	27,244,618	97,753,141	27.87%
1984	30,493,241	107,678,661	28.32%
1985	33,886,983	120,498,581	28.12%
1986	39,630,636	133,456,637	29.70%
1987	43,319,380	147,533,573	29.36%
1988	46,753,003	162,863,022	28.71%
1989	50,767,134	180,285,458	28.16%
1990	59,343,592	200,648,238	29.58%
1991	66,081,531	223,466,763	29.57%
1992	70,723,906	240,513,970	29.41%
1993	85,928,172	271,187,657	31.69%
1994	96,280,062	289,449,320	33.26%
1995	108,814,772	304,358,784	35.75%
1996	121,374,744	319,438,958	38.00%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 UNDERGROUND CONDUIT – 366
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	1,056,496	10,179,364	10.38%
1976	1,275,753	10,420,561	12.24%
1977	1,491,121	10,575,482	14.10%
1978	1,715,740	10,976,511	15.63%
1979	1,906,312	11,976,786	15.92%
1980	2,163,016	13,273,652	16.30%
1981	2,461,639	15,849,078	15.53%
1982	2,801,453	17,702,036	15.83%
1983	3,184,432	20,429,307	15.59%
1984	3,657,388	23,882,524	15.31%
1985	4,212,588	28,324,536	14.87%
1986	4,831,763	33,538,719	14.41%
1987	5,579,967	36,722,909	15.19%
1988	6,386,008	39,462,706	16.18%
1989	6,464,928	42,502,543	15.21%
1990	8,619,734	46,413,893	18.57%
1991	9,608,970	49,956,284	19.23%
1992	10,589,198	53,981,114	19.62%
1993	11,909,595	59,090,289	20.15%
1994	13,256,782	64,152,419	20.66%
1995	14,652,933	69,291,282	21.15%
1996	16,177,843	72,849,675	22.21%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 UNDERGROUND CONDUCTOR AND DEVICES – 367
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	3,405,387	23,345,637	14.59%
1976	4,016,986	25,476,214	15.77%
1977	4,933,593	27,090,456	18.21%
1978	5,760,318	27,839,197	19.97%
1979	6,599,880	31,176,481	21.17%
1980	7,542,429	34,309,014	21.98%
1981	8,494,400	37,385,599	22.72%
1982	9,719,879	40,869,585	23.78%
1983	11,108,709	45,926,452	24.19%
1984	12,704,202	51,846,910	24.50%
1985	14,288,785	59,574,613	23.98%
1986	16,222,636	67,375,650	24.08%
1987	18,055,082	76,033,342	23.75%
1988	20,584,858	86,615,626	23.77%
1989	22,756,236	98,533,750	23.09%
1990	24,131,838	112,215,671	21.50%
1991	27,405,965	127,852,092	21.44%
1992	31,250,528	140,880,193	22.18%
1993	38,124,249	163,419,714	23.33%
1994	44,101,669	182,586,681	24.15%
1995	49,504,310	202,391,960	24.46%
1996	55,491,585	224,240,413	24.75%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 LINE TRANSFORMERS – 368
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	20,327,242	83,963,987	24.21%
1976	23,137,054	86,914,103	26.62%
1977	25,669,918	88,184,294	29.11%
1978	28,154,531	93,910,675	29.98%
1979	31,619,543	101,182,840	31.25%
1980	35,235,719	109,218,757	32.26%
1981	38,900,453	117,617,156	33.07%
1982	42,072,000	126,572,570	33.24%
1983	45,039,850	136,776,614	32.93%
1984	48,932,157	155,356,158	31.50%
1985	52,496,684	173,624,487	30.24%
1986	57,426,430	189,429,758	30.32%
1987	64,750,392	205,412,644	31.52%
1988	65,600,581	211,610,233	31.00%
1989	69,297,117	223,683,629	30.98%
1990	73,992,267	234,160,551	31.60%
1991	78,143,844	242,598,053	32.21%
1992	82,627,145	249,714,062	33.09%
1993	91,750,483	267,950,187	34.24%
1994	99,411,830	280,207,332	35.48%
1995	108,205,678	288,728,581	37.48%
1996	117,033,306	301,180,837	38.86%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 OVERHEAD SERVICES - 369.1
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	1,740,884	17,976,832	9.68%
1976	2,134,194	19,528,783	10.93%
1977	2,558,792	20,831,292	12.28%
1978	3,087,465	22,489,111	13.73%
1979	3,669,525	24,398,226	15.04%
1980	4,267,635	27,167,915	15.71%
1981	4,972,625	28,766,267	17.29%
1982	5,769,490	30,909,307	18.67%
1983	6,854,795	33,314,208	20.58%
1984	7,945,819	36,018,144	22.06%
1985	8,754,115	38,024,222	23.02%
1986	9,575,951	40,819,062	23.46%
1987	10,519,467	43,331,958	24.28%
1988	12,073,031	45,843,405	26.34%
1989	13,352,985	48,562,844	27.50%
1990	18,137,135	50,836,023	35.68%
1991	19,366,209	53,123,962	36.45%
1992	20,918,684	55,473,190	37.71%
1993	23,109,363	58,909,511	39.23%
1994	25,200,781	61,735,548	40.82%
1995	27,022,393	64,834,834	41.68%
1996	28,429,862	67,935,863	41.85%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 UNDERGROUND SERVICES - 369.2
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	1,177,991	16,418,946	7.17%
1976	1,612,463	18,766,095	8.59%
1977	2,072,865	21,489,705	9.65%
1978	2,519,678	24,704,208	10.20%
1979	3,072,461	29,099,330	10.56%
1980	3,716,050	34,256,699	10.85%
1981	4,513,638	39,808,372	11.34%
1982	5,441,457	44,506,577	12.23%
1983	6,614,003	50,174,069	13.18%
1984	7,946,259	58,446,512	13.60%
1985	9,529,109	67,532,734	14.11%
1986	11,205,286	75,472,671	14.85%
1987	12,611,936	84,253,919	14.97%
1988	13,645,909	92,525,224	14.75%
1989	15,733,020	102,039,997	15.42%
1990	23,132,824	111,656,500	20.72%
1991	26,059,154	119,922,901	21.73%
1992	29,312,303	128,964,458	22.73%
1993	33,278,925	139,547,766	23.85%
1994	37,448,039	148,245,774	25.26%
1995	42,039,839	158,408,444	26.54%
1996	45,246,443	166,285,942	27.21%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 METERS – 370.0
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	5,342,392	26,348,347	20.28%
1976	5,998,987	27,469,662	21.84%
1977	6,759,675	29,134,481	23.20%
1978	7,507,542	31,419,252	23.89%
1979	8,401,976	33,897,216	24.79%
1980	9,159,394	36,363,527	25.19%
1981	9,705,922	39,636,761	24.49%
1982	9,677,847	42,635,512	22.70%
1983	10,221,285	47,264,880	21.63%
1984	11,424,953	51,714,454	22.09%
1985	12,635,687	56,716,392	22.28%
1986	14,097,279	62,640,801	22.50%
1987	15,111,535	69,582,302	21.72%
1988	15,595,790	74,778,028	20.86%
1989	16,541,160	81,843,258	20.21%
1990	25,523,685	86,585,581	29.48%
1991	27,734,756	88,951,129	31.18%
1992	28,383,451	90,878,145	31.23%
1993	30,487,149	97,954,906	31.12%
1994	32,384,897	101,818,200	31.81%
1995	35,217,182	105,645,176	33.34%
1996	37,018,728	108,248,204	34.20%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 INSTALLATION ON CUSTOMERS' PREMISES – 371
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	5,072	118,934	4.26%
1976	10,599	112,049	9.46%
1977	16,896	129,416	13.06%
1978	24,724	228,438	10.82%
1979	32,488	272,661	11.92%
1980	48,027	404,444	11.87%
1981	57,694	529,927	10.89%
1982	86,689	704,649	12.30%
1983	125,176	1,013,472	12.35%
1984	171,867	1,326,877	12.95%
1985	250,433	1,837,386	13.63%
1986	305,280	2,046,095	14.92%
1987	397,977	2,171,916	18.32%
1988	479,881	2,533,435	18.94%
1989	600,658	2,645,840	22.70%
1990	492,611	2,636,636	18.68%
1991	547,176	3,186,215	17.17%
1992	620,314	3,478,388	17.83%
1993	736,551	3,482,741	21.15%
1994	844,186	3,536,358	23.87%
1995	989,107	3,538,936	27.95%
1996	1,177,577	3,530,203	33.36%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 LEASED PROPERTY ON CUSTOMERS' PREMISES – 372
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	552	10,953	5.04%
1976	1,104	10,953	10.08%
1977	112,515	2,542,999	4.42%
1978	239,763	2,542,999	9.43%
1979	367,397	2,542,999	14.45%
1980	494,645	2,542,999	19.45%
1981	588,289	2,532,046	23.23%
1982	689,473	2,532,046	27.23%
1983	789,947	2,532,046	31.20%
1984	891,131	2,532,046	35.19%
1985	992,383	2,532,046	39.19%
1986	1,093,567	2,532,046	43.19%
1987	0	0	0.00%
1988	0	0	0.00%
1989	0	0	0.00%
1990	0	0	0.00%
1991	0	0	0.00%
1992	0	0	0.00%
1993	0	0	0.00%
1994	0	0	0.00%
1995	0	0	0.00%
1996	0	0	0.00%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 STREET LIGHT AND SIGNAL SYSTEMS – 373
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	3,520,529	20,951,161	16.80%
1976	4,624,356	24,911,975	18.56%
1977	5,786,399	26,241,199	22.05%
1978	7,053,658	28,481,584	24.77%
1979	8,540,004	32,047,774	26.65%
1980	10,381,480	36,150,716	28.72%
1981	12,200,225	40,043,168	30.47%
1982	13,623,285	43,429,873	31.37%
1983	14,774,094	49,507,292	29.84%
1984	16,062,874	55,750,624	28.81%
1985	17,751,164	59,654,391	29.76%
1986	18,543,533	63,637,967	29.14%
1987	19,578,860	69,360,705	28.23%
1988	18,997,383	73,095,985	25.99%
1989	19,611,470	79,078,595	24.80%
1990	22,188,453	81,623,299	27.18%
1991	21,712,224	84,287,473	25.76%
1992	19,239,960	83,957,864	22.92%
1993	31,917,096	100,122,544	31.88%
1994	37,449,428	109,138,178	34.31%
1995	43,570,488	117,540,100	37.07%
1996	50,381,420	126,722,755	39.76%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 STRUCTURE AND IMPROVEMENTS - 390
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	3,401,596	25,032,174	13.59%
1976	4,058,902	25,127,961	16.15%
1977	4,758,518	25,336,510	18.86%
1978	5,471,469	25,428,522	21.52%
1979	6,199,852	27,107,559	22.87%
1980	6,789,793	31,447,575	21.59%
1981	7,660,124	32,603,341	23.49%
1982	8,560,997	34,866,997	24.55%
1983	9,543,338	35,044,331	27.23%
1984	10,360,608	35,744,008	28.99%
1985	11,375,431	39,589,926	28.73%
1986	12,148,021	40,697,427	29.85%
1987	12,892,115	41,635,528	30.96%
1988	13,751,577	46,027,544	29.88%
1989	14,771,031	49,872,717	29.62%
1990	14,895,457	55,009,177	27.08%
1991	15,398,408	64,349,111	23.93%
1992	15,971,326	67,616,336	23.62%
1993	17,891,532	72,569,775	24.65%
1994	18,604,303	73,611,736	25.27%
1995	20,427,876	75,177,121	27.17%
1996	21,787,210	77,365,276	28.16%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 OFFICE FURNITURE - 7 YEAR AMORT - 391.1
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1988	19,972	579,142	3.45%
1989	239,024	2,101,263	11.38%
1990	600,471	3,193,330	18.80%
1991	1,170,843	5,197,465	22.53%
1992	2,016,521	7,443,324	27.09%
1993	3,139,708	8,848,340	35.48%
1994	4,443,388	9,289,688	47.83%
1995	5,201,258	9,199,238	56.54%
1996	4,873,084	8,043,317	60.59%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 OFFICE EQUIPMENT - 7 YEAR AMORT - 391.2
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1988	7,603	132,090	5.76%
1989	36,022	243,798	14.78%
1990	72,696	270,530	26.87%
1991	113,608	302,315	37.58%
1992	159,799	471,102	33.92%
1993	233,404	522,058	44.71%
1994	308,058	522,058	59.01%
1995	243,232	393,178	61.86%
1996	178,247	282,648	63.06%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 COMPUTER EQUIPMENT – 5 YEAR AMORT – 391.3
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1988	20,583	369,848	5.57%
1989	1,211,246	9,956,968	12.16%
1990	3,590,209	17,573,241	20.43%
1991	7,304,278	26,954,573	27.10%
1992	12,825,571	33,624,077	38.14%
1993	19,765,979	45,800,885	43.16%
1994	21,308,567	73,170,177	29.12%
1995	28,617,484	71,368,227	40.10%
1996	33,450,108	64,640,969	51.75%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 DUPLICATING & MAILING EQUIPMENT – 7 YEAR AMORT – 391.5
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1988	10,015	139,998	7.15%
1989	46,621	428,272	10.89%
1990	126,411	620,020	20.39%
1991	220,713	794,037	27.80%
1992	337,884	871,544	38.77%
1993	481,287	1,449,078	33.21%
1994	733,857	1,898,753	38.65%
1995	920,262	2,435,977	37.78%
1996	990,968	2,443,033	40.56%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 MOTORIZED STORES EQUIPMENT - 393.1
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1988	2,013	153,175	1.31%
1989	9,723	358,164	2.71%
1990	466,588	1,420,443	32.85%
1991	515,428	1,542,296	33.42%
1992	575,167	2,266,259	25.38%
1993	670,398	2,414,111	27.77%
1994	742,390	2,566,997	28.92%
1995	837,426	2,604,609	32.15%
1996	324,411	2,050,557	15.82%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 STORAGE EQUIPMENT - 7 YEAR AMORT - 393.2
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1988	615	23,445	2.62%
1989	5,527	38,749	14.26%
1990	11,733	45,951	25.53%
1991	31,449	203,266	15.47%
1992	65,427	273,856	23.89%
1993	109,253	357,288	30.58%
1994	162,338	382,749	42.41%
1995	193,228	363,666	53.13%
1996	228,768	359,769	63.59%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 PORTABLE HANDLING EQUIPMENT - 7 YEAR AMORT - 393.3
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1988	137	3,818	3.59%
1989	1,145	8,376	13.67%
1990	2,758	21,517	12.82%
1991	5,835	21,517	27.12%
1992	9,014	23,961	37.62%
1993	12,480	25,303	49.32%
1994	16,099	25,303	63.62%
1995	15,762	21,485	73.36%
1996	13,815	16,927	81.61%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 STATIONARY TOOLS, SHOP & GARAGE EQUIPMENT – 394.1
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1988	72,854	694,456	10.49%
1989	223,006	1,568,676	14.22%
1990	1,613,248	5,171,645	31.19%
1991	1,839,144	5,364,669	34.28%
1992	1,963,323	5,932,124	33.10%
1993	1,736,850	5,901,601	29.43%
1994	1,937,664	5,973,502	32.44%
1995	2,273,202	6,178,643	36.79%
1996	2,563,379	6,125,044	41.85%

FLORIDA POWER CORPORATION
DEPRECIATION RESERVE RATIOS – RETAIL METHOD
PORTABLE TOOLS, SHOP & GARAGE EQUIPMENT – 7 YEAR AMORT – 394.2
PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	1,773	37,765	4.69%
1991	10,015	75,013	13.35%
1992	27,101	157,710	17.18%
1993	82,239	350,878	23.44%
1994	135,229	603,757	22.40%
1995	191,522	417,825	45.84%
1996	254,799	466,937	54.57%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 PORTABLE LABORATORY EQUIPMENT - 7 YEAR AMORT - 395.2
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1988	29,494	383,394	7.69%
1989	116,593	835,787	13.95%
1990	264,583	1,213,680	21.80%
1991	493,880	1,939,324	25.47%
1992	811,765	2,833,135	28.65%
1993	1,325,583	4,452,150	29.77%
1994	1,993,203	5,012,153	39.77%
1995	2,388,113	5,860,591	40.75%
1996	2,752,947	5,707,076	48.24%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS -- RETAIL METHOD
 POWER OPERATED EQUIPMENT -- 396
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	164,405	692,012	23.76%
1976	198,183	867,433	22.85%
1977	239,321	1,123,584	21.30%
1978	291,685	1,355,867	21.51%
1979	310,011	1,628,065	19.04%
1980	406,079	1,879,872	21.60%
1981	454,337	1,810,576	25.09%
1982	539,065	1,907,513	28.26%
1983	625,412	1,871,782	33.41%
1984	634,764	1,764,899	35.97%
1985	701,305	2,024,618	34.64%
1986	739,459	1,968,319	37.57%
1987	679,864	1,837,003	37.01%
1988	707,917	1,731,844	40.88%
1989	675,755	1,614,032	41.87%
1990	469,589	1,540,098	30.49%
1991	563,751	1,606,481	35.09%
1992	574,958	1,636,041	35.14%
1993	620,089	1,661,855	37.31%
1994	685,691	1,818,906	37.70%
1995	732,820	1,707,823	42.91%
1996	816,946	1,643,686	49.70%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 COMMUNICATION EQUIPMENT – 397
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1975	4,310,876	8,677,571	49.68%
1976	4,766,168	8,798,847	54.17%
1977	5,127,555	8,969,663	57.17%
1978	5,598,031	9,735,765	57.50%
1979	5,828,068	10,837,543	53.78%
1980	5,972,040	11,410,727	52.34%
1981	5,963,837	11,709,834	50.93%
1982	6,475,844	12,126,268	53.40%
1983	6,825,047	13,196,346	51.72%
1984	7,282,335	14,164,761	51.41%
1985	7,652,224	15,878,417	48.19%
1986	8,190,805	16,714,865	49.00%
1987	8,651,098	17,748,011	48.74%
1988	9,031,500	21,539,964	41.93%
1989	9,863,998	22,976,951	42.93%
1990	10,760,568	25,826,234	41.67%
1991	11,745,417	27,796,657	42.25%
1992	13,063,932	29,426,581	44.40%
1993	14,588,192	36,835,151	39.60%
1994	10,848,514	38,510,020	28.17%
1995	13,776,434	44,611,047	30.88%
1996	17,118,153	49,761,689	34.40%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 MISCELLANEOUS EQUIPMENT – 7 YEAR AMORT – 398.2
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1988	0	144,690	0.00%
1989	39,534	531,972	7.43%
1990	130,000	832,998	15.61%
1991	253,337	964,356	26.27%
1992	409,318	1,346,111	30.41%
1993	612,774	1,536,702	39.88%
1994	851,879	1,799,952	47.33%
1995	1,008,485	2,300,848	43.83%
1996	951,317	2,579,308	36.88%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 PASSENGER CARS – 392.1
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	634,279	2,276,690	27.86%
1991	663,192	2,330,307	28.46%
1992	920,998	2,767,750	33.28%
1993	894,455	2,735,030	32.70%
1994	718,342	2,587,667	27.76%
1995	551,717	1,902,087	29.01%
1996	774,793	1,801,218	43.01%

FLORIDA POWER CORPORATION
DEPRECIATION RESERVE RATIOS – RETAIL METHOD
LIGHT TRUCKS – 392.2
PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	2,078,823	8,932,613	23.27%
1991	2,393,702	9,309,983	25.71%
1992	3,295,579	10,293,970	32.01%
1993	3,412,501	10,229,702	33.36%
1994	3,809,214	10,144,267	37.55%
1995	2,984,789	10,082,548	29.60%
1996	3,540,195	9,771,574	36.23%

FLORIDA POWER CORPORATION
DEPRECIATION RESERVE RATIOS - RETAIL METHOD
HEAVY TRUCKS - 392.3
PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	3,769,688	9,548,565	39.48%
1991	4,309,021	9,440,808	45.64%
1992	4,896,758	9,873,980	49.59%
1993	5,571,115	9,886,038	56.35%
1994	6,243,466	11,145,678	56.02%
1995	5,817,051	11,503,298	50.57%
1996	5,717,009	10,593,927	53.96%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 SPECIAL TRUCKS – 392.4
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	9,548,893	34,960,569	27.31%
1991	11,172,625	38,369,940	29.12%
1992	12,886,843	40,101,185	32.06%
1993	14,779,005	42,754,310	34.57%
1994	17,125,590	46,040,466	37.20%
1995	16,185,958	48,201,375	33.54%
1996	17,513,276	48,320,689	36.24%

FLORIDA POWER CORPORATION
DEPRECIATION RESERVE RATIOS - RETAIL METHOD
TRAILERS - 392.5
PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	525,347	2,732,628	19.22%
1991	598,808	2,904,915	20.61%
1992	678,756	3,342,791	20.31%
1993	777,706	3,721,492	20.90%
1994	835,409	3,841,855	21.74%
1995	942,580	3,893,862	24.21%
1996	1,060,334	4,007,128	26.46%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 FLIGHT EQUIPMENT (USED) – 392.6
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1990	7,904	1,265,980	0.62%
1991	56,881	364,004	15.63%
1992	111,482	364,004	30.63%
1993	166,083	364,004	45.63%
1994	220,683	364,004	60.63%
1995	275,284	364,004	75.63%
1996	329,884	364,004	90.63%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS -- RETAIL METHOD
 FLIGHT EQUIPMENT (NEW) - 392.7
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1991	0	5,907,361	0.00%
1992	449,740	5,917,688	7.60%
1993	745,627	5,917,688	12.60%
1994	1,041,513	5,917,688	17.60%
1995	1,337,400	5,917,688	22.60%
1996	1,636,255	6,034,682	27.11%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 INTANGIBLE PLANT - 303
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1989	0	416,173	0.00%
1990	111,645	1,427,315	7.82%
1991	407,168	1,946,052	20.92%
1992	1,384,007	7,455,266	18.56%
1993	3,102,386	9,557,935	32.46%
1994	5,563,713	14,033,352	39.65%
1995	8,058,966	19,663,797	40.98%
1996	11,321,221	19,269,872	58.75%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 INTANGIBLE PLANT – 303 CUSTOMER SERVICE SYSTEM
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1994	0	0	0.00%
1995	4,227,215	58,253,881	7.26%
1996	10,047,835	58,193,947	17.27%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS – RETAIL METHOD
 DISTRIBUTION ENERGY CONSERVATION – 370.10
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1983	24,804	238,778	10.39%
1984	143,164	699,323	20.47%
1985	289,560	853,091	33.94%
1986	481,448	1,329,734	36.21%
1987	764,264	1,447,057	52.82%
1988	836,455	1,316,460	63.54%
1989	528,522	855,747	61.76%
1990	620,944	818,045	75.91%
1991	214,124	708,310	30.23%
1992	368,716	3,410,742	10.81%
1993	1,088,031	4,380,461	24.84%
1994	1,934,354	5,403,046	35.80%
1995	3,454,003	9,278,154	37.23%
1996	4,897,293	8,894,622	55.06%

FLORIDA POWER CORPORATION
 DEPRECIATION RESERVE RATIOS - RETAIL METHOD
 GENERAL ENERGY CONSERVATION - 398.10
 PERIOD ENDED DECEMBER 31, 1996

YEAR	DEPRECIATION RESERVE	PLANT BALANCE	RESERVE RATIO
1981	182	42,105	0.43%
1982	12,852	106,247	12.10%
1983	35,419	127,998	27.67%
1984	62,753	154,045	40.74%
1985	55,064	100,313	54.89%
1986	74,948	100,313	74.71%
1987	90,623	101,656	89.15%
1988	22,556	27,390	82.35%
1989	10,257	11,253	91.15%
1990	533	1,343	39.65%
1991	13,354	1,211,807	1.10%
1992	265,974	1,343,145	19.80%
1993	680,780	3,036,166	22.42%
1994	1,331,834	4,678,751	28.47%
1995	2,274,412	4,737,025	48.01%
1996	1,999,244	3,534,034	56.57%

FLORIDA POWER CORPORATION
 ANNUAL DEPRECIATION RESERVE TRANSACTIONS
 FOSSIL DISMANTLEMENT - CRYSTAL RIVER 1 & 2 STEAM PLANT
 RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	221,481.91	221,481.91
1991	0.00	0.00	0.00	0.00	2,681,938.99	2,903,420.90
1992	0.00	0.00	0.00	0.00	3,068,049.49	5,969,470.39
1993	0.00	0.00	0.00	0.00	4,154,531.04	10,124,001.43
1994	0.00	0.00	0.00	0.00	4,154,531.04	14,278,532.47
1995	0.00	0.00	0.00	0.00	3,656,676.00	17,935,208.47
1996	0.00	0.00	0.00	0.00	3,656,676.00	21,591,884.47
TOTAL	0.00	0.00	0.00	0.00	21,591,884.47	21,591,884.47

FLORIDA POWER CORPORATION
 ANNUAL DEPRECIATION RESERVE TRANSACTIONS
 FOSSIL DISMANTLEMENT - CRYSTAL RIVER 4 & 5 STEAM PLANT
 RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	580,374.36	580,374.36
1991	0.00	0.00	0.00	0.00	6,951,003.72	7,531,378.08
1992	0.00	0.00	0.00	0.00	6,625,205.22	14,156,583.30
1993	0.00	0.00	0.00	0.00	5,024,573.04	19,181,156.34
1994	0.00	0.00	0.00	0.00	5,024,573.04	24,205,729.38
1995	0.00	0.00	0.00	0.00	2,598,552.00	26,804,281.38
1996	0.00	0.00	0.00	0.00	2,598,552.00	29,402,833.38
TOTAL	0.00	0.00	0.00	0.00	29,402,833.38	29,402,833.38

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - ANCLOTE STEAM PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	166,598.77	166,598.77
1991	0.00	0.00	0.00	0.00	1,995,429.48	2,162,028.25
1992	0.00	0.00	0.00	0.00	2,126,635.44	4,288,663.69
1993	0.00	0.00	0.00	0.00	2,765,733.00	7,054,396.69
1994	0.00	0.00	0.00	0.00	2,765,733.00	9,820,129.69
1995	0.00	0.00	0.00	0.00	1,182,756.00	11,002,885.69
1996	0.00	0.00	0.00	0.00	1,182,756.00	12,185,641.69
TOTAL	0.00	0.00	0.00	0.00	12,185,641.69	12,185,641.69

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - TURNER STEAM PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	49,352.35	49,352.35
1991	0.00	0.00	0.00	0.00	603,991.81	653,344.16
1992	0.00	0.00	0.00	0.00	891,788.01	1,545,132.17
1993	0.00	177,826.26	0.00	0.00	2,090,525.04	3,457,830.95
1994	0.00	0.00	0.00	0.00	2,090,525.04	5,548,355.99
1995	0.00	1,332,921.19	0.00	4,224,659.33	881,616.00	9,321,710.13
1996	0.00	1,612,712.53	964.34	0.00	881,616.00	8,591,577.94
TOTAL	0.00	3,123,459.98	964.34	4,224,659.33	7,489,414.25	8,591,577.94

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - AVON PARK STEAM PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	0.00	0.00
1991	0.00	0.00	0.00	0.00	235,237.32	235,237.32
1992	0.00	0.00	0.00	0.00	408,976.74	644,214.06
1993	0.00	1,121,063.46	0.00	0.00	1,307,303.04	830,453.64
1994	0.00	0.00	0.00	0.00	1,307,303.04	2,137,756.68
1995	0.00	1,296,402.03	0.00	2,684,002.83	659,364.00	4,184,721.48
1996	0.00	0.00	0.00	0.00	659,364.00	4,844,085.48
TOTAL	0.00	2,417,465.49	0.00	2,684,002.83	4,577,548.14	4,844,085.48

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - BARTOW STEAM PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	111,828.44	111,828.44
1991	0.00	0.00	0.00	0.00	1,408,627.32	1,520,455.76
1992	0.00	0.00	0.00	0.00	1,741,327.16	3,261,782.92
1993	0.00	0.00	0.00	0.00	3,008,121.00	6,269,903.92
1994	0.00	0.00	0.00	0.00	3,008,121.00	9,278,024.92
1995	0.00	0.00	0.00	0.00	2,708,049.00	11,986,073.92
1996	0.00	0.00	0.00	0.00	2,712,762.00	14,698,865.92
TOTAL	0.00	0.00	0.00	0.00	14,698,865.92	14,698,865.92

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - HIGGINS STEAM PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	76,486.30	76,486.30
1991	0.00	0.00	0.00	0.00	939,829.64	1,016,315.94
1992	0.00	0.00	0.00	0.00	1,248,513.91	2,264,829.85
1993	0.00	0.00	0.00	0.00	2,381,333.04	4,646,162.89
1994	0.00	0.00	0.00	0.00	2,381,333.04	7,027,495.93
1995	0.00	2,018,356.76	0.00	3,887,809.42	990,252.00	9,887,200.59
1996	0.00	0.00	0.00	0.00	990,252.00	10,877,452.59
TOTAL	0.00	2,018,356.76	0.00	3,887,809.42	9,007,999.93	10,877,452.59

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - SUWANNEE RIVER STEAM PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	54,038.33	54,038.33
1991	0.00	0.00	0.00	0.00	667,772.29	721,810.62
1992	0.00	0.00	0.00	0.00	916,976.84	1,638,787.46
1993	0.00	0.00	0.00	0.00	1,985,268.00	3,624,055.46
1994	0.00	0.00	0.00	0.00	1,985,268.00	5,609,323.46
1995	0.00	0.00	0.00	0.00	1,509,880.00	7,199,203.46
1996	0.00	0.00	0.00	0.00	1,589,880.00	8,789,083.46
TOTAL	0.00	0.00	0.00	0.00	8,789,083.46	8,789,083.46

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - BARTOW/ANCLOTE PIPELINE
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1994	0.00	0.00	0.00	0.00	0.00	0.00
1995	0.00	0.00	0.00	0.00	657,783.00	657,783.00
1996	0.00	0.00	0.00	0.00	653,040.00	1,310,823.00
TOTAL	0.00	0.00	0.00	0.00	1,310,823.00	1,310,823.00

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - INGLIC STEAM PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	0.00	0.00
1991	0.00	0.00	0.00	0.00	0.00	0.00
1992	0.00	0.00	0.00	0.00	81,880.00	81,880.00
1993	0.00	1,216,077.18	268.76	0.00	491,280.00	(642,648.42)
1994	0.00	0.00	0.00	0.00	491,280.00	(151,368.42)
1995	0.00	0.00	0.00	151,368.42	0.00	0.00
1996	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	1,216,077.18	268.76	151,368.42	1,064,440.00	0.00

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - BAYBORO PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	9,282.45	9,282.45
1991	0.00	0.00	0.00	0.00	111,191.15	120,473.60
1992	0.00	0.00	0.00	0.00	105,229.48	225,703.08
1993	0.00	0.00	0.00	0.00	75,174.00	300,877.08
1994	0.00	0.00	0.00	0.00	75,174.00	376,051.08
1995	0.00	0.00	0.00	0.00	322,960.00	699,031.08
1996	0.00	0.00	0.00	0.00	322,960.00	1,022,011.08
TOTAL	0.00	0.00	0.00	0.00	1,022,011.08	1,022,011.08

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - HIGGINS PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	5,455.84	5,455.84
1991	0.00	0.00	0.00	0.00	110,017.17	115,473.01
1992	0.00	0.00	0.00	0.00	114,202.56	229,675.57
1993	0.00	0.00	0.00	0.00	84,561.96	314,237.53
1994	0.00	0.00	0.00	0.00	84,561.96	398,799.49
1995	0.00	0.00	0.00	0.00	61,896.00	460,695.49
1996	0.00	0.00	0.00	0.00	61,896.00	522,591.49
TOTAL	0.00	0.00	0.00	0.00	522,591.49	522,591.49

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - DEBARY (OLD) PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	25,310.26	25,310.26
1991	0.00	0.00	0.00	0.00	304,853.26	330,163.52
1992	0.00	0.00	0.00	0.00	285,379.64	615,543.16
1993	0.00	0.00	0.00	0.00	178,299.00	793,842.16
1994	0.00	0.00	0.00	0.00	178,299.00	972,141.16
1995	0.00	0.00	0.00	0.00	42,396.00	1,014,537.16
1996	0.00	0.00	0.00	0.00	42,396.00	1,056,933.16
TOTAL	0.00	0.00	0.00	0.00	1,056,933.16	1,056,933.16

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - DEBARY (NEW) PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	0.00	0.00
1991	0.00	0.00	0.00	0.00	0.00	0.00
1992	0.00	0.00	0.00	0.00	36,251.39	36,251.39
1993	0.00	0.00	0.00	0.00	81,801.00	118,052.39
1994	0.00	0.00	0.00	0.00	81,801.00	199,853.39
1995	0.00	0.00	0.00	0.00	489,540.00	689,393.39
1996	0.00	0.00	0.00	0.00	489,540.00	1,178,933.39
TOTAL	0.00	0.00	0.00	0.00	1,178,933.39	1,178,933.39

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - BARTOW PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	9,737.68	9,737.68
1991	0.00	0.00	0.00	0.00	114,760.81	124,498.49
1992	0.00	0.00	0.00	0.00	109,160.37	233,658.86
1993	0.00	0.00	0.00	0.00	68,459.04	302,117.90
1994	0.00	0.00	0.00	0.00	68,459.04	370,576.94
1995	0.00	0.00	0.00	0.00	100,560.00	471,136.94
1996	0.00	0.00	0.00	0.00	100,560.00	571,696.94
TOTAL	0.00	0.00	0.00	0.00	571,696.94	571,696.94

FLORIDA POWER CORPORATION
 ANNUAL DEPRECIATION RESERVE TRANSACTIONS
 FOSSIL DISMANTLEMENT - INTERCESSION CITY (OLD) PEAKING PLANT
 RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	14,936.45	14,936.45
1991	0.00	0.00	0.00	0.00	179,329.52	194,265.97
1992	0.00	0.00	0.00	0.00	175,515.32	369,781.29
1993	0.00	0.00	0.00	0.00	118,347.00	488,128.29
1994	0.00	0.00	0.00	0.00	118,347.00	606,475.29
1995	0.00	0.00	0.00	0.00	65,364.00	671,839.29
1996	0.00	0.00	0.00	0.00	65,364.00	737,203.29
TOTAL	0.00	0.00	0.00	0.00	737,203.29	737,203.29

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - INTERCESSION CITY (NEW) PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	0.00	0.00
1991	0.00	0.00	0.00	0.00	0.00	0.00
1992	0.00	0.00	0.00	0.00	10,379.34	10,379.34
1993	0.00	0.00	0.00	0.00	62,276.04	72,655.38
1994	0.00	0.00	0.00	0.00	62,276.04	134,931.42
1995	0.00	0.00	0.00	0.00	385,992.00	520,923.42
1996	0.00	0.00	0.00	0.00	385,992.00	906,915.42
TOTAL	0.00	0.00	0.00	0.00	906,915.42	906,915.42

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - PORT ST. JOE PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	0.00	0.00
1991	0.00	0.00	0.00	0.00	20,281.20	20,281.20
1992	0.00	0.00	0.00	0.00	20,880.29	41,161.49
1993	0.00	0.00	0.00	0.00	13,223.04	54,384.53
1994	0.00	0.00	0.00	0.00	13,223.04	67,607.57
1995	0.00	0.00	0.00	0.00	128,772.00	196,379.57
1996		0.00	0.00	0.00	128,772.00	325,151.57
TOTAL	0.00	0.00	0.00	0.00	325,151.57	325,151.57

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - RIO PINAR PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	0.00	0.00
1991	0.00	0.00	0.00	0.00	15,219.44	15,219.44
1992	0.00	0.00	0.00	0.00	15,703.77	31,923.21
1993	0.00	0.00	0.00	0.00	10,383.00	42,306.21
1994	0.00	0.00	0.00	0.00	10,383.00	52,689.21
1995	0.00	0.00	0.00	0.00	132,660.00	185,349.21
1996	0.00	0.00	0.00	0.00	132,660.00	318,009.21
TOTAL	0.00	0.00	0.00	0.00	318,009.21	318,009.21

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - SUWANNEE RIVER PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	6,785.12	6,785.12
1991	0.00	0.00	0.00	0.00	81,422.36	88,207.48
1992	0.00	0.00	0.00	0.00	76,300.64	164,508.12
1993	0.00	0.00	0.00	0.00	50,456.04	214,964.16
1994	0.00	0.00	0.00	0.00	50,456.04	265,420.20
1995	0.00	0.00	0.00	0.00	38,040.00	303,460.20
1996	0.00	0.00	0.00	0.00	38,040.00	341,500.20
TOTAL	0.00	0.00	0.00	0.00	341,500.20	341,500.20

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - TURNER PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	6,679.40	6,679.40
1991	0.00	0.00	0.00	0.00	100,722.79	107,402.19
1992	0.00	0.00	0.00	0.00	95,576.88	202,979.07
1993	0.00	0.00	0.00	0.00	61,377.00	264,356.07
1994	0.00	0.00	0.00	0.00	61,377.00	325,733.07
1995	0.00	0.00	0.00	0.00	94,932.00	420,665.07
1996	0.00	0.00	0.00	0.00	94,932.00	515,597.07
TOTAL	0.00	0.00	0.00	0.00	515,597.07	515,597.07

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FOSSIL DISMANTLEMENT - UNIVERSITY OF FLORIDA
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1994	0.00	0.00	0.00	0.00	0.00	0.00
1995	0.00	0.00	0.00	0.00	200,628.00	200,628.00
1996	0.00	0.00	0.00	0.00	200,628.00	401,256.00
TOTAL	0.00	0.00	0.00	0.00	401,256.00	401,256.00

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 1 & 2 STEAM PLANT
RETAIL METHODOLOGY

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YEAR	RETIREMENTS	REMOVAL COSTS	SALVAGE	TRANSFERS & ADJUSTMENTS	RESERVE DEPRECIATION ACCRUAL	RESERVE BALANCE 12/31
1975	0.00	0.00	0.00	15,465,964.97	0.00	15,465,964.97
1976	1,238,318.00	50,353.05	1,507,484.26	0.00	3,209,385.00	18,894,163.18
1977	500,862.00	5,000.00	(324,497.95)	42,753.07	3,624,745.00	21,731,301.30
1978	11,954.00	510.35	6,073.34	130,511.90	3,709,444.00	25,564,866.19
1979	(474,505.00)	12,622.57	0.00	660,719.55	4,117,609.00	30,805,077.17
1980	196,178.00	88,724.05	1,170,976.39	0.00	5,159,576.00	36,850,727.51
1981	1,184,122.00	123,925.78	578,314.99	0.00	5,951,509.00	42,072,503.72
1982	526,084.00	156,065.42	15,937.83	64,887.00	6,096,634.00	47,567,813.13
1983	388,001.00	107,284.54	266,523.88	0.00	6,187,173.00	53,526,224.47
1984	56,000.00	500.40	32,053.00	0.00	6,307,659.00	59,809,436.07
1985	70,092.00	841.98	8,565.00	0.00	6,442,302.00	66,189,369.09
1986	356,794.00	41,684.91	9,383.60	(15,886.00)	6,455,117.00	72,239,484.78
1987	786,645.00	90,705.75	6,952.12	0.00	6,545,336.00	77,914,422.15
1988	2,026,978.00	201,871.50	(3,194.05)	(9,420.00)	6,618,122.00	82,291,080.60
1989	725,054.00	7,309.08	526.26	(7,315.00)	6,697,395.00	88,249,323.78
1990	3,603,415.00	910,707.98	(4,519.21)	9,754,844.00	7,068,708.92	100,554,234.51
1991	1,365,864.00	903,782.56	749,866.84	17,185.00	9,166,978.89	108,218,618.68
1992	1,283,087.00	781,260.35	11,073.85	2,512.00	9,755,834.86	115,923,692.04
1993	2,895,758.00	2,599,284.52	131,055.36	17,660.00	12,679,425.99	123,256,790.87
1994	3,427,707.00	1,020,573.93	79,996.28	0.00	14,556,141.59	133,444,647.81
1995	8,771,929.00	1,045,585.21	117,187.67	9,816.00	21,244,568.98	144,998,706.25
1996	5,663,754.00	380,965.04	31,833.56	2,197.00	21,501,545.81	160,489,563.58
TOTAL	34,604,091.00	8,529,558.97	4,391,573.02	26,136,429.49	173,095,211.04	160,489,563.58

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 1 & 2 - STRUCTURES & IMPROVEMENTS - 311
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	29,107.00	0.00	0.00	18,989,548.86	124,304.03	19,084,745.89
1991	24,360.00	5,985.77	657,727.55	0.00	1,526,854.88	21,238,982.55
1992	16,844.00	1,250.00	115.57	2,236.00	1,753,331.37	22,976,571.49
1993	534,963.00	29,668.45	0.00	0.00	1,762,135.58	24,174,055.62
1994	267,399.00	98,813.01	0.00	0.00	1,945,876.73	25,753,720.34
1995	138,173.00	151,713.15	0.00	0.00	2,384,004.72	27,847,838.51
1996	145,296.00	0.00	0.00	1,885.00	2,445,263.70	30,149,691.61
TOTAL	1,156,112.00	287,430.38	657,843.12	18,993,669.86	11,941,771.01	30,149,691.61

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 1 & 2 - BOILER PLANT EQUIPMENT - 312
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	51,095.00	33,159.25	(5,885.36)	55,753,038.73	444,746.85	56,107,645.95
1991	1,239,730.00	780,671.30	90,799.79	0.00	5,353,994.04	59,532,038.48
1992	1,179,748.00	706,884.79	11,050.38	276.00	5,513,952.54	63,170,684.61
1993	1,906,705.00	2,437,463.29	129,555.36	0.00	5,660,174.53	64,616,246.21
1994	1,994,521.00	738,671.46	77,782.54	0.00	5,833,321.89	67,794,158.18
1995	7,161,693.00	766,502.96	93,197.67	(3,302.00)	7,892,800.37	67,848,658.26
1996	4,906,265.00	357,239.57	24,766.06	0.00	7,855,229.47	70,465,149.22
TOTAL	18,439,757.00	5,820,592.62	421,266.42	55,750,012.73	38,554,219.69	70,465,149.22

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 1 & 2 - TURBOGENERATOR UNITS - 314
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	16,591,965.62	125,206.02	16,717,171.64
1991	46,032.00	107,807.23	0.00	0.00	1,512,208.53	18,075,540.94
1992	82,320.00	72,575.56	0.00	0.00	1,671,200.94	19,591,846.32
1993	42,310.00	18,554.30	0.00	17,660.00	4,387,027.52	23,935,669.54
1994	1,125,350.00	123,073.53	2,213.74	0.00	5,743,111.98	28,432,571.73
1995	1,345,118.00	100,151.43	0.00	0.00	9,345,081.06	36,332,303.36
1996	171,333.00	21,405.55	6,211.00	0.00	9,484,013.94	45,629,888.75
TOTAL	2,812,463.00	443,567.60	8,414.74	16,609,625.62	32,267,849.99	45,629,888.75

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 1 & 2 - ACCESSORY ELECTRIC EQUIP - 315
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	7,557,874.64	51,789.81	7,609,664.45
1991	32,796.00	976.88	0.00	15,448.00	629,907.92	8,221,247.49
1992	0.00	0.00	0.00	0.00	640,012.82	8,861,260.31
1993	267,069.00	113,598.48	0.00	0.00	661,637.84	9,142,230.67
1994	19,044.00	60,015.93	0.00	0.00	794,662.50	9,857,833.24
1995	109,775.00	26,423.28	21,540.00	0.00	1,352,928.34	11,096,101.30
1996	358,886.00	2,319.92	0.00	0.00	1,440,638.20	12,175,533.58
TOTAL	787,570.00	203,334.49	21,540.00	573,322.64	5,571,575.43	12,175,533.58

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 1 & 2 - MISCELLANEOUS EQUIPMENT - 316
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	7,917.00	0.00	0.00	1,031,491.86	11,431.72	1,035,006.58
1991	22,946.00	8,341.38	1,339.50	1,737.00	144,013.52	1,150,809.22
1992	4,175.00	550.00	(92.10)	0.00	177,337.19	1,323,329.31
1993	144,691.00	0.00	1,500.00	0.00	208,450.52	1,388,588.83
1994	21,393.00	0.00	0.00	0.00	239,168.49	1,606,364.32
1995	17,170.00	794.39	2,450.00	13,118.00	269,756.49	1,873,724.42
1996	81,974.00	0.00	837.50	312.00	276,400.50	2,069,300.42
TOTAL	300,266.00	9,685.77	6,034.90	1,046,658.86	1,326,558.43	2,069,300.42

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 1 & 2 - COAL BASE AMORTIZATION
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1984	0.00	0.00	0.00	0.00	42,902.00	42,902.00
1985	0.00	0.00	0.00	0.00	205,932.00	248,834.00
1986	0.00	0.00	0.00	0.00	205,932.00	454,766.00
1987	0.00	0.00	0.00	0.00	205,932.00	660,698.00
1988	0.00	0.00	0.00	0.00	205,932.00	866,630.00
1989	0.00	0.00	0.00	0.00	162,820.00	1,029,450.00
1990	0.00	0.00	0.00	0.00	0.00	1,029,450.00
1991	0.00	0.00	0.00	0.00	0.00	1,029,450.00
1992	0.00	0.00	0.00	0.00	0.00	1,029,450.00
1993	0.00	0.00	0.00	0.00	0.00	1,029,450.00
1994	0.00	0.00	0.00	0.00	0.00	1,029,450.00
1995	0.00	0.00	0.00	0.00	0.00	1,029,450.00
1996	0.00	0.00	0.00	0.00	0.00	1,029,450.00
TOTAL	0.00	0.00	0.00	0.00	1,029,450.00	1,029,450.00

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER UNITS 4 & 5 STEAM PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1979	0.00	0.00	0.00	0.00	7,600.00	7,600.00
1980	0.00	0.00	0.00	18,157.00	43,396.00	69,153.00
1981	2,248.00	3,301.42	0.00	0.00	79,397.00	143,000.58
1982	0.00	0.00	31,653.00	0.00	747,198.00	921,851.58
1983	0.00	0.00	0.00	0.00	15,958,784.00	16,880,635.58
1984	210,275.00	0.00	(30,910.50)	0.00	18,742,779.00	35,382,229.08
1985	75,664.00	49,650.00	47,196.00	0.00	29,384,348.00	64,688,459.08
1986	49,115.00	0.00	0.00	(1,922.00)	29,491,679.00	94,129,101.08
1987	549,247.00	14,838.09	870.00	0.00	29,423,835.00	122,989,720.99
1988	328,006.00	25,568.85	839.04	9,418.00	29,481,395.00	152,127,798.18
1989	1,234,786.00	28,134.53	3,598.39	0.00	29,488,602.00	180,357,078.04
1990	1,378,427.00	246,067.55	89,400.72	2,554,909.00	30,051,217.83	211,428,111.04
1991	8,552,350.00	419,810.07	3,733.09	0.00	35,162,114.15	237,621,798.21
1992	2,270,748.00	65,186.03	93.46	(2,512.00)	35,136,501.84	270,419,947.48
1993	5,648,318.00	1,489,239.81	2,137,870.77	(576,453.07)	35,185,290.23	300,029,097.60
1994	1,067,247.00	231,871.58	20,863.39	5,554.00	35,340,777.55	334,097,173.96
1995	1,830,948.00	122,498.19	30,281.77	0.00	31,043,254.91	363,217,264.45
1996	2,258,211.00	233,812.72	257,773.00	(312.00)	31,116,447.54	392,099,149.27
TOTAL	25,455,590.00	2,929,978.84	2,593,262.13	2,006,838.93	415,884,617.05	392,099,149.27

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 4 & 5 - STRUCTURES & IMPROVEMENTS - 311
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	20,455,164.71	311,779.53	20,766,944.24
1991	21,535.00	0.00	0.00	0.00	3,789,478.17	24,534,887.41
1992	49,618.00	543.71	0.00	(2,236.00)	3,793,964.04	28,276,453.74
1993	0.00	8,692.00	675.00	(694,061.00)	3,795,899.07	31,370,274.81
1994	229,926.00	19,062.07	(400.00)	0.00	3,758,891.73	34,879,778.47
1995	16,006.00	0.00	0.00	0.00	3,477,884.75	38,341,657.22
1996	94,548.00	22,950.19	0.00	0.00	3,482,999.27	41,707,158.30
TOTAL	411,633.00	51,247.97	275.00	19,758,867.71	22,410,896.56	41,707,158.30

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 4 & 5 - BOILER PLANT EQUIPMENT - 312
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	325,320.00	9,415.85	25,326.00	120,918,883.47	1,603,987.42	122,213,461.04
1991	1,056,938.00	91,019.39	(385.05)	0.00	19,194,743.74	140,259,862.34
1992	615,120.00	19,444.98	0.00	(276.00)	19,228,960.56	158,853,981.92
1993	5,174,343.00	1,451,941.71	1,158,943.77	694,061.00	19,288,244.18	173,368,946.16
1994	705,541.00	101,483.23	21,363.39	0.00	19,411,804.71	191,994,990.03
1995	1,202,127.00	108,997.32	27,211.77	0.00	16,791,122.00	207,502,899.48
1996	1,726,362.00	180,054.17	257,773.00	0.00	16,839,636.64	222,693,892.95
TOTAL	10,805,751.00	1,952,356.65	1,490,832.88	121,612,668.47	112,353,499.25	222,693,892.95

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 4 & 5 - TURBOGENERATOR UNITS - 314
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	33.71	0.00	45,157,584.68	749,297.85	45,906,848.82
1991	7,190,242.00	301,769.09	0.00	0.00	8,878,806.81	47,293,644.54
1992	903,195.00	28,416.12	0.00	0.00	8,790,276.58	55,152,310.00
1993	174,191.00	26,522.29	978,252.00	(574,537.00)	8,760,156.79	64,115,468.50
1994	120,109.00	111,199.85	0.00	0.00	8,754,737.22	72,638,896.87
1995	171,168.00	12,261.27	0.00	0.00	7,809,013.15	80,264,480.75
1996	57,514.00	13,382.24	0.00	0.00	7,813,636.33	88,007,220.84
TOTAL	8,616,419.00	493,584.57	978,252.00	44,583,047.68	51,555,924.73	88,007,220.84

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 4 & 5 - ACCESSORY ELECTRIC EQUIP - 315
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	20,446,703.41	240,070.88	20,686,774.29
1991	281,957.00	27,021.59	0.00	0.00	2,884,927.07	23,262,722.77
1992	688,640.00	16,781.22	0.00	0.00	2,904,119.83	25,461,421.38
1993	196,700.00	2,083.81	0.00	0.00	2,894,155.63	28,156,793.20
1994	0.00	0.00	0.00	0.00	2,905,255.59	31,062,048.79
1995	345,156.00	432.47	0.00	0.00	2,659,946.61	33,376,406.93
1996	323,995.00	16,426.12	0.00	0.00	2,660,451.76	35,696,437.57
TOTAL	1,836,448.00	62,745.21	0.00	20,446,703.41	17,148,927.37	35,696,437.57

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 4 & 5 - MISCELLANEOUS EQUIPMENT - 316
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	23,823.00	0.00	0.00	1,843,653.81	34,251.84	1,854,082.65
1991	1,678.00	0.00	4,118.14	0.00	414,158.36	2,270,681.15
1992	14,175.00	0.00	93.46	0.00	419,180.83	2,675,780.44
1993	103,084.00	0.00	0.00	(1,916.07)	446,834.56	3,017,614.93
1994	11,671.00	126.43	0.00	5,554.00	510,088.30	3,521,459.80
1995	96,491.00	807.13	2,370.00	0.00	305,288.40	3,731,820.07
1996	55,792.00	1,000.00	0.00	(312.00)	319,723.54	3,994,439.61
TOTAL	306,714.00	1,933.56	6,581.60	1,846,979.74	2,449,525.83	3,994,439.61

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 4 & 5 - COAL BASE AMORTIZATION
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1984	0.00	0.00	0.00	0.00	71,990.00	71,990.00
1985	0.00	0.00	0.00	0.00	345,552.00	417,542.00
1986	0.00	0.00	0.00	0.00	345,552.00	763,094.00
1987	0.00	0.00	0.00	0.00	345,552.00	1,108,646.00
1988	0.00	0.00	0.00	0.00	345,552.00	1,454,198.00
1989	0.00	0.00	0.00	0.00	273,235.00	1,727,433.00
1990	0.00	0.00	0.00	0.00	0.00	1,727,433.00
1991	0.00	0.00	0.00	0.00	0.00	1,727,433.00
1992	0.00	0.00	0.00	0.00	0.00	1,727,433.00
1993	0.00	0.00	0.00	0.00	0.00	1,727,433.00
1994	0.00	0.00	0.00	0.00	0.00	1,727,433.00
1995	0.00	0.00	0.00	0.00	0.00	1,727,433.00
1996	0.00	0.00	0.00	0.00	0.00	1,727,433.00
TOTAL	0.00	0.00	0.00	0.00	1,727,433.00	1,727,433.00

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
ANCLOTE STEAM PLANT
RETAIL METHODOLOGY

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YEAR	RETIREMENTS	REMOVAL COSTS	SALVAGE	TRANSFERS & ADJUSTMENTS	DEPRECIATION ACCRUAL	RESERVE BALANCE 12/31
1975	0.00	0.00	0.00	3,833,904.90	0.00	3,833,904.90
1976	1,285.00	0.00	0.00	0.00	3,181,541.00	7,014,160.90
1977	7,155.00	0.00	3,146.66	0.00	3,194,256.00	10,204,408.56
1978	41,405.00	766.66	500.00	0.00	3,770,319.00	13,933,055.90
1979	7,645.00	0.00	0.00	0.00	5,917,932.00	19,843,342.90
1980	762,240.00	0.00	0.00	0.00	5,920,054.00	25,001,156.90
1981	148,996.00	271.56	823.90	0.00	5,870,613.00	30,723,326.24
1982	23,657.00	47.99	200.00	0.00	6,318,205.00	37,018,026.25
1983	174,051.00	1,390.00	2,788.00	0.00	6,335,493.00	43,180,866.25
1984	27,426.00	665.57	7,043.00	0.00	6,363,380.00	49,523,197.68
1985	39,369.00	274.19	0.00	0.00	6,373,196.00	55,856,750.49
1986	96,201.00	1,932.71	0.00	(2,751.00)	6,392,426.00	62,148,291.78
1987	651,169.00	69,959.36	29,696.02	0.00	6,450,618.00	67,907,477.44
1988	224,656.00	133,205.16	(73.68)	0.00	6,509,944.00	74,059,486.60
1989	1,364,032.00	69,792.43	1,287,221.75	0.00	6,555,717.00	80,468,600.92
1990	165,627.00	7,522.56	2,500.00	3,163,308.00	6,868,912.49	90,330,171.85
1991	2,619,069.00	41,721.06	4,216.03	(1,737.00)	9,680,518.99	97,352,379.81
1992	2,104,265.00	417,694.60	10,848.77	0.00	9,710,920.46	104,552,189.44
1993	2,000,076.00	619,665.86	1,253,879.54	(1,103,020.00)	9,855,933.68	111,939,240.80
1994	2,832,809.00	206,437.89	37,501.62	0.00	10,023,520.97	118,961,016.50
1995	941,300.00	483,098.74	62,006.87	2,410.00	9,374,626.70	126,975,661.33
1996	1,335,038.00	459,816.35	42,761.98	0.00	9,487,757.14	134,711,326.10
TOTAL	15,567,471.00	2,514,262.69	2,745,060.46	5,892,114.90	144,155,884.43	134,711,326.10

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
ANCLOTE PLANT - STRUCTURES & IMPROVEMENTS - 311
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	9,703,310.32	76,247.63	9,779,557.95
1991	30,615.00	50.00	0.00	0.00	917,669.47	10,666,562.42
1992	5,898.00	0.00	0.00	0.00	921,976.47	11,582,640.89
1993	65,721.00	14,374.82	134.62	0.00	926,907.77	12,429,587.46
1994	173,366.00	5,500.00	0.00	0.00	935,398.47	13,186,119.93
1995	296,268.00	74,753.44	0.00	2,410.00	878,467.00	13,695,975.49
1996	99,177.00	51,056.62	0.00	81,581.00	892,634.31	14,519,957.68
TOTAL	671,045.00	145,734.88	134.62	9,787,301.32	5,549,301.62	14,519,957.68

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
ANCLOTE PLANT - BOILER PLANT EQUIPMENT - 312
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	2,174.00	0.00	0.00	30,120,064.26	299,411.52	30,417,301.78
1991	125,677.00	26,474.26	0.00	0.00	3,586,768.47	33,851,918.99
1992	489,845.00	94,071.52	10,984.07	0.00	3,610,267.89	36,909,254.43
1993	556,016.00	329,177.74	49,330.66	0.00	3,655,084.55	39,728,475.90
1994	462,999.00	90,785.60	37,501.62	0.00	3,678,659.64	42,890,852.56
1995	302,246.00	245,512.60	62,006.87	0.00	3,754,971.19	46,160,072.02
1996	458,759.00	324,506.09	39,211.19	(81,581.00)	3,808,506.31	49,143,025.43
TOTAL	2,377,716.00	1,110,527.81	199,115.41	30,038,483.26	22,393,669.57	49,143,025.43

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
ANCLOTE PLANT - TURBOGENERATOR UNITS - 314
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	38,806,570.66	338,184.45	39,144,755.11
1991	2,318,078.00	15,066.80	0.00	0.00	4,037,203.42	40,848,813.73
1992	1,595,005.00	313,295.24	0.00	0.00	4,022,761.70	42,963,275.19
1993	1,179,364.00	204,814.67	1,204,263.00	(1,103,020.00)	4,089,970.60	45,770,310.12
1994	869,775.00	108,411.24	0.00	0.00	4,148,689.11	48,940,812.99
1995	304,700.00	107,448.86	0.00	0.00	3,489,263.07	52,017,927.20
1996	456,873.00	73,179.16	2,992.50	0.00	3,523,570.88	55,014,438.42
TOTAL	6,723,795.00	822,215.97	1,207,255.50	37,703,550.66	23,649,643.23	55,014,438.42

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
ANCLOTE PLANT - ACCESSORY ELECTRIC EQUIP - 315
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	9,123,444.12	77,637.75	9,201,081.87
1991	132,214.00	130.00	0.00	0.00	930,786.56	9,999,524.43
1992	12,533.00	2,414.00	0.00	0.00	930,263.30	10,914,840.73
1993	190,152.00	71,298.63	0.00	0.00	937,489.34	11,590,879.44
1994	1,258,185.00	1,741.05	0.00	0.00	1,002,606.54	11,333,559.93
1995	0.00	37,021.35	0.00	0.00	1,002,706.15	12,299,244.73
1996	266,238.00	814.59	476.29	0.00	1,011,675.13	13,044,343.56
TOTAL	1,859,322.00	113,419.62	476.29	9,123,444.12	5,893,164.77	13,044,343.56

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
ANCLOTE PLANT - MISCELLANEOUS EQUIPMENT - 316
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	1,770,520.06	16,955.08	1,787,475.14
1991	12,485.00	0.00	4,216.03	(1,737.00)	208,091.07	1,985,560.24
1992	20,984.00	7,913.84	(135.30)	0.00	225,651.10	2,182,178.20
1993	8,823.00	0.00	151.26	0.00	246,481.42	2,419,987.88
1994	68,484.00	0.00	0.00	0.00	258,167.21	2,609,671.09
1995	38,086.00	18,362.49	0.00	0.00	249,219.29	2,802,441.89
1996	53,991.00	10,259.89	0.00	0.00	251,370.01	2,989,561.01
TOTAL	202,853.00	36,536.22	4,231.99	1,768,783.06	1,455,935.18	2,989,561.01

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
BARTOW STEAM PLANT
RETAIL METHODOLOGY

YEAR	RETIREMENTS	REMOVAL COSTS	SALVAGE	TRANSFERS & ADJUSTMENTS	DEPRECIATION ACCRUAL	RESERVE BALANCE 12/31
				16,624,480.80	0.00	16,624,480.80
1975	0.00	0.00	0.00	0.00	1,779,809.00	18,253,306.78
1976	150,548.00	435.02	0.00	0.00	1,783,724.00	20,033,707.78
1977	3,323.00	0.00	0.00	0.00	1,868,209.00	21,833,250.93
1978	40,943.00	24,797.85	75.00	0.00	1,898,229.00	23,254,162.83
1979	449,151.00	37,330.98	6,164.88	(18,157.00)	1,950,648.00	25,128,145.83
1980	60,608.00	0.00	2,100.00	0.00	1,662,891.00	26,786,542.96
1981	9,101.00	0.00	4,607.13	0.00	1,661,336.00	27,512,685.70
1982	965,147.00	85,343.96	115,297.70	0.00	1,656,311.00	29,152,211.70
1983	22,285.00	0.00	5,500.00	0.00	1,656,998.00	30,458,277.65
1984	56,778.00	294,154.05	0.00	0.00	1,657,121.00	31,995,134.56
1985	114,158.00	7,223.09	1,117.00	0.00	1,884,437.00	35,044,155.19
1986	4,264.00	112.37	0.00	1,168,960.00	1,984,526.00	36,909,910.56
1987	80,659.00	36,653.95	(1,457.68)	0.00	2,019,530.00	37,081,902.18
1988	1,511,841.00	340,766.38	5,069.00	6,352.00	2,053,304.00	39,018,040.79
1989	117,009.00	7,405.18	986.79	4,597,009.00	2,273,923.94	43,566,267.30
1990	1,816,213.00	593,403.75	86,910.32	(10,651.00)	4,103,040.61	44,808,114.41
1991	1,354,476.00	1,511,676.18	15,609.68	0.00	4,343,357.54	45,390,543.14
1992	2,877,673.00	1,209,232.67	325,976.86	5,615.00	4,533,458.20	45,809,392.17
1993	1,370,468.00	3,307,646.73	557,890.56	0.00	4,946,116.59	49,660,942.77
1994	536,333.00	416,400.01	(141,832.98)	0.00	7,265,880.64	54,411,421.04
1995	1,538,907.00	1,331,330.10	354,834.73	0.00	7,456,819.35	60,024,631.82
1996	1,642,011.00	263,033.99	61,436.42	0.00		
TOTAL	14,721,896.00	9,467,036.26	1,400,285.41	22,373,608.80	60,439,669.87	60,024,631.82

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
BARTOW PLANT - STRUCTURES & IMPROVEMENTS - 311
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	862.00	25.00	0.00	8,114,969.57	42,141.72	8,156,224.29
1991	4,357.00	2,165.51	0.00	0.00	506,467.87	8,656,169.65
1992	24,891.00	2,981.04	0.00	0.00	528,043.81	9,156,341.42
1993	3,190.00	2,343.93	296,132.40	0.00	540,521.83	9,987,461.72
1994	12,539.00	9,051.10	0.00	0.00	554,037.22	10,519,908.84
1995	5,338.00	4,693.27	0.00	126.00	443,205.27	10,953,208.84
1996	66,483.00	72,783.91	0.00	0.00	479,763.93	11,293,705.86
TOTAL	117,660.00	94,043.76	296,132.40	8,115,095.57	3,094,181.65	11,293,705.86

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
BARTOW PLANT - BOILER PLANT EQUIPMENT - 312
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	780,417.00	122,141.55	0.00	21,476,846.18	164,022.97	20,738,310.60
1991	764,974.00	1,258,637.27	16,747.31	0.00	1,998,546.71	20,729,993.35
1992	2,595,307.00	1,074,192.80	326,228.47	0.00	2,083,438.85	19,470,160.87
1993	1,268,412.00	3,289,594.66	261,758.16	5,615.00	2,214,203.85	17,393,731.22
1994	222,764.00	314,368.04	(141,832.98)	0.00	2,535,701.30	19,250,467.50
1995	310,510.00	798,183.91	334,932.37	0.00	4,216,969.52	22,693,675.48
1996	732,038.00	150,519.29	59,936.41	0.00	4,334,801.33	26,205,855.94
TOTAL	6,674,422.00	7,007,637.52	857,769.75	21,482,461.18	17,547,684.53	26,205,855.94

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
BARTOW PLANT - TURBOGENERATOR UNITS - 314
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	20,732.00	81,101.30	0.00	10,189,399.15	83,249.01	10,170,814.36
1991	443,941.00	141,284.86	(866.79)	0.00	1,030,016.79	10,614,739.00
1992	141,236.00	123,650.71	(251.61)	0.00	1,103,198.02	11,452,798.70
1993	29,002.00	6,730.37	0.00	0.00	1,135,581.34	12,552,647.67
1994	205,454.00	3,749.08	0.00	0.00	1,159,843.04	13,503,287.63
1995	1,170,125.00	433,346.22	18,454.86	0.00	1,531,288.37	13,449,559.64
1996	163,339.00	21,270.03	0.00	(2,985.00)	1,537,882.12	14,799,847.73
TOTAL	2,173,829.00	811,132.57	17,336.45	10,186,414.15	7,581,058.69	14,799,847.73

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
BARTOW PLANT - ACCESSORY ELECTRIC EQUIP - 315
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	3,762,200.22	28,835.63	3,791,035.85
1991	119,274.00	105,643.36	(270.84)	0.00	467,585.91	4,033,433.56
1992	106,964.00	7,976.01	0.00	0.00	505,301.56	4,423,795.11
1993	67,872.00	8,977.77	0.00	0.00	511,516.49	4,858,461.83
1994	76,090.00	89,231.79	0.00	0.00	547,816.22	5,240,956.26
1995	38,080.00	95,106.70	0.00	0.00	936,200.36	6,043,969.92
1996	678,184.00	18,460.76	0.00	2,985.00	956,192.93	6,306,503.09
TOTAL	1,086,464.00	325,396.39	(270.84)	3,765,185.22	3,953,449.10	6,306,503.09

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
BARTOW PLANT - MISCELLANEOUS EQUIPMENT - 316
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	701,882.30	7,999.40	709,881.70
1991	21,930.00	3,945.18	0.00	(10,651.00)	100,423.33	773,778.85
1992	9,275.00	432.11	0.00	0.00	123,375.30	887,447.04
1993	1,992.00	0.00	0.00	0.00	131,634.69	1,017,089.73
1994	19,486.00	0.00	0.00	0.00	148,718.81	1,146,322.54
1995	14,854.00	0.00	1,447.50	(126.00)	138,217.12	1,271,007.16
1996	1,967.00	0.00	1,500.00	0.00	148,179.04	1,418,719.20
TOTAL	69,504.00	4,377.29	2,947.50	691,105.30	798,547.69	1,418,719.20

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
SUWANNEE RIVER STEAM PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	0.00	0.00	0.00	8,382,112.00	0.00	8,382,112.00
1976	10,737.00	0.00	291.44	0.00	649,291.00	9,020,957.44
1977	695.00	42.67	0.00	0.00	649,393.00	9,669,612.77
1978	11,355.00	27.24	50.00	0.00	650,134.00	10,308,414.53
1979	51,786.00	22,000.00	3,017.00	0.00	652,752.00	10,890,397.53
1980	51,650.00	171.67	2,269.82	0.00	658,113.00	11,498,958.68
1981	1,579.00	0.00	0.00	0.00	639,701.00	12,137,080.68
1982	1,600.00	0.00	0.00	0.00	640,327.00	12,775,807.68
1983	9,788.00	0.00	0.00	0.00	641,256.00	13,407,275.68
1984	818.00	0.00	0.00	0.00	642,124.00	14,048,581.68
1985	2,227.00	0.00	0.00	0.00	642,761.00	14,689,115.68
1986	977,485.00	54.34	222.75	852,865.00	644,190.00	15,208,854.09
1987	13,021.00	0.00	0.00	0.00	645,138.00	15,840,971.09
1988	56,069.00	2,636.43	0.00	0.00	646,850.00	16,429,115.66
1989	21,817.00	9,363.27	0.00	0.00	647,372.00	17,045,307.39
1990	201,966.00	115,378.87	(6,390.66)	(401,609.00)	676,060.83	16,996,023.69
1991	119,442.00	351,359.26	(5,302.46)	0.00	901,357.85	17,421,277.82
1992	330,826.00	698,901.95	(44,199.26)	5,188.00	963,713.00	17,316,251.61
1993	223,730.00	814,880.75	0.00	0.00	1,048,878.83	17,326,519.69
1994	51,805.00	1,000.00	0.00	0.00	1,089,813.39	18,363,528.08
1995	6,949.00	26,861.02	0.00	6,785.00	1,543,057.94	19,879,561.00
1996	3,607.00	(11,457.15)	0.00	0.00	1,615,109.57	21,502,520.72
TOTAL	2,148,952.00	2,031,220.32	(50,041.37)	8,845,341.00	16,887,393.41	21,502,520.72

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
SUWANNEE RIVER STEAM PLANT - STRUCTURES & IMPROVEMENTS - 311
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	2,100.00	6,107.08	0.00	3,199,862.59	9,407.77	3,201,063.28
1991	0.00	0.00	0.00	0.00	113,258.56	3,314,321.84
1992	524.00	256.88	0.00	0.00	114,387.94	3,427,928.90
1993	23,596.00	10,468.37	0.00	0.00	118,425.13	3,512,289.66
1994	20,366.00	1,000.00	0.00	0.00	125,464.54	3,616,388.20
1995	0.00	0.00	0.00	0.00	83,782.73	3,700,170.93
1996	0.00	0.00	0.00	0.00	84,186.96	3,784,357.89
TOTAL	46,586.00	17,832.33	0.00	3,199,862.59	648,913.63	3,784,357.89

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
SUWANNEE RIVER STEAM PLANT - BOILER PLANT EQUIPMENT - 312
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	1,171.00	0.00	(6,390.66)	6,017,925.18	25,608.99	6,035,972.51
1991	93,175.00	260,470.27	(5,302.46)	0.00	323,166.29	6,000,191.07
1992	124,457.00	653,489.12	(44,199.26)	0.00	352,481.52	5,530,527.21
1993	183,350.00	758,311.73	0.00	0.00	387,081.18	4,975,946.66
1994	0.00	0.00	0.00	0.00	417,093.30	5,393,039.96
1995	3,168.00	26,824.51	0.00	0.00	818,085.85	6,181,133.30
1996	0.00	(11,457.15)	0.00	0.00	886,498.36	7,079,088.81
TOTAL	405,321.00	1,687,638.48	(55,892.38)	6,017,925.18	3,210,015.49	7,079,088.81

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
SUWANNEE RIVER STEAM PLANT - TURBOGENERATOR UNITS - 314
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	50,074.00	44,218.22	0.00	6,264,546.98	30,132.54	6,200,387.30
1991	20,184.00	87,122.71	0.00	0.00	370,109.03	6,463,189.62
1992	179,461.00	45,155.95	0.00	0.00	396,395.42	6,634,968.09
1993	13,328.00	31,464.68	0.00	0.00	434,315.04	7,024,490.45
1994	23,368.00	0.00	0.00	0.00	443,206.90	7,444,329.35
1995	0.00	0.00	0.00	0.00	539,345.84	7,983,675.19
1996	3,567.00	0.00	0.00	0.00	539,299.65	8,519,407.84
TOTAL	289,982.00	207,961.56	0.00	6,264,546.98	2,752,804.42	8,519,407.84

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
SUWANNEE RIVER STEAM PLANT - ACCESSORY ELECTRIC EQUIP - 315
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	178.00	0.00	0.00	1,414,303.09	6,105.74	1,420,230.83
1991	6,083.00	3,768.28	0.00	0.00	75,097.20	1,485,478.75
1992	39.00	0.00	0.00	0.00	78,477.19	1,563,916.94
1993	3,456.00	14,635.97	0.00	0.00	83,892.40	1,629,717.37
1994	8,071.00	0.00	0.00	0.00	78,808.75	1,700,455.12
1995	3,781.00	36.51	0.00	6,785.00	80,186.52	1,783,609.13
1996	40.00	0.00	0.00	0.00	83,467.60	1,867,036.73
TOTAL	21,648.00	18,438.76	0.00	1,421,088.09	486,035.40	1,867,036.73

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
SUWANNEE RIVER STEAM PLANT - MISCELLANEOUS EQUIPMENT - 316
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	136,734.90	1,634.87	138,369.77
1991	0.00	0.00	0.00	0.00	19,726.77	158,096.54
1992	26,345.00	0.00	0.00	5,188.00	21,970.93	158,910.47
1993	0.00	0.00	0.00	0.00	25,165.08	184,075.55
1994	0.00	0.00	0.00	0.00	25,239.90	209,315.45
1995	0.00	0.00	0.00	0.00	21,657.00	230,972.45
1996	0.00	0.00	0.00	0.00	21,657.00	252,629.45
TOTAL	26,345.00	0.00	0.00	141,922.90	137,051.55	252,629.45

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
BARTOW-ANCLOTE PIPELINE
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	0.00	0.00	0.00	479,567.62	0.00	479,567.62
1976	0.00	0.00	0.00	0.00	384,880.00	864,447.62
1977	0.00	0.00	0.00	0.00	389,255.00	1,253,702.62
1978	0.00	0.00	0.00	0.00	393,896.00	1,647,598.62
1979	0.00	0.00	0.00	0.00	401,280.00	2,048,878.62
1980	0.00	0.00	0.00	0.00	401,280.00	2,450,158.62
1981	0.00	0.00	0.00	0.00	338,160.00	2,788,318.62
1982	0.00	0.00	0.00	0.00	338,160.00	3,126,478.62
1983	0.00	0.00	0.00	0.00	338,160.00	3,464,638.62
1984	0.00	0.00	0.00	0.00	338,160.00	3,802,798.62
1985	0.00	0.00	0.00	0.00	338,160.00	4,140,958.62
1986	0.00	0.00	0.00	0.00	338,160.00	4,479,118.62
1987	7,720.00	82.80	0.00	0.00	338,143.00	4,809,458.82
1988	0.00	0.00	0.00	0.00	338,028.00	5,147,486.82
1989	0.00	0.00	0.00	0.00	338,028.00	5,485,514.82
1990	0.00	0.00	0.00	(1,413,468.00)	339,076.05	4,411,122.87
1991	0.00	0.00	0.00	0.00	356,314.55	4,767,437.42
1992	0.00	0.00	0.00	0.00	365,043.00	5,132,480.42
1993	0.00	0.00	0.00	0.00	365,043.00	5,497,523.42
1994	9,921.00	4,204.47	0.00	0.00	369,014.55	5,852,412.50
1995	0.00	0.00	0.00	0.00	344,921.94	6,197,334.44
1996	114,701.00	25,652.95	0.00	0.00	356,679.25	6,413,659.74
TOTAL	132,342.00	29,940.22	0.00	(933,900.38)	7,509,842.34	6,413,659.74

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER NUCLEAR PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1977	0.00	0.00	0.00	0.00	10,710,390.00	10,710,390.00
1978	0.00	0.00	0.00	0.00	13,255,586.00	23,965,976.00
1979	931,239.00	219.30	358.28	0.00	13,459,758.00	36,494,633.98
1980	224,175.00	457.85	15,550.65	0.00	13,596,473.00	49,882,024.78
1981	100,563.00	49,113.39	(8,645.89)	0.00	13,720,561.00	63,444,263.50
1982	2,726,011.00	0.00	4,800.00	(7,005,131.57)	12,703,067.00	66,500,987.93
1983	208,009.00	1,139.68	7,985.98	0.00	12,442,984.00	78,742,809.23
1984	679,604.00	221,584.02	549,518.70	1,922.00	12,778,831.00	91,239,193.91
1985	75,009.00	456.70	(30,083.70)	0.00	13,382,342.00	104,515,986.51
1986	9,416,483.00	3,251,259.78	6,093,726.60	135,246.00	15,044,621.00	113,171,837.33
1987	3,393,992.00	523,560.50	591,332.89	0.00	15,803,646.00	125,649,263.72
1988	1,893,208.00	79,525.70	3,174.88	2.00	15,963,635.00	139,643,341.90
1989	1,073,118.00	200,555.60	242,525.05	7,273.00	16,865,883.00	155,485,349.35
1990	10,594,025.00	1,691,088.46	4,472,113.18	38,652,249.00	17,928,600.84	204,253,198.91
1991	719,869.00	112,809.57	18,566.17	(15,448.00)	24,800,282.70	228,223,921.21
1992	12,011,092.00	380,627.81	5,802.00	1,159,038.00	25,563,552.37	242,560,593.77
1993	894,872.00	540,419.24	143,291.90	0.00	26,924,363.89	268,192,958.32
1994	7,931,862.00	454,856.24	0.00	(5,554.00)	27,912,366.31	287,713,052.39
1995	3,127,382.00	42,663.25	493,993.89	0.00	28,704,384.43	313,741,385.46
1996	29,338,756.00	927,379.42	506,366.02	(1,885.00)	28,640,934.39	312,620,665.45
TOTAL	85,339,269.00	8,477,716.51	13,110,376.60	33,045,012.43	360,282,261.93	312,620,665.45

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 3 NUCLEAR PLANT - STRUCTURES & IMPROVEMENTS - 321
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	54,859,262.06	469,720.90	55,328,982.96
1991	70,306.00	4,032.00	0.00	0.00	5,640,760.45	60,895,425.41
1992	2,577.00	0.00	0.00	305,281.59	5,706,711.23	66,904,841.23
1993	400,049.00	41,243.97	0.00	(87.00)	5,797,392.47	72,260,853.73
1994	759,404.00	132,751.63	0.00	(1,202.00)	5,993,926.94	77,361,423.04
1995	79,213.00	7,487.64	0.00	(24,616.00)	5,215,185.13	82,465,291.53
1996	494,278.00	31,119.90	(210.19)	(1,885.00)	5,275,057.19	87,212,855.63
TOTAL	1,805,827.00	216,635.14	(210.19)	55,136,753.65	34,098,774.31	87,212,855.63

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 3 NUCLEAR PLANT - REACTOR PLANT EQUIPMENT - 322
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	646.96	72,513,905.42	645,964.79	73,160,517.17
1991	273,351.00	18,777.57	18,694.75	0.00	7,854,395.02	80,741,478.37
1992	8,030,776.00	90,850.41	5,802.00	405,356.96	8,080,276.63	81,111,287.55
1993	(1,852,613.00)	269,175.59	(14,520.10)	0.00	8,600,139.99	91,280,344.85
1994	4,599,883.00	179,901.19	0.00	0.00	8,876,541.58	95,377,102.24
1995	743,109.00	19,472.48	(4,325.03)	22,086.00	9,754,646.62	104,386,928.35
1996	1,806,804.00	179,755.80	325.24	648,689.00	9,898,615.49	112,947,998.28
TOTAL	13,601,310.00	757,933.04	6,627.82	73,590,037.38	53,710,580.12	112,947,998.28

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 3 NUCLEAR PLANT - TURBOGENERATOR UNITS - 323
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	36,714,333.51	364,995.80	37,079,329.31
1991	350,218.00	90,000.00	(1,869.48)	0.00	4,415,165.94	41,052,407.77
1992	3,839,222.00	289,777.40	0.00	206,584.99	4,536,408.16	41,666,401.52
1993	1,917,415.00	164,922.58	0.00	0.00	4,883,084.54	44,467,148.48
1994	1,369,102.00	117,321.84	0.00	0.00	4,959,270.84	47,939,995.48
1995	305,234.00	440.52	360,599.27	2,530.00	5,600,148.06	53,597,598.29
1996	25,679,622.00	603,886.04	0.00	0.00	5,306,762.91	32,620,853.16
TOTAL	33,460,813.00	1,266,348.38	358,729.79	36,923,448.50	30,065,836.25	32,620,853.16

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 3 NUCLEAR PLANT - ACCESSORY ELECTRIC EQUIP - 324
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	28,430,731.79	420,470.34	28,860,202.13
1991	23,552.00	0.00	1,740.90	(15,448.00)	5,371,857.15	34,194,800.18
1992	138,018.00	0.00	0.00	184,825.49	6,005,942.16	40,247,549.83
1993	299,364.00	67,500.90	5,812.00	0.00	6,244,475.90	46,130,972.83
1994	1,183,564.00	23,263.56	0.00	0.00	6,369,772.34	51,293,917.61
1995	1,871,275.00	14,769.76	(9,434.13)	0.00	7,334,111.76	56,732,550.48
1996	1,273,507.00	76,824.72	6,188.22	0.00	7,324,062.84	62,711,169.82
TOTAL	4,789,280.00	184,358.94	5,056.99	28,609,109.28	39,070,692.49	62,711,169.82

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER 3 NUCLEAR PLANT -- MISCELLANEOUS EQUIPMENT -- 325
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	9,657,776.07	166,361.27	9,824,167.34
1991	2,442.00	0.00	0.00	0.00	1,518,084.14	11,339,809.48
1992	499.00	0.00	0.00	56,988.97	1,234,214.19	12,630,513.64
1993	130,657.00	(2,423.80)	152,000.00	87.00	1,399,270.99	14,053,638.43
1994	19,909.00	1,618.02	0.00	(4,352.00)	1,712,854.61	15,740,614.02
1995	128,551.00	492.85	147,153.72	0.00	800,292.86	16,559,016.81
1996	84,545.00	33,792.96	499,362.71	(648,689.00)	836,435.96	17,127,788.56
TOTAL	366,603.00	33,480.03	798,516.51	9,061,811.04	7,667,544.02	17,127,788.56

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER NUCLEAR DECOM. - RETAIL
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1982	0.00	(5,775.93)	0.00	7,005,131.57	1,068,587.00	8,079,494.50
1983	0.00	0.00	0.00	233,465.39	1,263,749.18	9,576,709.07
1984	0.00	25,426.24	34,765.00	753,846.18	4,499,556.00	14,839,450.01
1985	0.00	(25,426.24)	(34,765.00)	1,425,014.55	4,950,996.00	21,206,121.80
1986	0.00	0.00	0.00	653,939.70	4,951,026.78	26,811,088.28
1987	0.00	0.00	0.00	900,736.90	4,950,996.00	32,662,821.18
1988	0.00	0.00	0.00	1,224,275.53	4,950,996.00	38,838,092.71
1989	0.00	0.00	0.00	2,028,643.02	9,250,992.00	50,117,727.73
1990	0.00	0.00	0.00	2,871,834.18	11,188,359.96	64,177,921.87
1991	0.00	0.00	0.00	3,507,783.42	11,188,359.96	78,874,065.25
1992	0.00	0.00	0.00	4,615,029.63	11,232,007.84	94,721,102.72
1993	0.00	0.00	0.00	4,247,495.04	11,243,965.16	110,212,563.92
1994	0.00	0.00	0.00	4,634,377.36	11,243,966.16	126,090,907.44
1995	0.00	0.00	0.00	7,860,229.41	20,502,312.00	154,453,448.85
1996	0.00	0.00	0.00	6,059,873.45	20,417,986.00	180,931,308.30
TOTAL	0.00	(5,775.93)	0.00	48,021,675.33	132,903,857.04	180,931,308.30

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
CRYSTAL RIVER NUCLEAR DECOM. - WHOLESALE
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1983	0.00	0.00	0.00	0.00	1,919,075.82	1,919,075.82
1984	0.00	0.00	0.00	0.00	400,950.00	2,320,025.82
1985	0.00	0.00	0.00	13,466.57	405,000.00	2,738,492.39
1986	0.00	0.00	0.00	22,179.13	405,000.00	3,165,671.52
1987	0.00	0.00	0.00	32,006.28	405,000.00	3,602,677.80
1988	0.00	0.00	0.00	67,690.05	405,000.00	4,075,357.85
1989	0.00	0.00	0.00	110,437.10	529,300.00	4,715,094.95
1990	0.00	0.00	0.00	151,614.64	640,159.92	5,506,869.51
1991	0.00	0.00	0.00	192,155.24	640,159.92	6,339,184.67
1992	0.00	0.00	0.00	268,946.26	642,657.27	7,250,788.20
1993	0.00	0.00	0.00	164,125.22	643,341.48	8,058,254.90
1994	0.00	0.00	0.00	366,766.41	643,341.48	9,068,362.79
1995	0.00	0.00	0.00	431,146.19	1,213,656.00	10,713,164.98
1996	0.00	0.00	0.00	324,464.68	1,201,347.00	12,238,976.66
TOTAL	0.00	0.00	0.00	2,144,987.77	10,093,988.89	12,238,976.66

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
BAYBORO PEAKING PLANT
RETAIL METHODOLOGY

YEAR	RETIREMENTS	REMOVAL COSTS	SALVAGE	TRANSFERS & ADJUSTMENTS	DEPRECIATION ACCRUAL	RESERVE BALANCE 12/31
1975	1,183.00	0.00	0.00	1,056,265.79	679,235.00	1,734,317.79
1976	315.00	0.00	0.00	0.00	847,254.00	2,581,256.79
1977	95.00	0.00	0.00	0.00	848,010.00	3,429,171.79
1978	36,255.00	2,310.80	16,816.93	0.00	848,407.00	4,255,829.92
1979	3,695.00	0.00	0.00	0.00	848,644.00	5,100,778.92
1980	1,781.00	0.00	0.00	0.00	850,305.00	5,949,302.92
1981	2,291.00	0.00	0.00	0.00	853,151.00	6,800,162.92
1982	135,837.00	0.00	40,955.80	0.00	853,831.00	7,559,112.72
1983	1,271.00	0.00	0.00	0.00	849,733.00	8,407,574.72
1984	8,653.00	0.00	0.00	(220,988.00)	849,128.00	9,027,061.72
1985	2,076.00	78.00	0.00	0.00	836,818.00	9,861,725.72
1986	1,661.00	0.00	0.00	0.00	838,762.00	10,698,826.72
1987	0.00	0.00	0.00	0.00	839,207.00	11,538,033.72
1988	4,576.00	0.00	0.00	0.00	851,359.00	12,394,816.72
1989	90,801.00	8,416.00	95,652.03	0.00	851,212.00	13,252,663.75
1990	86,431.00	72,039.87	0.00	(3,945,914.00)	906,340.47	10,054,619.36
1991	76,360.00	22,000.00	0.00	0.00	722,742.47	10,679,001.82
1992	0.00	820.42	0.00	0.00	722,957.50	11,401,138.90
1993	39,326.00	0.00	0.00	0.00	721,576.81	12,083,389.71
1994	7,583.00	15,000.00	0.00	0.00	730,465.12	12,791,271.63
1995	7,942.00	0.00	0.00	0.00	684,882.40	13,668,212.23
1996	15,428.00	12,567.01	0.00	0.00	904,999.68	14,545,216.90
TOTAL	523,560.00	133,232.10	153,624.76	(3,110,636.21)	18,159,020.45	14,545,216.90

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
HIGGINS PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	0.00	0.00	0.00	2,044,988.91	458,105.00	2,503,093.91
1976	14,650.00	0.00	0.00	0.00	573,083.00	3,061,526.91
1977	6.00	0.00	0.00	0.00	572,448.00	3,633,968.91
1978	2,923.00	106.48	3,200.00	0.00	572,394.00	4,206,533.43
1979	6,852.00	250.00	0.00	0.00	572,253.00	4,771,689.43
1980	174,916.00	7,891.14	0.00	0.00	575,830.00	5,164,712.29
1981	4,168.00	0.00	0.00	0.00	578,551.00	5,739,095.29
1982	18,590.00	13.59	0.00	0.00	578,621.00	6,299,112.70
1983	4,226.00	0.00	0.00	0.00	579,488.00	6,874,374.70
1984	65.00	0.00	0.00	0.00	458,810.00	7,333,119.70
1985	0.00	0.00	0.00	0.00	0.00	7,333,119.70
1986	0.00	0.00	0.00	1,262.00	0.00	7,334,381.70
1987	0.00	0.00	0.00	0.00	0.00	7,334,381.70
1988	0.00	0.00	0.00	0.00	0.00	7,334,381.70
1989	0.00	0.00	0.00	0.00	0.00	7,334,381.70
1990	0.00	0.00	0.00	500,356.00	20,004.75	7,854,742.45
1991	334,883.00	22,602.23	47.16	0.00	403,396.29	7,900,700.67
1992	157,390.00	271,212.26	0.00	0.00	448,025.42	7,920,123.83
1993	139,638.00	39,689.63	0.00	0.00	497,842.98	8,238,639.18
1994	31.00	0.00	0.00	0.00	510,111.54	8,748,719.72
1995	8,885.00	3,615.90	0.00	0.00	1,036,291.22	9,772,510.04
1996	24,841.00	15,546.88	367.50	0.00	1,047,835.54	10,780,325.20
TOTAL	892,064.00	360,928.11	3,614.66	2,546,606.91	9,483,095.74	10,780,325.20

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
AVON PARK PEAKING PLANT
RETAIL METHODOLOGY

G:\93DPSTDYRES_RTL.WK3

<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	0.00	0.00	0.00	1,147,837.59	211,202.00	1,359,039.59
1976	0.00	0.00	0.00	0.00	264,060.00	1,623,099.59
1977	0.00	0.00	0.00	0.00	264,060.00	1,887,159.59
1978	0.00	0.00	0.00	0.00	264,060.00	2,151,219.59
1979	0.00	0.00	0.00	0.00	264,491.00	2,415,710.59
1980	0.00	0.00	0.00	0.00	266,834.00	2,682,544.59
1981	0.00	0.00	0.00	0.00	271,560.00	2,954,104.59
1982	84,244.00	0.00	0.00	0.00	271,730.00	3,141,590.59
1983	0.00	0.00	55.71	(16,266.00)	272,682.00	3,398,362.30
1984	0.00	4,523.00	0.00	0.00	11,241.00	3,405,080.30
1985	0.00	0.00	0.00	0.00	0.00	3,405,080.30
1986	0.00	0.00	0.00	(1,262.00)	0.00	3,403,818.30
1987	0.00	0.00	0.00	0.00	0.00	3,403,818.30
1988	0.00	0.00	0.00	0.00	0.00	3,403,818.30
1989	0.00	0.00	0.00	0.00	0.00	3,403,818.30
1990	0.00	0.00	0.00	400,208.00	26,080.14	3,830,106.44
1991	6,760.00	279.39	0.00	23,093.00	179,660.81	4,025,820.86
1992	239,704.00	77,234.70	3,656.82	32,716.00	210,036.85	3,955,291.83
1993	14,796.00	5,638.70	202.50	0.00	236,133.55	4,171,193.18
1994	0.00	0.00	0.00	0.00	238,222.46	4,409,415.64
1995	2,436.00	1,000.00	0.00	3,819.00	386,027.14	4,795,825.78
1996	30,578.00	14,855.43	1,605.00	0.00	392,625.00	5,144,622.35
TOTAL	378,518.00	103,531.22	5,520.03	1,590,145.59	4,031,005.95	5,144,622.35

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
DEBARY PEAKING PLANT (OLD)
RETAIL METHODOLOGY

G:\93DPSTDY\RES_RTL.WK3

<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	0.00	0.00	0.00	0.00	29,519.00	29,519.00
1976	0.00	0.00	0.00	0.00	2,108,496.00	2,138,015.00
1977	354.00	0.00	0.00	0.00	2,600,779.00	4,738,440.00
1978	5,600.00	0.00	0.00	0.00	2,598,789.00	7,331,629.00
1979	7,322.00	0.00	1,840.81	0.00	2,603,956.00	9,930,103.81
1980	8,799.00	140.07	0.00	0.00	2,616,167.00	12,537,331.74
1981	3,502.00	0.00	0.00	0.00	2,617,950.00	15,151,779.74
1982	5,992,905.00	0.00	0.00	4,133,255.00	2,528,199.00	15,820,328.74
1983	42,893.00	0.00	12,137.98	0.00	2,523,741.00	18,313,314.72
1984	27,573.00	104.00	0.00	0.00	2,521,716.00	20,807,353.72
1985	6,675.00	172.85	0.00	0.00	2,521,249.00	23,321,754.87
1986	4,053.00	0.00	0.00	(26,330.00)	2,522,182.00	25,811,553.87
1987	6,391.00	0.00	0.00	0.00	2,522,899.00	28,328,061.87
1988	5,479.00	0.00	0.00	0.00	2,522,499.00	30,845,081.87
1989	11,487.00	27.75	0.00	0.00	2,524,192.00	33,357,759.12
1990	31,196.00	0.00	0.00	(11,904,388.00)	2,479,153.48	23,901,328.60
1991	206,403.00	14,651.88	(1.15)	(1,325.00)	1,930,757.65	25,609,705.22
1992	445,481.00	66,721.56	(2,077.05)	0.00	1,948,977.55	27,044,403.16
1993	2,286,479.00	504,212.50	13,052.89	0.00	1,970,241.73	26,237,006.28
1994	7,025,215.00	103,286.26	0.00	0.00	1,939,806.83	21,048,311.85
1995	26,511.00	1,800.00	0.00	0.00	1,703,696.48	22,723,697.33
1996	185,381.00	2,253.03	206,100.00	0.00	1,710,821.89	24,452,985.19
TOTAL	16,329,699.00	693,369.90	231,053.48	(7,800,788.00)	49,045,788.61	24,452,985.19

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
DEBARY PEAKING PLANT (NEW)
RETAIL METHODOLOGY

G:\93DPSTDYRES_RTLWK3

<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1992	0.00	0.00	0.00	0.00	649,900.01	649,900.01
1993	0.00	0.00	0.00		3,177,141.60	3,827,041.61
1994	0.00	0.00	0.00	(233,668.00)	3,113,640.24	6,707,013.85
1995	0.00	0.00	0.00	6,785.00	3,039,194.59	9,752,993.44
1996	0.00	3,029.68	0.00	0.00	3,125,985.98	12,875,949.74
TOTAL	0.00	3,029.68	0.00	(226,883.00)	13,105,862.42	12,875,949.74

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
BARTOW PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	113,032.00	46.22	0.00	1,898,071.66	771,766.00	2,556,759.44
1976	14.00	0.00	0.00	0.00	975,466.00	3,532,211.44
1977	14.00	0.00	0.00	0.00	976,573.00	4,508,770.44
1978	101.00	0.00	0.00	0.00	979,628.00	5,488,297.44
1979	96.00	0.00	0.00	0.00	980,877.00	6,469,078.44
1980	1,186.00	0.00	0.00	0.00	981,089.00	7,448,981.44
1981	903.00	0.00	0.00	0.00	981,663.00	8,429,741.44
1982	827.00	0.00	0.00	0.00	982,854.00	9,411,768.44
1983	898.00	0.00	0.00	0.00	985,937.00	10,396,807.44
1984	820.00	0.00	0.00	0.00	781,989.00	11,177,976.44
1985	0.00	0.00	0.00	0.00	0.00	11,177,976.44
1986	0.00	0.00	0.00	0.00	0.00	11,177,976.44
1987	0.00	0.00	0.00	0.00	0.00	11,177,976.44
1988	0.00	0.00	0.00	0.00	358,155.00	11,536,131.44
1989	18,521.00	0.00	0.00	0.00	806,901.00	12,324,511.44
1990	742,635.00	6,572.00	0.00	(2,975,565.00)	955,293.88	9,555,033.32
1991	1,028.00	7,000.00	0.00	0.00	554,684.82	10,101,690.14
1992	65,136.00	35,218.73	3,251.33	0.00	567,612.88	10,572,199.62
1993	1,922,432.00	119,719.58	0.00	(5,615.00)	584,098.55	9,108,531.59
1994	(154,739.00)	40,365.92	0.00	0.00	583,204.09	9,806,108.76
1995	0.00	4,000.00	(206,100.00)	0.00	1,041,136.88	10,637,145.64
1996	439,682.00	82,988.50	0.00	0.00	1,045,480.91	11,159,956.05
TOTAL	3,152,586.00	295,910.95	(202,848.67)	(1,083,108.34)	15,894,410.01	11,159,956.05

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
INTERCESSION CITY PEAKING PLANT (OLD)
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	0.00	0.00	0.00	605,555.00	994,790.00	1,600,345.00
1976	140.00	0.00	0.00	0.00	1,250,188.00	2,850,393.00
1977	133.00	0.00	0.00	0.00	1,251,031.00	4,101,291.00
1978	126.00	0.00	0.00	0.00	1,255,099.00	5,356,264.00
1979	120.00	0.00	0.00	0.00	1,264,434.00	6,620,578.00
1980	228.00	0.00	0.00	0.00	1,266,338.00	7,886,688.00
1981	205.00	0.00	0.00	0.00	1,266,916.00	9,153,399.00
1982	185.00	0.00	0.00	0.00	1,267,092.00	10,420,306.00
1983	166.00	0.00	0.00	0.00	1,267,081.00	11,687,221.00
1984	7,311.00	200.00	0.00	0.00	1,267,792.00	12,947,502.00
1985	0.00	0.00	0.00	0.00	1,268,268.00	14,215,770.00
1986	2,346.00	0.00	50.00	0.00	1,268,766.00	15,482,240.00
1987	38,013.00	390.24	0.00	0.00	1,268,896.00	16,712,732.76
1988	1,101.00	200.00	0.00	0.00	1,269,944.00	17,981,375.76
1989	2,240.00	0.00	0.00	0.00	1,269,830.00	19,248,965.76
1990	104,093.00	1,439.38	0.00	(6,285,563.00)	1,241,664.54	14,099,529.92
1991	11,767.00	0.00	0.00	0.00	871,516.90	14,959,279.82
1992	12,092.00	0.00	0.00	(6,082.00)	916,267.16	15,857,372.98
1993	413,120.00	82,743.63	0.00	0.00	952,043.40	16,313,552.75
1994	118,761.00	102,871.15	140.00	0.00	973,614.34	17,065,674.94
1995	137,728.00	49,419.68	0.00	0.00	974,174.00	17,852,701.26
1996	2,149.00	1,000.00	0.00	0.00	983,062.94	18,832,615.20
TOTAL	852,024.00	238,264.08	190.00	(5,686,095.00)	25,608,808.28	18,832,615.20

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
INTERCESSION CITY PEAKING PLANT (NEW)
RETAIL METHODOLOGY

G:\93DPSTDYRES_RTLWK3

<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1993	0.00	0.00	0.00	0.00	835,010.90	835,010.90
1994	0.00	0.00	0.00	0.00	3,413,682.35	4,248,693.25
1995	0.00	0.00	0.00	0.00	3,412,173.75	7,660,867.00
1996	0.00	0.00	0.00	0.00	3,373,765.78	11,034,632.78
TOTAL	0.00	0.00	0.00	0.00	11,034,632.78	11,034,632.78

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
INTERCESSION CITY PEAKING PLANT (SIEMENS - P11)
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1993	0.00	0.00	0.00	0.00	0.00	0.00
1994	0.00	0.00	0.00	0.00	0.00	0.00
1995	0.00	0.00	0.00	0.00	0.00	0.00
1996	0.00	0.00	0.00	0.00	857.41	857.41
TOTAL	0.00	0.00	0.00	0.00	857.41	857.41

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
INTERCESSION CITY PEAKING PLANT GAS CONVERSION
RETAIL METHODOLOGY

G:\93DPSTDYRES_RTLWK3

<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1993	0.00	0.00	0.00	0.00	0.00	0.00
1994	0.00	0.00	0.00	0.00	0.00	0.00
1995	0.00	0.00	0.00	0.00	96,856.17	96,856.17
1996	0.00	0.00	0.00	0.00	561,041.51	657,897.68
TOTAL	0.00	0.00	0.00	0.00	657,897.68	657,897.68

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
RIO PINAR PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	0.00	0.00	0.00	238,793.82	61,946.00	300,739.82
1976	0.00	0.00	0.00	0.00	77,402.00	378,141.82
1977	0.00	0.00	0.00	0.00	77,401.00	455,542.82
1978	0.00	0.00	0.00	0.00	77,403.00	532,945.82
1979	0.00	0.00	0.00	0.00	77,401.00	610,346.82
1980	0.00	0.00	0.00	0.00	77,400.00	687,746.82
1981	0.00	0.00	0.00	0.00	77,400.00	765,146.82
1982	0.00	0.00	0.00	0.00	77,400.00	842,546.82
1983	0.00	0.00	0.00	0.00	77,400.00	919,946.82
1984	0.00	0.00	0.00	0.00	3,225.00	923,171.82
1985	0.00	0.00	0.00	0.00	0.00	923,171.82
1986	0.00	0.00	0.00	0.00	0.00	923,171.82
1987	0.00	0.00	0.00	0.00	0.00	923,171.82
1988	0.00	0.00	0.00	0.00	0.00	923,171.82
1989	0.00	0.00	0.00	0.00	0.00	923,171.82
1990	24,621.00	0.00	0.00	98,818.00	0.00	997,368.82
1991	338.00	122.51	0.00	0.00	18,278.55	1,015,186.86
1992	30,355.00	30,000.00	0.00	0.00	60,259.64	1,015,091.50
1993	7,398.00	1,500.00	0.00	0.00	73,350.25	1,079,543.75
1994	0.00	0.00	0.00	0.00	73,788.54	1,153,332.29
1995	2,591.00	134.37	0.00	0.00	168,349.37	1,318,956.29
1996	0.00	0.00	0.00	0.00	169,654.88	1,488,611.17
TOTAL	65,303.00	31,756.88	0.00	337,611.82	1,248,059.23	1,488,611.17

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
SUWANNEE RIVER PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1980	0.00	2,100.00	0.00	0.00	263,929.00	261,829.00
1981	0.00	0.00	0.00	0.00	1,339,614.00	1,601,443.00
1982	0.00	0.00	0.00	0.00	1,338,566.00	2,940,009.00
1983	1,851.00	0.00	0.00	0.00	1,340,604.00	4,278,762.00
1984	1,666.00	0.00	0.00	0.00	1,343,456.00	5,620,552.00
1985	3,347.00	0.00	0.00	0.00	1,343,300.00	6,960,505.00
1986	2,678.00	0.00	0.00	0.00	1,346,318.00	8,304,145.00
1987	0.00	0.00	0.00	0.00	1,346,772.00	9,650,917.00
1988	165,475.00	0.00	0.00	0.00	1,347,635.00	10,833,077.00
1989	1,666.00	0.00	0.00	0.00	1,350,131.00	12,181,542.00
1990	155,048.00	0.00	0.00	(3,918,025.00)	1,320,581.60	9,429,050.60
1991	8,614.00	500.00	0.00	0.00	949,937.97	10,369,874.57
1992	34,449.00	150.00	(1,286.60)	0.00	951,107.33	11,285,026.30
1993	241,566.00	49,466.16	0.00	0.00	954,633.40	11,948,897.54
1994	909.00	0.00	0.00	0.00	959,279.52	12,907,268.06
1995	16,702.00	3,546.00	0.00	0.00	959,526.81	13,846,546.87
1996	25,985.00	26,220.47	0.00	0.00	961,195.17	14,755,536.57
TOTAL	659,956.00	81,982.63	(1,286.60)	(3,918,025.00)	19,416,786.80	14,755,536.57

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
TURNER PEAKING PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	0.00	0.00	0.00	684,108.47	623,100.00	1,307,208.47
1976	0.00	0.00	0.00	0.00	802,937.00	2,110,145.47
1977	180.00	0.00	0.00	0.00	805,291.00	2,915,256.47
1978	171.00	0.00	0.00	0.00	807,516.00	3,722,601.47
1979	6,882.00	0.00	5,103.00	0.00	807,376.00	4,528,198.47
1980	887.00	0.00	0.00	0.00	807,864.00	5,335,175.47
1981	392.00	0.00	0.00	0.00	812,052.00	6,146,835.47
1982	385.00	0.00	0.00	0.00	813,731.00	6,960,181.47
1983	614.00	0.00	0.00	0.00	814,426.00	7,773,993.47
1984	3,071.00	0.00	0.00	0.00	532,280.00	8,303,202.47
1985	0.00	0.00	0.00	0.00	0.00	8,303,202.47
1986	0.00	0.00	0.00	449.00	0.00	8,303,651.47
1987	0.00	0.00	0.00	0.00	0.00	8,303,651.47
1988	0.00	0.00	0.00	0.00	0.00	8,303,651.47
1989	2,670.00	50.00	0.00	0.00	277,798.00	8,578,729.47
1990	452,667.00	1,807.44	5,000.00	309,853.00	650,067.40	9,089,175.43
1991	82,254.00	60,166.50	(101.18)	0.00	570,755.71	9,517,409.46
1992	496,000.00	379,736.77	578,586.05	0.00	592,211.06	9,812,469.80
1993	680,310.00	52,446.24	0.00	0.00	628,260.04	9,707,973.60
1994	292,142.00	42,958.68	457,322.41	0.00	639,321.74	10,469,517.07
1995	4,940.00	131.70	0.00	0.00	350,669.15	11,315,314.52
1996	22,302.00	6,153.78	0.00	0.00	864,690.76	12,151,549.50
TOTAL	2,045,867.00	543,451.11	1,045,910.28	994,410.47	12,700,546.86	12,151,549.50

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
UNIVERSITY OF FLORIDA CO-GENERATION PLANT
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1993	0.00	0.00	0.00	0.00	3,303.65	3,303.65
1994	0.00	0.00	0.00	0.00	1,990,780.95	1,994,084.60
1995	0.00	0.00	0.00	0.00	2,317,043.43	4,311,128.03
1996	0.00	0.00	0.00	0.00	2,350,591.13	6,661,719.16
TOTAL	0.00	0.00	0.00	0.00	6,661,719.16	6,661,719.16

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
TRANSMISSION EASEMENTS - 350.1
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	0.00	0.00	0.00	(9,048.00)	0.00	(9,048.00)
1976	(3,118.00)	0.00	18,202.00	(535.00)	185,083.00	196,820.00
1977	221.00	0.00	0.00	0.00	196,703.00	393,302.00
1978	20,238.00	0.00	333.48	0.00	200,568.00	573,965.48
1979	1,930.00	0.00	0.00	0.00	206,172.00	778,207.48
1980	2,416.00	0.00	8,815.00	0.00	211,186.00	995,792.48
1981	1,898.00	0.00	0.00	0.00	248,393.00	1,242,287.48
1982	10,165.00	0.00	0.00	(563.00)	257,558.00	1,489,117.48
1983	20,309.00	0.00	0.00	0.00	264,880.00	1,733,688.48
1984	0.00	0.00	0.00	0.00	282,685.00	2,016,373.48
1985	13,051.00	0.00	0.00	0.00	297,597.00	2,300,919.48
1986	20.00	0.00	0.00	(874.00)	302,756.00	2,602,781.48
1987	0.00	0.00	0.00	0.00	318,498.00	2,921,279.48
1988	0.00	0.00	0.00	(3,560.00)	339,245.00	3,256,964.48
1989	147.00	0.00	147.00	0.00	364,728.00	3,621,692.48
1990	0.00	0.00	0.00	1,991,770.00	384,038.67	5,997,501.15
1991	0.00	0.00	1,366.34	0.00	404,231.98	6,403,099.47
1992	0.00	0.00	0.00	(2,818.00)	419,919.27	6,820,200.74
1993	0.00	0.00	0.00	0.00	451,170.75	7,271,371.49
1994	0.00	0.00	0.00	0.00	482,392.99	7,753,764.48
1995	2,726.00	0.00	0.00	0.00	498,468.21	8,249,506.69
1996	0.00	0.00	0.00	0.00	547,075.26	8,796,581.95
TOTAL	70,003.00	0.00	28,863.82	1,974,372.00	6,863,349.13	8,796,581.95

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
STRUCTURES & IMPROVEMENTS - 352
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	18,843.00	387.16	0.00	790,292.05	93,837.00	864,898.89
1976	10,107.00	2,906.00	(17.47)	0.00	95,701.00	947,569.42
1977	9,564.00	52.13	0.00	0.00	98,398.00	1,036,351.29
1978	13,158.00	697.29	0.00	0.00	110,685.00	1,133,181.00
1979	15,894.00	(2,956.15)	0.00	0.00	133,228.00	1,253,471.15
1980	21,882.00	43.85	0.00	0.00	134,910.00	1,366,455.30
1981	70,498.00	157.41	0.00	118,653.00	140,039.00	1,554,541.89
1982	16,824.00	563.88	0.00	0.00	156,946.00	1,694,100.01
1983	2,471.00	52.32	0.00	0.00	166,599.00	1,858,175.69
1984	15,016.00	0.00	0.00	(17,127.00)	174,227.00	1,999,699.69
1985	31,615.00	77.01	0.00	0.00	189,715.00	2,157,722.68
1986	4,356.00	2,244.79	0.00	119,120.00	218,499.00	2,488,740.89
1987	10,119.00	0.00	0.00	0.00	232,143.00	2,710,764.89
1988	4,296.00	3,669.60	0.00	(94.00)	239,407.00	2,942,112.29
1989	9,575.00	2,172.16	0.00	979.00	248,277.00	3,179,621.13
1990	5,570.00	1,054.64	0.00	(73,512.00)	261,297.69	3,360,782.18
1991	954.00	0.00	0.00	0.00	279,051.95	3,638,880.13
1992	7,685.00	0.00	0.00	0.00	280,359.43	3,911,554.56
1993	12,953.00	68.43	0.00	0.00	294,724.91	4,193,258.04
1994	177,284.00	700.00	0.00	0.00	306,837.12	4,322,111.16
1995	5,723.00	4,963.23	0.00	284.00	314,820.12	4,626,529.05
1996	32,038.00	23,374.95	0.00	39,646.00	328,115.90	4,038,878.00
TOTAL	496,425.00	40,228.70	(17.47)	977,681.05	4,497,868.12	4,938,878.00

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
STATION EQUIPMENT - 353 (LESS E.C.C.)
RETAIL METHODOLOGY

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YEAR	RETIREMENTS	REMOVAL COSTS	SALVAGE	TRANSFERS & ADJUSTMENTS	DEPRECIATION ACCRUAL	RESERVE BALANCE 12/31
1975	1,126,062.00	48,241.06	740,138.93	12,311,918.19	1,907,638.00	13,785,392.06
1976	304,959.00	13,182.69	166,826.39	0.00	2,040,281.00	15,674,357.76
1977	868,459.00	20,404.49	169,330.56	0.00	2,097,274.00	17,052,098.83
1978	1,133,089.00	99,102.39	653,196.84	0.00	2,215,780.00	18,688,884.28
1979	4,100,916.00	105,210.72	1,046,197.65	0.00	2,414,123.00	17,943,078.21
1980	612,178.00	5,729.52	136,162.15	0.00	2,582,346.00	20,043,678.84
1981	983,799.00	35,097.42	210,379.59	4,096,103.00	3,100,168.00	26,431,433.01
1982	376,902.00	30,273.34	290,114.47	0.00	3,706,475.00	30,020,847.14
1983	1,011,017.00	39,105.62	477,776.53	0.00	3,894,920.00	33,343,421.05
1984	1,035,124.00	19,125.54	392,894.38	(247,336.00)	4,593,600.00	37,028,329.89
1985	575,323.00	38,118.77	292,164.18	0.00	5,191,977.00	41,899,029.30
1986	912,585.00	80,709.30	520,651.50	138,324.00	5,285,024.00	46,849,734.50
1987	1,188,998.00	73,706.17	176,921.26	0.00	5,344,269.00	51,108,220.59
1988	1,115,363.00	132,830.80	882,059.28	(144,864.00)	5,622,123.00	56,219,345.07
1989	704,603.00	141,719.66	268,396.95	27,104.00	5,748,968.00	61,417,491.36
1990	524,731.00	132,017.78	169,556.90	(20,076,241.00)	5,993,517.45	46,847,575.93
1991	464,346.00	36,328.64	222,580.05	(460,819.00)	5,191,761.47	51,300,423.81
1992	1,537,004.00	166,551.70	1,049,430.42	(170,037.00)	5,351,696.66	55,827,358.19
1993	2,132,681.00	358,915.13	460,341.88	(487,255.00)	5,883,486.29	59,192,335.23
1994	3,093,689.00	805,841.14	1,616,061.13	(30,511.00)	6,254,778.39	63,133,133.61
1995	2,431,653.00	256,278.33	727,078.90	30,151.00	6,734,367.47	67,936,799.65
1996	1,475,167.00	92,751.14	585,606.98	582,684.00	7,046,780.63	74,583,953.12
TOTAL	27,708,648.00	2,731,241.35	11,253,866.92	(4,431,378.81)	98,201,354.36	74,583,953.12

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
ENERGY CONTROL CENTER - 353.2
RETAIL METHODOLOGY

<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1981	93,714.00	2,040.42	314.80	222,171.00	794,567.00	921,298.38
1982	0.00	0.00	0.00	0.00	816,010.00	1,737,308.38
1983	0.00	316.25	6,593.64	0.00	859,997.00	2,603,582.77
1984	0.00	0.00	0.00	0.00	908,020.00	3,511,602.77
1985	0.00	0.00	1,500.00	0.00	928,842.00	4,441,944.77
1986	0.00	0.00	0.00	0.00	957,950.00	5,399,894.77
1987	0.00	0.00	0.00	0.00	989,324.00	6,389,218.77
1988	0.00	0.00	0.00	0.00	992,795.00	7,382,013.77
1989	0.00	0.00	0.00	0.00	1,002,795.00	8,384,808.77
1990	0.00	0.00	0.00	(2,260,304.00)	994,752.34	7,119,257.11
1991	8,386,101.00	0.00	0.00	0.00	870,493.92	(396,349.97)
1992	0.00	65,857.58	66,437.00	0.00	1,700,358.63	1,304,588.08
1993	99,135.00	5,679.84	47,398.16	0.00	1,966,666.80	3,213,838.20
1994	0.00	1,000.00	0.00	0.00	2,218,254.24	5,431,092.44
1995	0.00	7.64	0.00	0.00	3,140,467.49	8,571,552.29
1996	0.00	75.00	0.00	0.00	3,230,204.53	11,801,681.82
TOTAL	8,578,950.00	74,976.73	122,243.60	(2,038,133.00)	22,371,497.95	11,801,681.82

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
TOWERS & FIXTURES - 354
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	127,466.00	25,315.61	14,324.61	9,483,504.55	782,503.00	10,127,550.55
1976	63,810.00	23,465.07	11,620.14	(23,717.00)	962,299.00	10,990,477.62
1977	25,353.00	6,313.37	827.53	0.00	957,936.00	11,915,574.78
1978	460,302.00	41,674.72	0.00	0.00	957,492.00	12,371,090.06
1979	334,872.00	214,750.14	61,331.28	0.00	956,670.00	12,830,469.20
1980	7,132.00	243.21	0.00	0.00	952,939.00	13,785,032.99
1981	498,982.00	177,210.20	0.00	9,126.00	1,154,543.00	14,272,509.79
1982	(326,941.00)	(1,468.79)	0.00	(11,056.00)	1,172,804.00	15,762,667.58
1983	(80,595.00)	17,993.00	10,682.00	0.00	1,179,559.00	17,015,510.58
1984	187,984.00	46,893.84	1,894.90	0.00	1,187,243.00	17,969,770.64
1985	19,026.00	115,678.19	8,359.12	0.00	1,299,313.00	19,142,738.57
1986	8,050.00	15,328.86	2.30	(65,265.00)	1,629,800.00	20,683,897.01
1987	19,409.00	0.00	46.00	0.00	1,649,899.00	22,314,433.01
1988	0.00	0.00	21,397.65	0.00	1,649,880.00	23,985,710.66
1989	28,606.00	21,359.99	132,451.66	0.00	1,651,957.00	25,720,153.33
1990	0.00	6,813.78	1,094.34	6,363,499.00	1,680,766.64	33,758,699.53
1991	13,888.00	25,114.64	625.00	0.00	1,994,801.76	35,715,123.65
1992	8,050.00	6,988.69	0.00	0.00	1,965,251.21	37,665,336.17
1993	35,564.00	32,534.12	0.00	0.00	1,966,064.54	39,563,302.59
1994	222,262.00	12,526.58	226.54	0.00	1,962,351.08	41,291,091.63
1995	5,143.00	2,745.07	14,258.27	0.00	1,559,543.83	42,857,005.66
1996	750.00	0.00	0.00	0.00	1,560,610.24	44,416,865.90
TOTAL	1,659,113.00	793,480.29	279,141.34	15,756,091.55	30,834,226.30	44,416,865.90

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
POLES & FIXTURES - 355
RETAIL METHODOLOGY

YEAR	RETIREMENTS	REMOVAL COSTS	SALVAGE	TRANSFERS & ADJUSTMENTS	DEPRECIATION ACCRUAL	RESERVE BALANCE 12/31
1975	880,640.00	289,453.65	268,946.05	4,575,375.00	854,961.00	4,529,188.40
1976	658,175.00	171,456.44	298,898.87	0.00	1,202,782.00	5,201,237.83
1977	581,798.00	99,979.38	186,003.88	0.00	1,341,336.00	6,046,800.33
1978	680,673.00	218,172.27	157,185.88	0.00	1,525,305.00	6,830,745.94
1979	936,348.00	451,152.07	232,045.03	(1,079.00)	1,782,682.00	7,456,893.90
1980	524,077.00	172,840.25	117,724.73	0.00	1,925,101.00	8,802,802.38
1981	364,980.00	99,453.43	99,265.12	476,551.00	2,383,081.00	11,297,266.07
1982	759,580.00	361,720.55	256,374.07	0.00	2,790,777.00	13,223,116.59
1983	332,111.00	136,962.82	257,625.78	0.00	2,960,036.00	15,971,704.55
1984	503,224.00	144,034.35	237,813.01	0.00	3,354,138.00	18,916,397.21
1985	919,444.00	459,906.89	275,426.45	0.00	3,701,504.00	21,513,978.77
1986	855,148.00	228,310.72	274,667.60	1,794,052.00	3,519,993.00	26,019,230.65
1987	436,355.00	232,729.95	204,342.60	0.00	3,709,430.00	29,263,918.30
1988	695,358.00	355,529.50	189,558.82	(8,135.00)	3,950,475.00	32,344,929.62
1989	568,297.00	298,398.96	586,538.88	0.00	4,290,602.00	36,355,374.52
1990	1,308,990.00	313,654.32	279,116.00	(2,381,867.00)	4,563,973.88	37,193,953.68
1991	398,442.00	408,459.69	537,078.00	0.00	4,761,872.98	41,688,003.00
1992	452,292.00	289,691.18	46,046.00	(27,765.00)	5,021,582.32	45,985,883.44
1993	954,855.00	331,197.28	725,966.00	38,664.00	5,329,131.17	50,793,592.34
1994	667,305.00	300,732.80	889,182.02	0.00	5,704,258.16	56,418,994.72
1995	1,046,129.00	596,855.90	265,979.97	7,044.07	6,189,943.05	61,238,976.91
1996	787,286.00	382,792.84	272,965.27	0.00	6,914,214.48	67,256,077.82
TOTAL	15,309,507.00	6,343,485.24	6,658,750.95	4,472,840.07	77,777,479.04	67,256,077.82

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
UNDERGROUND CONDUIT - 357
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	0.00	0.00	0.00	1,331,018.18	148,410.00	1,479,428.18
1976	2,045.00	0.00	0.00	0.00	148,352.00	1,625,735.18
1977	0.00	156.34	14.94	0.00	149,784.00	1,775,377.78
1978	1,924.00	0.00	0.00	0.00	150,098.00	1,923,551.78
1979	0.00	0.00	0.00	0.00	150,144.00	2,073,695.78
1980	0.00	0.00	0.00	0.00	150,144.00	2,223,839.78
1981	1,874.00	59.80	0.00	1,905,560.00	150,358.00	4,277,823.98
1982	0.00	0.00	0.00	0.00	150,696.00	4,428,519.98
1983	0.00	0.00	4,954.00	0.00	150,696.00	4,584,169.98
1984	0.00	0.00	0.00	0.00	150,696.00	4,734,865.98
1985	0.00	0.00	0.00	0.00	150,696.00	4,885,561.98
1986	0.00	0.00	0.00	(1,905,560.00)	150,696.00	3,130,697.98
1987	634,493.00	0.00	0.00	0.00	139,566.00	2,635,770.98
1988	0.00	0.00	0.00	0.00	137,976.00	2,773,746.98
1989	0.00	0.00	0.00	0.00	137,976.00	2,911,722.98
1990	0.00	0.00	0.00	542,407.00	137,709.00	3,591,838.98
1991	0.00	0.00	0.00	0.00	137,709.00	3,729,547.98
1992	0.00	0.00	0.00	0.00	137,709.00	3,867,256.98
1993	0.00	0.00	0.00	0.00	137,714.99	4,004,971.97
1994	0.00	0.00	0.00	0.00	137,711.87	4,142,683.84
1995	0.00	0.00	0.00	0.00	123,935.64	4,266,619.48
1996	0.00	0.00	0.00	0.00	123,935.64	4,390,555.12
TOTAL	640,336.00	216.14	4,968.94	1,873,425.18	3,152,713.14	4,390,555.12

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
UNDERGROUND CONDUCTOR & DEVICES - 358
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	0.00	0.00	0.00	1,996,527.27	193,938.00	2,190,465.27
1976	0.00	0.00	0.00	0.00	203,143.00	2,393,608.27
1977	9,620.00	320.17	7,595.22	0.00	203,034.00	2,594,297.32
1978	0.00	0.00	0.00	0.00	202,992.00	2,797,289.32
1979	0.00	0.00	0.00	0.00	202,992.00	3,000,281.32
1980	0.00	0.00	0.00	0.00	202,992.00	3,203,273.32
1981	0.00	0.00	0.00	0.00	202,992.00	3,406,265.32
1982	0.00	0.00	0.00	0.00	202,992.00	3,609,257.32
1983	0.00	0.00	0.00	0.00	202,992.00	3,812,249.32
1984	0.00	0.00	0.00	0.00	202,992.00	4,015,241.32
1985	0.00	0.00	0.00	0.00	202,992.00	4,218,233.32
1986	0.00	0.00	0.00	0.00	202,992.00	4,421,225.32
1987	610,617.00	14,500.00	0.00	0.00	191,778.00	3,987,886.32
1988	0.00	0.00	0.00	0.00	190,176.00	4,178,062.32
1989	612.00	0.00	0.00	0.00	190,168.00	4,367,618.32
1990	0.00	0.00	0.00	927,314.00	190,910.01	5,485,842.33
1991	0.00	0.00	0.00	0.00	199,207.20	5,685,049.53
1992	0.00	0.00	0.00	0.00	199,207.20	5,884,256.73
1993	0.00	0.00	0.00	0.00	199,207.20	6,083,463.93
1994	0.00	0.00	0.00	0.00	200,366.13	6,283,830.06
1995	0.00	0.00	0.00	0.00	161,103.84	6,444,933.90
1996	0.00	0.00	0.00	0.00	161,103.84	6,606,037.74
TOTAL	620,849.00	14,820.17	7,595.22	2,923,841.27	4,310,270.42	6,606,037.74

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
ROADS & TRAILS - 359
RETAIL METHODOLOGY

G:\93DPSTDYRES_RTLWK3

<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	0.00	0.00	0.00	124,782.96	14,924.00	139,706.96
1976	3,349.00	308.34	0.00	(207.00)	22,029.00	157,871.62
1977	1,265.00	7.29	0.00	0.00	29,671.00	186,270.33
1978	16,637.00	0.00	0.00	0.00	35,579.00	205,212.33
1979	24,518.00	0.00	0.00	0.00	43,175.00	223,869.33
1980	1,356.00	0.00	0.00	0.00	43,729.00	266,242.33
1981	0.00	0.00	0.00	0.00	40,027.00	306,269.33
1982	0.00	0.00	0.00	0.00	36,864.00	343,133.33
1983	0.00	0.00	0.00	0.00	36,834.00	379,997.33
1984	0.00	0.00	0.00	0.00	36,864.00	416,861.33
1985	0.00	0.00	0.00	0.00	36,864.00	453,725.33
1986	0.00	0.00	0.00	0.00	36,864.00	490,589.33
1987	0.00	0.00	0.00	0.00	36,864.00	527,453.33
1988	0.00	0.00	0.00	0.00	36,864.00	564,317.33
1989	0.00	0.00	0.00	0.00	36,864.00	601,181.33
1990	0.00	0.00	0.00	(64,260.00)	36,931.80	573,853.13
1991	0.00	0.00	0.00	0.00	36,931.80	610,784.93
1992	0.00	0.00	0.00	0.00	36,931.80	647,716.73
1993	0.00	0.00	0.00	0.00	41,188.84	688,905.57
1994	0.00	0.00	0.00	0.00	42,309.12	731,214.69
1995	0.00	0.00	0.00	0.00	42,309.12	773,523.81
1996	0.00	0.00	0.00	0.00	42,309.12	815,832.93
TOTAL	47,125.00	315.63	0.00	60,315.96	802,957.60	815,832.93

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
DISTRIBUTION EASEMENTS - 360.1
RETAIL METHODOLOGY

G:\93DPSTDYRES_RTLWK3

<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975						
1976	0.00	0.00	0.00	0.00	3,428.00	3,428.00
1977	0.00	0.00	0.00	0.00	3,432.00	6,860.00
1978	0.00	0.00	0.00	0.00	3,432.00	10,292.00
1979	0.00	0.00	0.00	0.00	3,432.00	13,724.00
1980	0.00	0.00	0.00	0.00	3,707.00	17,431.00
1981	2,023.00	0.00	0.00	0.00	3,796.00	19,204.00
1982	0.00	0.00	0.00	0.00	3,804.00	23,008.00
1983	0.00	0.00	0.00	0.00	3,838.00	26,846.00
1984	0.00	0.00	0.00	0.00	3,852.00	30,698.00
1985	0.00	0.00	0.00	0.00	4,062.00	34,760.00
1986	0.00	0.00	0.00	2,098.00	4,177.00	41,035.00
1987	0.00	0.00	0.00	0.00	4,234.00	45,269.00
1988	0.00	0.00	0.00	0.00	4,320.00	49,589.00
1989	0.00	0.00	0.00	(76.00)	4,374.00	53,887.00
1990	0.00	0.00	0.00	24,382.00	4,340.11	82,609.11
1991	0.00	0.00	0.00	0.00	3,606.36	86,215.47
1992	0.00	0.00	0.00	0.00	3,606.36	89,821.83
1993	0.00	0.00	0.00	0.00	3,606.36	93,428.19
1994	0.00	0.00	0.00	0.00	3,606.36	97,034.55
1995	0.00	0.00	0.00	0.00	4,595.91	101,630.46
1996	0.00	0.00	0.00	0.00	6,245.16	107,875.62
TOTAL	2,023.00	0.00	0.00	26,404.00	83,494.62	107,875.62

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
STRUCTURES & IMPROVEMENTS - 361
RETAIL METHODOLOGY

G:\93DPSTDYRES_RTLWK3

<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	5,059.00	233.94	0.00	806,143.19	134,352.00	935,202.25
1976	2,187.00	56.10	380.86	0.00	136,398.00	1,069,738.01
1977	16,968.00	638.22	0.00	0.00	140,484.00	1,192,595.79
1978	56,081.00	1,886.30	0.00	0.00	149,317.00	1,283,945.49
1979	49,147.00	117.10	4,000.00	0.00	162,902.00	1,401,583.39
1980	10,006.00	162.64	1,943.00	0.00	185,169.00	1,578,526.75
1981	10,990.00	91.17	0.00	(278,624.00)	179,653.00	1,468,474.58
1982	23,465.00	150.00	0.00	(872.00)	167,995.00	1,611,982.58
1983	10,502.00	61.70	0.00	0.00	173,546.00	1,774,964.88
1984	1,732.00	100.00	0.00	17,687.00	182,310.00	1,973,129.88
1985	5,773.00	7,472.60	0.00	0.00	189,315.00	2,149,199.28
1986	14,385.00	2,446.80	0.00	(15,552.00)	201,911.00	2,318,726.48
1987	15,994.00	539.00	0.00	(157.00)	211,884.00	2,513,920.48
1988	12,592.00	4,638.49	177.64	5,442.00	224,136.00	2,726,445.63
1989	62,781.00	1,991.73	135.57	5,701.00	253,466.00	2,920,975.47
1990	47,177.00	304.29	0.00	(607,788.00)	248,133.59	2,513,839.77
1991	50,500.00	105.17	0.00	0.00	220,643.59	2,683,878.19
1992	26,507.00	1,047.67	0.00	0.00	236,097.68	2,892,421.20
1993	77,699.00	0.00	0.00	(46,675.00)	261,663.39	3,029,710.59
1994	53,294.00	1,000.00	8,684.00	0.00	287,695.11	3,271,795.70
1995	31,709.00	1,221.28	0.00	0.00	288,065.20	3,526,930.62
1996	91,495.00	13,893.83	0.00	(39,646.00)	301,140.70	3,683,036.49
TOTAL	676,043.00	38,158.03	15,321.07	(154,340.81)	4,536,257.26	3,683,036.49

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
STATION EQUIPMENT - 362
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	1,119,928.00	48,044.02	485,537.50	10,882,933.08	1,726,265.00	11,926,763.56
1976	481,765.00	20,091.00	(204,016.25)	0.00	2,009,758.00	13,230,649.30
1977	1,034,061.00	48,040.40	416,468.86	0.00	2,139,921.00	14,704,937.76
1978	855,311.00	27,336.78	271,715.24	0.00	2,331,280.00	16,425,285.22
1979	1,108,349.00	77,383.67	338,650.52	0.00	2,549,169.00	18,127,381.07
1980	1,086,352.00	36,757.63	357,577.08	0.00	2,866,133.00	20,227,981.52
1981	987,191.00	23,468.68	298,790.36	(4,451,083.00)	2,880,752.00	17,945,781.50
1982	563,780.00	17,935.26	59,340.23	0.00	2,831,157.00	20,254,563.47
1983	1,539,449.00	63,265.78	536,246.50	0.00	3,081,455.00	22,269,550.19
1984	1,066,401.00	6,650.67	183,337.59	247,336.00	3,338,556.00	24,965,728.11
1985	957,768.00	68,462.59	256,633.58	0.00	3,523,095.00	27,719,226.10
1986	617,701.00	69,716.63	25,251.33	15,090.00	3,719,084.00	30,791,233.80
1987	1,507,280.00	77,790.15	155,356.12	(33,680.00)	4,111,761.00	33,439,600.77
1988	1,266,393.00	266,433.57	901,720.70	186,154.00	4,430,263.00	37,424,911.90
1989	1,503,108.00	374,884.05	636,029.54	(25,776.00)	4,738,791.00	41,155,964.39
1990	1,713,524.00	81,640.98	868,870.85	(7,284,041.00)	4,930,587.36	37,876,216.62
1991	1,899,764.00	369,942.84	1,134,314.24	460,819.00	4,667,977.39	41,869,620.41
1992	1,542,394.00	151,261.81	832,481.18	155,500.00	5,019,440.29	46,183,386.07
1993	1,891,476.00	451,914.39	1,105,415.63	1,182,573.00	5,461,819.83	51,589,804.14
1994	3,012,142.00	417,526.82	897,536.51	81,876.00	5,818,925.05	54,958,472.88
1995	3,394,574.00	447,353.19	2,111,008.80	(6,852.00)	5,759,828.68	58,980,531.17
1996	1,686,163.00	139,697.14	623,618.09	(582,684.00)	6,074,078.96	63,269,684.08
TOTAL	30,834,874.00	3,285,598.05	12,551,893.49	828,165.08	84,010,097.56	63,269,684.08

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
POLES, TOWERS, & FIXTURES - 364
RETAIL METHODOLOGY

G:\93DPSTDYRES_RTLWK3

<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	1,024,094.00	199,013.23	461,467.72	13,876,509.04	2,503,229.00	15,618,098.53
1976	958,983.00	196,864.91	362,744.67	0.00	3,113,853.00	17,938,848.29
1977	1,021,818.00	207,370.97	366,471.37	(3,738.00)	3,318,921.00	20,391,313.69
1978	1,048,387.00	266,572.17	469,095.85	23,192.61	3,510,091.00	23,078,733.98
1979	1,121,981.00	355,331.07	663,186.35	30,470.00	3,746,290.00	26,041,368.26
1980	1,165,205.00	446,544.87	854,494.96	(11,165.00)	4,054,634.00	29,327,582.35
1981	2,065,274.00	662,506.30	827,076.86	877,070.00	4,407,172.00	32,641,120.91
1982	1,325,200.00	330,478.00	891,634.43	(2,111.00)	4,744,621.00	36,619,587.34
1983	1,274,262.00	604,856.73	1,180,440.99	0.00	5,126,320.00	41,047,229.60
1984	1,157,835.00	632,546.91	1,308,527.96	20,961.00	5,567,061.00	46,153,397.65
1985	1,943,364.00	722,650.88	1,303,767.27	(2,236.00)	6,087,354.00	50,876,268.04
1986	1,816,640.00	763,430.86	1,214,551.55	51,465.00	6,615,136.00	55,177,349.73
1987	2,222,872.00	1,206,234.14	1,126,691.16	54,123.00	7,099,682.00	61,028,739.75
1988	3,067,333.00	1,020,198.75	1,238,855.70	(23,411.00)	7,311,539.00	65,468,191.70
1989	3,132,783.00	1,219,624.95	1,290,262.62	298,395.00	8,107,707.00	70,812,148.37
1990	3,755,308.00	868,336.03	1,221,646.33	(12,356,656.00)	8,708,537.79	63,762,032.46
1991	3,994,385.00	711,415.96	1,336,640.19	3,262.98	9,321,595.73	69,717,730.40
1992	6,494,519.00	1,375,979.28	1,148,005.22	4,245.00	9,915,359.57	72,914,841.91
1993	(2,335,406.00)	1,651,851.20	1,295,649.10	1,147,767.00	10,757,231.94	86,799,044.75
1994	2,071,487.00	1,529,248.39	605,046.92	115,925.00	11,645,114.79	95,564,396.07
1995	1,703,710.00	1,744,928.11	1,246,298.18	175,222.78	10,493,830.61	104,031,109.53
1996	1,780,090.00	2,043,122.26	1,388,296.59	70,015.00	10,994,750.53	112,660,959.39
TOTAL	41,810,124.00	18,759,105.97	21,800,851.99	4,279,306.41	147,150,030.96	112,660,959.39

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
OVERHEAD CONDUCTOR - 365
RETAIL METHODOLOGY

G:\93DPSTDYRES_RTL.WK3

<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	829,870.00	386,453.21	602,423.19	9,038,325.90	1,798,062.00	10,222,487.88
1976	1,087,508.00	467,230.14	739,007.73	0.00	2,246,152.00	11,652,911.47
1977	1,005,277.00	459,627.36	534,056.95	(6,414.00)	2,388,367.00	13,104,017.60
1978	1,368,625.00	533,866.79	661,657.30	15,742.86	2,539,697.00	14,418,622.43
1979	1,144,664.00	658,157.25	915,257.15	44,109.00	2,717,388.00	16,292,555.33
1980	1,176,171.00	812,763.24	1,440,620.88	(5,375.00)	2,965,566.00	18,704,432.97
1981	1,122,270.00	1,340,307.01	1,719,042.64	76,091.79	3,236,940.00	21,273,930.39
1982	1,244,684.00	565,312.80	926,234.15	(894.00)	3,495,494.00	23,884,767.74
1983	1,556,833.00	1,187,662.60	2,300,877.75	0.00	3,803,468.00	27,244,617.89
1984	1,155,036.00	1,259,232.82	1,510,495.67	3,760.00	4,148,636.00	30,493,240.74
1985	1,695,400.00	1,541,280.04	2,035,198.09	(2,831.00)	4,598,055.00	33,886,982.79
1986	1,326,750.00	1,783,736.90	1,774,741.81	1,916,960.00	5,162,438.00	39,630,635.70
1987	1,763,025.00	2,315,678.14	1,564,854.89	560,909.00	5,641,684.00	43,319,380.45
1988	2,397,230.00	2,295,792.07	1,858,987.42	(18,910.00)	6,286,567.00	46,753,002.80
1989	2,476,982.00	2,225,917.30	1,544,574.42	204,223.00	6,968,233.00	50,767,133.92
1990	2,434,940.00	1,461,269.22	1,213,181.17	3,359,572.00	7,899,913.65	59,343,591.52
1991	3,919,260.00	2,169,553.96	2,353,944.65	2,284.65	10,470,524.21	66,081,531.07
1992	5,963,100.00	2,625,985.38	1,761,943.89	5,742.00	11,463,773.92	70,723,905.50
1993	(2,275,423.00)	3,301,259.33	2,167,621.02	1,375,025.00	12,687,456.49	85,928,171.68
1994	1,759,609.00	2,935,434.65	1,020,488.16	75,139.00	13,951,306.48	96,280,061.67
1995	1,601,454.00	3,207,399.81	2,749,140.46	427,446.94	14,166,977.12	108,814,772.38
1996	1,674,734.00	3,746,334.95	3,076,584.73	46,883.00	14,857,572.96	121,374,744.12
TOTAL	36,427,997.00	37,280,254.97	34,470,934.12	17,117,790.14	143,494,271.83	121,374,744.12

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
UNDERGROUND CONDUIT - 366
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	29,223.00	4,161.71	25,093.61	844,056.79	220,730.00	1,056,495.69
1976	10,171.00	1,722.26	6,008.35	0.00	225,142.00	1,275,752.78
1977	22,613.00	2,038.32	9,795.85	(71.00)	230,295.00	1,491,121.31
1978	15,912.00	894.16	5,197.69	1,178.04	235,049.00	1,715,739.88
1979	68,070.00	969.57	8,130.46	0.00	251,481.00	1,906,311.77
1980	31,914.00	1,762.04	15,323.13	0.00	275,057.00	2,163,015.86
1981	16,510.00	1,739.25	8,285.67	(142.00)	308,729.00	2,461,639.28
1982	40,577.00	3,666.12	21,128.99	0.00	362,928.00	2,801,453.15
1983	32,077.00	2,917.27	9,250.93	0.00	408,722.00	3,184,431.81
1984	33,811.00	1,096.33	34,746.09	45.00	473,072.00	3,657,387.57
1985	70,764.00	2,565.98	68,163.00	0.00	560,367.00	4,212,588.19
1986	68,813.00	5,018.14	29,380.25	253.00	663,373.00	4,831,763.30
1987	53,665.00	8,183.40	42,458.78	(36.00)	767,630.00	5,579,967.28
1988	66,787.00	25,759.12	71,808.97	0.00	826,778.00	6,386,008.13
1989	910,536.00	17,901.45	105,765.04	1,416.00	900,176.00	6,464,927.72
1990	89,890.00	27,932.00	123,507.13	1,179,766.00	969,355.54	8,619,734.39
1991	121,806.00	83,710.70	146,127.50	60.71	1,048,563.89	9,608,969.79
1992	196,237.00	72,198.07	114,582.58	0.00	1,134,081.07	10,589,198.37
1993	(40,140.00)	106,839.83	132,460.54	28,893.00	1,225,742.45	11,909,594.53
1994	55,299.00	131,640.32	181,091.82	9,503.00	1,343,531.65	13,256,781.68
1995	42,541.00	82,710.72	67,317.74	16,169.55	1,437,915.52	14,652,932.77
1996	74,110.00	66,615.83	116,354.13	278.00	1,549,003.55	16,177,842.62
TOTAL	2,011,186.00	652,042.59	1,341,978.45	2,081,370.09	15,417,722.67	16,177,842.62

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
UNDERGROUND CONDUCTOR - 367
RETAIL METHODOLOGY

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YEAR	RETIREMENTS	REMOVAL COSTS	SALVAGE	TRANSFERS & ADJUSTMENTS	DEPRECIATION ACCRUAL	RESERVE BALANCE 12/31
1975	400,925.00	28,842.84	202,353.86	2,937,852.37	694,949.00	3,405,387.39
1976	277,283.00	12,450.38	(9,677.18)	0.00	911,009.00	4,016,985.83
1977	188,966.00	12,673.25	127,812.17	(2,789.00)	993,223.00	4,933,592.75
1978	274,527.00	22,161.21	69,411.26	646.81	1,053,355.00	5,760,317.61
1979	382,597.00	13,113.57	101,037.25	11,657.00	1,122,579.00	6,599,880.29
1980	389,364.00	19,460.91	129,899.96	0.00	1,221,474.00	7,542,429.34
1981	323,170.00	28,769.66	145,502.15	(2,218.00)	1,160,626.00	8,494,399.83
1982	238,061.00	19,255.11	205,107.69	0.00	1,277,688.00	9,719,879.41
1983	311,946.00	34,247.00	330,544.65	0.00	1,404,478.00	11,108,709.06
1984	253,240.00	42,471.32	307,350.21	260.00	1,583,594.00	12,704,201.95
1985	440,076.00	138,648.92	358,068.01	12.00	1,805,228.00	14,288,785.08
1986	621,300.00	120,290.12	624,927.17	(10,378.00)	2,060,892.00	16,222,636.13
1987	623,510.00	118,727.92	246,478.64	(347.00)	2,328,552.00	18,055,081.85
1988	435,772.00	173,552.07	468,129.96	36,661.00	2,634,309.00	20,584,857.74
1989	1,041,223.00	238,967.01	433,483.23	(59.00)	3,018,163.00	22,756,234.96
1990	660,559.00	192,241.18	336,002.80	(1,529,025.00)	3,421,425.32	24,131,837.90
1991	839,348.00	245,976.07	344,674.01	0.00	4,014,777.16	27,406,965.00
1992	1,213,725.00	350,573.09	919,194.02	0.00	4,489,667.24	31,250,528.17
1993	(404,986.00)	622,186.68	1,080,044.83	901,898.00	5,108,979.15	38,124,249.47
1994	502,855.00	996,983.75	1,841,393.57	25,007.00	5,810,858.16	44,101,669.45
1995	556,274.00	322,471.80	805,938.47	33,722.34	5,441,725.29	49,504,309.75
1996	446,299.00	434,419.82	810,060.99	3,837.00	6,054,096.13	55,491,585.05
TOTAL	10,016,034.00	4,188,503.68	9,677,737.76	2,406,737.52	57,611,647.45	55,491,585.05

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
LINE TRANSFORMERS - 368
RETAIL METHODOLOGY

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YEAR	RETIREMENTS	REMOVAL COSTS	SALVAGE	TRANSFERS & ADJUSTMENTS	DEPRECIATION ACCRUAL	RESERVE BALANCE 12/31
1975	991,698.00	118,988.37	208,980.22	18,240,348.00	2,988,600.00	20,327,241.85
1976	954,914.00	116,326.88	226,192.87	0.00	3,654,860.00	23,137,053.84
1977	1,215,167.00	140,640.88	199,690.92	(622.00)	3,689,603.00	25,669,917.88
1978	1,438,278.00	143,627.68	180,685.03	12,381.31	3,873,452.00	28,154,530.54
1979	784,410.00	145,416.35	207,951.94	41,392.00	4,145,495.00	31,619,543.13
1980	855,999.00	188,893.56	213,993.39	(14,955.00)	4,462,030.00	35,235,718.96
1981	1,113,012.00	312,957.41	233,601.65	51,204.00	4,805,898.00	38,900,453.20
1982	2,186,345.00	164,540.77	325,491.00	(1,498.00)	5,198,440.00	42,072,000.43
1983	2,393,807.00	524,024.48	323,223.17	0.00	5,562,458.00	45,039,850.12
1984	2,053,489.00	707,631.68	472,256.49	13,589.00	6,167,582.00	48,932,156.93
1985	3,054,550.00	800,513.08	442,196.01	(4,546.00)	6,981,940.00	52,496,683.86
1986	2,286,699.00	899,743.12	464,083.88	(32,658.00)	7,684,762.00	57,426,429.62
1987	1,528,627.00	1,030,149.70	337,155.36	3,268.00	9,542,315.29	64,750,391.57
1988	7,332,987.00	1,020,018.39	337,028.21	(1,810,094.00)	10,676,261.00	65,600,581.39
1989	5,386,785.00	732,799.12	398,002.93	171,303.00	9,246,814.00	69,297,117.20
1990	6,434,892.00	494,921.83	353,748.85	1,432,352.00	9,833,863.10	73,992,267.32
1991	5,691,764.00	1,536,181.24	476,122.34	1,092.38	10,903,107.30	78,143,844.10
1992	6,463,513.00	945,927.91	620,691.08	1,458.00	11,270,592.23	82,627,144.50
1993	3,804,812.00	1,291,408.56	1,238,072.79	1,126,382.00	11,855,103.82	91,750,482.55
1994	4,875,176.00	1,200,464.61	1,010,195.72	181,328.00	12,545,463.96	99,411,829.64
1995	4,165,136.00	1,231,978.63	876,608.95	24,488.56	13,289,865.62	108,205,678.14
1996	4,231,670.00	1,197,648.93	426,231.09	54,450.00	13,776,265.95	117,033,306.25
TOTAL	69,243,730.00	14,944,803.18	9,576,403.89	19,490,663.25	172,154,772.29	117,033,306.25

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
OVERHEAD SERVICES - 369.1
RETAIL METHODOLOGY

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YEAR	RETIREMENTS	REMOVAL COSTS	SALVAGE	TRANSFERS & ADJUSTMENTS	DEPRECIATION ACCRUAL	RESERVE BALANCE 12/31
1975	156,088.00	133,943.01	111,144.32	1,477,739.18	442,032.00	1,740,884.49
1976	143,622.00	150,394.97	117,800.78	0.00	569,526.00	2,134,194.30
1977	145,632.00	152,648.81	109,053.14	(303.00)	614,128.00	2,558,791.63
1978	149,551.00	121,969.74	133,315.89	4,061.60	662,817.00	3,087,465.18
1979	203,831.00	175,316.07	222,287.65	22,335.00	716,584.00	3,669,524.76
1980	200,290.00	228,908.46	246,292.37	1,822.00	779,194.00	4,267,634.67
1981	202,057.00	336,026.21	217,410.14	13,120.00	1,012,543.00	4,972,625.10
1982	240,532.00	244,905.32	188,565.01	(230.00)	1,093,967.00	5,769,489.79
1983	260,885.00	271,717.27	443,326.12	0.00	1,174,581.00	6,854,794.64
1984	231,692.00	409,395.06	462,736.99	2,486.00	1,266,888.00	7,945,818.57
1985	398,688.00	433,796.27	295,017.10	(457.00)	1,346,221.00	8,754,115.40
1986	227,266.00	454,720.38	192,447.61	(127,663.00)	1,439,037.00	9,575,950.63
1987	263,843.00	540,116.43	218,849.00	(6,209.00)	1,534,836.00	10,519,467.20
1988	287,822.00	490,768.29	697,011.58	0.00	1,635,143.00	12,073,031.49
1989	233,048.00	496,590.32	217,994.52	60,562.00	1,731,035.00	13,352,984.69
1990	369,227.00	430,234.68	86,313.90	3,637,214.00	1,860,084.11	18,137,135.02
1991	373,191.00	802,276.78	87,651.87	(329.58)	2,317,219.76	19,366,209.29
1992	473,408.00	579,836.66	175,409.03	246.00	2,430,064.19	20,918,683.85
1993	(32,924.00)	699,859.86	197,223.80	107,262.00	2,553,128.97	23,109,362.76
1994	161,898.00	654,361.75	173,778.64	38,096.00	2,695,803.46	25,200,781.11
1995	82,540.00	986,174.39	135,713.54	0.00	2,754,613.08	27,022,393.34
1996	436,993.00	1,161,772.06	88,639.20	11,994.00	2,905,600.10	28,429,861.58
TOTAL	5,209,180.00	9,955,732.79	4,817,982.50	5,241,746.20	33,535,045.67	28,429,861.58

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
UNDERGROUND SERVICES - 369.2
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	42,611.00	9,695.45	35,730.69	858,796.79	335,770.00	1,177,991.03
1976	(4,791.00)	9,758.76	29,117.64	0.00	410,322.00	1,612,462.91
1977	10,746.00	29,261.23	28,439.48	0.00	471,970.00	2,072,865.16
1978	82,729.00	69,744.43	57,005.45	(1,046.72)	543,328.00	2,519,678.46
1979	96,836.00	48,198.23	69,782.85	0.00	628,034.00	3,072,461.08
1980	129,864.00	54,350.28	86,680.87	0.00	741,122.00	3,716,049.67
1981	113,992.00	51,655.13	91,543.99	(667.00)	872,358.00	4,513,637.53
1982	103,111.00	41,740.69	78,618.47	0.00	994,053.00	5,441,457.31
1983	29,853.00	59,767.82	49,368.82	0.00	1,112,798.00	6,614,003.31
1984	29,784.00	59,392.24	151,651.43	770.00	1,269,010.00	7,946,258.50
1985	15,268.00	73,239.54	183,180.15	37.00	1,488,141.00	9,529,109.11
1986	113,485.00	113,360.93	62,771.80	123,176.00	1,687,075.00	11,205,285.98
1987	401,195.00	177,298.77	103,942.21	32.00	1,881,170.00	12,611,936.42
1988	1,062,212.00	195,301.31	199,966.12	0.00	2,091,520.00	13,645,909.23
1989	182,063.00	292,094.98	248,423.27	5,559.00	2,307,286.00	15,733,019.52
1990	481,821.00	246,067.28	64,530.16	5,476,772.00	2,586,390.89	23,132,824.29
1991	455,299.00	227,738.76	175,870.96	(1,860.76)	3,435,357.12	26,059,153.85
1992	278,988.00	224,481.21	63,249.26	0.00	3,693,368.76	29,312,302.66
1993	186,253.00	214,653.36	150,132.60	233,300.00	3,984,096.33	33,278,925.23
1994	95,611.00	251,212.16	185,032.66	49,674.00	4,281,229.79	37,448,038.52
1995	20,807.00	21,599.47	103,754.31	0.00	4,530,452.97	42,039,839.33
1996	1,782,844.00	26,365.40	155,719.23	19,049.00	4,841,044.78	45,246,442.94
TOTAL	5,710,591.00	2,496,977.43	2,504,512.42	6,763,591.31	44,185,897.64	45,246,442.94

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
METER EQUIPMENT - 370.0
RETAIL METHODOLOGY

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YEAR	RETIREMENTS	REMOVAL COSTS	SALVAGE	TRANSFERS & ADJUSTMENTS	DEPRECIATION ACCRUAL	RESERVE BALANCE 12/31
1975	192,909.00	34,793.17	49,035.90	4,702,501.95	818,556.00	5,342,391.68
1976	264,033.00	48,065.37	6,036.76	0.00	962,657.00	5,998,987.07
1977	220,962.00	41,211.37	12,364.23	0.00	1,010,497.00	6,759,674.93
1978	283,637.00	54,341.24	6,394.16	1,219.62	1,078,232.00	7,507,542.47
1979	226,096.00	45,505.24	2,530.77	(24.00)	1,163,528.00	8,401,976.00
1980	401,152.00	100,536.03	1,011.15	815.00	1,257,280.00	9,159,394.12
1981	632,787.00	178,126.73	3,510.57	0.00	1,353,931.00	9,705,921.96
1982	1,222,406.00	311,545.89	17,013.40	0.00	1,488,874.00	9,677,847.47
1983	917,320.00	149,668.18	3,636.73	0.00	1,606,759.00	10,221,285.02
1984	386,861.00	194,432.71	15,434.21	118.00	1,769,408.00	11,424,951.52
1985	625,142.00	104,788.78	5,614.99	0.00	1,935,011.00	12,635,686.73
1986	473,421.00	92,638.70	11,217.04	(128,280.00)	2,144,715.00	14,097,279.07
1987	1,188,465.00	224,506.94	14,795.80	79,277.00	2,333,155.00	15,111,534.93
1988	1,796,394.00	241,053.54	4,412.40	(45,895.00)	2,563,185.00	15,595,789.79
1989	1,629,634.00	197,394.26	0.00	(3,336.00)	2,775,734.00	16,541,159.53
1990	1,097,368.00	130,934.10	2,904.13	7,178,181.00	3,029,742.71	25,523,685.27
1991	1,183,252.00	199,064.48	14,930.66	0.00	3,578,457.02	27,734,756.47
1992	2,794,473.00	267,411.75	10,476.92	0.00	3,700,101.93	28,383,450.57
1993	1,985,182.00	205,741.76	76,177.61	389,596.00	3,828,848.14	30,487,148.56
1994	2,536,262.00	275,230.20	629,224.96	0.00	4,080,015.74	32,384,897.06
1995	1,449,587.00	107,382.24	64,433.04	0.00	4,324,001.20	35,217,182.06
1996	2,552,287.00	180,566.56	58,973.12	0.00	4,475,426.87	37,018,728.49
TOTAL	24,059,610.00	3,384,939.24	1,010,188.55	12,174,173.57	51,278,915.61	37,018,728.49

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
INSTALLATION ON CUSTOMERS' PREMISES - 371
RETAIL METHODOLOGY

G:\93DPSTDYRES_RTLWK3

<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	552.00	20.70	10.20	0.00	5,634.00	5,071.50
1976	724.00	0.00	575.64	0.00	5,676.00	10,599.14
1977	0.00	0.00	0.00	0.00	6,297.00	16,896.14
1978	0.00	0.00	0.00	0.00	7,828.00	24,724.14
1979	4,507.00	0.00	0.00	0.00	12,271.00	32,488.14
1980	44.00	0.00	0.00	0.00	15,583.00	48,027.14
1981	11,972.00	0.00	0.00	0.00	21,639.00	57,694.14
1982	0.00	0.00	0.00	0.00	28,995.00	86,689.14
1983	0.00	0.00	77.82	0.00	38,409.00	125,175.96
1984	14,572.00	215.16	5,615.07	0.00	55,863.00	171,866.87
1985	0.00	0.00	0.00	0.00	78,566.00	250,432.87
1986	0.00	0.00	0.00	(40,953.00)	95,800.00	305,279.87
1987	13,100.00	0.00	0.00	1,115.00	104,682.00	397,976.87
1988	34,721.00	0.00	0.00	4,780.00	111,845.00	479,880.87
1989	9,322.00	200.00	0.00	2,108.00	128,191.00	600,657.87
1990	21,837.00	0.00	0.00	(214,630.00)	128,420.29	492,611.16
1991	43,521.00	0.00	0.00	0.00	98,085.42	547,175.58
1992	49,019.00	197.66	0.00	5,070.00	117,284.97	620,313.89
1993	2,034.00	0.00	0.00	0.00	118,271.10	736,550.99
1994	11,439.00	100.00	0.00	0.00	119,174.48	844,186.47
1995	40,523.00	310.07	0.00	(23,583.00)	209,336.97	989,107.37
1996	19,093.00	888.37	0.00	0.00	208,451.06	1,177,577.06
TOTAL	276,980.00	1,931.96	6,278.73	(266,093.00)	1,716,303.29	1,177,577.06

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
LEASED PROPERTY ON CUSTOMERS' PREMISES - 372
RETAIL METHODOLOGY

G:\93DPSTDYRES_RTLWK3

<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	0.00	0.00	0.00	0.00	552.00	552.00
1976	0.00	0.00	0.00	0.00	552.00	1,104.00
1977	0.00	0.00	0.00	0.00	111,411.00	112,515.00
1978	0.00	0.00	0.00	0.00	127,248.00	239,763.00
1979	0.00	0.00	385.76	0.00	127,248.00	367,396.76
1980	0.00	0.00	0.00	0.00	127,248.00	494,644.76
1981	10,953.00	0.00	0.00	3,215.00	101,382.00	588,288.76
1982	0.00	0.00	0.00	0.00	101,184.00	689,472.76
1983	0.00	0.00	(709.17)	0.00	101,184.00	789,947.29
1984	0.00	0.00	0.00	0.00	101,184.00	891,131.29
1985	0.00	0.00	68.00	0.00	101,184.00	992,383.29
1986	0.00	0.00	0.00	0.00	101,184.00	1,093,567.29
1987	0.00	0.00	0.00	(1,165,239.29)	71,672.00	0.00
1988	0.00	0.00	0.00	0.00	0.00	0.00
1989	0.00	0.00	0.00	0.00	0.00	0.00
1990	0.00	0.00	0.00	0.00	0.00	0.00
1991	0.00	0.00	0.00	0.00	0.00	0.00
1992	0.00	0.00	0.00	0.00	0.00	0.00
1993	0.00	0.00	0.00	0.00	0.00	0.00
1994	0.00	0.00	0.00	0.00	0.00	0.00
1995	0.00	0.00	0.00	0.00	0.00	0.00
1996	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	10,953.00	0.00	(255.71)	(1,162,024.29)	1,173,233.00	0.00

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
STREETLIGHT AND SIGNALING SYSTEMS - 373
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	460,818.00	45,320.40	300,423.51	2,805,249.17	920,995.00	3,520,529.28
1976	586,554.00	88,368.84	408,919.86	0.00	1,369,830.00	4,624,356.30
1977	672,847.00	82,668.17	347,228.16	(2,121.00)	1,572,451.00	5,786,399.29
1978	685,851.00	43,928.95	291,902.88	4,653.87	1,700,482.00	7,053,658.09
1979	564,295.00	56,588.89	233,929.15	4,954.00	1,868,347.00	8,540,004.35
1980	525,781.00	73,949.59	331,787.31	708.00	2,108,711.00	10,381,480.07
1981	676,737.00	132,419.90	246,342.61	12,651.00	2,368,908.00	12,200,224.78
1982	1,793,768.00	132,638.80	756,132.08	(1,749.00)	2,595,084.00	13,623,285.06
1983	2,997,771.00	315,783.14	1,614,162.54	0.00	2,850,211.00	14,774,094.46
1984	2,832,168.00	142,487.71	1,012,892.21	10,037.00	3,240,539.00	16,062,873.96
1985	2,972,002.00	145,219.82	1,172,346.41	(916.00)	3,634,079.00	17,751,163.55
1986	2,949,269.00	157,244.15	2,019,419.51	(1,927,200.00)	3,806,663.00	18,543,532.91
1987	3,716,784.00	238,484.09	1,445,259.93	(567,519.00)	4,112,854.00	19,578,859.75
1988	6,044,329.00	220,713.36	1,015,200.21	(17,751.00)	4,686,116.00	18,997,382.60
1989	5,481,329.00	226,446.80	1,580,870.69	23,122.00	4,719,871.00	19,611,470.49
1990	6,520,763.00	501,769.40	1,530,918.27	3,038,105.00	5,030,491.34	22,188,452.70
1991	6,166,361.00	725,788.51	628,446.35	1,151.42	5,786,323.24	21,712,224.20
1992	8,415,567.00	357,508.01	411,055.97	140.00	5,889,614.64	19,239,959.80
1993	(6,248,399.00)	559,632.68	304,698.19	189,015.00	6,494,656.90	31,917,096.21
1994	2,469,674.00	571,132.50	1,337,762.46	14,921.00	7,220,455.03	37,449,428.20
1995	2,420,829.00	428,244.03	313,899.75	94,389.06	8,561,844.32	43,570,488.30
1996	2,438,225.00	502,978.68	462,148.97	0.00	9,289,936.68	50,381,420.27
TOTAL	55,143,323.00	5,751,316.42	17,765,706.02	3,681,840.52	89,828,513.15	50,381,420.27

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
STRUCTURES AND IMPROVEMENTS - 390
RETAIL METHODOLOGY

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YEAR	RETIREMENTS	REMOVAL COSTS	SALVAGE	TRANSFERS & ADJUSTMENTS	DEPRECIATION ACCRUAL	RESERVE BALANCE 12/31
1975	8,143.00	888.10	1,788.00	2,779,451.21	629,388.00	3,401,596.11
1976	73,783.00	1,287.17	4,883.27	0.00	727,493.00	4,058,902.21
1977	24,559.00	4,695.36	(2,546.00)	0.00	731,416.00	4,758,517.85
1978	21,442.00	548.28	0.00	0.00	734,941.00	5,471,468.57
1979	28,617.00	1,365.27	(18.67)	0.00	758,384.00	6,199,851.63
1980	188,028.00	49,581.06	150.00	0.00	827,400.00	6,789,792.57
1981	187,166.00	28,290.33	(7.04)	159,971.00	925,832.00	7,660,124.20
1982	57,586.00	6,536.79	8,000.00	0.00	958,996.00	8,560,997.41
1983	37,036.00	1,578.84	(1,560.00)	0.00	1,022,515.00	9,543,337.57
1984	9,413.00	170.67	650.00	(215,519.00)	1,041,723.00	10,360,607.90
1985	28,257.00	3,289.65	0.00	0.00	1,046,370.00	11,375,431.25
1986	197,382.00	36,627.46	1,350.63	(151,134.00)	1,156,383.00	12,148,021.42
1987	410,224.00	39,638.87	0.00	0.00	1,193,956.00	12,892,114.55
1988	381,204.00	60,158.50	21,103.43	0.00	1,279,722.00	13,751,577.48
1989	319,947.00	54,139.20	2,658.25	(10,681.00)	1,401,562.00	14,771,030.53
1990	218,607.00	66,607.38	2,115.15	(1,127,224.96)	1,534,750.97	14,895,457.31
1991	749,709.00	211,308.86	(1,523.02)	0.00	1,465,491.69	15,398,408.12
1992	724,367.00	84,539.04	43,556.48	(354,058.00)	1,692,325.03	15,971,325.59
1993	(124,420.00)	60,445.79	796.05	160,251.00	1,822,674.08	18,019,020.93
1994	1,225,312.00	95,602.56	6,983.00	(3,677.00)	1,903,090.45	18,604,302.82
1995	866,346.00	110,676.40	739,529.41	(333,864.00)	2,394,930.12	20,427,875.95
1996	2,697,662.00	115,020.50	1,745,636.88	0.00	2,426,379.88	21,787,210.21
TOTAL	8,330,370.00	1,033,004.08	2,571,545.82	903,315.25	27,675,723.22	21,787,210.21

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
OFFICE FURNITURE - 7 YEAR AMORT - 391.1
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1988	0.00	0.00	0.00	0.00	19,972.00	19,972.00
1989	0.00	0.00	0.00	0.00	219,052.00	239,024.00
1990	0.00	0.00	0.00	0.00	361,446.97	600,470.97
1991	0.00	0.00	0.00	0.00	570,372.00	1,170,842.97
1992	0.00	0.00	0.00	0.00	845,678.16	2,016,521.13
1993	0.00	0.00	0.00	10,262.00	1,112,924.85	3,139,707.98
1994	0.00	0.00	0.00	0.00	1,303,680.01	4,443,387.99
1995	579,142.00	0.00	0.00	0.00	1,337,011.93	5,201,257.92
1996	1,522,121.00	0.00	0.00	0.00	1,193,946.99	4,873,083.91
TOTAL	2,101,263.00	0.00	0.00	10,262.00	6,964,084.91	4,873,083.91

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
OFFICE EQUIPMENT - 7 YEAR AMORT - 391.2
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1988	0.00	0.00	0.00	0.00	7,603.00	7,603.00
1989	0.00	0.00	0.00	0.00	28,419.00	36,022.00
1990	0.00	0.00	0.00	0.00	36,673.65	72,695.65
1991	0.00	0.00	0.00	0.00	40,912.13	113,607.78
1992	0.00	0.00	0.00	0.00	46,191.15	159,798.93
1993	0.00	0.00	0.00	0.00	73,604.67	233,403.60
1994	0.00	0.00	0.00	0.00	74,654.52	308,058.12
1995	132,090.00	0.00	0.00	0.00	57,263.88	243,232.00
1996	111,708.00	0.00	0.00	0.00	46,722.91	178,246.91
TOTAL	243,798.00	0.00	0.00	0.00	422,044.91	178,246.91

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
COMPUTER EQUIPMENT - 5 YEAR AMORT - 391.3
RETAIL METHODOLOGY

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YEAR	RETIREMENTS	REMOVAL COSTS	SALVAGE	TRANSFERS & ADJUSTMENTS	DEPRECIATION ACCRUAL	RESERVE BALANCE 12/31
1988	0.00	0.00	0.00	0.00	20,583.00	20,583.00
1989	0.00	0.00	0.00	0.00	1,190,663.00	1,211,246.00
1990	0.00	0.00	0.00	0.00	2,378,963.45	3,590,209.45
1991	0.00	0.00	0.00	0.00	3,714,068.80	7,304,278.25
1992	0.00	0.00	0.00	0.00	5,521,292.35	12,825,570.60
1993	369,848.00	0.00	0.00	0.00	7,310,256.04	19,765,978.64
1994	9,587,140.00	0.00	0.00	0.00	11,129,728.72	21,308,567.36
1995	7,616,253.00	0.00	0.00	0.00	14,925,169.30	28,617,483.66
1996	9,381,332.00	0.00	0.00	0.00	14,213,956.72	33,450,108.38
TOTAL	26,954,573.00	0.00	0.00	0.00	60,404,681.38	33,450,108.38

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
DUPLICATING & MAILING EQUIPMENT - 7 YEAR AMORT - 391.5
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1988	0.00	0.00	0.00	0.00	10,015.00	10,015.00
1989	0.00	0.00	0.00	0.00	36,606.00	46,621.00
1990	0.00	0.00	0.00	0.00	79,789.60	126,410.60
1991	0.00	0.00	0.00	0.00	94,302.02	220,712.62
1992	0.00	0.00	0.00	0.00	117,171.76	337,884.38
1993	0.00	0.00	0.00	0.00	143,403.09	481,287.47
1994	0.00	0.00	0.00	0.00	252,569.86	733,857.33
1995	139,998.00	0.00	0.00	0.00	326,402.87	920,262.20
1996	288,274.00	0.00	0.00	0.00	358,979.84	990,968.04
TOTAL	428,272.00	0.00	0.00	0.00	1,419,240.04	990,968.04

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
MOTORIZED HANDLING EQUIPMENT - 393.1
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1988	0.00	0.00	0.00	(5,345.00)	7,358.00	2,013.00
1989	0.00	0.00	0.00	0.00	7,710.00	9,723.00
1990	0.00	0.00	0.00	436,344.00	20,521.10	466,588.10
1991	0.00	0.00	0.00	0.00	48,840.36	515,428.46
1992	0.00	0.00	0.00	0.00	59,738.52	575,166.98
1993	0.00	0.00	0.00	0.00	95,231.48	670,398.46
1994	38,301.00	0.00	9,520.05	0.00	100,772.41	742,389.92
1995	0.00	0.00	0.00	0.00	95,036.82	837,425.74
1996	608,759.00	0.00	0.00	0.00	95,744.55	324,411.29
TOTAL	647,060.00	0.00	9,520.05	430,999.00	530,952.24	324,411.29

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
STORAGE EQUIPMENT - 7 YEAR AMORT - 393.2
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1988	0.00	0.00	0.00	0.00	615.00	615.00
1989	0.00	0.00	0.00	0.00	4,912.00	5,527.00
1990	0.00	0.00	0.00	0.00	6,206.45	11,733.45
1991	0.00	0.00	0.00	0.00	19,715.59	31,449.04
1992	0.00	0.00	0.00	0.00	33,977.76	65,426.80
1993	0.00	0.00	0.00	0.00	43,826.54	109,253.34
1994	0.00	0.00	0.00	0.00	53,084.91	162,338.25
1995	23,445.00	0.00	0.00	0.00	54,334.70	193,227.95
1996	15,304.00	0.00	0.00	0.00	50,844.54	228,768.49
TOTAL	38,749.00	0.00	0.00	0.00	267,517.49	228,768.49

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
PORTABLE HANDLING EQUIPMENT - 7 YEAR AMORT - 393.3
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1988	0.00	0.00	0.00	0.00	137.00	137.00
1989	0.00	0.00	0.00	0.00	1,008.00	1,145.00
1990	0.00	0.00	0.00	0.00	1,613.18	2,758.18
1991	0.00	0.00	0.00	0.00	3,076.92	5,835.10
1992	0.00	0.00	0.00	0.00	3,178.87	9,013.97
1993	0.00	0.00	0.00	0.00	3,466.45	12,480.42
1994	0.00	0.00	0.00	0.00	3,618.36	16,098.78
1995	3,818.00	0.00	0.00	0.00	3,481.54	15,762.32
1996	4,558.00	0.00	0.00	0.00	2,610.64	13,814.96
TOTAL	8,376.00	0.00	0.00	0.00	22,190.96	13,814.96

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
TOOLS, SHOP, & GARAGE EQUIPMENT - 394.1
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1988	0.00	0.00	0.00	0.00	72,854.00	72,854.00
1989	0.00	0.00	0.00	0.00	150,152.00	223,006.00
1990	0.00	0.00	0.00	1,289,777.00	100,465.43	1,613,248.43
1991	0.00	0.00	0.00	0.00	225,895.88	1,839,144.31
1992	0.00	0.00	133.36	(112,122.41)	236,167.24	1,963,322.50
1993	492,785.00	0.00	9,965.81	1,341.25	255,005.61	1,736,850.17
1994	69,981.00	2,000.00	17,285.95	0.00	255,508.70	1,937,663.82
1995	52,573.00	0.00	1,121.56	0.00	382,989.88	2,273,202.26
1996	92,767.00	5,133.44	0.00	0.00	388,077.26	2,563,379.08
TOTAL	708,106.00	7,133.44	32,506.68	1,178,995.84	2,067,116.00	2,563,379.08

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
TOOLS, SHOP, & GARAGE EQUIPMENT - 7 YEAR AMORT - 394.2
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	1,772.77	1,772.77
1991	0.00	0.00	0.00	0.00	8,242.19	10,014.96
1992	0.00	0.00	0.00	0.00	17,085.75	27,100.71
1993	0.00	0.00	0.00	18,740.82	36,397.84	82,239.37
1994	0.00	0.00	0.00	0.00	52,989.88	135,229.25
1995	0.00	0.00	0.00	0.00	56,292.42	191,521.67
1996	0.00	0.00	0.00	0.00	63,277.65	254,799.32
TOTAL	0.00	0.00	0.00	18,740.82	236,058.50	254,799.32

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
PORTABLE LABORATORY EQUIPMENT - 7 YEAR AMORT - 395.2
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1987	0.00	0.00	0.00	0.00	0.00	0.00
1988	0.00	0.00	0.00	0.00	29,494.00	29,494.00
1989	0.00	0.00	0.00	0.00	87,099.00	116,593.00
1990	0.00	0.00	0.00	0.00	147,990.25	264,583.25
1991	0.00	0.00	0.00	0.00	229,296.40	493,879.65
1992	0.00	0.00	0.00	0.00	317,885.37	811,765.02
1993	0.00	0.00	0.00	0.00	513,817.78	1,325,582.80
1994	0.00	0.00	0.00	0.00	667,619.75	1,993,202.55
1995	383,394.00	0.00	0.00	0.00	778,304.58	2,388,113.13
1996	452,393.00	0.00	0.00	0.00	817,227.11	2,752,947.24
TOTAL	835,787.00	0.00	0.00	0.00	3,588,734.24	2,752,947.24

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
POWER OPERATED EQUIPMENT - 396
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	14,506.00	0.00	3,000.00	150,991.42	24,920.00	164,405.42
1976	19,061.00	0.00	10,500.00	0.00	42,339.00	198,183.42
1977	12,263.00	0.00	0.00	0.00	53,401.00	239,321.42
1978	20,640.00	0.00	2,890.00	0.00	70,114.00	291,685.42
1979	78,298.00	0.00	13,197.50	0.00	83,426.00	310,010.92
1980	0.00	0.00	0.00	0.00	96,068.00	406,078.92
1981	82,152.00	0.00	4,072.50	0.00	126,338.00	454,337.42
1982	42,015.00	0.00	6,547.50	0.00	120,195.00	539,064.92
1983	42,428.00	0.00	850.00	0.00	127,925.00	625,411.92
1984	121,879.00	0.00	6,565.00	0.00	124,666.00	634,763.92
1985	64,736.00	1,070.64	5,692.50	0.00	126,655.00	701,304.78
1986	112,346.00	0.00	12,465.00	2,448.00	135,587.00	739,458.78
1987	215,423.00	(4,590.00)	24,962.95	0.00	126,275.00	679,863.73
1988	112,108.00	0.00	15,527.22	5,914.00	118,720.00	707,916.95
1989	154,883.00	0.00	8,125.00	0.00	114,596.00	675,754.95
1990	92,714.00	0.00	12,375.00	(229,236.00)	103,408.63	469,588.58
1991	0.00	0.00	0.00	0.00	94,162.75	563,751.33
1992	100,616.00	0.00	11,761.00	0.00	100,062.08	574,958.41
1993	58,463.00	0.00	5,085.00	0.00	98,508.28	620,088.69
1994	47,245.00	0.00	7,559.00	0.00	105,288.52	685,691.21
1995	111,083.00	0.00	6,007.50	0.00	152,204.71	732,820.42
1996	64,137.00	0.00	0.00	0.00	148,262.52	816,945.94
TOTAL	1,566,996.00	(3,519.36)	157,182.67	(69,882.58)	2,293,122.49	816,945.94

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
COMMUNICATION EQUIPMENT - 397
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1975	17,437.00	1,288.70	7,211.12	3,890,249.54	432,141.00	4,310,875.96
1976	6,941.00	0.00	0.00	0.00	462,233.00	4,766,167.96
1977	108,065.00	152.55	0.00	0.00	469,605.00	5,127,555.41
1978	30,365.00	25.22	4,850.18	0.00	496,015.00	5,598,031.37
1979	307,442.00	4,542.97	0.00	0.00	542,022.00	5,828,063.40
1980	434,543.00	3,066.52	1,274.29	0.00	580,307.00	5,972,040.17
1981	500,887.00	0.00	0.00	0.00	492,684.00	5,963,837.17
1982	1,177.00	0.00	1,790.00	0.00	511,394.00	6,475,844.17
1983	184,227.00	1,419.05	922.60	0.00	533,926.00	6,825,046.72
1984	129,850.00	3,048.51	0.00	0.00	590,187.00	7,282,335.21
1985	241,197.00	352.24	0.00	0.00	611,438.00	7,652,223.97
1986	146,853.00	4,006.90	4,150.84	(15,315.00)	700,605.00	8,190,804.91
1987	265,458.00	13,792.44	202.00	0.00	739,342.00	8,651,098.47
1988	449,364.00	(1,630.00)	16,032.26	0.00	812,103.00	9,031,499.73
1989	130,780.00	0.00	0.00	(14.00)	963,292.00	9,863,997.73
1990	320,601.00	0.00	370.00	133,989.00	1,082,812.05	10,760,567.78
1991	508,639.00	0.00	0.00	0.00	1,493,488.28	11,745,417.06
1992	277,821.00	5,936.70	0.00	0.00	1,602,273.00	13,063,932.36
1993	313,748.00	20,367.42	0.00	2,550.00	1,855,825.09	14,588,192.03
1994	5,799,207.00	15,817.51	3,000.00	3,877.00	2,068,469.07	10,848,513.59
1995	274,185.00	6,324.05	0.00	3,877.00	3,204,552.20	13,776,433.74
1996	225,353.00	6,619.82	0.00	0.00	3,573,692.13	17,118,153.05
TOTAL	10,674,140.00	85,130.60	39,803.29	4,019,213.54	23,818,406.82	17,118,153.05

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
MISCELLANEOUS EQUIPMENT - 7 YEAR AMORT - 398.2
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1989	0.00	0.00	0.00	0.00	39,534.00	39,534.00
1990	0.00	0.00	0.00	0.00	90,465.97	129,999.97
1991	0.00	0.00	0.00	0.00	123,336.63	253,336.60
1992	0.00	0.00	0.00	0.00	155,981.43	409,318.03
1993	0.00	0.00	0.00	0.00	203,456.20	612,774.23
1994	0.00	0.00	0.00	0.00	239,104.79	851,879.02
1995	122,946.00	0.00	0.00	0.00	279,551.97	1,008,484.99
1996	387,282.00	0.00	0.00	0.00	330,113.80	951,316.79
TOTAL	510,228.00	0.00	0.00	0.00	1,461,544.79	951,316.79

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
TRANSPORTATION - 392
RETAIL METHODOLOGY

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YEAR	RETIREMENTS	REMOVAL COSTS	SALVAGE	TRANSFERS & ADJUSTMENTS	DEPRECIATION ACCRUAL	RESERVE BALANCE 12/31
1943	0.00	0.00	0.00	140,384.80	0.00	140,384.80
1944	2,699.64	0.00	357.75	0.00	29,157.84	167,200.75
1945	2,550.82	0.00	512.50	0.00	26,901.37	192,063.80
1946	19,402.46	0.00	11,118.68	0.00	28,629.49	212,409.51
1947	6,893.94	5.00	3,315.00	0.00	41,324.71	250,150.28
1948	24,099.97	108.04	8,020.00	0.00	37,425.48	271,387.75
1949	25,422.18	0.00	6,462.50	0.00	50,744.18	303,172.25
1950	56,769.77	135.77	11,300.00	0.00	62,415.01	319,981.72
1951	44,341.17	53.08	10,808.60	0.00	77,168.07	363,564.14
1952	52,529.60	89.39	15,090.51	0.00	91,502.92	417,538.58
1953	58,770.93	53.55	14,652.15	0.00	110,459.06	483,825.31
1954	126,802.47	188.02	23,665.49	0.00	143,073.73	523,574.04
1955	139,589.66	1.60	24,253.40	0.00	163,358.96	571,595.14
1956	185,923.15	148.59	29,474.91	0.00	189,292.73	604,291.04
1957	162,519.45	5.78	33,442.55	0.00	224,637.16	699,845.52
1958	212,230.26	17.39	34,228.00	0.00	255,041.25	776,867.12
1959	311,174.62	0.00	62,513.18	0.00	307,245.24	835,450.92
1960	348,551.23	16.65	62,879.18	0.00	358,750.82	908,513.04
1961	382,615.00	0.00	74,498.12	0.00	402,598.01	1,002,994.17
1962	415,201.00	0.00	82,352.65	0.00	503,292.32	1,178,438.14
1963	507,315.00	17.14	97,508.92	0.00	586,786.38	1,355,401.30
1964	402,203.00	0.00	74,235.65	0.00	675,065.67	1,702,499.62
1965	473,193.00	49.83	89,900.55	0.00	749,074.60	2,068,231.94
1966	522,197.00	73.99	78,142.36	0.00	1,078,048.05	2,702,151.36
1967	633,662.00	1,043.08	102,549.17	0.00	1,168,019.93	3,338,015.38
1968	292,225.00	726.61	69,894.23	0.00	1,218,616.87	4,333,574.87
1969	657,663.00	477.83	83,820.16	0.00	1,070,395.31	4,829,649.51
1970	677,444.00	792.66	131,842.82	0.00	1,039,484.81	5,322,740.48
1971	1,102,192.00	771.23	191,063.51	0.00	1,151,111.00	5,561,951.76
1972	1,055,909.00	94.65	168,814.53	0.00	1,261,313.00	5,936,075.64
1973	721,934.00	152.69	142,655.90	0.00	1,455,440.00	6,812,084.85
1974	1,620,891.00	730.40	300,643.30	0.00	1,654,011.00	7,145,117.75
1975	679,135.00	127.41	76,159.27	0.00	1,726,443.00	8,268,457.61
1976	65,600.00	429.00	6,060.07	0.00	1,726,761.00	9,935,249.68
1977	620,204.00	2,081.52	73,686.00	0.00	1,738,347.00	11,124,997.16
1978	858,160.00	0.00	169,310.14	0.00	1,705,725.00	12,141,872.30
1979	1,699,422.00	0.00	239,885.23	0.00	1,776,590.00	12,458,925.53
1980	929,995.00	9.24	165,514.10	0.00	1,977,707.00	13,672,142.39
1981	700,289.00	11.17	180,355.03	0.00	2,424,042.00	15,576,239.25
1982	939,083.00	0.00	153,198.65	0.00	2,720,483.00	17,510,837.90
1983	2,016,981.00	0.00	302,282.25	0.00	3,042,759.00	18,838,898.15
1984	1,993,523.00	(2,000.00)	320,584.85	0.00	3,361,461.00	20,529,421.00
1985	2,645,049.00	2,000.00	483,807.84	0.00	3,716,613.00	22,082,792.84
1986	1,450,920.00	0.00	256,134.25	(43,405.00)	4,020,156.00	24,864,758.09
1987	1,967,793.00	0.00	531,153.46	0.00	4,635,671.00	28,063,789.56
1988	2,404,479.00	5,831.99	634,440.05	14.00	5,229,141.00	31,517,073.61
1989	3,354,942.00	19,863.53	413,670.00	14,402.00	5,674,703.00	34,245,043.08
1990	2,155,520.00	10,200.17	388,535.50	(21,706,979.00)	5,804,053.16	16,564,932.57
1991	1,895,953.00	6,293.29	411,184.99	0.00	4,120,358.80	19,194,230.07
1992	949,266.00	6,932.10	173,684.84	0.00	4,828,438.04	23,240,154.85
1993	2,484,281.00	14,730.12	521,878.63	145,380.00	4,937,987.72	26,346,490.08
1994	1,831,535.00	7,948.49	405,007.38	0.00	5,082,203.67	29,994,217.64
1995	7,849,561.00	44,178.70	1,367,933.95	0.00	4,626,366.86	28,094,778.75
1996	2,656,358.00	11,687.37	539,774.63	0.00	4,605,237.75	30,571,745.76
TOTAL	53,392,964.32	136,077.07	9,854,357.38	(21,450,203.20)	96,696,632.97	30,571,745.76

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
PASSENGER CARS - 392.1
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	264,635.00	2,432.75	35,030.00	610,673.39	255,642.89	634,278.53
1991	362,917.00	308.33	79,492.47	0.00	312,646.21	663,191.88
1992	105,849.00	224.67	19,854.97	0.00	344,024.43	920,997.61
1993	490,891.00	4,820.44	84,244.00	15,045.00	369,879.73	894,454.90
1994	635,679.00	1,279.39	105,773.96	0.00	355,071.79	718,342.26
1995	691,227.00	2,852.18	167,995.74	0.00	359,457.82	551,716.64
1996	100,869.00	268.68	25,471.00	0.00	298,742.68	774,792.64
TOTAL	2,652,067.00	12,186.44	517,862.14	625,718.39	2,295,465.55	774,792.64

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
LIGHT TRUCKS - 392.2
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	790,591.00	5,198.33	158,507.00	1,839,023.27	877,081.62	2,078,822.56
1991	937,060.00	3,629.79	238,965.02	0.00	1,016,604.69	2,393,702.48
1992	241,483.00	3,602.17	52,983.00	0.00	1,093,978.38	3,295,578.69
1993	1,426,058.00	6,470.12	354,767.03	32,336.00	1,162,347.56	3,412,501.16
1994	1,005,027.00	3,899.00	239,361.53	0.00	1,166,276.99	3,809,213.68
1995	2,396,992.00	9,575.77	536,621.80	0.00	1,045,521.70	2,984,789.41
1996	680,463.00	2,631.03	185,258.63	0.00	1,053,240.84	3,540,194.85
TOTAL	7,477,674.00	35,006.21	1,766,164.01	1,871,359.27	7,415,051.78	3,540,194.85

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
HEAVY TRUCKS -392.3
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	74,851.00	300.27	4,267.00	2,916,540.65	924,031.17	3,769,687.55
1991	117,204.00	5.83	9,995.00	0.00	646,548.77	4,309,021.49
1992	74,134.00	507.05	5,262.00	0.00	657,115.06	4,896,757.50
1993	0.00	0.00	0.00	2,410.00	671,947.03	5,571,114.53
1994	26,962.00	0.00	0.00	0.00	699,313.66	6,243,466.19
1995	1,183,908.00	5,660.48	153,762.74	0.00	609,390.57	5,817,051.02
1996	825,734.00	2,304.23	121,098.50	0.00	606,898.16	5,717,009.45
TOTAL	2,302,793.00	8,777.86	294,385.24	2,418,950.65	4,815,244.42	5,717,009.45

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
SPECIAL TRUCKS -3924
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	929,407.00	1,734.92	179,631.50	6,915,905.87	3,484,497.28	9,548,892.73
1991	476,258.00	2,349.34	82,237.50	0.00	2,020,101.78	11,172,624.67
1992	515,392.00	2,598.21	86,572.00	0.00	2,145,636.96	12,886,843.42
1993	561,823.00	2,084.97	71,663.50	95,589.00	2,288,816.86	14,779,004.81
1994	106,948.00	1,750.39	45,244.26	0.00	2,410,038.98	17,125,589.66
1995	3,518,629.00	23,211.46	461,233.52	0.00	2,140,975.41	16,185,958.13
1996	1,025,405.00	5,402.85	188,577.00	0.00	2,169,548.82	17,513,276.10
TOTAL	7,133,862.00	39,132.14	1,115,159.28	6,911,494.87	16,659,616.09	17,513,276.10

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
TRAILERS - 392.5
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	96,036.00	533.90	22,755.00	344,265.90	254,895.95	525,346.95
1991	2,514.00	0.00	495.00	0.00	75,480.18	598,808.13
1992	12,408.00	0.00	9,012.87	0.00	83,342.81	678,755.81
1993	5,509.00	1,354.59	11,304.10	0.00	94,509.18	777,705.50
1994	56,919.00	1,019.71	14,627.63	0.00	101,014.89	835,409.31
1995	58,805.00	2,878.81	48,320.15	0.00	120,534.00	942,579.65
1996	23,887.00	1,080.58	19,369.50	0.00	123,351.94	1,060,333.51
TOTAL	256,078.00	6,867.59	125,884.25	344,265.90	853,128.95	1,060,333.51

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FLIGHT EQUIPMENT (USED) - 392.6
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	7,904.25	7,904.25
1991	0.00	0.00	0.00	0.00	48,977.17	56,881.42
1992	0.00	0.00	0.00	0.00	54,600.60	111,482.02
1993	0.00	0.00	0.00	0.00	54,600.60	166,082.62
1994	0.00	0.00	0.00	0.00	54,600.60	220,683.22
1995	0.00	0.00	0.00	0.00	54,600.00	275,283.22
1996	0.00	0.00	0.00	0.00	54,600.60	329,883.82
TOTAL	0.00	0.00	0.00	0.00	329,883.82	329,883.82

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
FLIGHT EQUIPMENT (NEW) - 3927
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1991	0.00	0.00	0.00	0.00	0.00	0.00
1992	0.00	0.00	0.00	0.00	449,739.80	449,739.80
1993	0.00	0.00	0.00	0.00	295,886.76	745,626.56
1994	0.00	0.00	0.00	0.00	295,886.76	1,041,513.32
1995	0.00	0.00	0.00	0.00	295,886.76	1,337,400.08
1996	0.00	0.00	0.00	0.00	298,854.71	1,636,254.79
TOTAL	0.00	0.00	0.00	0.00	1,636,254.79	1,636,254.79

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
INTANGIBLE PLANT - 303
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1990	0.00	0.00	0.00	0.00	111,645.18	111,645.18
1991	0.00	0.00	0.00	0.00	295,522.43	407,167.61
1992	0.00	0.00	0.00	0.00	976,838.97	1,384,006.58
1993	0.00	0.00	0.00	0.00	1,718,379.21	3,102,385.79
1994	0.00	0.00	0.00	0.00	2,461,327.54	5,563,713.33
1995	1,022,727.00	0.00	0.00	0.00	3,517,979.27	8,058,965.60
1996	596,447.00	0.00	0.00	0.00	3,858,702.85	11,321,221.45
TOTAL	1,619,174.00	0.00	0.00	0.00	12,940,395.45	11,321,221.45

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
INTANGIBLE PLANT - CUSTOMER SERVICE SYSTEM - 303.1
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1993	0.00	0.00	0.00	0.00	0.00	0.00
1994	0.00	0.00	0.00	0.00	0.00	0.00
1995	0.00	0.00	0.00	0.00	4,227,215.23	4,227,215.23
1996	0.00	0.00	0.00	0.00	5,820,620.12	10,047,835.35
TOTAL	0.00	0.00	0.00	0.00	10,047,835.35	10,047,835.35

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
DISTRIBUTION ENERGY CONSERVATION - 370.1
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1983	0.00	0.00	0.00	0.00	24,804.00	24,804.00
1984	0.00	0.00	0.00	0.00	118,360.00	143,164.00
1985	0.00	0.00	0.00	0.00	146,396.00	289,560.00
1986	0.00	0.00	0.00	0.00	191,888.00	481,448.00
1987	0.00	0.00	0.00	0.00	282,816.00	764,264.00
1988	198,863.00	0.00	0.00	0.00	271,054.00	836,455.00
1989	495,923.00	0.00	0.00	(3,088.00)	191,078.00	528,522.00
1990	75,848.00	0.00	0.00	0.00	168,270.21	620,944.21
1991	559,100.00	0.00	0.00	0.00	152,280.16	214,124.37
1992	117,323.00	0.00	0.00	0.00	271,914.51	368,715.88
1993	68,266.00	0.00	0.00	0.00	787,082.95	1,087,532.83
1994	82,082.00	0.00	0.00	17,186.40	911,716.60	1,934,353.83
1995	276,008.00	13,633.00	225.00	49,649.44	1,759,415.36	3,454,002.63
1996	383,532.00	47,261.66	1.00	56,695.60	1,817,387.91	4,897,293.48
TOTAL	2,256,945.00	60,894.66	226.00	120,443.44	7,094,463.70	4,897,293.48

FLORIDA POWER CORPORATION
ANNUAL DEPRECIATION RESERVE TRANSACTIONS
GENERAL ENERGY CONSERVATION -398.1
RETAIL METHODOLOGY

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<u>YEAR</u>	<u>RETIREMENTS</u>	<u>REMOVAL COSTS</u>	<u>SALVAGE</u>	<u>TRANSFERS & ADJUSTMENTS</u>	<u>DEPRECIATION ACCRUAL</u>	<u>RESERVE BALANCE 12/31</u>
1981	0.00	0.00	0.00	0.00	182.00	182.00
1982	0.00	0.00	0.00	0.00	12,670.00	12,852.00
1983	0.00	0.00	0.00	0.00	22,567.00	35,419.00
1984	0.00	0.00	0.00	0.00	27,334.00	62,753.00
1985	53,732.00	0.00	0.00	21,947.00	24,096.00	55,064.00
1986	0.00	0.00	0.00	0.00	19,884.00	74,948.00
1987		0.00	0.00	0.00	15,675.00	90,623.00
1988	74,266.00	0.00	0.00	0.00	6,199.00	22,556.00
1989	16,137.00	0.00	0.00	0.00	3,838.00	10,257.00
1990	9,910.00	0.00	0.00	0.00	185.56	532.56
1991		0.00	0.00	0.00	12,821.04	13,353.60
1992	1,343.00	0.00	0.00	0.00	253,963.61	265,974.21
1993	0.00	0.00	0.00	0.00	414,805.33	680,779.54
1994	0.00	0.00	0.00	0.00	651,054.69	1,331,834.23
1995	0.00	0.00	0.00	0.00	942,578.10	2,274,412.33
1996	1,210,464.00	0.00	0.00	0.00	935,295.73	1,999,244.06
TOTAL	1,365,852.00	0.00	0.00	21,947.00	3,343,149.06	1,999,244.06

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

CRYSTAL RIVER 1 & 2 PLANT

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	5,663,754	31,834	0	31,834	0.56%	0.00%	0.56%	380,965	6.73%
1995	8,771,929	66,560	50,627	117,188	0.76%	0.58%	1.34%	1,045,585	11.92%
1994	3,427,707	74,672	5,325	79,996	2.18%	0.16%	2.34%	1,020,574	29.77%
1993	2,895,758	131,055	0	131,055	4.53%	0.00%	4.53%	2,599,285	89.76%
1992	1,283,087	10,408	665	11,073	0.81%	0.05%	0.86%	781,260	60.89%
1991	1,365,864	12,312	737,555	749,867	0.90%	54.00%	54.90%	903,783	66.17%
1990	3,603,415	14,006	(18,525)	(4,519)	0.39%	-0.51%	-0.12%	910,708	25.27%
1989	725,054	526	0	526	0.07%	0.00%	0.07%	7,309	1.01%
1988	2,026,978	6,953	0	6,953	0.34%	0.00%	0.34%	201,872	9.96%
1987	786,645	522	(3,716)	(3,194)	0.07%	-0.47%	-0.40%	90,706	11.53%
1986	356,794	9,364	0	9,364	2.62%	0.00%	2.62%	41,685	11.68%
1985	70,092	8,565	0	8,565	12.22%	0.00%	12.22%	842	1.20%
1984	56,000	32,053	0	32,053	57.24%	0.00%	57.24%	500	0.89%
1983	388,001	266,524	0	266,524	68.69%	0.00%	68.69%	107,285	27.65%
1982	526,084	15,938	0	15,938	3.03%	0.00%	3.03%	156,065	29.67%
1981	1,184,122	578,315	0	578,315	48.84%	0.00%	48.84%	123,926	10.47%
1980	196,178	0	1,170,976	1,170,976	0.00%	596.89%	596.89%	88,724	45.23%
1979	(474,505)	0	0	0	0.00%	0.00%	0.00%	12,623	-2.66%
1978	11,954	6,073	0	6,073	50.80%	0.00%	50.80%	510	4.27%
1977	500,862	(324,498)	0	(324,498)	-64.79%	0.00%	-64.79%	5,000	1.00%
1976	1,238,318	1,507,484	0	1,507,484	121.74%	0.00%	121.74%	50,353	4.07%
TOTAL	34,604,091	2,448,666	1,942,907	4,391,573	7.08%	5.61%	12.69%	8,529,560	24.65%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

CRYSTAL RIVER 1 & 2 PLANT - 311

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	145,296	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	138,173	0	0	0	0.00%	0.00%	0.00%	151,713	109.80%
1994	267,399	0	0	0	0.00%	0.00%	0.00%	98,813	36.95%
1993	534,983	0	0	0	0.00%	0.00%	0.00%	29,668	5.55%
1992	16,844	116	0	116	0.69%	0.00%	0.69%	125	0.74%
1991	24,360	523	657,205	657,728	2.15%	2697.89%	2700.04%	5,986	24.57%
1990	29,107	0	(1,378)	(1,378)	0.00%	-4.73%	-4.73%	0	0.00%
TOTAL	1,156,162	638	655,827	656,465	0.06%	56.72%	56.78%	286,305	24.76%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

CRYSTAL RIVER 1 & 2 PLANT - 312

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	4,906,265	24,766	0	24,766	0.50%	0.00%	0.50%	357,240	7.28%
1995	7,161,693	42,570	50,627	93,198	0.59%	0.71%	1.30%	766,503	10.70%
1994	1,994,521	72,458	5,325	77,783	3.63%	0.27%	3.90%	738,671	37.04%
1993	1,906,705	129,555	0	129,555	6.79%	0.00%	6.79%	2,437,463	127.84%
1992	1,179,748	10,293	755	11,048	0.87%	0.06%	0.93%	706,885	59.92%
1991	1,239,730	10,450	80,350	90,800	0.84%	6.48%	7.32%	780,671	62.97%
1990	51,095	0	(5,885)	(5,885)	0.00%	-11.52%	-11.52%	33,159	64.90%
TOTAL	18,439,757	290,092	131,172	421,264	1.57%	0.71%	2.28%	5,820,592	31.57%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

CRYSTAL RIVER 1 & 2 PLANT - 314

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	171,333	6,230	0	6,230	3.64%	0.00%	3.64%	21,406	12.49%
1995	1,345,118	0	0	0	0.00%	0.00%	0.00%	100,151	7.45%
1994	1,125,350	2,214	0	2,214	0.20%	0.00%	0.20%	123,074	10.94%
1993	42,310	0	0	0	0.00%	0.00%	0.00%	18,554	43.85%
1992	82,320	0	0	0	0.00%	0.00%	0.00%	72,576	88.16%
1991	46,032	0	0	0	0.00%	0.00%	0.00%	107,807	234.20%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	2,812,463	8,444	0	8,444	0.30%	0.00%	0.30%	443,568	15.77%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

CRYSTAL RIVER 1 & 2 PLANT - 315

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	358,886	0	0	0	0.00%	0.00%	0.00%	2,320	0.65%
1995	109,775	21,540	0	21,540	19.62%	0.00%	19.62%	28,473	24.07%
1994	19,044	0	0	0	0.00%	0.00%	0.00%	60,016	315.14%
1993	267,069	0	0	0	0.00%	0.00%	0.00%	113,598	42.54%
1992	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	32,796	0	0	0	0.00%	0.00%	0.00%	977	2.98%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	787,570	21,540	0	21,540	2.73%	0.00%	2.73%	203,334	25.82%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

CRYSTAL RIVER 1 & 2 PLANT - 316

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	81,974	838	0	838	1.02%	0.00%	1.02%	0	0.00%
1995	17,170	2,450	0	2,450	14.27%	0.00%	14.27%	794	4.62%
1994	21,393	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	144,691	1,500	0	1,500	1.04%	0.00%	1.04%	0	0.00%
1992	4,175	0	(92)	(92)	0.00%	-2.21%	-2.21%	550	13.17%
1991	22,946	1,340	0	1,340	5.84%	0.00%	5.84%	8,341	36.35%
1990	7,917	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	300,266	6,127	(92)	6,035	2.04%	-0.03%	2.01%	9,685	3.23%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

CRYSTAL RIVER 4 & 5 PLANT

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	2,258,211	257,773	0	257,773	11.41%	0.00%	11.41%	233,813	10.35%
1995	1,830,948	30,282	0	30,282	1.65%	0.00%	1.65%	122,498	6.69%
1994	1,067,247	20,863	0	20,863	1.95%	0.00%	1.95%	231,872	21.73%
1993	5,648,318	985,965	1,151,906	2,137,871	17.46%	20.39%	37.85%	1,489,240	26.37%
1992	2,270,748	93	0	93	0.00%	0.00%	0.00%	65,186	2.87%
1991	8,552,350	6,526	(2,793)	3,733	0.08%	-0.03%	0.05%	419,810	4.91%
1990	1,378,427	26,916	62,485	89,401	1.95%	4.53%	6.48%	246,068	17.85%
1989	1,234,786	3,598	0	3,598	0.29%	0.00%	0.29%	28,135	2.28%
1988	328,006	919	(80)	839	0.28%	-0.02%	0.26%	25,569	7.80%
1987	549,247	870	0	870	0.16%	0.00%	0.16%	14,838	2.70%
1986	49,115	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	75,664	0	47,196	47,196	0.00%	62.38%	62.38%	49,650	65.62%
1984	210,275	742	(31,653)	(30,911)	0.35%	-15.05%	-14.70%	0	0.00%
1983	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	0	0	31,653	31,653	0.00%	0.00%	0.00%	0	0.00%
1981	2,248	0	0	0	0.00%	0.00%	0.00%	3,301	146.84%
1980	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	25,455,590	1,334,547	1,258,714	2,593,262	5.24%	4.94%	10.19%	2,929,979	11.51%

NOTE: 1982 CLOSING SHOULD HAVE BEEN CRYSTAL RIVER 1&2.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

CRYSTAL RIVER 4 & 5 PLANT - 311

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	94,548	0	0	0	0.00%	0.00%	0.00%	22,950	24.27%
1995	16,006	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	229,926	(400)	0	(400)	-0.17%	0.00%	-0.17%	19,062	8.29%
1993	0	675	0	675	0.00%	0.00%	0.00%	8,692	0.00%
1992	49,618	0	0	0	0.00%	0.00%	0.00%	544	1.10%
1991	21,535	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	411,633	275	0	275	0.07%	0.00%	0.07%	51,248	12.45%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

CRYSTAL RIVER 4 & 5 PLANT - 312

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	1,726,362	257,773	0	257,773	14.93%	0.00%	14.93%	180,054	10.43%
1995	1,202,127	27,912	0	27,912	2.32%	0.00%	2.32%	108,997	9.07%
1994	705,541	21,263	0	21,263	3.01%	0.00%	3.01%	101,483	14.38%
1993	5,174,343	7,038	1,151,906	1,158,944	0.14%	22.26%	22.40%	1,451,942	28.06%
1992	615,120	0	0	0	0.00%	0.00%	0.00%	19,445	3.16%
1991	1,056,938	2,408	(2,793)	(385)	0.23%	-0.26%	-0.03%	91,019	8.61%
1990	325,720	26,516	0	26,516	8.14%	0.00%	8.14%	9,416	2.89%
TOTAL	10,806,151	342,910	1,149,113	1,492,023	3.17%	10.63%	13.80%	1,962,356	18.16%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

CRYSTAL RIVER 4 & 5 PLANT - 314

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	57,514	0	0	0	0.00%	0.00%	0.00%	13,382	23.27%
1995	171,168	0	0	0	0.00%	0.00%	0.00%	12,261	7.16%
1994	120,109	0	0	0	0.00%	0.00%	0.00%	111,200	92.58%
1993	174,191	978,252	0	978,252	561.60%	0.00%	561.60%	26,522	15.23%
1992	903,195	0	0	0	0.00%	0.00%	0.00%	28,416	3.15%
1991	7,190,242	0	0	0	0.00%	0.00%	0.00%	301,769	4.20%
1990	0	0	0	0	0.00%	0.00%	0.00%	34	0.00%
TOTAL	8,616,419	978,252	0	978,252	11.35%	0.00%	11.35%	493,584	5.73%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

CRYSTAL RIVER 4 & 5 PLANT - 315

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	323,995	0	0	0	0.00%	0.00%	0.00%	16,426	5.07%
1995	345,156	0	0	0	0.00%	0.00%	0.00%	432	0.13%
1994	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	196,700	0	0	0	0.00%	0.00%	0.00%	2,084	1.06%
1992	688,640	0	0	0	0.00%	0.00%	0.00%	16,781	2.44%
1991	281,957	0	0	0	0.00%	0.00%	0.00%	27,022	9.58%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	1,836,448	0	0	0	0.00%	0.00%	0.00%	62,745	3.42%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

CRYSTAL RIVER 4 & 5 PLANT - 316

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	55,792	0	0	0	0.00%	0.00%	0.00%	1,000	1.79%
1995	96,491	2,370	0	2,370	2.46%	0.00%	2.46%	807	0.84%
1994	11,671	0	0	0	0.00%	0.00%	0.00%	126	1.08%
1993	103,084	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1992	14,175	93	0	93	0.66%	0.00%	0.66%	0	0.00%
1991	1,678	4,118	0	4,118	245.42%	0.00%	245.42%	0	0.00%
1990	23,823	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	306,714	6,582	0	6,582	2.15%	0.00%	2.15%	1,933	0.63%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

ANCLOTE PLANT

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	1,335,038	42,762	0	42,762	3.20%	0.00%	3.20%	459,816	34.44%
1995	542,300	7,025	54,982	62,007	1.30%	10.14%	11.44%	483,099	89.08%
1994	2,832,809	37,502	0	37,502	1.32%	0.00%	1.32%	206,438	7.29%
1993	2,000,076	3,303	1,250,577	1,253,880	0.17%	62.53%	62.70%	619,666	30.98%
1992	2,104,265	14,615	(3,766)	10,849	0.69%	-0.18%	0.51%	417,695	19.85%
1991	2,619,069	3,650	566	4,216	0.14%	0.02%	0.16%	41,721	1.59%
1990	165,627	2,500	0	2,500	1.51%	0.00%	1.51%	7,523	4.54%
1989	1,364,032	0	1,287,222	1,287,222	0.00%	94.37%	94.37%	69,792	5.12%
1988	224,656	0	(74)	(74)	0.00%	-0.03%	-0.03%	133,205	59.29%
1987	651,169	29,696	0	29,696	4.56%	0.00%	4.56%	69,959	10.74%
1986	96,201	0	0	0	0.00%	0.00%	0.00%	1,933	2.01%
1985	39,369	0	0	0	0.00%	0.00%	0.00%	274	0.70%
1984	27,426	700	6,343	7,043	2.55%	23.13%	25.68%	666	2.43%
1983	174,051	2,788	0	2,788	1.60%	0.00%	1.60%	1,390	0.80%
1982	23,657	200	0	200	0.85%	0.00%	0.85%	48	0.20%
1981	148,996	824	0	824	0.55%	0.00%	0.55%	272	0.18%
1980	762,240	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	7,645	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	41,405	500	0	500	1.21%	0.00%	1.21%	767	1.85%
1977	7,155	3,147	0	3,147	43.98%	0.00%	43.98%	0	0.00%
1976	1,285	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	15,168,471	149,211	2,595,849	2,745,061	0.98%	17.11%	18.10%	2,514,264	16.58%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

ANCLOTE PLANT - 311

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	99,177	0	0	0	0.00%	0.00%	0.00%	51,057	51.48%
1995	296,268	0	0	0	0.00%	0.00%	0.00%	74,753	25.23%
1994	173,366	0	0	0	0.00%	0.00%	0.00%	5,500	3.17%
1993	65,721	135	0	135	0.20%	0.00%	0.20%	14,375	21.87%
1992	5,898	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	30,615	0	0	0	0.00%	0.00%	0.00%	50	0.16%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	671,045	135	0	135	0.02%	0.00%	0.02%	145,735	21.72%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

ANCLOTE PLANT - 312

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	458,759	39,293	0	39,293	8.57%	0.00%	8.57%	324,506	70.74%
1995	302,246	7,025	54,982	62,007	2.32%	18.19%	20.51%	245,513	81.23%
1994	462,999	37,502	0	37,502	8.10%	0.00%	8.10%	90,786	19.61%
1993	556,016	3,017	46,314	49,331	0.54%	8.33%	8.87%	329,178	59.20%
1992	469,845	10,984	0	10,984	2.34%	0.00%	2.34%	94,072	20.02%
1991	125,677	0	0	0	0.00%	0.00%	0.00%	26,474	21.07%
1990	2,174	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	2,377,716	97,821	101,295	199,117	4.11%	4.26%	8.37%	1,110,529	46.71%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

ANCLOTE PLANT - 314

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	456,873	2,993	0	2,993	0.65%	0.00%	0.65%	73,179	16.02%
1995	304,700	0	0	0	0.00%	0.00%	0.00%	107,449	35.26%
1994	869,775	0	0	0	0.00%	0.00%	0.00%	108,411	12.46%
1993	1,179,364	0	1,204,263	1,204,263	0.00%	102.11%	102.11%	204,815	17.37%
1992	1,595,005	0	0	0	0.00%	0.00%	0.00%	313,295	19.64%
1991	2,318,078	0	0	0	0.00%	0.00%	0.00%	15,067	0.65%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	6,723,795	2,993	1,204,263	1,207,256	0.04%	17.91%	17.95%	822,216	12.23%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

ANCLOTE PLANT - 315

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	266,238	476	0	476	0.18%	0.00%	0.18%	815	0.31%
1995	0	0	0	0	0.00%	0.00%	0.00%	37,021	0.00%
1994	1,258,185	0	0	0	0.00%	0.00%	0.00%	1,741	0.14%
1993	190,152	0	0	0	0.00%	0.00%	0.00%	71,299	37.50%
1992	12,533	0	0	0	0.00%	0.00%	0.00%	2,414	19.26%
1991	132,214	0	0	0	0.00%	0.00%	0.00%	130	0.10%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	1,859,322	476	0	476	0.03%	0.00%	0.03%	113,420	6.10%

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FLORIDA POWER CORPORATION
 COST OF REMOVAL AND SALVAGE RATIOS
 PERIOD ENDING DECEMBER 31, 1996

ANCLOTE PLANT - 316

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	53,991	0	0	0	0.00%	0.00%	0.00%	10,260	19.00%
1995	38,086	0	0	0	0.00%	0.00%	0.00%	18,362	48.21%
1994	68,484	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	8,823	151	0	151	1.71%	0.00%	1.71%	0	0.00%
1992	20,984	0	(135)	(135)	0.00%	-0.64%	-0.64%	7,914	37.71%
1991	12,985	3,650	566	4,216	28.11%	4.36%	32.47%	0	0.00%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	203,353	3,801	431	4,232	1.87%	0.21%	2.08%	36,536	17.97%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

BARTOW STEAM

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	1,642,011	8,636	52,800	61,436	0.53%	3.22%	3.75%	263,034	16.02%
1995	1,538,907	36,768	318,067	354,835	2.39%	20.67%	23.06%	1,331,330	86.51%
1994	536,333	0	(141,833)	(141,833)	0.00%	-26.44%	-26.44%	416,400	77.64%
1993	1,370,468	297,388	260,503	557,891	21.70%	19.01%	40.71%	3,307,647	241.35%
1992	2,877,673	2,517	323,460	325,977	0.09%	11.24%	11.33%	1,209,233	42.02%
1991	1,354,476	18,281	(2,671)	15,610	1.35%	-0.20%	1.15%	1,511,676	111.61%
1990	1,816,213	89,147	(2,237)	86,910	4.91%	-0.12%	4.79%	593,404	32.67%
1989	117,009	987	0	987	0.84%	0.00%	0.84%	7,495	6.41%
1988	1,511,841	5,835	(766)	5,069	0.39%	-0.05%	0.34%	340,766	22.54%
1987	80,659	0	(1,458)	(1,458)	0.00%	-1.81%	-1.81%	36,654	45.44%
1986	4,264	0	0	0	0.00%	0.00%	0.00%	112	2.63%
1985	114,158	1,117	0	1,117	0.98%	0.00%	0.98%	7,223	6.33%
1984	56,778	0	0	0	0.00%	0.00%	0.00%	294,154	518.08%
1983	22,285	5,500	0	5,500	24.68%	0.00%	24.68%	0	0.00%
1982	965,147	115,298	0	115,298	11.95%	0.00%	11.95%	85,344	8.84%
1981	9,101	0	4,607	4,607	0.00%	50.62%	50.62%	0	0.00%
1980	60,608	2,100	0	2,100	3.46%	0.00%	3.46%	0	0.00%
1979	449,151	1,089	5,076	6,165	0.24%	1.13%	1.37%	37,331	8.31%
1978	40,943	75	0	75	0.18%	0.00%	0.18%	24,798	60.57%
1977	3,323	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	150,548	0	0	0	0.00%	0.00%	0.00%	435	0.29%
TOTAL	14,721,896	584,738	815,547	1,400,285	3.97%	5.54%	9.51%	9,467,036	64.31%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

BARTOW STEAM - 311

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	66,483	0	0	0	0.00%	0.00%	0.00%	72,784	109.48%
1995	5,338	0	0	0	0.00%	0.00%	0.00%	4,693	87.92%
1994	12,539	0	0	0	0.00%	0.00%	0.00%	9,051	72.18%
1993	3,190	296,132	0	296,132	9283.15%	0.00%	9283.15%	2,344	73.48%
1992	24,891	0	0	0	0.00%	0.00%	0.00%	2,981	11.98%
1991	4,357	0	0	0	0.00%	0.00%	0.00%	2,166	49.70%
1990	862	0	0	0	0.00%	0.00%	0.00%	25	2.90%
TOTAL	117,660	296,132	0	296,132	251.68%	0.00%	251.68%	94,044	79.93%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

BARTOW STEAM - 312

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	732,038	7,136	52,800	59,936	0.97%	7.21%	8.18%	150,519	20.56%
1995	310,510	18,313	318,067	336,380	5.90%	102.43%	108.33%	798,184	257.06%
1994	222,764	0	(141,833)	(141,833)	0.00%	-63.67%	-63.67%	314,368	141.12%
1993	1,268,412	1,255	260,503	261,758	0.10%	20.54%	20.64%	3,289,595	259.35%
1992	2,595,307	2,517	323,711	326,228	0.10%	12.47%	12.57%	1,074,193	41.39%
1991	764,974	18,281	(1,533)	16,747	2.39%	-0.20%	2.19%	1,258,637	164.53%
1990	780,417	63,441	(2,237)	61,204	8.13%	-0.29%	7.84%	122,142	15.65%
TOTAL	6,674,422	110,944	809,477	920,421	1.66%	12.13%	13.79%	7,007,638	104.99%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

BARTOW STEAM - 314

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	163,339	0	0	0	0.00%	0.00%	0.00%	21,270	13.02%
1995	1,170,125	18,455	0	18,455	1.58%	0.00%	1.58%	433,346	37.03%
1994	205,454	0	0	0	0.00%	0.00%	0.00%	3,749	1.82%
1993	29,002	0	0	0	0.00%	0.00%	0.00%	6,730	23.21%
1992	141,236	0	(252)	(252)	0.00%	-0.18%	-0.18%	123,651	87.55%
1991	443,941	0	(867)	(867)	0.00%	-0.20%	-0.20%	141,285	31.83%
1990	20,732	0	0	0	0.00%	0.00%	0.00%	81,101	391.19%
TOTAL	2,173,829	18,455	(1,118)	17,336	0.85%	-0.05%	0.80%	811,132	37.31%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

BARTOW STEAM - 315

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	678,184	0	0	0	0.00%	0.00%	0.00%	18,461	2.72%
1995	38,080	0	0	0	0.00%	0.00%	0.00%	95,107	249.76%
1994	76,090	0	0	0	0.00%	0.00%	0.00%	89,232	117.27%
1993	67,872	0	0	0	0.00%	0.00%	0.00%	8,978	13.23%
1992	106,964	0	0	0	0.00%	0.00%	0.00%	7,976	7.46%
1991	119,274	0	(271)	(271)	0.00%	-0.23%	-0.23%	105,643	88.57%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	1,086,464	0	(271)	(271)	0.00%	-0.02%	-0.02%	325,397	29.95%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

BARTOW STEAM - 316

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	1,967	1,500	0	1,500	76.26%	0.00%	76.26%	0	0.00%
1995	14,854	0	0	1,448	0.00%	0.00%	0.00%	0	0.00%
1994	19,486	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	1,992	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1992	9,275	0	0	0	0.00%	0.00%	0.00%	432	4.66%
1991	21,930	0	0	0	0.00%	0.00%	0.00%	3,945	17.99%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	69,504	1,500	0	2,948	2.16%	0.00%	2.16%	4,377	6.30%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

BARTOW - ANCLOTE PIPELINE

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	114,701	0	0	0	0.00%	0.00%	0.00%	25,683	22.39%
1995	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	9,921	0	0	0	0.00%	0.00%	0.00%	4,204	42.37%
1993	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1992	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1989	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1988	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	7,720	0	0	0	0.00%	0.00%	0.00%	83	1.08%
1986	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1984	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	132,342	0	0	0	0.00%	0.00%	0.00%	29,970	22.65%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

SUWANNEE RIVER PLANT

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	3,607	0	0	0	0.00%	0.00%	0.00%	(11,457)	-317.63%
1995	6,949	0	0	0	0.00%	0.00%	0.00%	26,861	386.54%
1994	51,805	0	0	0	0.00%	0.00%	0.00%	1,000	1.93%
1993	223,730	0	0	0	0.00%	0.00%	0.00%	814,881	364.23%
1992	330,826	0	(44,199)	(44,199)	0.00%	-13.36%	-13.36%	698,902	211.26%
1991	119,442	54	(5,357)	(5,302)	0.05%	-4.48%	-4.43%	351,359	294.17%
1990	201,966	0	(6,391)	(6,391)	0.00%	-3.16%	-3.16%	115,379	57.13%
1989	21,817	0	0	0	0.00%	0.00%	0.00%	9,363	42.92%
1988	56,069	0	0	0	0.00%	0.00%	0.00%	2,636	4.70%
1987	13,021	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	977,485	223	0	223	0.02%	0.00%	0.02%	54	0.01%
1985	2,227	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1984	818	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	9,788	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	1,600	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	1,579	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	51,650	0	2,270	2,270	0.00%	4.39%	4.39%	172	0.33%
1979	51,786	3,017	0	3,017	5.83%	0.00%	5.83%	22,000	42.48%
1978	11,355	50	0	50	0.44%	0.00%	0.44%	27	0.24%
1977	695	0	0	0	0.00%	0.00%	0.00%	43	6.19%
1976	10,737	291	0	291	2.71%	0.00%	2.71%	0	0.00%
TOTAL	2,148,952	3,635	(53,677)	(50,041)	0.17%	-2.50%	-2.33%	2,031,220	94.52%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

SUWANNEE RIVER PLANT - 311

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	20,366	0	0	0	0.00%	0.00%	0.00%	1,000	4.91%
1993	23,596	0	0	0	0.00%	0.00%	0.00%	10,468	44.36%
1992	524	0	0	0	0.00%	0.00%	0.00%	257	49.02%
1991	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	2,100	0	0	0	0.00%	0.00%	0.00%	6,107	290.81%
TOTAL	46,586	0	0	0	0.00%	0.00%	0.00%	17,832	38.28%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

SUWANNEE RIVER PLANT - 312

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	(11,457)	0.00%
1995	3,168	0	0	0	0.00%	0.00%	0.00%	26,825	846.75%
1994	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	183,350	0	0	0	0.00%	0.00%	0.00%	758,312	413.59%
1992	124,457	0	(44,199)	(44,199)	0.00%	-35.51%	-35.51%	653,489	525.07%
1991	93,175	54	(5,357)	(5,302)	0.06%	-5.75%	-5.69%	260,470	279.55%
1990	1,171	0	(6,391)	(6,391)	0.00%	-545.74%	-545.74%	0	0.00%
TOTAL	405,321	54	(55,947)	(55,892)	0.01%	-13.80%	-13.79%	1,687,639	416.37%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

SUWANNEE RIVER PLANT - 314

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	3,567	0	0	0	0.00%	0.00%	0.00%	0	0.30%
1995	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	23,368	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	13,328	0	0	0	0.00%	0.00%	0.00%	31,465	236.08%
1992	179,461	0	0	0	0.00%	0.00%	0.00%	45,156	25.16%
1991	20,184	0	0	0	0.00%	0.00%	0.00%	87,123	431.64%
1990	50,074	0	0	0	0.00%	0.00%	0.00%	44,218	88.31%
TOTAL	289,982	0	0	0	0.00%	0.00%	0.00%	207,962	71.72%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996
SUWANNEE RIVER PLANT - 315

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	40	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	3,781	0	0	0	0.00%	0.00%	0.00%	37	0.98%
1994	8,071	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	3,456	0	0	0	0.00%	0.00%	0.00%	14,636	423.50%
1992	39	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	6,063	0	0	0	0.00%	0.00%	0.00%	3,766	61.91%
1990	178	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	21,648	0	0	0	0.00%	0.00%	0.00%	18,439	85.18%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

SUWANNEE RIVER PLANT - 316

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PER CENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1992	26,345	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	26,345	0	0	0	0.00%	0.00%	0.00%	0	0.00%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

CRYSTAL RIVER NUCLEAR

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	29,338,756	36,040	470,326	506,366	0.12%	1.60%	1.72%	927,379	3.16%
1995	3,127,382	448,846	45,148	493,994	14.35%	1.44%	15.79%	42,663	1.36%
1994	7,931,862	0	0	0	0.00%	0.00%	0.00%	454,856	5.73%
1993	894,872	0	143,292	143,292	0.00%	16.01%	16.01%	540,419	60.39%
1992	12,011,092	5,802	0	5,802	0.05%	0.00%	0.05%	380,628	3.17%
1991	719,869	18,695	(129)	18,566	2.60%	-0.02%	2.58%	112,810	15.67%
1990	10,594,025	4,147	4,467,319	4,471,466	0.04%	42.17%	42.21%	1,691,088	15.96%
1989	1,073,118	242,525	0	242,525	22.60%	0.00%	22.60%	200,556	18.69%
1988	1,893,208	590,383	950	591,333	31.18%	0.05%	31.23%	79,526	4.20%
1987	3,393,992	4,125	(950)	3,175	0.12%	-0.03%	0.09%	523,561	15.43%
1986	9,416,483	5,020	6,086,746	6,091,766	0.05%	64.64%	64.69%	3,251,260	34.53%
1985	75,009	(30,084)	0	(30,084)	-40.11%	0.00%	-40.11%	457	0.61%
1984	679,604	519,519	0	519,519	80.86%	0.00%	80.86%	221,584	32.60%
1983	383,631	7,986	0	7,986	2.08%	0.00%	2.08%	1,140	0.30%
1982	2,726,011	4,800	0	4,800	0.18%	0.00%	0.18%	(5,776)	-0.21%
1981	100,563	0	(8,646)	(8,646)	0.00%	-8.60%	-8.60%	49,113	48.84%
1980	224,175	15,551	0	15,551	6.94%	0.00%	6.94%	458	0.20%
1979	931,239	358	0	358	0.04%	0.00%	0.04%	219	0.02%
1978	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	85,514,891	1,903,712	11,204,057	13,107,769	2.23%	13.10%	15.33%	8,471,940	9.91%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

STRUCTURES AND EQUIPMENT - 321

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	494,278	(210)	0	(210)	-0.04%	0.00%	-0.04%	31,119	6.30%
1995	79,213	0	0	0	0.00%	0.00%	0.00%	7,488	9.45%
1994	759,404	0	0	0	0.00%	0.00%	0.00%	132,752	17.48%
1993	400,049	0	0	0	0.00%	0.00%	0.00%	41,244	10.31%
1992	2,577	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	70,306	0	0	0	0.00%	0.00%	0.00%	4,032	5.73%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	1,805,827	(210)	0	(210)	-0.01%	0.00%	-0.01%	216,635	12.00%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

BOILER PLANT EQUIPMENT - 322

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	1,806,804	325	0	325	0.02%	0.00%	0.02%	179,756	9.95%
1995	743,109	(4,325)	0	(4,325)	-0.58%	0.00%	-0.58%	19,472	2.62%
1994	4,599,883	0	0	0	0.00%	0.00%	0.00%	179,901	3.91%
1993	(1,852,613)	0	(14,520)	(14,520)	0.00%	0.78%	0.78%	269,176	-14.53%
1992	8,030,776	5,802	0	5,802	0.07%	0.00%	0.07%	90,850	1.13%
1991	273,351	18,695	0	18,695	6.84%	0.00%	6.84%	18,778	6.87%
1990	0	647	4,467,966	4,468,613	0.00%	0.00%	0.00%	0	0.00%
TOTAL	13,601,310	21,144	4,453,446	4,474,590	0.16%	32.74%	32.90%	757,933	5.57%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

TURBOGENERATOR UNITS - 323

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	25,679,822	0	0	0	0.00%	0.00%	0.00%	603,886	2.35%
1995	305,234	360,599	0	360,599	118.14%	0.00%	118.14%	441	0.14%
1994	1,369,102	0	0	0	0.00%	0.00%	0.00%	117,322	8.57%
1993	1,917,415	0	0	0	0.00%	0.00%	0.00%	164,923	8.60%
1992	3,839,222	0	0	0	0.00%	0.00%	0.00%	289,777	7.55%
1991	350,218	0	(1,869)	(1,869)	0.00%	-0.53%	-0.53%	90,000	25.70%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	33,460,813	360,599	(1,869)	358,730	1.08%	-0.01%	1.07%	1,266,349	3.78%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

ACCESSORY ELECTRIC EQUIPMENT - 324

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	1,273,507	6,888	0	6,888	0.54%	0.00%	0.54%	78,825	6.19%
1995	1,871,275	(9,434)	0	(9,434)	-0.50%	0.00%	-0.50%	14,770	0.79%
1994	1,183,564	0	0	0	0.00%	0.00%	0.00%	23,264	1.97%
1993	299,364	0	5,312	5,812	0.00%	1.94%	1.94%	67,501	22.55%
1992	138,018	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	23,552	0	1,741	1,741	0.00%	7.39%	7.39%	0	0.00%
1990	0	0	(7)	(7)	0.00%	0.00%	0.00%	0	0.00%
TOTAL	4,789,280	(2,546)	7,546	5,000	-0.05%	0.16%	0.11%	184,360	3.85%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

MISCELLANEOUS EQUIPMENT - 325

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	84,545	29,037	470,326	499,363	34.34%	556.30%	590.64%	33,793	39.97%
1995	128,551	102,005	45,148	147,154	79.35%	35.12%	114.47%	493	0.38%
1994	19,909	0	0	0	0.00%	0.00%	0.00%	1,618	8.13%
1993	130,657	0	152,000	152,000	0.00%	116.34%	116.34%	(2,424)	-1.86%
1992	499	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	2,442	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	0	3,500	0	3,500	0.00%	0.00%	0.00%	0	0.00%
TOTAL	366,603	134,542	667,474	802,017	36.70%	182.07%	218.77%	33,480	9.13%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

BAYBORO PEAKING

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	15,428	0	0	0	0.00%	0.00%	0.00%	12,567	81.46%
1995	7,942	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	7,583	0	0	0	0.00%	0.00%	0.00%	15,000	197.81%
1993	39,326	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1992	0	0	0	0	0.00%	0.00%	0.00%	820	0.00%
1991	76,360	0	0	0	0.00%	0.00%	0.00%	22,000	28.81%
1990	86,431	0	0	0	0.00%	0.00%	0.00%	72,040	83.35%
1989	90,801	0	95,852	95,852	0.00%	105.56%	105.56%	8,416	9.27%
1988	4,576	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	1,661	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	2,076	78	0	78	3.76%	0.00%	3.76%	0	0.00%
1984	8,653	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	1,271	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	135,837	0	40,956	40,956	0.00%	30.15%	30.15%	0	0.00%
1981	2,291	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	1,781	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	3,695	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	36,255	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	95	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	315	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	522,377	78	136,808	136,886	0.01%	26.19%	26.20%	130,843	25.05%

9.27%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

HIGGINS PEAKING

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	24,841	368	0	368	1.48%	0.00%	1.48%	15,547	62.59%
1995	8,885	0	0	0	0.00%	0.00%	0.00%	3,616	40.70%
1994	31	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	139,638	0	0	0	0.00%	0.00%	0.00%	39,690	28.42%
1992	157,390	0	0	0	0.00%	0.00%	0.00%	271,212	172.32%
1991	334,883	47	0	47	0.01%	0.00%	0.01%	22,602	6.75%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1989	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1988	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1984	65	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	4,226	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	18,590	0	0	0	0.00%	0.00%	0.00%	14	0.08%
1981	4,168	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	174,916	0	0	0	0.00%	0.00%	0.00%	7,891	4.51%
1979	6,852	0	0	0	0.00%	0.00%	0.00%	250	3.65%
1978	2,923	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	6	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	14,650	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	892,064	415	0	415	0.05%	0.00%	0.05%	360,822	40.45%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

AVON PARK PEAKING

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	30,578	1,605	0	1,605	5.25%	0.00%	5.25%	14,855	48.58%
1995	2,436	0	0	0	0.00%	0.00%	0.00%	1,000	41.05%
1994	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	14,796	203	0	203	1.37%	0.00%	1.37%	5,639	38.11%
1992	239,704	3,657	0	3,657	1.53%	0.00%	1.53%	77,235	32.22%
1991	6,760	0	0	0	0.00%	0.00%	0.00%	279	4.13%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1989	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1988	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1984	0	0	0	0	0.00%	0.00%	0.00%	4,523	0.00%
1983	0	56	0	56	0.00%	0.00%	0.00%	0	0.00%
1982	84,244	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	378,518	5,520	0	5,520	1.46%	0.00%	1.46%	103,531	27.35%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

DEBARY PEAKING

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	185,381	206,100	0	206,100	111.18%	0.00%	111.18%	2,253	1.22%
1995	26,511	0	0	0	0.00%	0.00%	0.00%	1,800	5.79%
1994	7,025,215	0	0	0	0.00%	0.00%	0.00%	103,286	1.47%
1993	2,286,479	13,053	0	13,053	0.57%	0.00%	0.57%	504,213	22.05%
1992	445,481	0	(2,077)	(2,077)	0.00%	-0.47%	-0.47%	66,722	14.98%
1991	206,403	0	(1)	(1)	0.00%	0.00%	0.00%	14,652	7.10%
1990	31,196	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1989	11,487	0	0	0	0.00%	0.00%	0.00%	28	0.24%
1988	5,479	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	4,053	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	3,457	173	0	173	5.00%	0.00%	5.00%	0	0.00%
1984	27,573	0	0	0	0.00%	0.00%	0.00%	104	0.38%
1983	42,893	12,138	0	12,138	28.30%	0.00%	28.30%	0	0.00%
1982	5,992,905	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	3,502	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	8,799	0	0	0	0.00%	0.00%	0.00%	140	1.59%
1979	7,322	0	1,841	1,841	0.00%	25.14%	25.14%	0	0.00%
1978	5,600	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	354	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	16,320,090	231,464	(237)	231,227	1.42%	0.00%	1.42%	693,197	4.25%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

BARTOW PEAKING

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	439,682	0	0	0	0.00%	0.00%	0.00%	82,989	18.87%
1995	0	0	(206,100)	(206,100)	0.00%	0.00%	0.00%	4,000	0.00%
1994	(154,739)	0	0	0	0.00%	0.00%	0.00%	40,366	-26.09%
1993	1,922,432	0	0	0	0.00%	0.00%	0.00%	119,720	6.23%
1992	65,136	3,877	(626)	3,251	5.95%	-0.96%	4.99%	35,219	54.07%
1991	1,028	0	0	0	0.00%	0.00%	0.00%	7,000	680.93%
1990	742,635	0	0	0	0.00%	0.00%	0.00%	6,572	0.88%
1989	18,521	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1988	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1984	820	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	898	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	827	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	903	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	1,186	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	96	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	101	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	14	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	14	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	3,039,554	3,877	(206,726)	(202,849)	0.13%	-6.80%	-6.67%	295,866	9.73%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

INTERCESSION CITY PEAKING

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	2,149	0	0	0	0.00%	0.00%	0.00%	1,000	46.53%
1995	137,728	0	0	0	0.00%	0.00%	0.00%	49,420	35.88%
1994	118,761	140	0	140	0.12%	0.00%	0.12%	102,871	86.62%
1993	413,120	0	0	0	0.00%	0.00%	0.00%	82,764	20.03%
1992	12,092	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	11,767	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	104,093	0	0	0	0.00%	0.00%	0.00%	1,439	1.38%
1989	2,240	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1988	1,101	0	0	0	0.00%	0.00%	0.00%	200	18.17%
1987	44,404	0	0	0	0.00%	0.00%	0.00%	390	0.88%
1986	2,346	50	0	50	2.13%	0.00%	2.13%	0	0.00%
1985	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1984	7,311	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	166	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	185	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	205	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	228	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	120	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	126	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	133	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	140	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	858,415	190	0	190	0.02%	0.00%	0.02%	238,084	27.74%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

RIO PINAR PEAKING

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	2,591	0	0	0	0.00%	0.00%	0.00%	137	5.29%
1994	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	7,398	0	0	0	0.00%	0.00%	0.00%	1,500	20.28%
1992	30,355	0	0	0	0.00%	0.00%	0.00%	30,000	98.83%
1991	338	0	0	0	0.00%	0.00%	0.00%	123	36.25%
1990	24,621	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1989	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1988	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1984	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	65,303	0	0	0	0.00%	0.00%	0.00%	31,760	48.63%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

SUWANNEE RIVER PEAKING

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	25,985	0	0	0	0.00%	0.00%	0.00%	26,220	100.90%
1995	16,702	0	0	0	0.00%	0.00%	0.00%	3,546	21.23%
1994	909	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	241,566	0	0	0	0.00%	0.00%	0.00%	49,466	20.48%
1992	34,449	0	(1,287)	(1,287)	0.00%	-3.74%	-3.74%	150	0.44%
1991	8,614	0	0	0	0.00%	0.00%	0.00%	500	5.80%
1990	155,048	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1989	1,666	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1988	165,475	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	2,678	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	3,347	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1984	1,666	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	1,851	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	0	0	0	0	0.00%	0.00%	0.00%	2,100	0.00%
TOTAL	659,956	0	(1,287)	(1,287)	0.00%	-0.19%	-0.19%	81,982	12.42%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

TURNER PEAKING

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	22,302	0	0	0	0.00%	0.00%	0.00%	6,154	27.59%
1995	4,940	0	0	0	0.00%	0.00%	0.00%	132	2.67%
1994	292,142	457,322	0	457,322	156.54%	0.00%	156.54%	42,959	14.70%
1993	680,310	0	0	0	0.00%	0.00%	0.00%	52,446	7.71%
1992	496,000	0	578,586	578,586	0.00%	116.65%	116.65%	379,737	76.56%
1991	82,254	0	(101)	(101)	0.00%	-0.12%	-0.12%	60,167	73.15%
1990	452,667	5,000	0	5,000	1.10%	0.00%	1.10%	1,807	0.40%
1989	2,670	0	0	0	0.00%	0.00%	0.00%	50	1.87%
1988	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1984	3,071	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	614	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	385	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	392	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	887	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	6,882	0	5,103	5,103	0.00%	74.15%	74.15%	0	0.00%
1978	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	130,738	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	(87,115)	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	2,089,139	462,322	583,588	1,045,910	22.13%	27.93%	50.06%	543,452	26.01%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

DEBARY (NEW) PEAKING

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	3,030	0.00%
1995	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1992	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	0	0	0	0	0.00%	0.00%	0.00%	3,030	0.00%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

INTERCESSION CITY PEAKING (NEW)

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

UNIVERSITY OF FLORIDA

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

INTERCESSION CITY (SIEMENS)

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

TRANSMISSION EASEMENTS - 350.1

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	2,726	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1992	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	0	0	1,366	1,366	0.00%	0.00%	0.00%	0	0.00%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1989	147	147	0	147	100.00%	0.00%	100.00%	0	0.00%
1988	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	20	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	13,051	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1984	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	20,309	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	10,165	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	1,898	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	2,416	0	8,815	8,815	0.00%	364.86%	364.86%	0	0.00%
1979	1,530	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	20,238	333	0	333	1.65%	0.00%	1.65%	0	0.00%
1977	221	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	(3,118)	18,202	0	18,202	-583.77%	0.00%	-583.77%	0	0.00%
TOTAL	70,003	18,682	10,181	28,863	26.69%	14.54%	41.23%	0	0.00%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

STRUCTURE AND IMPROVEMENTS - 352

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	32,038	0	0	0	0.00%	0.00%	0.00%	23,375	72.96%
1995	5,723	0	0	0	0.00%	0.00%	0.00%	4,963	86.72%
1994	177,284	0	0	0	0.00%	0.00%	0.00%	700	0.39%
1993	12,953	0	0	0	0.00%	0.00%	0.00%	68	0.52%
1992	7,685	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	954	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	5,570	0	0	0	0.00%	0.00%	0.00%	1,055	18.93%
1989	9,575	0	0	0	0.00%	0.00%	0.00%	2,172	22.69%
1988	4,296	0	0	0	0.00%	0.00%	0.00%	3,670	85.43%
1987	10,119	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	4,356	0	0	0	0.00%	0.00%	0.00%	2,245	51.54%
1985	31,615	0	0	0	0.00%	0.00%	0.00%	77	0.24%
1984	15,016	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	2,471	0	0	0	0.00%	0.00%	0.00%	52	2.10%
1982	16,824	0	0	0	0.00%	0.00%	0.00%	564	3.35%
1981	70,498	0	0	0	0.00%	0.00%	0.00%	157	0.22%
1980	21,882	0	0	0	0.00%	0.00%	0.00%	44	0.20%
1979	15,894	0	0	0	0.00%	0.00%	0.00%	(2,956)	-18.60%
1978	13,158	0	0	0	0.00%	0.00%	0.00%	697	5.30%
1977	9,564	0	0	0	0.00%	0.00%	0.00%	52	0.54%
1976	10,107	(18)	0	(18)	-0.18%	0.00%	-0.18%	2,906	28.75%
TOTAL	477,582	(18)	0	(18)	0.00%	0.00%	0.00%	39,841	8.34%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

STATION EQUIPMENT - 353 (Excluding ECC)

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	1,475,167	140,942	444,665	585,607	9.55%	30.14%	39.69%	92,751	6.29%
1995	2,431,653	216,164	510,915	727,079	8.89%	21.01%	29.90%	256,278	10.54%
1994	3,093,689	318,886	1,297,175	1,616,061	10.31%	41.93%	52.24%	805,841	26.05%
1993	2,132,681	43,278	417,063	460,342	2.03%	19.56%	21.59%	358,915	16.83%
1992	1,537,004	46,080	1,003,351	1,049,430	3.00%	65.28%	68.28%	166,552	10.84%
1991	464,346	7,882	214,698	222,580	1.70%	46.24%	47.94%	36,329	7.82%
1990	524,731	25,269	144,288	169,557	4.82%	27.50%	32.32%	132,018	25.16%
1989	704,603	13,177	253,220	266,397	2.15%	35.94%	38.09%	141,720	20.11%
1988	1,115,363	35,919	863,777	899,696	3.22%	77.44%	80.66%	132,831	11.91%
1987	1,188,998	3,822	173,099	176,921	0.32%	14.56%	14.88%	73,706	6.20%
1986	912,585	10,740	509,912	520,652	1.18%	55.88%	57.06%	80,709	8.84%
1985	575,323	10,032	283,632	293,664	1.74%	49.30%	51.04%	38,119	6.63%
1984	1,035,124	10,030	382,864	392,894	0.97%	36.99%	37.96%	19,125	1.85%
1983	1,011,017	14,401	463,375	477,776	1.42%	45.83%	47.25%	39,106	3.87%
1982	376,902	44,829	245,285	290,114	11.89%	65.08%	76.97%	30,273	8.03%
1981	983,799	18,241	192,139	210,380	1.85%	19.53%	21.38%	35,098	3.57%
1980	612,178	17,639	118,523	136,162	2.88%	19.36%	22.24%	5,730	0.94%
1979	4,100,916	22,560	1,023,638	1,046,198	0.55%	24.96%	25.51%	105,211	2.57%
1978	1,133,089	653,197	0	653,197	57.65%	0.00%	57.65%	99,102	8.75%
1977	868,459	169,331	0	169,331	19.50%	0.00%	19.50%	20,404	2.35%
1976	304,959	166,826	0	166,826	54.70%	0.00%	54.70%	13,183	4.32%
TOTAL	26,582,586	1,991,244	8,541,620	10,532,864	7.49%	32.13%	39.62%	2,683,000	10.09%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

ENERGY CONTROL CENTER - 353.2

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	75	0.00%
1995	0	0	0	0	0.00%	0.00%	0.00%	8	0.00%
1994	0	0	0	0	0.00%	0.00%	0.00%	1,000	0.00%
1993	99,135	47,398	0	47,398	47.81%	0.00%	47.81%	5,680	5.73%
1992	0	0	66,437	66,437	0.00%	0.00%	0.00%	65,858	0.00%
1991	8,386,101	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1989	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1988	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	0	1,500	0	1,500	0.00%	0.00%	0.00%	0	0.00%
1984	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	0	0	6,594	6,594	0.00%	0.00%	0.00%	316	0.00%
1982	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	93,714	0	315	315	0.00%	0.34%	0.34%	2,040	2.18%
1980	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	8,578,950	48,898	73,346	122,244	0.57%	0.85%	1.42%	74,977	0.87%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

TOWERS AND FIXTURES - 354

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	750	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	5,143	11,180	3,078	14,258	217.39%	59.85%	277.24%	2,745	53.37%
1994	222,262	227	0	227	0.10%	0.00%	0.10%	12,527	5.64%
1993	35,564	0	0	0	0.00%	0.00%	0.00%	32,534	91.48%
1992	8,050	0	0	0	0.00%	0.00%	0.00%	6,989	86.82%
1991	13,888	0	625	625	0.00%	4.50%	4.50%	25,115	180.84%
1990	0	1,094	0	1,094	0.00%	0.00%	0.00%	6,814	0.00%
1989	28,606	2,880	129,572	132,452	10.07%	452.95%	463.02%	21,360	74.67%
1988	0	0	(74)	(74)	0.00%	0.00%	0.00%	0	0.00%
1987	19,409	0	46	46	0.00%	0.24%	0.24%	0	0.00%
1986	8,050	0	2	2	0.00%	0.02%	0.02%	15,329	190.42%
1985	19,026	0	8,359	8,359	0.00%	43.93%	43.93%	115,678	608.00%
1984	187,984	1,895	0	1,895	1.01%	0.00%	1.01%	46,894	24.95%
1983	(80,595)	0	10,682	10,682	0.00%	-13.25%	-13.25%	17,993	-22.33%
1982	(326,941)	0	0	0	0.00%	0.00%	0.00%	(1,469)	0.45%
1981	498,982	0	0	0	0.00%	0.00%	0.00%	177,210	35.51%
1980	7,132	0	0	0	0.00%	0.00%	0.00%	243	3.41%
1979	334,872	9,561	51,770	61,331	2.86%	15.46%	18.32%	214,750	64.13%
1978	460,302	0	0	0	0.00%	0.00%	0.00%	41,675	9.05%
1977	25,353	828	0	828	3.27%	0.00%	3.27%	8,313	32.79%
1976	63,810	11,620	0	11,620	18.21%	0.00%	18.21%	23,465	36.77%
TOTAL	1,531,647	39,285	204,060	243,345	2.56%	13.32%	15.89%	768,164	50.15%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

POLES AND FIXTURES - 355

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	787,286	43,019	229,947	272,965	5.46%	29.21%	34.67%	382,793	48.62%
1995	1,046,129	55,842	210,138	265,980	5.34%	20.09%	25.43%	596,856	57.05%
1994	667,305	45,908	843,274	889,182	6.88%	126.37%	133.25%	300,733	45.07%
1993	954,855	71,238	654,728	725,966	7.46%	68.57%	76.03%	331,197	34.69%
1992	452,292	1,366	44,681	46,046	0.30%	9.88%	10.18%	289,691	64.05%
1991	396,442	2,122	534,957	537,078	0.54%	134.94%	135.48%	408,460	103.03%
1990	1,308,990	700	278,416	279,117	0.05%	21.27%	21.32%	313,654	23.96%
1989	568,297	960	585,579	586,539	0.17%	103.04%	103.21%	298,399	52.51%
1988	695,358	10,923	178,636	189,559	1.57%	25.69%	27.26%	355,830	51.17%
1987	436,355	3,474	200,869	204,343	0.80%	46.03%	46.83%	232,730	53.34%
1986	855,148	31,126	243,542	274,668	3.64%	28.48%	32.12%	228,311	26.70%
1985	919,444	8,983	266,443	275,426	0.98%	28.98%	29.96%	459,907	50.02%
1984	503,224	1,623	236,190	237,813	0.32%	46.94%	47.26%	144,035	28.62%
1983	332,111	14,278	243,348	257,626	4.30%	73.27%	77.57%	136,963	41.24%
1982	759,580	1,751	254,623	256,374	0.23%	33.52%	33.75%	361,721	47.62%
1981	364,980	14,677	84,588	99,265	4.02%	23.18%	27.20%	99,453	27.25%
1980	524,077	9,099	108,626	117,725	1.74%	20.73%	22.47%	172,840	32.98%
1979	936,348	11,487	220,558	232,045	1.23%	23.56%	24.79%	451,152	48.18%
1978	680,673	157,186	0	157,186	23.09%	0.00%	23.09%	218,172	32.05%
1977	581,798	186,004	0	186,004	31.97%	0.00%	31.97%	99,979	17.18%
1976	658,175	298,899	0	298,899	45.41%	0.00%	45.41%	171,456	26.05%
TOTAL	14,428,867	970,665	5,419,141	6,389,806	6.73%	37.56%	44.28%	6,054,332	41.96%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

OVERHEAD CONDUCTOR AND DEVICES - 356

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	878,354	114,336	216,630	330,966	13.02%	24.66%	37.68%	727,530	82.83%
1995	1,123,208	425,767	326,924	752,691	37.91%	29.11%	67.02%	661,319	58.88%
1994	1,229,233	163,497	998,835	1,162,332	13.30%	81.26%	94.56%	264,260	21.50%
1993	1,002,531	119,777	867,028	986,805	11.95%	86.48%	98.43%	259,125	25.85%
1992	291,225	15,147	158,723	173,871	5.20%	54.50%	59.70%	203,942	70.03%
1991	936,583	65,370	165,835	231,206	6.98%	17.71%	24.69%	212,865	22.73%
1990	427,482	11,620	265,461	277,081	2.72%	62.10%	64.82%	145,757	34.10%
1989	483,376	37,152	1,336,028	1,373,180	7.69%	276.40%	284.09%	139,506	28.86%
1988	284,867	27,682	248,037	275,719	9.72%	87.07%	96.79%	144,798	50.83%
1987	205,615	8,560	192,843	201,403	4.16%	93.79%	97.95%	133,034	64.70%
1986	595,911	30,496	315,725	346,221	5.12%	52.98%	58.10%	155,288	26.06%
1985	397,757	135,549	231,119	366,668	34.08%	58.11%	92.19%	425,672	107.02%
1984	520,388	103,025	196,954	299,979	19.80%	37.85%	57.65%	142,001	27.29%
1983	365,943	120,958	254,899	375,857	33.05%	69.66%	102.71%	168,665	46.09%
1982	379,652	157,486	944,312	1,101,798	41.48%	248.73%	290.21%	166,299	43.80%
1981	727,774	231,716	81,119	312,835	31.84%	11.15%	42.99%	190,147	26.13%
1980	285,690	57,677	(2,154)	55,523	20.19%	-0.75%	19.44%	51,474	18.02%
1979	961,603	295,383	18,367	313,750	30.72%	1.91%	32.63%	542,073	56.37%
1978	767,165	575,822	0	575,822	75.06%	0.00%	75.06%	325,036	42.37%
1977	633,418	351,787	0	351,787	55.54%	0.00%	55.54%	183,809	29.02%
1976	759,903	632,265	0	632,265	83.20%	0.00%	83.20%	182,149	23.97%
TOTAL	13,257,678	3,681,073	6,816,685	10,497,758	27.77%	51.42%	79.18%	5,424,749	40.92%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

UNDERGROUND CONDUIT - 357

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1992	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1989	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1988	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	634,493	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1984	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	0	0	4,954	4,954	0.00%	0.00%	0.00%	0	0.00%
1982	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	1,874	0	0	0	0.00%	0.00%	0.00%	60	3.20%
1980	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	1,924	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	0	15	0	15	0.00%	0.00%	0.00%	156	0.00%
1976	2,045	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	640,336	15	4,954	4,969	0.00%	0.77%	0.78%	216	0.03%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

UNDERGROUND CONDUCTOR AND DEVICES - 358

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1992	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1989	612	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1988	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	610,617	0	0	0	0.00%	0.00%	0.00%	14,500	2.37%
1986	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1984	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	9,620	7,595	0	7,595	78.95%	0.00%	78.95%	320	3.33%
1976	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	620,849	7,595	0	7,595	1.22%	0.00%	1.22%	14,820	2.39%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996
DISTRIBUTION EASEMENTS - 360.1

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1992	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1989	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1988	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1984	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	2,023	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	2,023	0	0	0	0.00%	0.00%	0.00%	0	0.00%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

STRUCTURE AND IMPROVEMENTS - 361

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	91,495	0	0	0	0.00%	0.00%	0.00%	13,894	15.19%
1995	31,709	0	0	0	0.00%	0.00%	0.00%	1,221	3.85%
1994	53,294	8,684	0	8,684	16.29%	0.00%	16.29%	1,000	1.88%
1993	77,699	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1992	26,507	0	0	0	0.00%	0.00%	0.00%	1,048	3.95%
1991	50,500	0	0	0	0.00%	0.00%	0.00%	105	0.21%
1990	47,177	0	0	0	0.00%	0.00%	0.00%	304	0.64%
1989	62,781	136	0	136	0.22%	0.00%	0.22%	1,992	3.17%
1988	12,592	0	178	178	0.00%	1.41%	1.41%	4,638	36.83%
1987	15,994	0	0	0	0.00%	0.00%	0.00%	539	3.37%
1986	14,385	0	0	0	0.00%	0.00%	0.00%	2,447	17.01%
1985	5,773	0	0	0	0.00%	0.00%	0.00%	7,473	129.45%
1984	1,732	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	10,502	0	0	0	0.00%	0.00%	0.00%	62	0.59%
1982	23,465	0	0	0	0.00%	0.00%	0.00%	150	0.64%
1981	10,990	0	0	0	0.00%	0.00%	0.00%	91	0.83%
1980	10,006	0	1,943	1,943	0.00%	19.42%	19.42%	163	1.63%
1979	49,147	0	4,000	4,000	0.00%	8.14%	8.14%	117	0.24%
1978	56,081	0	0	0	0.00%	0.00%	0.00%	1,886	3.36%
1977	16,968	0	0	0	0.00%	0.00%	0.00%	638	3.76%
1976	2,187	381	0	381	17.42%	0.00%	17.42%	56	2.56%
TOTAL	670,984	9,201	6,121	15,322	1.37%	0.91%	2.28%	37,824	5.64%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

STATION EQUIPMENT - 362

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	1,686,163	157,717	465,901	623,618	9.35%	27.63%	36.98%	139,697	8.28%
1995	3,394,574	541,502	1,569,507	2,111,009	15.95%	46.24%	62.19%	447,353	13.18%
1994	3,012,142	104,821	792,716	897,537	3.48%	26.32%	29.80%	417,527	13.86%
1993	1,891,476	51,177	1,054,238	1,105,416	2.71%	55.74%	58.45%	451,914	23.89%
1992	1,542,394	55,720	776,761	832,481	3.61%	50.36%	53.97%	151,262	9.81%
1991	1,899,764	19,390	1,114,924	1,134,314	1.02%	58.69%	59.71%	369,943	19.47%
1990	1,713,524	29,071	839,800	868,871	1.70%	49.01%	50.71%	81,641	4.76%
1989	1,503,108	115,346	780,684	896,030	7.67%	51.94%	59.61%	374,884	24.94%
1988	1,266,393	36,971	864,750	901,721	2.92%	68.28%	71.20%	266,434	21.04%
1987	1,507,280	9,920	145,436	155,356	0.66%	9.65%	10.31%	77,790	5.16%
1986	617,701	14,519	10,732	25,251	2.35%	1.74%	4.09%	69,717	11.29%
1985	957,768	15,377	241,257	256,634	1.61%	25.19%	26.80%	68,463	7.15%
1984	1,066,401	14,429	168,909	183,338	1.35%	15.84%	17.19%	6,651	0.62%
1983	1,539,449	13,376	522,871	536,247	0.87%	33.96%	34.83%	63,266	4.11%
1982	563,780	2,246	57,094	59,340	0.40%	10.13%	10.53%	17,935	3.18%
1981	987,191	11,748	287,043	298,791	1.19%	29.08%	30.27%	23,469	2.38%
1980	1,086,352	15,371	342,206	357,577	1.41%	31.50%	32.91%	36,758	3.38%
1979	1,108,349	40,752	297,908	338,660	3.68%	26.88%	30.56%	77,384	6.98%
1978	855,311	271,715	0	271,715	31.77%	0.00%	31.77%	27,337	3.20%
1977	1,034,061	416,469	0	416,469	40.28%	0.00%	40.28%	48,040	4.65%
1976	481,765	(204,016)	0	(204,016)	-42.35%	0.00%	-42.35%	20,091	4.17%
TOTAL	29,714,946	1,733,620	10,332,738	12,066,358	5.83%	34.77%	40.61%	3,237,556	10.90%

NOTE: Detail of salvage not available for years 1976 - 1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

POLES, TOWERS, AND FIXTURES - 364

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	1,780,090	21,263	1,367,034	1,388,297	1.19%	76.80%	77.99%	2,043,122	114.76%
1995	1,703,710	12,527	1,233,771	1,246,298	0.74%	72.42%	73.16%	1,744,928	102.42%
1994	2,071,487	24,587	580,460	605,047	1.13%	28.02%	29.21%	1,529,248	73.82%
1993	2,746,106	13,286	1,282,363	1,295,649	0.48%	46.70%	47.18%	1,651,851	60.15%
1992	2,896,079	6,867	1,141,139	1,148,005	0.24%	39.40%	39.64%	1,375,979	47.51%
1991	2,514,976	15,533	1,321,107	1,336,640	0.62%	52.53%	53.15%	711,416	28.29%
1990	3,755,308	23,130	1,198,516	1,221,646	0.62%	31.92%	32.54%	868,336	23.12%
1989	3,132,783	40,413	1,249,850	1,290,263	1.29%	39.90%	41.19%	1,219,625	38.93%
1988	3,067,333	13,219	1,225,637	1,238,856	0.43%	39.96%	40.39%	1,020,199	33.26%
1987	2,222,872	20,636	1,106,055	1,126,691	0.93%	49.76%	50.69%	1,206,234	54.26%
1986	1,816,640	33,706	1,180,846	1,214,552	1.86%	65.00%	66.86%	763,431	42.02%
1985	1,943,364	40,413	1,283,528	1,303,767	1.04%	66.05%	67.09%	722,651	37.19%
1984	1,157,835	11,569	1,296,959	1,308,528	1.00%	112.02%	113.02%	632,547	54.63%
1983	1,274,262	19,678	1,160,763	1,180,441	1.54%	91.09%	92.63%	604,857	47.47%
1982	1,325,200	14,608	877,026	891,634	1.10%	66.18%	67.28%	330,478	24.94%
1981	2,065,274	15,430	811,647	827,077	0.75%	39.30%	40.05%	662,506	32.08%
1980	1,165,205	6,753	847,742	854,495	0.58%	72.75%	73.33%	446,545	38.32%
1979	1,121,981	46,831	616,355	663,186	4.17%	54.93%	59.10%	355,331	31.67%
1978	1,048,387	469,096	0	469,096	44.74%	0.00%	44.74%	266,572	25.43%
1977	1,021,818	366,471	0	366,471	35.86%	0.00%	35.86%	207,371	20.29%
1976	958,983	362,745	0	362,745	37.83%	0.00%	37.83%	196,865	20.53%
TOTAL	40,789,693	1,558,587	19,780,797	21,339,384	3.82%	48.49%	52.32%	18,560,092	45.50%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

OVERHEAD CONDUCTOR AND DEVICES - 365

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	1,674,734	261,584	2,815,001	3,076,585	15.62%	168.09%	183.71%	3,746,335	223.70%
1995	1,601,454	723,610	2,025,530	2,749,140	45.18%	126.48%	171.66%	3,207,400	200.28%
1994	1,759,609	790,862	229,626	1,020,488	44.95%	13.05%	58.00%	2,935,435	166.82%
1993	2,777,621	639,684	1,527,937	2,167,621	23.03%	55.01%	78.04%	3,301,259	118.85%
1992	2,392,532	484,945	1,276,999	1,761,944	20.27%	53.37%	73.64%	2,625,985	109.76%
1991	2,438,067	281,630	2,073,314	2,353,944	11.51%	85.04%	96.55%	2,169,554	88.99%
1990	2,434,940	143,469	1,069,712	1,213,181	5.89%	43.93%	49.82%	1,461,269	60.01%
1989	2,476,982	249,522	1,295,052	1,544,574	10.07%	52.28%	62.35%	2,225,917	89.86%
1988	1,763,025	123,009	1,735,978	1,858,987	6.98%	98.47%	105.45%	2,295,792	130.22%
1987	2,397,230	378,667	1,186,188	1,564,855	15.80%	49.48%	65.28%	2,315,678	96.60%
1986	1,326,750	462,184	1,312,558	1,774,742	34.84%	98.93%	133.77%	1,783,737	134.44%
1985	1,695,400	640,313	1,394,885	2,035,198	37.77%	82.27%	120.04%	1,541,280	90.91%
1984	1,155,036	612,126	898,370	1,510,496	53.00%	77.78%	130.78%	1,259,233	109.02%
1983	1,556,833	584,583	1,716,295	2,300,878	37.55%	110.24%	147.79%	1,187,663	76.29%
1982	1,244,684	413,473	512,761	926,234	33.22%	41.20%	74.42%	565,313	45.42%
1981	1,122,270	781,964	937,079	1,719,043	69.68%	83.50%	153.18%	1,340,307	119.43%
1980	1,176,171	633,944	806,677	1,440,621	53.90%	68.59%	122.49%	812,763	69.10%
1979	1,144,664	426,642	488,615	915,257	37.27%	42.69%	79.96%	658,157	57.50%
1978	1,368,625	661,657	0	661,657	48.34%	0.00%	48.34%	533,867	39.01%
1977	1,005,277	534,057	0	534,057	53.13%	0.00%	53.13%	459,627	45.72%
1976	1,087,506	739,008	0	739,008	67.95%	0.00%	67.95%	467,230	42.96%
TOTAL	35,599,410	10,565,933	23,302,578	33,868,511	29.68%	65.46%	95.14%	36,893,802	103.64%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

UNDERGROUND CONDUIT - 366

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	74,110	0	116,354	116,354	0.00%	157.00%	157.00%	66,616	89.89%
1995	42,541	0	67,318	67,318	0.00%	158.24%	158.24%	82,711	194.43%
1994	55,299	20	181,072	181,092	0.04%	327.44%	327.48%	131,640	238.05%
1993	100,972	20	132,441	132,461	0.02%	131.17%	131.19%	106,840	105.81%
1992	90,764	0	114,583	114,583	0.00%	126.24%	126.24%	72,198	79.54%
1991	86,167	0	146,128	146,128	0.00%	169.59%	169.59%	83,711	97.15%
1990	89,890	0	123,507	123,507	0.00%	137.40%	137.40%	27,932	31.07%
1989	910,536	0	105,765	105,765	0.00%	11.62%	11.62%	17,907	1.97%
1988	66,787	0	71,809	71,809	0.00%	107.52%	107.52%	25,759	38.57%
1987	53,665	0	42,458	42,458	0.00%	79.12%	79.12%	8,183	15.25%
1986	68,813	0	29,380	29,380	0.00%	42.70%	42.70%	5,018	7.29%
1985	70,764	0	68,164	68,164	0.00%	96.33%	96.33%	2,566	3.63%
1984	33,811	0	34,746	34,746	0.00%	102.77%	102.77%	1,096	3.24%
1983	32,077	0	9,251	9,251	0.00%	28.84%	28.84%	2,917	9.09%
1982	40,577	0	21,129	21,129	0.00%	52.07%	52.07%	3,666	9.03%
1981	16,510	0	8,286	8,286	0.00%	50.19%	50.19%	1,739	10.53%
1980	31,914	0	15,323	15,323	0.00%	48.01%	48.01%	1,762	5.52%
1979	68,070	0	8,130	8,130	0.00%	11.94%	11.94%	970	1.43%
1978	15,912	5,198	0	5,198	32.67%	0.00%	32.67%	894	5.62%
1977	22,613	9,796	0	9,796	43.32%	0.00%	43.32%	2,038	9.01%
1976	10,171	6,008	0	6,008	59.07%	0.00%	59.07%	1,722	16.93%
TOTAL	1,981,963	21,042	1,295,843	1,316,885	1.06%	65.38%	66.44%	647,885	32.69%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

UNDERGROUND CONDUCTOR AND DEVICES - 367

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	446,299	67,595	742,466	810,061	15.15%	166.36%	181.51%	434,420	97.34%
1995	556,274	257,868	548,071	805,938	46.36%	98.53%	144.89%	322,472	57.97%
1994	502,855	275,355	1,366,039	1,641,394	54.76%	271.66%	326.42%	996,984	198.26%
1993	1,034,398	111,072	938,973	1,080,045	13.64%	90.77%	104.41%	622,187	60.15%
1992	442,855	22,375	896,819	919,194	5.05%	202.51%	207.56%	350,573	79.16%
1991	170,834	32,696	311,978	344,674	19.14%	182.62%	201.76%	245,976	143.99%
1990	660,559	38,077	297,926	336,003	5.76%	45.10%	50.86%	192,241	29.10%
1989	1,041,223	44,423	389,060	433,483	4.27%	37.37%	41.64%	238,987	22.95%
1988	435,772	49,612	418,518	468,130	11.38%	96.04%	107.42%	173,552	39.83%
1987	623,510	11,305	235,174	246,479	1.81%	37.72%	39.53%	118,728	19.04%
1986	621,300	35,696	589,231	624,927	5.75%	94.84%	100.59%	120,290	19.36%
1985	440,076	36,057	322,011	358,068	8.19%	73.17%	81.36%	138,649	31.51%
1984	253,240	36,021	271,329	307,350	14.22%	107.14%	121.36%	42,471	16.77%
1983	311,946	33,832	296,713	330,545	10.85%	95.12%	105.97%	34,247	10.98%
1982	238,061	30,045	275,063	305,108	12.62%	115.54%	128.16%	19,255	8.09%
1981	323,170	35,014	110,488	145,502	10.83%	34.19%	45.02%	28,770	8.90%
1980	389,364	35,646	94,254	129,900	9.15%	24.21%	33.36%	19,461	5.00%
1979	382,597	31,905	69,132	101,037	8.34%	18.07%	26.41%	13,114	3.43%
1978	274,527	69,411	0	69,411	25.28%	0.00%	25.28%	22,161	8.07%
1977	188,966	127,812	0	127,812	67.64%	0.00%	67.64%	12,673	6.71%
1976	277,283	(9,677)	0	(9,677)	-3.49%	0.00%	-3.49%	12,450	4.49%
TOTAL	9,615,109	1,402,138	8,173,246	9,575,384	14.58%	85.00%	99.59%	4,159,661	43.26%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

LINE TRANSFORMERS - 368

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	4,231,670	263,628	162,603	426,231	6.23%	3.84%	10.07%	1,197,649	28.30%
1995	4,165,136	713,589	163,020	876,609	17.13%	3.91%	21.04%	1,231,979	29.58%
1994	4,875,176	713,197	296,999	1,010,196	14.63%	6.09%	20.72%	1,200,465	24.62%
1993	5,074,627	916,247	321,825	1,238,073	18.06%	6.34%	24.40%	1,291,409	25.45%
1992	5,522,347	385,418	235,273	620,691	6.98%	4.26%	11.24%	945,928	17.13%
1991	5,365,451	161,805	313,517	475,322	3.02%	5.84%	8.86%	1,536,181	28.63%
1990	6,434,892	135,917	222,832	358,749	2.11%	3.46%	5.57%	494,922	7.69%
1989	5,386,785	131,512	266,491	398,003	2.44%	4.95%	7.39%	732,799	13.60%
1988	7,332,987	164,233	172,795	337,028	2.24%	2.36%	4.60%	1,020,018	13.91%
1987	1,528,627	10,622	326,534	337,156	0.69%	21.36%	22.05%	1,030,150	67.39%
1986	2,286,699	53,232	410,852	464,084	2.33%	17.97%	20.30%	899,743	39.35%
1985	3,054,550	41,446	400,750	442,196	1.36%	13.12%	14.48%	800,513	26.21%
1984	2,053,489	103,280	368,976	472,256	5.03%	17.97%	23.00%	707,632	34.46%
1983	2,393,807	66,897	256,326	323,223	2.79%	10.71%	13.50%	524,024	21.89%
1982	2,186,345	100,253	225,238	325,491	4.59%	10.30%	14.89%	164,541	7.53%
1981	1,113,012	42,577	91,025	133,602	3.83%	8.18%	12.01%	312,957	28.12%
1980	855,999	60,610	153,383	213,993	7.08%	17.92%	25.00%	188,894	22.07%
1979	784,410	62,529	145,423	207,952	7.97%	18.54%	26.51%	145,416	18.54%
1978	1,438,278	180,685	0	180,685	12.56%	0.00%	12.56%	143,628	9.99%
1977	1,215,167	199,691	0	199,691	16.43%	0.00%	16.43%	140,641	11.57%
1976	954,914	226,193	0	226,193	23.69%	0.00%	23.69%	116,327	12.18%
TOTAL	68,254,368	4,733,561	4,533,863	9,267,424	6.94%	6.64%	13.58%	14,825,816	21.72%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

OVERHEAD SERVICES - 369.1

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	436,993	23,011	65,628	88,639	5.27%	15.02%	20.29%	1,161,772	265.86%
1995	82,540	49,631	86,383	136,014	60.13%	104.66%	164.79%	986,174	1194.78%
1994	161,898	107,747	66,031	173,779	66.55%	40.79%	107.34%	654,362	404.18%
1993	236,025	150,443	46,780	197,224	63.74%	19.82%	83.56%	699,860	296.52%
1992	200,904	118,626	56,783	175,409	59.05%	28.26%	87.31%	579,837	288.61%
1991	376,745	20,937	58,615	87,652	7.71%	15.56%	23.27%	802,276	212.95%
1990	369,227	13,961	72,352	86,314	3.78%	19.60%	23.38%	430,235	116.52%
1989	233,048	51,424	166,571	217,995	22.07%	71.47%	93.54%	496,590	213.08%
1988	287,822	92,993	604,018	697,011	32.31%	209.86%	242.17%	490,768	170.51%
1987	263,843	19,488	199,361	218,849	7.39%	75.56%	82.95%	540,116	204.71%
1986	227,266	99,302	93,146	192,448	43.69%	40.99%	84.68%	454,721	200.08%
1985	398,688	194,725	100,292	295,017	48.84%	25.16%	74.00%	433,796	108.81%
1984	231,692	140,276	322,461	462,737	60.54%	139.18%	199.72%	409,395	176.70%
1983	260,885	145,235	298,091	443,326	55.67%	114.26%	169.93%	271,717	104.15%
1982	240,532	129,017	59,548	188,565	53.64%	24.76%	78.40%	244,905	101.82%
1981	202,057	144,145	73,266	217,411	71.34%	36.26%	107.60%	284,371	140.74%
1980	200,290	200,805	45,487	246,292	100.26%	22.71%	122.97%	228,908	114.29%
1979	203,831	181,534	40,754	222,288	89.06%	19.99%	109.05%	175,316	86.01%
1978	149,551	133,316	0	133,316	89.14%	0.00%	89.14%	121,970	81.56%
1977	145,632	109,053	0	109,053	74.88%	0.00%	74.88%	152,649	104.82%
1976	143,622	117,801	0	117,801	82.02%	0.00%	82.02%	150,395	104.72%
TOTAL	5,053,091	2,251,570	2,455,568	4,707,139	44.56%	48.60%	93.15%	9,770,133	193.35%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

UNDERGROUND SERVICES - 369.2

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	1,782,844	92,044	63,675	155,719	5.16%	3.57%	8.73%	26,365	1.48%
1995	20,807	12,463	91,291	103,754	59.90%	438.75%	498.65%	21,599	107.81%
1994	95,611	70,938	114,095	185,033	74.19%	119.33%	193.52%	251,212	262.74%
1993	277,063	7,443	142,689	150,133	2.69%	51.50%	54.19%	214,653	77.47%
1992	259,905	19,129	44,120	63,249	7.36%	16.98%	24.34%	224,481	86.37%
1991	389,413	1,773	174,098	175,871	0.46%	44.71%	45.17%	227,739	58.48%
1990	481,821	6,810	57,720	64,530	1.41%	11.98%	13.39%	246,067	51.07%
1989	182,063	38,809	209,615	248,424	21.32%	115.13%	136.45%	292,095	160.44%
1988	1,062,212	27,754	172,212	199,966	2.61%	16.21%	18.82%	195,301	18.39%
1987	401,195	9,223	94,719	103,942	2.30%	23.61%	25.91%	177,299	44.19%
1986	113,485	13,137	79,635	92,772	11.58%	70.17%	81.75%	113,361	99.89%
1985	15,268	61,311	121,869	183,180	401.57%	798.20%	1199.77%	73,240	479.70%
1984	29,784	3,970	147,681	151,651	13.33%	495.84%	509.17%	59,392	199.41%
1983	29,853	46,302	103,067	149,369	155.10%	345.25%	500.35%	59,768	200.21%
1982	103,111	27,653	50,965	78,618	26.82%	49.43%	76.25%	41,741	40.48%
1981	113,992	23,733	67,811	91,544	20.82%	59.49%	80.31%	51,655	45.31%
1980	129,864	30,141	56,540	86,681	23.21%	43.54%	66.75%	54,351	41.85%
1979	96,836	12,625	57,158	69,783	13.04%	59.03%	72.07%	48,198	49.77%
1978	82,729	57,005	0	57,005	68.91%	0.00%	68.91%	69,744	84.30%
1977	10,746	28,439	0	28,439	264.65%	0.00%	264.65%	29,261	272.30%
1976	(4,791)	29,118	0	29,118	-607.76%	0.00%	-607.76%	9,759	-203.69%
TOTAL	5,673,811	619,821	1,848,960	2,468,781	10.92%	32.59%	43.51%	2,487,281	43.84%

NOTE: Detail of salvage not available for years 1976 - 1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

METER EQUIPMENT - 370

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	2,552,287	58,973	0	58,973	2.31%	0.00%	2.31%	180,567	7.07%
1995	1,449,567	63,763	895	64,658	4.40%	0.06%	4.46%	107,382	7.41%
1994	2,536,262	55,474	573,791	629,225	2.19%	22.62%	24.81%	275,230	10.85%
1993	1,985,182	40,795	35,383	76,178	2.05%	1.78%	3.83%	205,742	10.36%
1992	2,794,473	9,041	1,436	10,477	0.32%	0.05%	0.37%	267,412	9.57%
1991	1,183,252	13,490	1,441	14,931	1.14%	0.12%	1.26%	199,064	16.82%
1990	1,097,368	2,904	0	2,904	0.26%	0.00%	0.26%	130,934	11.93%
1989	1,629,634	0	0	0	0.00%	0.00%	0.00%	197,394	12.11%
1988	1,796,394	4,412	0	4,412	0.25%	0.00%	0.25%	241,054	13.42%
1987	1,188,465	14,796	0	14,796	1.24%	0.00%	1.24%	224,507	18.89%
1986	473,421	11,217	0	11,217	2.37%	0.00%	2.37%	92,639	19.57%
1985	625,142	5,655	0	5,655	0.90%	0.00%	0.90%	104,789	16.76%
1984	386,681	15,227	207	15,434	3.94%	0.05%	3.99%	194,433	50.28%
1983	917,320	3,488	179	3,667	0.38%	0.02%	0.40%	149,668	16.32%
1982	1,222,406	17,003	0	17,003	1.39%	0.00%	1.39%	311,546	25.49%
1981	632,787	2,662	849	3,511	0.42%	0.13%	0.55%	178,127	28.15%
1980	401,152	1,011	0	1,011	0.25%	0.00%	0.25%	100,536	25.06%
1979	226,096	1,491	1,040	2,531	0.66%	0.46%	1.12%	45,505	20.13%
1978	283,637	6,394	0	6,394	2.25%	0.00%	2.25%	54,341	19.16%
1977	220,962	12,364	0	12,364	5.60%	0.00%	5.60%	41,211	18.65%
1976	264,033	6,037	0	6,037	2.29%	0.00%	2.29%	48,065	18.20%
TOTAL	23,866,521	346,156	615,222	961,377	1.45%	2.58%	4.03%	3,350,147	14.04%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

INSTALLATIONS ON CUSTOMER'S PREMISES -371

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	19,093	250	0	250	1.31%	0.00%	1.31%	888	4.65%
1995	40,523	0	0	0	0.00%	0.00%	0.00%	310	0.76%
1994	11,439	0	0	0	0.00%	0.00%	0.00%	100	0.87%
1993	2,034	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1992	49,019	0	0	0	0.00%	0.00%	0.00%	198	0.40%
1991	43,521	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	21,837	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1989	9,322	0	0	0	0.00%	0.00%	0.00%	200	2.15%
1988	34,721	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	13,100	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1984	14,572	0	5,615	5,615	0.00%	38.53%	38.53%	215	1.48%
1983	0	78	0	78	0.00%	0.00%	0.00%	0	0.00%
1982	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	11,972	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	44	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	4,507	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	724	576	0	576	79.56%	0.00%	79.56%	0	0.00%
TOTAL	276,428	904	5,615	6,519	0.33%	2.03%	2.36%	1,911	0.69%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

LEASED PROP. ON CUSTOMER'S PREMISES - 372

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1992	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1989	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1988	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	0	0	68	68	0.00%	0.00%	0.00%	0	0.00%
1984	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	0	0	(709)	(709)	0.00%	0.00%	0.00%	0	0.00%
1982	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	10,953	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	0	0	386	386	0.00%	0.00%	0.00%	0	0.00%
1978	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	10,953	0	(255)	(255)	0.00%	-2.33%	-2.33%	0	0.00%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

STREETLIGHT AND SIGNALING EQUIPMENT - 373

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	2,438,225	27,144	435,005	462,149	1.11%	17.84%	18.95%	502,979	20.63%
1995	2,420,829	19,659	294,240	313,900	0.81%	12.15%	12.96%	428,244	17.69%
1994	2,469,674	5,794	1,331,969	1,337,762	0.23%	53.93%	54.16%	571,133	23.13%
1993	2,631,043	35,218	269,480	304,698	1.34%	10.24%	11.58%	559,633	21.27%
1992	2,850,426	41,540	369,516	411,056	1.46%	12.96%	14.42%	357,508	12.54%
1991	2,852,060	65,887	562,559	628,446	2.31%	19.72%	22.03%	725,789	25.45%
1990	6,520,763	49,487	1,481,431	1,530,918	0.76%	22.72%	23.48%	501,769	7.69%
1989	5,481,329	90,800	1,490,071	1,580,871	1.66%	27.18%	28.84%	228,447	4.17%
1988	6,044,329	94,368	920,832	1,015,200	1.56%	15.23%	16.79%	220,713	3.65%
1987	3,716,784	41,100	1,404,062	1,445,260	1.11%	37.78%	38.89%	238,484	6.42%
1986	2,949,269	26,917	1,992,503	2,019,420	0.91%	67.56%	68.47%	157,244	5.33%
1985	2,972,002	14,244	1,158,104	1,172,348	0.48%	38.97%	39.45%	145,220	4.89%
1984	2,832,168	25,253	987,606	1,012,859	0.89%	34.87%	35.76%	142,488	5.03%
1983	2,997,771	29,777	1,584,376	1,614,153	0.99%	52.85%	53.84%	315,783	10.53%
1982	1,793,768	1,402	754,730	756,132	0.08%	42.08%	42.16%	132,639	7.39%
1981	676,737	42,160	204,183	246,343	6.23%	30.17%	36.40%	132,420	19.57%
1980	525,781	13,979	317,808	331,787	2.66%	60.44%	63.10%	73,950	14.06%
1979	564,295	17,234	216,695	233,929	3.05%	38.40%	41.45%	56,589	10.03%
1978	685,851	291,903	0	291,903	42.56%	0.00%	42.56%	43,929	6.41%
1977	672,847	347,228	0	347,228	51.61%	0.00%	51.61%	82,668	12.29%
1976	586,554	408,920	0	408,920	69.72%	0.00%	69.72%	88,369	15.07%
TOTAL	54,682,505	1,690,112	15,775,170	17,465,283	3.09%	28.85%	31.94%	5,705,998	10.43%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

STRUCTURES AND IMPROVEMENTS - 390

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	2,697,662	1,745,637	0	1,745,637	64.71%	0.00%	64.71%	115,021	4.26%
1995	866,346	739,529	0	739,529	85.36%	0.00%	85.36%	110,676	12.78%
1994	1,225,312	6,983	0	6,983	0.57%	0.00%	0.57%	95,603	7.80%
1993	(124,420)	796	0	796	-0.64%	0.00%	-0.64%	60,446	-48.58%
1992	724,367	2,747	40,809	43,556	0.38%	5.63%	6.01%	84,539	11.67%
1991	749,709	276	(1,799)	(1,523)	0.04%	-0.24%	-0.20%	211,309	28.19%
1990	218,607	2,115	0	2,115	0.97%	0.00%	0.97%	66,607	30.47%
1989	319,947	2,658	0	2,658	0.83%	0.00%	0.83%	54,139	16.92%
1988	381,204	21,103	0	21,103	5.54%	0.00%	5.54%	60,159	15.78%
1987	410,224	0	0	0	0.00%	0.00%	0.00%	39,639	9.66%
1986	197,382	110	851	1,361	0.26%	0.43%	0.69%	36,627	18.56%
1985	28,257	0	0	0	0.00%	0.00%	0.00%	3,290	11.64%
1984	9,413	650	0	650	6.91%	0.00%	6.91%	171	1.82%
1983	37,036	0	(1,560)	(1,560)	0.00%	-4.21%	-4.21%	1,579	4.26%
1982	57,586	500	5,500	6,000	0.87%	9.55%	10.42%	6,537	11.35%
1981	187,166	0	(7)	(7)	0.00%	0.00%	0.00%	28,298	15.12%
1980	188,028	150	0	150	0.08%	0.00%	0.08%	49,581	26.37%
1979	28,617	0	(19)	(19)	0.00%	-0.07%	-0.07%	1,365	4.77%
1978	21,442	0	0	0	0.00%	0.00%	0.00%	548	2.56%
1977	24,559	(2,546)	0	(2,546)	-10.37%	0.00%	-10.37%	4,695	19.12%
1976	73,783	4,883	0	4,883	6.62%	0.00%	6.62%	1,287	1.74%
TOTAL	8,322,227	2,525,992	43,775	2,569,767	30.35%	0.53%	30.88%	1,032,116	12.40%

NOTE: Detail not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

OFFICE FURNITURE AND EQUIPMENT - 391

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	84,589	0	84,589	0.00%	0.00%	0.00%	0	0.00%
1995	0	64,255	0	64,255	0.00%	0.00%	0.00%	0	0.00%
1994	0	117,408	0	117,408	0.00%	0.00%	0.00%	0	0.00%
1993	0	107,962	0	107,962	0.00%	0.00%	0.00%	0	0.00%
1992	0	18,928	0	18,928	0.00%	0.00%	0.00%	0	0.00%
1991	0	13,250	0	13,250	0.00%	0.00%	0.00%	0	0.00%
1990	159,046	10,650	0	10,650	6.70%	0.00%	6.70%	(8,000)	-5.03%
1989	247,698	13,729	0	13,729	5.54%	0.00%	5.54%	0	0.00%
1988	396,982	17,757	0	17,757	4.47%	0.00%	4.47%	(25)	-0.01%
1987	580,649	17,636	100	17,736	3.04%	0.02%	3.06%	0	0.00%
1986	53,500	6,716	250	6,966	12.55%	0.47%	13.02%	(11)	-0.02%
1985	454,453	8,009	935	8,944	1.76%	0.21%	1.97%	0	0.00%
1984	471,487	14,319	0	14,319	3.04%	0.00%	3.04%	(9,000)	-1.91%
1983	115,945	799	0	799	0.69%	0.00%	0.69%	(1,500)	-1.29%
1982	279,669	1,491	0	1,491	0.53%	0.00%	0.53%	0	0.00%
1981	131,486	1,085	0	1,085	0.83%	0.00%	0.83%	0	0.00%
1980	156,248	9,800	0	9,800	6.27%	0.00%	6.27%	0	0.00%
1979	225,634	8,515	1,258	9,773	3.77%	0.56%	4.33%	0	0.00%
1978	49,056	872	0	872	1.78%	0.00%	1.78%	0	0.00%
1977	51,693	786	0	786	1.52%	0.00%	1.52%	2	0.00%
1976	29,902	663	0	663	2.22%	0.00%	2.22%	0	0.00%
TOTAL	3,403,448	519,218	2,543	521,761	15.26%	0.07%	15.33%	(18,534)	-0.54%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

STORES EQUIPMENT - 393

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1994	0	9,520	0	9,520	0.00%	0.00%	0.00%	0	0.00%
1993	0	35	0	35	0.00%	0.00%	0.00%	0	0.00%
1992	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1991	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	21,956	450	0	450	2.05%	0.00%	2.05%	0	0.00%
1989	30,102	3,200	0	3,200	10.63%	0.00%	10.63%	0	0.00%
1988	11,049	3,800	0	3,800	34.39%	0.00%	34.39%	0	0.00%
1987	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	12,133	1,275	0	1,275	10.51%	0.00%	10.51%	103	0.85%
1984	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	33,189	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1981	8,770	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	90	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	11,132	1,994	0	1,994	17.91%	0.00%	17.91%	0	0.00%
1977	15,309	8,000	0	8,000	52.26%	0.00%	52.26%	0	0.00%
1976	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	143,730	28,274	0	28,274	19.67%	0.00%	19.67%	103	0.07%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

TOOLS, SHOP, AND GARAGE EQUIPMENT - 394

YEAR	PLANT REMOVED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	0	5,122	0	5,122	0.00%	0.00%	0.00%	0	0.00%
1994	0	17,406	0	17,406	0.00%	0.00%	0.00%	0	0.00%
1993	0	9,966	0	9,966	0.00%	0.00%	0.00%	0	0.00%
1992	58,146	7,567	0	7,567	13.01%	0.00%	13.01%	0	0.00%
1991	64,593	3,110	(61)	3,049	4.81%	-0.09%	4.72%	0	0.00%
1990	396,803	3,707	7,080	10,787	0.93%	1.78%	2.71%	29,802	7.51%
1989	252,345	696	0	696	0.28%	0.00%	0.28%	0	0.00%
1988	338,057	761	356	1,117	0.23%	0.11%	0.34%	41,630	12.31%
1987	379,797	2,357	450	2,807	0.62%	0.12%	0.74%	0	0.00%
1986	760,699	25	26,120	26,145	0.00%	3.43%	3.43%	350	0.05%
1985	367,134	42,398	0	42,398	11.55%	0.00%	11.55%	0	0.00%
1984	403,684	1,319	0	1,319	0.33%	0.00%	0.33%	(30)	-0.01%
1983	172,856	34,911	0	34,911	20.20%	0.00%	20.20%	1,993	1.15%
1982	199,029	99	0	99	0.05%	0.00%	0.05%	32	0.02%
1981	168,495	3,250	0	3,250	1.93%	0.00%	1.93%	0	0.00%
1980	171,710	1,399	1,016	2,415	0.81%	0.59%	1.40%	0	0.00%
1979	88,796	105	0	105	0.12%	0.00%	0.12%	0	0.00%
1978	86,556	3,876	0	3,876	4.48%	0.00%	4.48%	0	0.00%
1977	68,441	3,439	0	3,439	5.02%	0.00%	5.02%	27	0.04%
1976	97,309	6,292	0	6,292	6.47%	0.00%	6.47%	0	0.00%
TOTAL	4,074,450	147,804	34,961	182,766	3.63%	0.86%	4.49%	73,804	1.81%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

LABORATORY EQUIPMENT - 395

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	0	2,675	0	2,675	0.00%	0.00%	0.00%	0	0.00%
1994	0	9,320	0	9,320	0.00%	0.00%	0.00%	0	0.00%
1993	0	0	(9,320)	(9,320)	0.00%	0.00%	0.00%	0	0.00%
1992	0	4,554	0	4,554	0.00%	0.00%	0.00%	0	0.00%
1991	0	0	(11,309)	(11,309)	0.00%	0.00%	0.00%	0	0.00%
1990	63,549	3,000	28,266	31,266	4.72%	44.48%	49.20%	0	0.00%
1989	29,833	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1988	22,810	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1987	16,579	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1986	438,153	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1985	161,936	500	0	500	0.31%	0.00%	0.31%	0	0.00%
1984	14,916	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1983	77,233	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1982	91,978	3,150	0	3,150	3.42%	0.00%	3.42%	0	0.00%
1981	39,194	50	0	50	0.13%	0.00%	0.13%	0	0.00%
1980	134,720	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	21,994	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1977	7,389	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	611	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	1,120,895	23,249	7,637	30,886	2.07%	0.68%	2.76%	0	0.00%

NOTE: Detail of salvage not available for years 1976-1978.

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

POWER OPERATED EQUIPMENT - 396

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	64,137	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1995	111,083	6,008	0	6,008	5.41%	0.00%	5.41%	0	0.00%
1994	47,245	7,559	0	7,559	16.00%	0.00%	16.00%	7,559	16.00%
1993	58,463	5,085	0	5,085	8.70%	0.00%	8.70%	0	0.00%
1992	100,616	11,761	0	11,761	11.69%	0.00%	11.69%	0	0.00%
1991	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	92,714	12,375	0	12,375	13.35%	0.00%	13.35%	0	0.00%
1989	154,883	885	1,240	8,125	4.45%	0.80%	5.25%	0	0.00%
1988	215,423	15,527	0	15,527	7.21%	0.00%	7.21%	0	0.00%
1987	112,108	26,516	352	26,868	23.65%	0.31%	23.96%	(4,590)	-4.09%
1986	112,346	12,465	0	12,465	11.10%	0.00%	11.10%	0	0.00%
1985	64,736	5,693	0	5,693	8.79%	0.00%	8.79%	1,071	1.65%
1984	121,879	6,565	0	6,565	5.39%	0.00%	5.39%	0	0.00%
1983	42,428	850	0	850	2.00%	0.00%	2.00%	0	0.00%
1982	42,015	6,548	0	6,548	15.58%	0.00%	15.58%	0	0.00%
1981	82,152	4,073	0	4,073	4.96%	0.00%	4.96%	0	0.00%
1980	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1979	78,298	13,198	0	13,198	16.86%	0.00%	16.86%	0	0.00%
1978	20,640	2,890	0	2,890	14.00%	0.00%	14.00%	0	0.00%
1977	12,263	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1976	19,061	10,500	0	10,500	55.09%	0.00%	55.09%	0	0.00%
TOTAL	1,552,490	154,498	1,592	156,090	9.95%	0.10%	10.05%	4,040	0.26%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

COMMUNICATION EQUIPMENT - 397

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	225,353	0	0	0	0.00%	0.00%	0.00%	6,620	2.94%
1995	274,185	0	0	0	0.00%	0.00%	0.00%	6,324	2.31%
1994	5,799,207	3,000	0	3,000	0.05%	0.00%	0.05%	15,818	0.27%
1993	313,748	0	0	0	0.00%	0.00%	0.00%	20,367	6.49%
1992	277,821	0	0	0	0.00%	0.00%	0.00%	5,937	2.14%
1991	508,639	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1990	320,601	370	0	370	0.12%	0.00%	0.12%	0	0.00%
1989	130,780	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1988	449,364	16,032	0	16,032	3.57%	0.00%	3.57%	(1,630)	-0.36%
1987	265,458	202	0	202	0.08%	0.00%	0.08%	13,792	5.20%
1986	146,853	0	4,151	4,151	0.00%	2.83%	2.83%	4,007	2.73%
1985	241,197	0	0	0	0.00%	0.00%	0.00%	352	0.15%
1984	129,850	0	0	0	0.00%	0.00%	0.00%	3,049	2.35%
1983	184,227	923	0	923	0.50%	0.00%	0.50%	1,419	0.77%
1982	1,177	0	1,790	1,790	0.00%	152.08%	152.08%	0	0.00%
1981	500,887	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1980	434,543	1,167	107	1,274	0.27%	0.02%	0.29%	3,067	0.71%
1979	307,442	0	0	0	0.00%	0.00%	0.00%	4,543	1.48%
1978	30,365	4,850	0	4,850	15.97%	0.00%	15.97%	25	0.08%
1977	108,065	0	0	0	0.00%	0.00%	0.00%	153	0.14%
1976	6,941	0	0	0	0.00%	0.00%	0.00%	0	0.00%
TOTAL	10,656,703	26,544	6,048	32,592	0.25%	0.06%	0.31%	83,843	0.79%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

MISCELLANEOUS EQUIPMENT - 398

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	0	16,484	0	16,484	0.00%	0.00%	0.00%	0	0.00%
1995	0	136	0	136	0.00%	0.00%	0.00%	0	0.00%
1994	0	1,587	0	1,587	0.00%	0.00%	0.00%	0	0.00%
1993	0	1,110	0	1,110	0.00%	0.00%	0.00%	0	0.00%
1992	0	343	0	343	0.00%	0.00%	0.00%	0	0.00%
1991	0	234	0	234	0.00%	0.00%	0.00%	0	0.00%
1990	18,655	350	0	350	1.88%	0.00%	1.88%	0	0.00%
1989	34,846	314	0	314	0.90%	0.00%	0.90%	0	0.00%
1988	14,589	5,000	500	5,500	34.27%	3.43%	37.70%	(288)	-1.97%
1987	4,977	0	346	346	0.00%	6.95%	6.95%	500	10.05%
1986	65,248	1,755	55	1,820	2.71%	0.08%	2.79%	37	0.06%
1985	53,154	1,152	1,100	2,252	2.17%	2.07%	4.24%	0	0.00%
1984	2,363	9,966	0	9,966	421.75%	0.00%	421.75%	36	1.52%
1983	13,216	2,073	0	2,073	15.69%	0.00%	15.69%	0	0.00%
1982	6,832	6,196	0	6,196	90.69%	0.00%	90.69%	0	0.00%
1981	4,042	200	0	200	4.95%	0.00%	4.95%	0	0.00%
1980	13,504	851	445	1,296	6.30%	3.30%	9.60%	25	0.19%
1979	11,895	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1978	2,049	243	0	243	11.86%	0.00%	11.86%	0	0.00%
1977	12,446	650	0	650	5.22%	0.00%	5.22%	0	0.00%
1976	4,242	958	0	958	22.58%	0.00%	22.58%	0	0.00%
TOTAL	262,058	49,612	2,446	52,058	18.93%	0.93%	19.87%	310	0.12%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

TRANSPORTATION EQUIPMENT - 392

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	2,656,358	539,775	0	539,775	20.32%	0.00%	20.32%	11,687	0.44%
1995	7,849,561	1,367,934	0	1,367,934	17.43%	0.00%	17.43%	44,179	0.56%
1994	1,831,535	405,007	0	405,007	22.11%	0.00%	22.11%	7,948	0.43%
1993	2,484,281	521,979	0	521,979	21.01%	0.00%	21.01%	14,730	0.59%
1992	949,266	173,685	0	173,685	18.30%	0.00%	18.30%	6,932	0.73%
1991	1,895,953	411,185	0	411,185	21.69%	0.00%	21.69%	6,293	0.33%
1990	2,155,520	388,536	0	388,536	18.03%	0.00%	18.03%	10,200	0.47%
1989	3,354,942	413,670	0	413,670	12.33%	0.00%	12.33%	19,864	0.59%
1988	2,404,479	634,440	0	634,440	26.39%	0.00%	26.39%	5,832	0.24%
1987	1,967,793	529,248	1,905	531,153	26.90%	0.10%	27.00%	0	0.00%
1986	1,450,920	256,134	0	256,134	17.65%	0.00%	17.65%	0	0.00%
1985	2,645,049	483,808	0	483,808	18.29%	0.00%	18.29%	2,000	0.08%
1984	1,993,523	320,585	0	320,585	16.08%	0.00%	16.08%	(2,000)	-0.10%
1983	2,016,981	302,282	0	302,282	14.99%	0.00%	14.99%	0	0.00%
1982	939,083	144,438	8,761	153,199	15.38%	0.93%	16.31%	0	0.00%
1981	700,289	180,355	0	180,355	25.75%	0.00%	25.75%	11	0.00%
1980	929,995	165,514	0	165,514	17.80%	0.00%	17.80%	9	0.00%
1979	1,699,422	239,885	0	239,885	14.12%	0.00%	14.12%	0	0.00%
1978	858,160	169,310	0	169,310	19.73%	0.00%	19.73%	0	0.00%
1977	620,204	73,686	0	73,686	11.88%	0.00%	11.88%	2,082	0.34%
1976	65,600	6,060	0	6,060	9.24%	0.00%	9.24%	429	0.65%
TOTAL	41,468,914	7,727,515	10,666	7,738,181	18.63%	0.03%	18.66%	130,196	0.31%

NOTE: Detail of salvage not available for years 1976-1978.

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

PASSENGER CARS - 392.1

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	100,869	25,471	0	25,471	25.25%	0.00%	25.25%	269	0.27%
1995	691,227	167,996	0	167,996	24.30%	0.00%	24.30%	2,852	0.41%
1994	635,679	105,774	0	105,774	16.64%	0.00%	16.64%	1,279	0.20%
1993	490,891	84,244	0	84,244	17.16%	0.00%	17.16%	4,820	0.98%
1992	105,849	19,855	0	19,855	18.76%	0.00%	18.76%	225	0.21%
1991	362,917	79,492	0	79,492	21.90%	0.00%	21.90%	308	0.08%
1990	275,896	35,030	0	35,030	12.70%	0.00%	12.70%	2,433	0.88%
TOTAL	2,663,328	517,862	0	517,862	19.44%	0.00%	19.44%	12,186	0.46%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

LIGHT TRUCKS - 392.2

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	680,463	185,259	0	185,259	27.23%	0.00%	27.23%	2,631	0.39%
1995	2,396,992	536,622	0	536,622	22.39%	0.00%	22.39%	9,576	0.40%
1994	1,005,027	239,302	0	239,302	23.81%	0.00%	23.81%	3,899	0.39%
1993	1,426,058	354,767	0	354,767	24.88%	0.00%	24.88%	6,470	0.45%
1992	241,483	52,983	0	52,983	21.94%	0.00%	21.94%	3,602	1.49%
1991	937,060	238,965	0	238,965	25.50%	0.00%	25.50%	3,630	0.39%
1990	779,330	158,507	0	158,507	20.34%	0.00%	20.34%	5,198	0.67%
TOTAL	7,466,413	1,766,404	0	1,766,404	23.66%	0.00%	23.66%	35,006	0.47%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

HEAVY TRUCKS - 392.3

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	825,734	121,099	0	121,099	14.67%	0.00%	14.67%	2,304	0.28%
1995	1,183,908	153,763	0	153,763	12.99%	0.00%	12.99%	5,660	0.48%
1994	26,962	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1993	0	0	0	0	0.00%	0.00%	0.00%	0	0.00%
1992	74,134	5,262	0	5,262	7.10%	0.00%	7.10%	507	0.68%
1991	117,204	9,995	0	9,995	8.53%	0.00%	8.53%	6	0.00%
1990	74,851	4,267	0	4,267	5.70%	0.00%	5.70%	300	0.40%
TOTAL	2,302,793	294,385	0	294,385	12.78%	0.00%	12.78%	8,777	0.38%

FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

SPECIAL TRUCKS - 392.4

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	1,025,405	188,577	0	188,577	18.39%	0.00%	18.39%	5,403	0.53%
1995	3,518,629	461,234	0	461,234	13.11%	0.00%	13.11%	23,211	0.66%
1994	106,948	45,244	0	45,244	42.30%	0.00%	42.30%	1,750	1.64%
1993	561,823	71,664	0	71,664	12.76%	0.00%	12.76%	2,085	0.37%
1992	515,392	86,572	0	86,572	16.80%	0.00%	16.80%	2,598	0.50%
1991	476,258	82,238	0	82,238	17.27%	0.00%	17.27%	2,349	0.49%
1990	929,407	179,632	0	179,632	19.33%	0.00%	19.33%	1,735	0.19%
TOTAL	7,133,862	1,115,159	0	1,115,159	15.63%	0.00%	15.63%	39,131	0.55%

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FLORIDA POWER CORPORATION
COST OF REMOVAL AND SALVAGE RATIOS
PERIOD ENDING DECEMBER 31, 1996

TRAILERS - 392.5

YEAR	PLANT RETIRED	SALVAGE			SALVAGE PERCENTAGES			REMOVAL AMOUNT	COST PERCENT
		NORMAL	ABNORMAL	TOTAL	NORMAL	ABNORMAL	TOTAL		
1996	23,887	19,370	0	19,370	81.09%	0.00%	81.09%	1,081	4.53%
1995	58,805	48,320	0	48,320	82.17%	0.00%	82.17%	2,879	4.90%
1994	56,919	14,628	0	14,628	25.70%	0.00%	25.70%	1,020	1.79%
1993	5,509	11,304	0	11,304	205.19%	0.00%	205.19%	1,355	24.60%
1992	12,408	9,013	0	9,013	72.64%	0.00%	72.64%	0	0.00%
1991	2,514	495	0	495	19.69%	0.00%	19.69%	0	0.00%
1990	96,036	11,100	0	11,100	11.56%	0.00%	11.56%	534	0.56%
TOTAL	256,078	114,229	0	114,229	44.61%	0.00%	44.61%	6,869	2.68%