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**Florida  
Power**  
CORPORATION

James A. McGee  
SENIOR COUNSEL

June 26, 1987

Steve C. Tribble  
Director, Records and Reporting  
Florida Public Service Commission  
101 East Gaines Street  
Tallahassee, FL 32399-0872

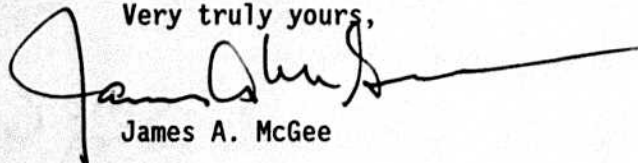
Re: Docket No. 870098-EI

Dear Mr. Tribble:

Enclosed please find for filing in the subject docket fifteen (15) copies of revised Schedules 4-Q, 5-Q, 6-Q, 8, 9-Q and 12 to the Nuclear Decommissioning Study previously filed with the Company's Petition in this proceeding. These revisions are based on a further evaluation of Internal Revenue Code Section 468A and related IRS regulations. This evaluation has led the Company to conclude that the Qualifying Percentage should be 78.125% based on a 32 year life instead of the qualifying percentage of 82.5% contained in the original schedules which was based on a 40 year life period. The revised schedules also reflect a modification of treatment of the tax refund upon election of the Qualifying Plan for 1984 and 1987 consistent with the above referenced qualifying percentage.

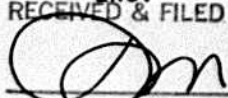
Please acknowledge receipt and filing of the above by completing the form on the enclosed duplicate copy of this letter and returning same to this writer.

Very truly yours,



James A. McGee

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FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE  
05743 JUN 29 1987

FLORIDA POWER CORPORATION  
ESTIMATED COST OF DECOMMISSIONING  
CRYSTAL RIVER NUCLEAR PLANT

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RETAIL ASSUMPTIONS FOR QUALIFIED PLAN

1	INFLATION RATE:	6.65%		
2	TAX RATE 1987 QUALIFIED/NONQUALIFIED:	0.00%	43.30%	
3	TAX RATE POST 1987			
4	QUALIFIED/NONQUALIFIED	0.00%	37.63%	
5	AFTER TAX EARNINGS RATE:	6.65%	(1)	
6	YEAR OF STUDY:	1985		
7	BEGINNING DATE OF ESTIMATE:	31-Dec-86		
8	LICENSE EXPIRATION DATE:	03-Dec-2016		
9	REMAINING LIFE IN YEARS:	30.00		
10	NONQUALIFYING PERCENTAGE	21.875%		
11	QUALIFYING PERCENTAGE	78.125%		
12				
13		QUALIFIED	NONQUALIFIED	TOTAL
14				
15	BEGINNING NONQUALIFIED FUND BALANCE:		\$7,671,303	\$7,671,303
16	BEGINNING QUALIFIED FUND BALANCE:	6,349,257		6,349,257
17		-----	-----	-----
18	RETAIL (DECEMBER 31, 1986):	6,349,257	7,671,303	14,020,560
19	PRESENT VALUE OF TAX REFUND			
20	ON SWITCH TO QUALIFIED PLAN			
21	\$5,500,226 * (1/(1+6.65%/12) <sup>12</sup> )	5,147,302		5,147,302
22	JANUARY, 1987 DEPOSIT	164,485	46,056	210,541
23		-----	-----	-----
24	RETAIL (DECEMBER 31, 1986):	\$11,661,044	\$7,717,359	\$19,378,403
25		=====	=====	=====
26				
27	RETAIL SEPARATION FACTOR:	94.588%		
28	WHOLESALE SEPARATION FACTOR:	5.412%		
29	FPC SHARE (EXC. PARTICIPANTS):	90.00%		
30	PARTICIPANTS' SHARE:	10.00%		
31				TOTAL
32		1986	1985	COST
33		----	----	----
34	ESTIMATED COST (100%):	\$179,687,000	\$176,576,000	\$1,536,570,164
35	PARTICIPANTS' SHARE:	17,968,700	17,657,600	153,657,016
36		-----	-----	-----
37	TOTAL FPC SHARE AT 90%:	161,718,300	158,918,400	1,382,913,148
38	FPC - WHOLESALE SHARE:	8,752,194	8,600,664	74,843,260
39		-----	-----	-----
40	FPC - RETAIL SHARE:	\$152,966,106	\$150,317,736	\$1,308,069,888
41		=====	=====	=====

(1) ALL COMPUTATION USE A MONTHLY RATE (ANNUAL RATE /12)

(2) AMOUNTS MAY NOT ADD DUE TO ROUNDING

DOCUMENT NUMBER-DATE

05743 JUN 29 1987

FLORIDA POWER CORPORATION  
ESTIMATED COST OF DECOMMISSIONING  
CRYSTAL RIVER #3 - NUCLEAR PLANT  
ANNUAL FUNDING REQUIREMENT

SCHEDULE NO. 5 - 0  
REVISED

COL.	YEAR	PERCENT OF 1986 COST TO BE SPENT	DECEMBER 31, 1986 ESTIMATED COST (100%)	(1)	(2)	QUALIFIED PLAN AMOUNT	NONQUALIFIED PLAN AMOUNT	(3) TAX SAVINGS	AMOUNT TO BE WITHDRAWN FROM NONQUALIFIED RETAIL FUND	AMOUNT TO BE WITHDRAWN FROM QUALIFIED RETAIL FUND	(4)	(4)
				ESTIMATED COST EXPENDITURE (100%)	FPC SHARE IN YEAR OF EXPENDITURE (RETAIL ONLY)						NET PRESENT VALUE (1986) OF AMOUNT TO BE FUNDED NONQUALIFIED	NET PRESENT VALUE (1986) OF AMOUNT TO BE FUNDED QUALIFIED
	1	2	3	4	5	6	7	8	9	10	11	12
1	2015	3.1811%	\$5,715,994	\$36,979,131	\$31,480,038	\$24,593,780	\$6,886,258	\$2,591,299	\$4,294,959	\$24,593,780	\$627,674	\$3,594,186
2	2016	3.1811%	5,715,994	39,438,243	33,573,461	26,229,266	7,344,195	2,763,621	4,580,574	26,229,266	626,461	3,587,241
3	2017	3.1811%	5,715,994	42,060,886	35,806,096	27,973,513	7,832,583	2,947,401	4,885,182	27,973,513	625,251	3,580,309
4	2018	23.7764%	42,723,165	335,282,535	285,423,340	222,986,984	62,436,356	23,494,801	38,941,555	222,986,984	4,664,294	26,708,665
5	2019	23.7764%	42,723,165	357,578,824	304,403,992	237,815,619	66,588,373	25,057,205	41,531,168	237,815,619	4,655,282	26,657,056
6	2020	23.7764%	42,723,165	381,357,815	324,646,857	253,630,357	71,016,500	26,723,509	44,292,991	253,630,357	4,646,286	26,605,547
7	2021	9.5639%	17,185,024	163,598,846	139,270,389	108,804,991	30,465,398	11,464,129	19,001,269	108,804,991	1,865,317	10,681,172
8	2022	4.7819%	8,592,512	87,239,085	74,265,935	58,020,262	16,245,673	6,113,247	10,132,426	58,020,262	930,856	5,330,267
9	2023	4.7817%	8,591,987	93,034,799	79,199,780	61,874,828	17,324,952	6,519,379	10,805,573	61,874,828	929,001	5,319,642
10												
11		100.0000%	\$179,687,000	\$1,536,570,164	\$1,308,069,888	\$1,021,929,600	\$286,140,288	\$107,674,591	\$178,465,697	\$1,021,929,600	\$19,570,422	\$112,064,085
12												
13						78.125%	21.875%	8.23%	13.64%	78.125%		
14				NONQUALIFIED	QUALIFIED	TOTAL						
15												
16				PRESENT VALUE AT DECEMBER, 1986	\$19,570,422	\$112,064,085	\$131,634,507					
17				LESS BEGINNING FUND BALANCE	7,717,359	11,661,044	19,378,403					
18				PRESENT VALUE OF	-----	-----	-----					
19				FUND REQUIREMENTS	\$11,853,063	\$100,403,041	\$112,256,104					
20					-----	-----	-----					
21												
22				ANNUAL DEPOSITS	\$913,110	\$7,734,627	\$8,647,737					
23					10.56%	89.44%						
24				MONTHLY DEPOSITS (5)	\$76,092.50	\$644,552.25	\$720,644.75					

NOTES:

- (1) TOTAL COST IN 1986 DOLLARS (COLUMN 3) X (1+INFLATION RATE) ^ (YEAR OF EXPENDITURE - 1986)
- (2) TOTAL COST (COLUMN 4) LESS PARTICIPANTS' SHARE (10%) X RETAIL SEPARATION FACTOR (92.426%)
- (3) COLUMN 7 X TAX RATE
- (4) ESTIMATED ACTUAL DOLLARS/(1 + EARNINGS RATE/12)^((YEAR OF DECOMMISSIONING - CURRENT YEAR (1986)) X 12)
- (5) ALL COMPUTATIONS ROUNDED TO NEAREST DOLLAR EXCEPT MONTHLY FUND DEPOSIT
- (6) AMOUNTS MAY NOT ADD DUE TO ROUNDING



FLORIDA POWER CORPORATION  
ESTIMATED COST OF DECOMMISSIONING  
CRYSTAL RIVER NUCLEAR PLANT  
RETAIL

YEARS REMAINING	1987 30	1988 29	1989 28	1990 27	1991 26	1992 25	1993 24	1994 23	1995 22
1 ESTIMATED COST OF									
2 DECOMMISSIONING - RETAIL									
3 (CURRENT DOLLARS) (1)	\$163,138,352	\$173,987,052	\$185,557,191	\$197,896,744	\$211,056,877	\$225,092,159	\$240,060,788	\$256,024,830	\$273,050,481
4 SOURCE OF DECOMMISSIONING FUNDS									
5 FROM QUALIFIED FUND									
6 FROM NONQUALIFIED FUND									
7 FROM TAX SAVINGS									
8									
9 ANNUAL EXPENDITURES									
10 ADJUSTED ESTIMATED COST OF									
11 DECOMMISSIONING - RETAIL	\$163,138,352	\$173,987,052	\$185,557,191	\$197,896,744	\$211,056,877	\$225,092,159	\$240,060,788	\$256,024,830	\$273,050,481
12									
13									
14									
15									
16									
17									
18 ANNUAL PRINCIPAL FUNDING - RETAIL	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737
19									
20 ACCOUNT 403 - DEPRECIATION EXPENSE -									
21 DECOMMISSIONING - RETAIL	\$9,345,050	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648
22									
23									
24									
25									
26									
27									
28									
29 FUNDED RESERVE BEGINNING									
30 OF YEAR BALANCE - RETAIL	\$19,378,403	\$29,623,322	\$40,570,681	\$52,268,644	\$64,768,675	\$78,125,768	\$92,398,687	\$107,650,225	\$123,947,482
31 ANNUAL EARNINGS ON BEGINNING									
32 FUND BALANCE (COMPOUNDED MONTHLY)	1,328,676	2,031,116	2,781,720	3,583,788	4,440,850	5,356,676	6,335,295	7,381,014	8,498,431
33 ANNUAL PRINCIPAL DEPOSITS	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737
34									
35 EARNINGS ON MONTHLY									
36 DEPOSITS COMPOUNDED MONTHLY	268,506	268,506	268,506	268,506	268,506	268,506	268,506	268,506	268,506
37									
38 FUNDS WITHDRAWN FOR DECOMMISSIONING									
39									
40 FUND RESERVE END									
41 OF YEAR BALANCE	\$29,623,322	\$40,570,681	\$52,268,644	\$64,768,675	\$78,125,768	\$92,398,687	\$107,650,225	\$123,947,482	\$141,362,156

NOTES:

- (1) PRIOR YEAR BALANCE X (1 + ANNUAL INFLATION RATE)
- (2) AMOUNTS MAY NOT ADD DUE TO ROUNDING
- (3) MODEL ASSUMES DEPOSITS MADE IN SAME YEAR AS ACCRUAL

FLORIDA POWER CORPORATION  
ESTIMATED COST OF DECOMMISSIONING  
CRYSTAL RIVER NUCLEAR PLANT  
RETAIL

YEARS REMAINING	1996 21	1997 20	1998 19	1999 18	2000 17	2001 16	2002 15	2003 14	2004 13
1 ESTIMATED COST OF									
2 DECOMMISSIONING - RETAIL									
3 (CURRENT DOLLARS) (1)	\$291,208,338	\$310,573,692	\$331,226,843	\$353,253,428	\$376,744,781	\$401,798,309	\$428,517,897	\$457,014,337	\$487,405,790
4 SOURCE OF DECOMMISSIONING FUNDS									
5 FROM QUALIFIED FUND									
6 FROM NONQUALIFIED FUND									
7 FROM TAX SAVINGS									
8									
9 ANNUAL EXPENDITURES									
10 ADJUSTED ESTIMATED COST OF									
11 DECOMMISSIONING - RETAIL	\$291,208,338	\$310,573,692	\$331,226,843	\$353,253,428	\$376,744,781	\$401,798,309	\$428,517,897	\$457,014,337	\$487,405,790
12									
13									
14									
15	1996	1997	1998	1999	2000	2001	2002	2003	2004
16									
17									
18 ANNUAL PRINCIPAL FUNDING - RETAIL	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737
19									
20 ACCOUNT 403 - DEPRECIATION EXPENSE -									
21 DECOMMISSIONING - RETAIL	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648
22									
23									
24									
25	1996	1997	1998	1999	2000	2001	2002	2003	2004
26	21	20	19	18	17	16	15	14	13
27									
28									
29 FUNDED RESERVE BEGINNING									
30 OF YEAR BALANCE - RETAIL	\$141,362,156	\$159,970,864	\$179,855,474	\$201,103,467	\$223,808,324	\$248,069,935	\$273,995,038	\$301,697,689	\$331,299,767
31 ANNUAL EARNINGS ON BEGINNING									
32 FUND BALANCE (COMPOUNDED MONTHLY)	9,692,465	10,968,367	12,331,750	13,788,614	15,345,368	17,008,860	18,786,408	20,685,835	22,715,494
33 ANNUAL PRINCIPAL DEPOSITS	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737
34									
35 EARNINGS ON MONTHLY									
36 DEPOSITS COMPOUNDED MONTHLY	268,506	268,506	268,506	268,506	268,506	268,506	268,506	268,506	268,506
37									
38 FUNDS WITHDRAWN FOR DECOMMISSIONING									
39									
40 FUND RESERVE END									
41 OF YEAR BALANCE	\$159,970,864	\$179,855,474	\$201,103,467	\$223,808,324	\$248,069,935	\$273,995,038	\$301,697,689	\$331,299,767	\$362,931,504

FLORIDA POWER CORPORATION  
ESTIMATED COST OF DECOMMISSIONING  
CRYSTAL RIVER NUCLEAR PLANT  
RETAIL

YEARS REMAINING	2005 12	2006 11	2007 10	2008 9	2009 8	2010 7	2011 6	2012 5	2013 4
1 ESTIMATED COST OF									
2 DECOMMISSIONING - RETAIL									
3 (CURRENT DOLLARS) (1)	\$519,818,275	\$554,386,190	\$591,252,872	\$630,571,188	\$672,504,172	\$717,225,699	\$764,921,208	\$815,788,468	\$870,038,401
4 SOURCE OF DECOMMISSIONING FUNDS									
5 FROM QUALIFIED FUND									
6 FROM NONQUALIFIED FUND									
7 FROM TAX SAVINGS									
8									
9 ANNUAL EXPENDITURES									
10 ADJUSTED ESTIMATED COST OF									
11 DECOMMISSIONING - RETAIL	\$519,818,275	\$554,386,190	\$591,252,872	\$630,571,188	\$672,504,172	\$717,225,699	\$764,921,208	\$815,788,468	\$870,038,401
12									
13									
14									
15	2005	2006	2007	2008	2009	2010	2011	2012	2013
16									
17									
18 ANNUAL PRINCIPAL FUNDING - RETAIL	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737	\$8,647,737
19									
20 ACCOUNT 403 - DEPRECIATION EXPENSE -									
21 DECOMMISSIONING - RETAIL	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648	\$9,198,648
22									
23									
24									
25	2005	2006	2007	2008	2009	2010	2011	2012	2013
26	12	11	10	9	8	7	6	5	4
27									
28									
29 FUNDED RESERVE BEGINNING									
30 OF YEAR BALANCE - RETAIL	\$362,931,504	\$396,732,064	\$432,850,152	\$471,444,669	\$512,685,410	\$556,753,813	\$603,843,757	\$654,162,412	\$707,931,154
31 ANNUAL EARNINGS ON BEGINNING									
32 FUND BALANCE (COMPOUNDED MONTHLY)	24,884,317	27,201,845	29,678,274	32,324,498	35,152,160	38,173,701	41,402,412	44,852,499	48,539,141
33 ANNUAL PRINCIPAL DEPOSITS	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737	8,647,737
34									
35 EARNINGS ON MONTHLY									
36 DEPOSITS COMPOUNDED MONTHLY	268,506	268,506	268,506	268,506	268,506	268,506	268,506	268,506	268,506
37									
38 FUNDS WITHDRAWN FOR DECOMMISSIONING									
39									
40 FUND RESERVE END									
41 OF YEAR BALANCE	\$396,732,064	\$432,850,152	\$471,444,669	\$512,685,410	\$556,753,813	\$603,843,757	\$654,162,412	\$707,931,154	\$765,386,538



FLORIDA POWER CORPORATION  
ESTIMATED COST OF DECOMMISSIONING  
CRYSTAL RIVER NUCLEAR PLANT  
RETAIL

YEARS REMAINING	2014 3	2015 2	2016 1	2017 0	2018 -1	2019 -2	2020 -3	2021 -4	2022 -5
1 ESTIMATED COST OF									
2 DECOMMISSIONING - RETAIL									
3 (CURRENT DOLLARS) (1)	\$927,895,955	\$989,601,036	\$1,021,836,044	\$1,053,982,045	\$1,085,884,650	\$853,691,987	\$585,815,647	\$278,536,515	\$148,527,323
4 SOURCE OF DECOMMISSIONING FUNDS									
5 FROM QUALIFIED FUND		24,593,700	26,229,266	27,973,513	222,986,984	237,815,619	253,630,357	188,804,991	58,020,262
6 FROM NONQUALIFIED FUND		4,294,959	4,588,574	4,885,182	38,941,555	41,531,168	44,292,991	19,001,269	10,132,426
7 FROM TAX SAVINGS		2,591,299	2,763,621	2,947,401	23,494,801	25,057,205	26,723,509	11,464,129	6,113,247
8									
9 ANNUAL EXPENDITURES		31,480,038	33,573,461	35,806,096	285,423,340	304,403,992	324,646,857	139,270,389	74,265,935
10 ADJUSTED ESTIMATED COST OF									
11 DECOMMISSIONING - RETAIL	\$927,895,955	\$958,120,998	\$988,262,583	\$1,018,175,949	\$800,461,310	\$549,287,995	\$261,168,790	\$139,266,126	\$74,261,388
12									
13									
14									
15									
16									
17									
18 ANNUAL PRINCIPAL FUNDING - RETAIL	\$8,647,737	\$8,647,737	\$8,647,737	\$0	\$0	\$0	\$0	\$0	\$0
19									
20 ACCOUNT 403 - DEPRECIATION EXPENSE -									
21 DECOMMISSIONING - RETAIL	\$9,198,648	\$9,198,648	\$9,198,648	\$0	\$0	\$0	\$0	\$0	\$0
22									
23									
24									
25									
26									
27									
28									
29 FUNDED RESERVE BEGINNING									
30 OF YEAR BALANCE - RETAIL	\$765,386,538	\$826,781,338	\$863,496,919	\$900,808,795	\$929,713,854	\$731,530,937	\$502,341,405	\$238,860,983	\$127,432,173
31 ANNUAL EARNINGS ON BEGINNING									
32 FUND BALANCE (COMPOUNDED MONTHLY)	52,478,557	56,688,077	59,205,473	61,763,754	63,745,622	50,157,255	34,442,926	16,377,450	8,737,358
33 ANNUAL PRINCIPAL DEPOSITS	8,647,737	8,647,737	8,647,737	0	0	0	0	0	0
34									
35 EARNINGS ON MONTHLY									
36 DEPOSITS COMPOUNDED MONTHLY	268,506	268,506	268,506	0	0	0	0	0	0
37									
38 FUNDS WITHDRAWN FOR DECOMMISSIONING		(28,888,739)	(30,809,840)	(32,858,695)	(261,928,539)	(279,346,787)	(297,923,348)	(127,806,260)	(68,152,688)
39									
40 FUND RESERVE END									
41 OF YEAR BALANCE	\$826,781,338	\$863,496,919	\$900,808,795	\$929,713,854	\$731,530,937	\$502,341,405	\$238,860,983	\$127,432,173	\$68,016,843

FLORIDA POWER CORPORATION  
ESTIMATED COST OF DECOMMISSIONING  
CRYSTAL RIVER NUCLEAR PLANT  
RETAIL

YEARS REMAINING	2023 -6	TOTAL
1 ESTIMATED COST OF		
2 DECOMMISSIONING - RETAIL		
3 (CURRENT DOLLARS) (1)	\$79,199,770	
4 SOURCE OF DECOMMISSIONING FUNDS		
5 FROM QUALIFIED FUND	61,874,828	\$1,021,929,600
6 FROM NONQUALIFIED FUND	10,805,573	178,465,697
7 FROM TAX SAVINGS	6,519,379	107,674,591
8		
9 ANNUAL EXPENDITURES	79,199,780	\$1,300,069,888
10 ADJUSTED ESTIMATED COST OF		
11 DECOMMISSIONING - RETAIL	(\$10)	
12		
13		
14		
15	2023	
16		
17		
18 ANNUAL PRINCIPAL FUNDING - RETAIL	\$0	\$259,432,110
19		
20 ACCOUNT 403 - DEPRECIATION EXPENSE -		
21 DECOMMISSIONING - RETAIL	\$0	\$276,105,842
22		
23		
24		
25	2023	
26	-6	
27		
28		
29 FUNDED RESERVE BEGINNING		
30 OF YEAR BALANCE - RETAIL	\$68,016,843	
31 ANNUAL EARNINGS ON BEGINNING		
32 FUND BALANCE (COMPOUNDED MONTHLY)	4,663,560	\$913,529,606
33 ANNUAL PRINCIPAL DEPOSITS	0	\$259,432,110
34		
35 EARNINGS ON MONTHLY		
36 DEPOSITS COMPOUNDED MONTHLY	0	\$8,055,180
37		
38 FUNDS WITHDRAWN FOR DECOMMISSIONING	(72,680,401)	(\$1,200,395,297)
39		
40 FUND RESERVE END		
41 OF YEAR BALANCE	\$2	



FLORIDA POWER CORPORATION  
COMPUTATION OF EFFECTIVE ANNUAL RATE  
EARNED ON RETAIL DECOMMISSIONING FUND  
(AFTER TAX RATE)

	BEGINNING BALANCE	DEPOSITS	(1) EARNINGS OF FUND	ENDING BALANCE	FUTURE VALUE OF PAYMENTS
Mar-83	\$0.00	\$3,558,844.00		\$3,558,844.00	\$4,612,720.65
Apr-83	3,558,844.00	96,641.00	7,467.08	3,662,952.08	124,539.27
May-83	3,662,952.08	96,641.00	35,512.15	3,795,105.23	123,823.49
Jun-83	3,795,105.23	96,641.00	(960.51)	3,890,785.72	123,111.82
Jul-83	3,890,785.72	96,641.00	23,024.28	4,010,451.00	122,404.24
Aug-83	4,010,451.00	96,641.00	34,951.87	4,142,043.87	121,700.72
Sep-83	4,142,043.87	196,282.00	23,983.36	4,362,309.23	245,758.71
Oct-83	4,362,309.23	0.00	34,373.62	4,396,682.85	0.00
Nov-83	4,396,682.85	198,639.00	14,353.90	4,609,675.75	245,859.15
Dec-83	4,609,675.75	201,639.00	(52,027.91)	4,759,286.84	248,137.90
Jan-84	4,759,286.84	201,639.00	32,501.34	4,993,427.18	246,711.73
Feb-84	4,993,427.18	201,639.00	1,568.49	5,196,634.67	245,293.77
Mar-84	5,196,634.67	201,639.00	(15,502.11)	5,382,771.56	243,883.95
Apr-84	5,382,771.56	201,639.00	1,000.00	5,585,410.56	242,482.23
May-84	5,585,410.56	185,923.00	260,000.00	6,031,333.56	222,297.83
Jun-84	6,031,333.56	185,923.00	(94,633.53)	6,122,623.03	221,020.18
Jul-84	6,122,623.03	185,923.00	111,270.26	6,419,816.29	219,749.87
Aug-84	6,419,816.29	185,923.00	57,483.21	6,663,222.50	218,486.87
Sep-84	6,663,222.50	185,923.00	(31,842.32)	6,817,303.18	217,231.12
Oct-84	6,817,303.18	185,923.00	52,087.72	7,055,313.90	215,982.59
Nov-84	7,055,313.90	211,667.00	88,244.49	7,355,225.39	244,475.58
Dec-84	7,355,225.39	211,667.00	(37,869.94)	7,529,022.45	243,070.47
Jan-85	7,529,022.45	211,667.00	65,926.00	7,806,615.45	241,673.43
Feb-85	7,806,615.45	210,583.00	70,419.59	8,087,618.04	239,053.86
Mar-85	8,087,618.04	210,583.00	71,259.32	8,369,460.36	237,679.91
Apr-85	8,369,460.36	210,583.00	(10,328.42)	8,569,714.94	236,313.85
May-85	8,569,714.94	210,583.00	72,997.46	8,853,295.40	234,955.64
Jun-85	8,853,295.40	210,583.00	(10,211.46)	9,053,666.94	233,605.25
Jul-85	9,053,666.94	210,583.00	74,169.44	9,338,419.38	232,262.61
Aug-85	9,338,419.38	210,583.00	75,556.08	9,624,558.46	230,927.69
Sep-85	9,624,558.46	210,583.00	(2,644.54)	9,832,496.92	229,600.44
Oct-85	9,832,496.92	210,583.00	67,702.89	10,110,782.81	228,280.82
Nov-85	10,110,782.81	210,583.00	591,821.95	10,913,187.76	226,968.78
Dec-85	10,913,187.76	210,583.00	(109,909.09)	11,013,861.67	225,661.28
Jan-86	11,013,861.67	210,583.00	57,195.94	11,281,640.61	224,367.29
Feb-86	11,281,640.61	210,583.00	52,344.00	11,544,567.61	223,077.74
Mar-86	11,544,567.61	210,583.00	(45,882.18)	11,709,268.43	221,795.61
Apr-86	11,709,268.43	210,583.00	112,294.81	12,032,146.24	220,520.85
May-86	12,032,146.24	210,583.00	55,106.50	12,297,835.74	219,253.41
Jun-86	12,297,835.74	210,583.00	53,554.58	12,561,973.32	217,993.26
Jul-86	12,561,973.32	210,583.00	51,648.20	12,824,204.52	216,740.35
Aug-86	12,824,204.52	210,583.00	50,272.50	13,085,060.02	215,494.64
Sep-86	13,085,060.02	210,583.00	66,076.24	13,361,719.26	214,256.10
Oct-86	13,361,719.26	210,583.00	70,945.45	13,643,247.71	213,024.67
Nov-86	13,643,247.71	77,319.22	95,959.67	13,816,526.60	77,766.18
Dec-86	13,816,526.60	210,541.10	(6,507.83)	14,020,559.87	210,541.10
		\$11,905,807.32	\$2,114,752.55	\$14,020,559.87	\$14,020,559.87
EFFECTIVE ANNUAL RATE OF RETURN			6.93682817%		6.94%
1983	\$4,638,609.00	\$120,677.84	\$4,759,286.84		
1984	2,345,428.00	424,307.61	2,769,735.61		
1985	2,528,080.00	956,759.22	3,484,839.22		
1986	2,393,690.32	613,007.88	3,006,698.20		
TOTAL	\$11,905,807.32	\$2,114,752.55	\$14,020,559.87		

- (1) EARNINGS INCOME NETTED WITH QUARTERLY TAX PAYMENTS  
(2) TO CORRECT ERROR IN PRINCIPAL FUNDING OCTOBER, 1983 THROUGH APRIL, 1984 AND TAX RATE ERROR FOR 1977 AND 1978 (SEE SCHEDULE NO. 12)

FLORIDA POWER CORPORATION  
ADJUSTED DETAIL OF NUCLEAR  
DECOMMISSIONING FUND TRANCACTIONS

	BEGINNING BALANCE	DEPOSITS	(1) EARNINGS OF FUND	ENDING BALANCE	FUTURE VALUE OF PAYMENTS
Mar-83	\$0.00	\$3,520,833.85		\$3,520,833.85	\$4,595,499.50
Apr-83	3,520,833.85	96,640.99	7,467.08	3,624,941.92	124,539.26
May-83	3,624,941.92	96,640.99	35,512.15	3,757,095.06	123,823.47
Jun-83	3,757,095.06	96,640.99	(960.51)	3,852,775.54	123,111.80
Jul-83	3,852,775.54	96,640.99	23,024.28	3,972,440.81	122,404.22
Aug-83	3,972,440.81	96,640.99	34,951.87	4,104,033.67	121,700.71
Sep-83	4,104,033.67	96,640.99	23,983.36	4,224,658.02	121,001.24
Oct-83	4,224,658.02	96,640.99	34,373.62	4,355,672.63	120,305.79
Nov-83	4,355,672.63	185,923.00	14,353.90	4,555,949.53	230,120.32
Dec-83	4,555,949.53	185,923.00	(52,027.91)	4,689,844.62	228,797.71
Jan-84	4,689,844.62	185,923.00	32,501.34	4,908,268.96	227,482.71
Feb-84	4,908,268.96	185,923.00	1,568.49	5,095,760.45	226,175.26
Mar-84	5,095,760.45	185,923.00	(15,502.11)	5,266,181.34	224,875.32
Apr-84	5,266,181.34	185,923.00	1,000.00	5,453,104.34	223,582.86
May-84	5,453,104.34	185,923.00	260,000.00	5,899,027.34	222,297.83
Jun-84	5,899,027.34	185,923.00	(94,633.53)	5,990,316.81	221,020.18
Jul-84	5,990,316.81	185,923.00	111,270.26	6,287,510.07	219,749.87
Aug-84	6,287,510.07	185,923.00	57,483.21	6,530,916.28	218,486.87
Sep-84	6,530,916.28	185,923.00	(31,842.32)	6,684,996.96	217,231.12
Oct-84	6,684,996.96	185,923.00	52,087.72	6,923,007.68	215,982.59
Nov-84	6,923,007.68	211,655.08	88,244.49	7,222,907.25	244,461.81
Dec-84	7,222,907.25	211,655.08	(37,869.94)	7,396,692.39	243,056.78
Jan-85	7,396,692.39	211,655.08	65,926.00	7,674,273.47	241,659.82
Feb-85	7,674,273.47	210,541.10	70,419.59	7,955,234.16	239,006.30
Mar-85	7,955,234.16	210,541.10	71,259.32	8,237,034.58	237,632.62
Apr-85	8,237,034.58	210,541.10	(10,328.42)	8,437,247.26	236,266.83
May-85	8,437,247.26	210,541.10	72,997.46	8,720,785.82	234,908.90
Jun-85	8,720,785.82	210,541.10	(10,211.46)	8,921,115.46	233,558.76
Jul-85	8,921,115.46	210,541.10	74,169.44	9,205,826.00	232,216.39
Aug-85	9,205,826.00	210,541.10	75,556.08	9,491,923.18	230,881.74
Sep-85	9,491,923.18	210,541.10	(2,644.54)	9,699,819.74	229,554.75
Oct-85	9,699,819.74	210,541.10	67,702.89	9,978,063.73	228,235.39
Nov-85	9,978,063.73	210,541.10	591,821.95	10,780,426.78	226,923.62
Dec-85	10,780,426.78	210,541.10	(109,909.09)	10,881,058.79	225,619.38
Jan-86	10,881,058.79	210,541.10	57,195.94	11,148,795.83	224,322.64
Feb-86	11,148,795.83	210,541.10	52,344.00	11,411,680.93	223,033.36
Mar-86	11,411,680.93	210,541.10	(45,882.18)	11,576,339.85	221,751.48
Apr-86	11,576,339.85	210,541.10	112,294.81	11,899,175.76	220,476.97
May-86	11,899,175.76	210,541.10	55,106.50	12,164,822.36	219,209.79
Jun-86	12,164,822.36	210,541.10	53,554.58	12,428,919.04	217,949.89
Jul-86	12,428,919.04	210,541.10	51,648.20	12,691,108.34	216,697.23
Aug-86	12,691,108.34	210,541.10	50,272.50	12,951,921.94	215,451.77
Sep-86	12,951,921.94	210,541.10	66,076.24	13,228,539.28	214,213.47
Oct-86	13,228,539.28	210,541.10	70,945.45	13,510,025.83	212,982.28
Nov-86	13,510,025.83	210,541.10	95,959.67	13,816,526.60	211,758.17
Dec-86	13,816,526.60	210,541.10	(6,507.83)	14,020,559.87	210,541.10
		\$11,905,807.32	\$2,114,752.55	\$14,020,559.87	\$14,020,559.87

EFFECTIVE ANNUAL RATE OF RETURN

7.12452230%

7.1%

1983	\$4,569,166.78	\$120,677.84	\$4,689,844.62
1984	2,282,540.16	424,307.61	2,706,847.77
1985	2,527,607.18	956,759.22	3,484,366.40
1986	2,526,493.20	613,007.88	3,139,501.08
TOTAL	\$11,905,807.32	\$2,114,752.55	\$14,020,559.87

(1) EARNINGS INCOME NETTED WITH QUARTERLY TAX PAYMENTS



FLORIDA POWER CORPORATION  
ALLOCATION OF NUCLEAR DECOMMISSIONING  
RETAIL FUND BETWEEN IRS QUALIFIED AND NONQUALIFIED PLAN  
AT DECEMBER 31, 1986

NONQUALIFIED PLAN AMOUNT

NONQUALIFIED PERCENTAGE

21.875%

	(1) PRINCIPAL	EARNINGS OF FUND	TOTAL DEPOSITS	ADJUSTED FUND BALANCE
1977	\$441,653.16		\$441,653.16	\$441,653.16
1978	546,606.70		546,606.70	988,259.86
1979	576,373.07		576,373.07	1,564,632.93
1980	582,227.82		582,227.82	2,146,860.75
1981	587,541.21		587,541.21	2,734,401.96
1982	593,149.91		593,149.91	3,327,551.87
1983	1,427,537.91	120,677.84	1,548,215.75	4,875,767.62
1984	504,934.55	368,238.53	873,173.08	5,748,940.70
1985	552,670.39	650,966.13	1,203,636.52	6,952,577.22
1986	552,670.39	357,363.43	910,033.82	7,862,611.04
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	\$6,365,365.11	\$1,497,245.93	7,862,611.04	

QUALIFIED PLAN AMOUNT

QUALIFIED PERCENTAGE

78.125%

1984	1,803,337.69	56,069.08	1,859,406.77	1,859,406.77
1985	1,973,822.81	305,793.09	2,279,615.90	4,139,022.67
1986	1,973,822.81	255,644.45	2,229,467.26	6,368,489.93
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TOTAL QUALIFIED PLAN	5,750,983.31	617,506.62	6,368,489.93	
TOTAL FUND	12,116,348.42	2,114,752.55	14,231,100.97	
JANUARY, 1987 DEPOSIT FOR DECEMBER ACCRUAL	(210,541.10)		(210,541.10)	
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ACTUAL FUND BALANCE	\$11,905,807.32	\$2,114,752.55	\$14,020,559.87	
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FLORIDA POWER CORPORATION  
COMPUTATION OF EFFECTIVE ANNUAL RATE  
EARNED ON RETAIL DECOMMISSIONING FUND  
ALLOCATION OF FUND BETWEEN QUALIFIED AND NONQUALIFIED PLANS

NONQUALIFIED PLAN

NONQUALIFIED PERCENTAGE 21.875%

	BEGINNING BALANCE	PAYMENTS	EARNINGS	ENDING BALANCE	FUTURE VALUE OF PAYMENTS
Jan-84	\$4,689,844.62	\$40,670.66 (1)	\$59,355.12	\$4,789,870.40	\$5,100,349.62
Feb-84	4,789,870.40	40,670.66 (1)	28,995.02	4,859,536.08	44,721.02
Mar-84	4,859,536.08	40,670.66 (1)	12,323.32	4,912,530.06	26,495.68
Apr-84	4,912,530.06	40,670.66	28,128.87	4,981,329.59	42,571.45
May-84	4,981,329.59	40,670.66	28,522.81	5,050,523.06	42,329.08
Jun-84	5,050,523.06	40,670.66	28,919.01	5,120,112.73	42,088.08
Jul-84	5,120,112.73	40,670.66	29,317.47	5,190,100.86	41,848.46
Aug-84	5,190,100.86	40,670.66	29,718.22	5,260,489.74	41,610.20
Sep-84	5,260,489.74	40,670.66	30,121.26	5,331,281.66	41,373.30
Oct-84	5,331,281.66	40,670.66	30,526.62	5,402,478.94	41,137.75
Nov-84	5,402,478.94	46,299.55	30,934.29	5,479,712.78	46,564.66
Dec-84	5,479,712.78	46,299.55	31,376.52	5,557,388.85	46,299.55
		499,305.70	368,238.53		5,557,388.85

EFFECTIVE ANNUAL RATE OF RETURN 6.8711317%

Jan-85	5,557,388.85	46,299.55	49,432.32	\$5,653,120.72	\$6,231,511.08
Feb-85	5,653,120.72	46,055.87	50,283.85	5,749,460.44	50,320.41
Mar-85	5,749,460.44	46,055.87	51,140.78	5,846,657.09	49,876.76
Apr-85	5,846,657.09	46,055.87	52,005.33	5,944,718.29	49,437.03
May-85	5,944,718.29	46,055.87	52,877.57	6,043,651.73	49,001.17
Jun-85	6,043,651.73	46,055.87	53,757.57	6,143,465.17	48,569.15
Jul-85	6,143,465.17	46,055.87	54,645.40	6,244,166.44	48,140.94
Aug-85	6,244,166.44	46,055.87	55,541.13	6,345,763.44	47,716.51
Sep-85	6,345,763.44	46,055.87	56,444.82	6,448,264.13	47,295.82
Oct-85	6,448,264.13	46,055.87	57,356.55	6,551,676.55	46,878.84
Nov-85	6,551,676.55	46,055.87	58,276.39	6,656,008.81	46,465.53
Dec-85	6,656,008.81	46,055.87	59,204.42	6,761,269.10	46,055.87
		552,914.12	650,966.13		6,761,269.11

EFFECTIVE ANNUAL RATE OF RETURN 10.6738593%

Jan-86	6,761,269.10	46,055.87	28,064.54	6,835,389.51	7,154,042.15
Feb-86	6,835,389.51	46,055.87	28,372.19	6,909,817.57	48,003.65
Mar-86	6,909,817.57	46,055.87	28,681.13	6,984,554.57	47,805.22
Apr-86	6,984,554.57	46,055.87	28,991.35	7,059,601.79	47,607.62
May-86	7,059,601.79	46,055.87	29,302.85	7,134,960.51	47,410.82
Jun-86	7,134,960.51	46,055.87	29,615.65	7,210,632.03	47,214.85
Jul-86	7,210,632.03	46,055.87	29,929.74	7,286,617.64	47,019.68
Aug-86	7,286,617.64	46,055.87	30,245.14	7,362,918.65	46,825.32
Sep-86	7,362,918.65	46,055.87	30,561.85	7,439,536.37	46,631.76
Oct-86	7,439,536.37	46,055.87	30,879.88	7,516,472.12	46,439.00
Nov-86	7,516,472.12	46,055.87	31,199.22	7,593,727.21	46,247.04
Dec-86	7,593,727.21	46,055.87	31,519.89	7,671,302.97	46,055.87
		552,670.44	357,363.43		7,671,302.98

EFFECTIVE ANNUAL RATE OF RETURN 4.98093540%

FLORIDA POWER CORPORATION  
COMPUTATION OF EFFECTIVE ANNUAL RATE  
EARNED ON RETAIL DECOMMISSIONING FUND  
ALLOCATION OF FUND BETWEEN QUALIFIED AND NONQUALIFIED PLANS

QUALIFIED PLAN

QUALIFIED PERCENTAGE 78.125%

	BEGINNING BALANCE	PAYMENTS	EARNINGS	ENDING BALANCE	FUTURE VALUE OF PAYMENTS
Jan-84	\$0.00	\$145,252.34	\$0.00	\$145,252.34	\$154,667.59
Feb-84	145,252.34	145,252.34	831.71	291,336.39	153,787.02
Mar-84	291,336.39	145,252.34	1,668.18	438,256.91	152,911.45
Apr-84	438,256.91	145,252.34	2,509.43	586,018.68	152,040.88
May-84	586,018.68	145,252.34	3,355.51	734,626.53	151,175.25
Jun-84	734,626.53	145,252.34	4,206.43	884,085.30	150,314.56
Jul-84	884,085.30	145,252.34	5,062.22	1,034,399.86	149,458.77
Aug-84	1,034,399.86	145,252.34	5,922.91	1,185,575.11	148,607.85
Sep-84	1,185,575.11	145,252.34	6,788.54	1,337,615.99	147,761.77
Oct-84	1,337,615.99	145,252.34	7,659.11	1,490,527.44	146,920.52
Nov-84	1,490,527.44	165,355.53	8,534.68	1,664,417.65	166,302.35
Dec-84	1,664,417.65	165,355.53	9,530.36	1,839,303.54	165,355.53
		1,783,234.46	56,069.08		1,839,303.54
Jan-85	1,839,303.54	165,355.53	16,360.39	\$2,021,019.46	\$2,227,796.96
Feb-85	2,021,019.46	164,485.23	17,976.73	2,203,481.42	179,715.73
Mar-85	2,203,481.42	164,485.23	19,599.71	2,387,566.36	178,131.28
Apr-85	2,387,566.36	164,485.23	21,237.12	2,573,288.71	176,560.79
May-85	2,573,288.71	164,485.23	22,889.10	2,760,663.04	175,004.15
Jun-85	2,760,663.04	164,485.23	24,555.77	2,949,704.04	173,461.23
Jul-85	2,949,704.04	164,485.23	26,237.27	3,140,426.54	171,931.92
Aug-85	3,140,426.54	164,485.23	27,933.73	3,332,845.50	170,416.08
Sep-85	3,332,845.50	164,485.23	29,645.27	3,526,976.00	168,913.62
Oct-85	3,526,976.00	164,485.23	31,372.04	3,722,833.27	167,424.40
Nov-85	3,722,833.27	164,485.23	33,114.17	3,920,432.67	165,948.31
Dec-85	3,920,432.67	164,485.23	34,871.79	4,119,789.69	164,485.23
		1,974,693.06	305,793.09		4,119,789.70
Jan-86	4,119,789.69	164,485.23	17,100.34	4,301,375.26	4,501,897.05
Feb-86	4,301,375.26	164,485.23	17,854.06	4,483,714.55	171,441.60
Mar-86	4,483,714.55	164,485.23	18,610.91	4,666,810.69	170,732.92
Apr-86	4,666,810.69	164,485.23	19,370.90	4,850,666.82	170,027.18
May-86	4,850,666.82	164,485.23	20,134.05	5,035,286.10	169,324.35
Jun-86	5,035,286.10	164,485.23	20,900.36	5,220,671.69	168,624.43
Jul-86	5,220,671.69	164,485.23	21,669.86	5,406,826.78	167,927.40
Aug-86	5,406,826.78	164,485.23	22,442.55	5,593,754.56	167,233.25
Sep-86	5,593,754.56	164,485.23	23,218.44	5,781,458.23	166,541.97
Oct-86	5,781,458.23	164,485.23	23,997.56	5,969,941.02	165,853.55
Nov-86	5,969,941.02	164,485.23	24,779.91	6,159,206.16	165,167.97
Dec-86	6,159,206.16	164,485.23	25,565.51	6,349,256.90	164,485.23
		1,973,822.76	255,644.45		6,349,256.90

FLORIDA POWER CORPORATION  
 COMPUTATION OF EFFECTIVE ANNUAL RATE  
 EARNED ON RETAIL DECOMMISSIONING FUND  
 ALLOCATION OF FUND BETWEEN QUALIFIED AND NONQUALIFIED PLANS

BEGINNING ADJUSTED FUND BALANCE	
AT DECEMBER 31, 1983	\$4,875,767.62
LESS JANUARY DEPOSIT FOR DECEMBER ACCRUAL	185,923.00
	<hr/>
1983 EARNINGS	4,689,844.62
	120,677.84
	<hr/>
JANUARY 1984 PRINCIPAL BALANCE	4,569,166.78
1984 DEPOSITS	2,282,540.16
1985 DEPOSITS	2,527,607.18
1986 DEPOSITS	2,526,493.20
	<hr/>
TOTAL PRINCIPAL DEPOSITS AT DECEMBER 31, 1986	\$11,905,807.32
	<hr/> <hr/>

	ALLOCATED	ACTUAL	DIFFERENCE
1983 EARNINGS	120,677.84	120,677.84	0.00
1984 EARNINGS	424,307.61	424,307.61	0.00
1985 EARNINGS	956,759.22	956,759.22	0.00
1986 EARNINGS	613,007.88	613,007.88	0.00
TOTAL EARNINGS NET OF TAXES	2,114,752.55	2,114,752.55	

(1) ACTUAL EARNING FOR JANUARY THROUGH MARCH 1984 WERE DIRECTLY  
 ASSIGNED TO NONQUALIFIED FUND



FLORIDA POWER CORPORATION  
COMPUTATION OF CRYSTAL RIVER NUCLEAR PLANT  
NUCLEAR DECOMMISSIONING FUNDING AND ACCRUAL

FUND DEPOSIT DATE	FUND DEPOSITS	FUND	TAXES	RETAIL	WHOLESALE	OVER/ (UNDER) FUNDING	GROSS EARNINGS OF FUND	ADJUSTMENTS	BOOK BALANCE
		1977	\$441,653.16	\$452,381.58	\$894,034.74	\$206,993.26	\$16,986.66		\$1,101,028.00
		1978	546,606.70	559,884.59	1,106,491.29	256,182.71	21,023.33		2,463,702.00
		1979	576,373.07	547,161.18	1,123,534.25	260,128.64			3,847,364.89
		1980	582,227.82	552,719.20	1,134,947.02	262,770.98			5,245,082.89
		1981	587,541.21	557,763.29	1,145,304.50	265,169.11		(37,727.50)	6,617,829.00
			2,734,401.96	2,669,909.84	5,404,311.80	1,251,244.70	38,009.99	(F)	
		Jan-82	49,350.09	46,848.91	96,199.00	22,273.17			6,736,301.17
		Feb-82	49,332.64	46,832.36	96,165.00	22,264.71			6,854,730.88
		Mar-82	49,340.85	46,840.15	96,181.00	22,268.14			6,973,180.02
		Apr-82	49,361.05	46,859.33	96,220.38	22,277.62			7,091,678.62
		May-82	49,374.80	46,872.37	96,247.17	22,283.83			7,210,209.02
		Jun-82	49,372.72	46,870.39	96,243.11	22,282.89			7,328,735.02
		Jul-82	49,371.47	46,869.21	96,240.68	22,282.32			7,447,258.02
		Aug-82	49,386.05	46,883.05	96,269.10	22,288.90			7,565,816.02
		Sep-82	49,495.18	46,986.56	96,481.84	22,338.16			7,684,636.02
		Oct-82	49,587.66	47,074.44	96,662.10	22,379.90		5,775.93	7,809,453.95
		Nov-82	49,588.49	47,075.24	96,663.73	22,380.27		31,951.57	7,960,449.52
		Dec-82	49,588.91	47,075.64	96,664.55	22,380.43			8,079,494.50
			593,149.91	563,087.75	1,156,237.66	267,700.34			
					(A)				
		Jan-83	96,640.99	91,743.01	188,384.00	43,614.00	0		8,311,492.50
		Feb-83	96,640.99	91,743.01	188,384.00	43,614.00	0		8,543,490.50
Mar-83	\$3,558,844.00	Mar-83	96,640.99	91,743.01	188,384.00	43,612.78	0.16		8,775,487.28
Apr-83	96,641.00	Apr-83	96,640.99	91,743.01	188,384.00	(1,649,785.82)	0.01	7,467.08	7,321,552.54
May-83	96,641.00	May-83	96,640.99	91,743.01	188,384.00		0.01	35,512.15	7,545,448.69
Jun-83	96,641.00	Jun-83	96,640.99	91,743.01	188,384.00		0.01	19,970.38	7,753,803.07
Jul-83	96,641.00	Jul-83	96,640.99	91,743.01	188,384.00		0.01	23,024.28	7,965,211.35
Aug-83	96,641.00	Aug-83	96,640.99	91,743.01	188,384.00		0.01	34,951.87	8,188,547.22
Sep-83	196,282.00	Sep-83	96,640.99	91,743.01	188,384.00	(E)	99,641.01	23,983.36	8,400,914.58
Oct-83	0.00	Oct-83	185,923.00	176,500.00	362,423.00	(E)	(96,640.99)	34,373.62	8,797,711.20
Nov-83	198,639.00	Nov-83	185,923.00	176,500.00	362,423.00	(E)	12,716.00	52,313.86	9,212,448.06
Dec-83	201,639.00	Dec-83	185,923.00	176,500.00	362,423.00	(E)	15,716.00	1,868.79	9,576,739.85
Jan-84	201,639.00					(E)	15,716.00		
			1,427,537.91	1,355,187.09	2,782,725.00	47,148.23	233,465.39		
	4,840,248.00		4,755,089.78						

FLORIDA POWER CORPORATION  
COMPUTATION OF CRYSTAL RIVER NUCLEAR PLANT  
NUCLEAR DECOMMISSIONING FUNDING AND ACCRUAL

FUND DEPOSIT DATE	FUND DEPOSITS	FUND	TAXES	RETAIL	WHOLESALE	OVER/ (UNDER) FUNDING	GROSS EARNINGS OF FUND	ADJUSTMENTS	BOOK BALANCE
Feb-84	201,639.00	Jan-84	185,923.00	176,500.00	362,423.00	(E)	15,716.00		9,971,664.19
Mar-84	201,639.00	Feb-84	185,923.00	176,500.00	362,423.00	(E)	15,716.00		10,335,655.68
Apr-84	201,639.00	Mar-84	185,923.00	176,500.00	362,423.00	(E)	15,716.00		10,700,078.68
May-84	185,923.00	Apr-84	185,923.00	176,500.00	362,423.00		0.00	1,000.00	11,063,501.68
Jun-84	185,923.00	May-84	185,923.00	176,500.00	362,423.00		0.00	260,000.00	11,685,924.68
Jul-84	185,923.00	Jun-84	185,923.00	176,500.00	362,423.00		0.00	28,764.78	12,077,112.46
Aug-84	185,923.00	Jul-84	185,923.00	176,500.00	362,423.00		0.00	111,270.26	12,550,805.72
Sep-84	185,923.00	Aug-84	185,923.00	176,500.00	362,423.00		0.00	57,483.21	12,970,711.93
Oct-84	185,923.00	Sep-84	185,923.00	176,500.00	362,423.00		0.00	61,293.53	13,394,428.46
Nov-84	211,667.00	Oct-84	211,655.00	200,927.92	412,583.00	(G)	11.92	52,087.72	13,859,099.18
Dec-84	211,667.00	Nov-84	211,655.00	200,927.92	412,583.00	(G)	11.92	88,244.49	14,359,926.67
Jan-85	211,667.00	Dec-84	211,655.00	200,927.92	412,583.00	(G)	11.92	57,632.36	9,338.76 14,839,480.79
	2,355,456.00	2,308,272.24	2,191,283.76	4,499,556.00		47,183.76	753,846.18		
	7,195,704.00	7,063,362.02							
Feb-85	210,583.00	Jan-85	210,541.10	202,041.90	412,583.00		41.90	65,926.00	15,317,989.79
Mar-85	210,583.00	Feb-85	210,541.10	202,041.90	412,583.00		41.90	70,419.59	(9,338.76) 15,791,653.62
Apr-85	210,583.00	Mar-85	210,541.10	202,041.90	412,583.00		41.90	71,259.32	16,275,495.94
May-85	210,583.00	Apr-85	210,541.10	202,041.90	412,583.00		41.90	67,591.53	16,755,670.47
Jun-85	210,583.00	May-85	210,541.10	202,041.90	412,583.00		41.90	72,997.46	17,241,250.93
Jul-85	210,583.00	Jun-85	210,541.10	202,041.90	412,583.00		41.90	68,998.38	17,722,832.31
Aug-85	210,583.00	Jul-85	210,541.10	202,041.90	412,583.00		41.90	74,169.44	18,209,584.75
Sep-85	210,583.00	Aug-85	210,541.10	202,041.90	412,583.00		41.90	75,556.08	18,697,723.83
Oct-85	210,583.00	Sep-85	210,541.10	202,041.90	412,583.00		41.90	71,088.88	19,181,395.71
Nov-85	210,583.00	Oct-85	210,541.10	202,041.90	412,583.00		41.90	67,702.89	19,661,681.60
Dec-85	210,583.00	Nov-85	210,541.10	202,041.90	412,583.00		41.90	591,821.95	20,666,086.55
Jan-86	210,583.00	Dec-85	210,541.10	202,041.90	412,583.00		41.90	127,483.03	21,206,152.58
	2,526,996.00	2,526,493.20	2,424,502.80	4,950,996.00		502.80	1,425,014.55		
	9,722,700.00	9,589,855.22							

FLORIDA POWER CORPORATION  
COMPUTATION OF CRYSTAL RIVER NUCLEAR PLANT  
NUCLEAR DECOMMISSIONING FUNDING AND ACCRUAL

FUND DEPOSIT DATE	FUND DEPOSITS	FUND	TAXES	RETAIL	WHOLESALE	OVER/ (UNDER) FUNDING	GROSS EARNINGS OF FUND	ADJUSTMENTS	BOOK BALANCE
Feb-86	210,583.00	Jan-86	210,541.10	202,041.90	412,583.00	41.90	57,195.94		21,675,931.52
Mar-86	210,583.00	Feb-86	210,541.10	202,041.90	412,583.00	41.90	52,344.00		22,140,858.52
Apr-86	210,583.00	Mar-86	210,541.10	202,041.90	412,583.00	41.90			22,553,441.52
May-86	210,583.00	Apr-86	210,541.10	202,041.90	412,583.00	41.90	112,294.81		23,078,319.33
Jun-86	210,583.00	May-86	210,541.10	202,041.90	412,583.00	41.90	49,705.42		23,540,607.75
Jul-86	210,583.00	Jun-86	210,541.10	202,041.90	412,583.00	41.90	52,433.77		24,005,624.52
Aug-86	210,583.00	Jul-86	210,541.10	202,041.90	412,583.00	41.90	51,648.20		24,469,855.72
Sep-86	210,583.00	Aug-86	210,541.10	202,041.90	412,583.00	41.90	50,272.50		24,932,711.22
Oct-86	210,583.00	Sep-86	210,541.10	202,041.90	412,583.00	41.90	67,459.03		25,412,753.25
Nov-86	77,319.22	Oct-86	210,541.10	202,041.90	412,583.00	(B) (133,221.88)	70,945.45		25,896,281.70
Dec-86	210,541.10	Nov-86	210,541.10	202,041.90	412,583.00	0.00	95,959.67		26,404,824.37
Jan-87	210,541.10	Dec-86	210,541.10	202,041.90	412,583.00	0.00	(6,319.09)		26,811,088.28
	2,393,648.42		2,526,493.20	2,424,502.80	4,950,996.00	(132,844.78)	653,939.70		(D)
TOTAL	\$12,116,348.42		\$12,116,348.42	\$11,628,474.04	\$23,744,822.46	(\$0.00)	\$3,066,265.82		(A) (C)

NOVEMBER DEPOSIT FOR OCTOBER ACCRUAL	\$210,541.10
LESS ADJUSTMENT FOR OVER FUNDING	133,221.88
NET DEPOSIT FOR NOVEMBER, 1986	\$77,319.22 (B)

- (A) INCLUDES RESERVE ADJUSTMENT OF \$30.78 RECORDED IN SEPTEMBER, 1986. SEE COMPUTATION ON FOLLOWING PAGE.
- (B) OVER FUNDING -- ADJUSTMENT RECORDED IN NOVEMBER, 1986
- (C) TOTAL GROSS EARNINGS ON DECOMMISSIONING FUND THROUGH DECEMBER, 1986
- (D) ACTUAL BALANCE DECEMBER, 1986



FLORIDA POWER CORPORATION  
COMPUTATION OF CRYSTAL RIVER NUCLEAR PLANT  
NUCLEAR DECOMMISSIONING FUNDING AND ACCRUAL

ALLOCATION OF FUND PRINCIPAL BETWEEN NONQUALIFIED AND QUALIFIED PLAN

			NONQUALIFIED PLAN	QUALIFIED PLAN	TOTAL
QUALIFIED PLAN PERCENTAGE	78.125%	1977	\$441,653.16		\$441,653.16
NONQUALIFIED PLAN PERCENTAGE	21.875%	1978	546,606.70		546,606.70
		1979	576,373.07		576,373.07
		1980	582,227.82		582,227.82
		1981	587,541.21		587,541.21
		1982	593,149.91		593,149.91
		1983	1,427,537.91		1,427,537.91
		1984	504,934.55	1,803,337.69	2,308,272.24
		1985	552,670.39	1,973,822.81	2,526,493.20
		1986	552,670.39	1,973,822.81	2,526,493.20
TOTAL FUND REQUIREMENTS			6,365,365.11	5,750,983.31	12,116,348.42
LESS JANUARY, 1987 DEPOSIT			46,055.87	164,485.23	210,541.10
DECEMBER 31, 1986 FUND BALANCE - PRINCIPAL ONLY			6,319,309.24	5,586,498.08	11,905,807.32
TOTAL TAX REFUND FOR QUALIFIED PLAN				5,500,225.96	
PLAN JANUARY, 1984 - DECEMBER 31, 1986					
			\$6,319,309.24	\$11,086,724.04	\$17,406,033.28
TOTAL TAX PAID JANUARY, 1984 THROUGH DECEMBER, 1986				\$7,040,289.36	

(FOR MODEL COMPUTATION REFUND ASSUMED TO BE RECORDED AT DECEMBER 31, 1986)

COMPUTATION OF OVER FUNDING ERRORS

	ACTUAL ACCRUAL	PER ORDER	DIFFERENCE
JANUARY, 1983 ACCRUAL	\$187,953.00	\$188,384.00	(\$431.00)
FEBRUARY, 1983 ACCRUAL	188,781.00	188,384.00	397.00
MARCH, 1983 ACCRUAL	188,387.22	188,384.00	3.22
(A)	\$565,121.22	\$565,152.00	(\$30.78)
SEPTEMBER ADJUSTMENT TO RESERVE	UNDER ACCRUAL		\$30.78 48.70%
	TAXES		\$14.99

FLORIDA POWER CORPORATION  
COMPUTATION OF CRYSTAL RIVER NUCLEAR PLANT  
NUCLEAR DECOMMISSIONING FUNDING AND ACCRUAL

OCTOBER, 1983 THROUGH MARCH, 1984 OVER FUNDING

	ACTUAL DEPOSIT	AMOUNT PER FPSC ORDER	DIFFERENCE	6 MONTH EXCESS DEPOSIT	OVER FUNDING
(E)	201,639.00	185,923.00	15,716.00	94,296.00	\$94,296.00

		FUND	TAXES	RETAIL	(H)	OVER FUNDING
	1977	\$441,653.16	\$452,381.58	\$894,034.74	1.90%	16,986.66
	1978	546,606.70	559,884.59	1,106,491.29	1.90%	21,023.33
	1979	576,373.07	547,161.18	1,123,534.25		
	1980	582,227.82	552,719.20	1,134,947.02		
	1981	587,541.21	557,763.29	1,145,304.50		
	1982	593,149.92	563,087.74	1,156,237.66		

(F)	RETAIL	3,327,551.88	3,232,997.58	6,560,549.46		\$38,009.99
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	1977	102,254.67	104,738.59	206,993.26
	1978	126,554.26	129,628.45	256,182.71
	1979	133,445.99	126,682.65	260,128.64
	1980	134,801.51	127,969.47	262,770.98
	1981	136,031.75	129,137.36	265,169.11
	1982	137,330.27	130,370.07	267,700.34

770,418.45      748,526.59      1,518,945.04

	SYSTEM	\$4,097,970.33	\$3,981,524.17	\$8,079,494.50		\$132,305.99
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	RETAIL ACTUAL	\$3,327,551.88
		3,365,562.00
	DIFFERENCE	(\$38,010.12)

(H)	1977 1978	1979 - 1984	PERCENT ERROR
RATE	50.60%	48.70%	1.90%
	49.40%	51.30%	
	100.00%	100.00%	

FLORIDA POWER CORPORATION  
COMPUTATION OF CRYSTAL RIVER NUCLEAR PLANT  
NUCLEAR DECOMMISSIONING FUNDING AND ACCRUAL

ROUNDING ERRORS

TOTAL FROM TAX ERROR AND SIX MONTH ADJ	\$132,305.99
ROUNDING DIFFERENCE (NOV DEC 1984 & JAN 1985)	35.76
	-----
	132,341.75
TOTAL PER COMPUTATION AT DECEMBER 1984	132,341.98
	-----
UNEXPLAINED DIFFERENCE	(\$0.23)
	=====

RETAIL PER BOOKS 1977-FEB. 1982	\$6,560,549.46
ORIGINAL COMPUTATION	6,560,550.00
	-----
	(\$0.54)
	=====

COMPUTATION ERROR

	NOVEMBER 1984	DECEMBER 1984	JANUARY 1985	TOTAL ERROR
ACTUAL DEPOSIT	\$211,667.00	\$211,667.00	\$211,667.00	
CORRECT DEPOSIT	211,655.08	211,655.08	211,655.08	
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(G) DIFFERENCE	\$11.92	\$11.92	\$11.92	\$35.76
	=====	=====	=====	=====



FLORIDA POWER CORPORATION  
COMPUTATION OF CRYSTAL RIVER NUCLEAR PLANT  
NUCLEAR DECOMMISSIONING FUNDING AND ACCRUAL

COMPUTATION OF RESERVE ADJUSTMENT IF QUALIFIED PLAN ADOPTED

TAX RATES

1977	50.60%	1982	48.70%
1978	50.60%	1983	48.70%
1979	48.70%	1984	48.70%
1980	48.70%	1985	48.97%
1981	48.70%	1986	48.97%

QUALIFIED PLAN PERCENTAGE 78.13%  
NONQUALIFIED PLAN PERCENTAGE 21.86%

	RESERVE ACCRUAL	TAX RATE	TAXES PAID
1977	\$894,034.74	50.60%	\$452,381.58
1978	1,106,491.29	50.60%	559,884.59
1979	1,123,534.25	48.70%	547,161.18
1980	1,134,947.02	48.70%	552,719.20
1981	1,145,304.50	48.70%	557,763.29
1982	1,156,237.66	48.70%	563,087.74
1983	2,782,725.00	48.70%	1,355,187.08
1984	984,277.88	48.70%	479,343.33
1985	1,083,030.38	48.97%	530,359.98
1986	1,083,030.38	48.97%	530,359.98
NONQUALIFIED PORTION OF RESERVE			6,128,247.95
1984	3,515,278.12	48.70%	1,711,940.44
1985	3,867,965.62	48.97%	1,894,142.76
1986	3,867,965.62	48.97%	1,894,142.76
QUALIFIED PORTION OF RESERVE IF QUALIFIED PLAN ADOPTED			5,500,225.96
TOTAL ACCRUAL THROUGH DECEMBER 31, 1986			\$11,628,473.91

FLORIDA POWER CORPORATION  
COMPUTATION OF CRYSTAL RIVER NUCLEAR PLANT  
NUCLEAR DECOMMISSIONING FUNDING AND ACCRUAL

COMPUTATION OF LOSS ON PRINCIPAL DUE TO CHANGE IN TAX RATE

	QUALIFIED PLAN	NONQUALIFIED PLAN	DIFFERENCE
TOTAL RESERVE DECEMBER, 1986			
PRINCIPAL EXCLUDING INTEREST	\$23,744,822.46	\$23,744,822.46	
TOTAL FUND	12,116,348.42	12,116,348.42	
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TOTAL TAXES PAID THROUGH DECEMBER, 1986	11,628,474.04	11,628,474.04	
	-----	-----	
FUTURE TAX SAVING AT 37.63%	4,701,346.61	8,935,176.69	
TAX REFUND ON ELECTION OF QUALIFIED PLAN	5,500,225.96		
	-----	-----	
SUBTOTAL	10,201,572.57	8,935,176.69	
	-----	-----	
LOSS ON PRINCIPAL DUE TO CHANGE IN TAX RATE	\$1,426,901.47	\$2,693,297.35	\$1,266,395.88
	=====	=====	=====

TAXES PAID ON EARNINGS OF FUND

TOTAL EARNINGS	\$3,066,265.82
TOTAL EARNINGS NET OF TAXES	2,114,752.55
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TOTAL TAXES PAID	\$951,513.27
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