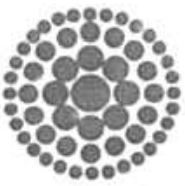


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**Florida
Power**
CORPORATION

JAMES A. MCGEE
SENIOR COUNSEL

May 18, 1995

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0870

Re: Docket No. 950001-EI

Dear Ms. Bayo:

Enclosed for filing in the subject docket on behalf of Florida Power Corporation are fifteen copies each of the Direct Testimony and Exhibits of Larry G. Turner and David P. Develle.

Please acknowledge your receipt of the above filing on the enclosed copy of this letter and return to the undersigned. Thank you for your assistance.

Very truly yours,

James A. McGee

- ACK
- ADM
- APP
- CAF
- CMH
- CTR
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- OPR
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Enclosures

cc: Parties of Record

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Turner
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04892 MAY 19 95
GENERAL OFFICE

DeVelle
DOCUMENT NUMBER-DATE
04893 MAY 19 95
FPSC-RECORDS/REPORTING

CERTIFICATE OF SERVICE

Docket No. 950001-EI

I HEREBY CERTIFY that true and correct copies of the Direct Testimony and Exhibits of Larry G. Turner and David P. Develle on behalf of Florida Power Corporation were sent by regular U.S. mail to the following individuals this 18th day of May, 1995:

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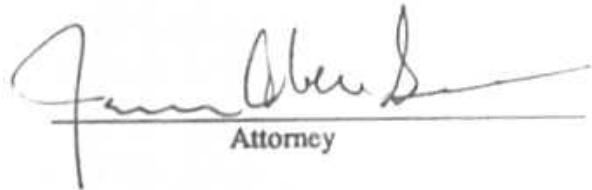
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James A. Baker
Attorney



**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET No. 950001-EI

**FINAL TRUE-UP AMOUNT
OCTOBER 1994 THROUGH MARCH 1995**

**DIRECT TESTIMONY
AND EXHIBITS OF
DAVID P. DEVELLE**

For Filing May 19, 1995

DOCUMENT FILED
04893 MAY 19 1995
FPSC-REGULATORY REPORTING

FLORIDA POWER CORPORATION

DOCKET NO. 950001-EI

**Re: Fuel Cost Recovery and
Capacity Cost Recovery
Final True-up Amounts for
October 1994 through March 1995**

**DIRECT TESTIMONY OF
DAVID P. DEVELLE**

1 Q. Please state your name and business address.

2 A. My name is David P. Develle. My business address is P. O. Box 14042,
3 St. Petersburg, Florida 33733.

4

5 Q. By whom are you employed and in what capacity?

6 A. I am employed by Florida Power Corporation as Director, Regulatory
7 Accounting.

8

9 Q. Would you please describe your educational background and work
10 experience?

11 A. I graduated from the University of South Florida in 1975 with a Bachelor's
12 Degree in Business Administration, majoring in Accounting. In 1989, I
13 graduated from the University of Tampa with a Master's Degree in
14 Business Administration. I began my employment with Florida Power in
15 1975. In addition to various staff accounting positions within the
16 Controllers department, I have held the following supervisory positions:
17 Manager of Accounting Research and Analysis, Manager of Regulatory
18 Accounting and Financial Reporting, and Director of Regulatory

1 Accounting. My responsibilities in these positions included maintenance
2 of the general records of the Company, fuel accounting, plant and
3 depreciation accounting, financial and regulatory reporting, and
4 preparation and/or coordination of all accounting schedules required in the
5 Company's base rate proceedings before the Florida Public Service
6 Commission (FPSC) and the Federal Energy Regulatory Commission
7 (FERC). I have attended a variety of courses on management and finance
8 sponsored by the Company, the Edison Electric Institute and others. In
9 addition, I currently serve on the Accounting Standards Committee of the
10 Edison Electric Institute.

11
12 **Q. What is the purpose of your testimony?**

13 **A.** The purpose of my testimony is to describe the Company's Fuel Cost
14 Recovery Clause final true-up amount for the period of October 1994
15 through March 1995, and the Company's Capacity Cost Recovery Clause
16 final true-up amount for the same period.

17
18 **Q. Have you prepared exhibits to your testimony?**

19 **A.** Yes, I have prepared a three-page true-up variance analysis which
20 examines the difference between the estimated fuel true-up and the actual
21 period-end fuel true-up. This variance analysis is attached to my prepared
22 testimony and designated exhibit (DPD-1). Also attached to my prepared
23 testimony and designated exhibit (DPD-2) are the Capacity Cost Recovery
24 Clause true-up calculations for the October 1994 through March 1995
25 period. Also, I will sponsor the applicable Schedules A1 through A12 for

1 the month of March 1995 (period-to-date), which have been previously
2 filed with the Commission and are also attached to my prepared testimony
3 for ease of reference and designated as exhibit (DPD-3).
4

5 Q. What is the source of the data which you will present by way of
6 testimony or exhibits in this proceeding?

7 A. Unless otherwise indicated, the actual data is taken from the books and
8 records of the Company. The books and records are kept in the regular
9 course of business in accordance with generally accepted accounting
10 principles and practices, and provisions of the Uniform System of
11 Accounts as prescribed by this Commission.
12

13 FUEL COST RECOVERY

14

15 Q. What is the Company's jurisdictional ending balance as of March 31,
16 1995 for fuel cost recovery?

17 A. The actual ending balance as of March 31, 1995 for true-up purposes is
18 an over-recovery of \$8,270,052.
19

20 Q. How does this amount compare to the Company's estimated ending
21 balance to be included in the April through September 1995 period?

22 A. When the estimated over-recovery of \$10,291,176 to be refunded during
23 the period of April through September 1995 is taken into account, the
24 final true-up ending balance attributable to the six month period ended
25 March 1995 period is an under-recovery of \$2,021,124.

1 Q. Please explain the components shown on exhibit (DPD-1), Sheet 2 of 3
2 which produced the \$22.5 million favorable system variance from the
3 projected cost of fuel and net purchased power transactions.

4 A. Sheet 2 of 3 of my exhibit (DPD-1) shows an analysis of the system
5 variance for each energy source in terms of three interrelated components:
6 (1) changes in the amount (Mwh's) of energy required; (2) changes in the
7 heat rate, or efficiency, of generated energy (BTU's per Kwh); and (3)
8 changes in the unit price of either fuel consumed for generation (\$ per
9 million BTU) or energy purchases and sales (cents per Kwh).

10
11 Q. What effect did these components have on the system fuel and net power
12 variance for the true-up period?

13 A. As can be seen from Sheet 2 of 3, variances in the amount of MWH
14 requirements from each energy source (column B) combined to produce
15 a cost decrease of \$10.5 million. I will discuss this component of the
16 variance analysis in greater detail below.

17
18 The heat rate variance for each source of generated energy (column C)
19 produced a net cost increase of \$2.4 million. Higher than anticipated heat
20 rates for oil generating units were the largest component of the cost
21 variance. On the Company's Schedule A3, exhibit (DPD-3), all BTU's for
22 light oil are included in the light oil heat rate computation. However since
23 no Kwh generation is associated with light oil consumed at steam plants,
24 the resulting heat rate shown on A3 is distorted. In order to compute the

1 true heat rate variance, light oil consumed at steam units is shown
2 separately on line 23 of Sheet 2 of 3 of exhibit (DPD-1).

3
4 A cost decrease of \$14.4 million resulted from the price variance
5 (column D), which was caused by a number of factors detailed on lines 1
6 through 25 of Sheet 2 of 3, of exhibit(DPD-1). The most significant
7 factors contributing to the favorable variance were a lower cost per
8 mmbtu for coal and reduced energy payments to QF's partially offset by
9 reduced prices for economy sales and supplemental sales.

10
11 **Q. Please explain the analysis shown on Sheet 3 of 3 of your exhibit (DPD-1)**

12 **A.** The analysis on Sheet 3 of 3 attempts to identify the effect that
13 generation mix has on total net system fuel and purchased power cost.
14 Although this interrelationship is generally understood to exist, it is not
15 readily apparent from the individual variances contained in the FPSC "A"
16 Schedules or in the analysis presented on Sheet 2 of 3. For example, an
17 increase in the Mwh requirements of nuclear generation shows up on
18 Schedule A3 and on Sheet 2 of my exhibit as a cost increase of \$.5
19 million. While this may be correct in isolation, the true effect of increased
20 nuclear generation is obviously a corresponding decrease in the MWH
21 requirements of a number of other more costly energy sources, primarily
22 coal and light oil. The result is a lower net system cost of \$1.4 million
23 even if total system MWH requirements remain unchanged.

1 In addition to the effect of variances in generation mix, this analysis also
2 attempts to identify the independent effect of the net variance in total
3 system Mwh requirements from all energy sources combined (internal and
4 external). In this true-up period, for example, total system requirements
5 were lower than the original forecast by 420,000 MWH. This would have
6 led to lower net costs of \$7.6 million even if the mix of generation had
7 not changed, since the lower system load decreases coal generation at a
8 cost above the system average.

9
10 **Q. Please explain how this analysis was performed.**

11 **A.** The analysis on Sheet 3 of 3 is made in two steps. The first, captioned
12 "MWH RECONCILIATION," allocates the MWH variances for the individual
13 energy sources shown in column B among the primary causal variances
14 in columns C through H. Since the causal variances identified in this
15 analysis are not all inclusive, the amount of any residual over- or under-
16 allocation is shown in column I, "Unallocated Variances." The second
17 step, captioned "COST RECONCILIATION," assigns a dollar value to the
18 MWH variances identified in step 1. This is done by allocating the cost
19 variances identified in column B of Sheet 2 for each energy source (and
20 shown again in column B of Sheet 3) among the causal variances based
21 on the MWH's allocated to each in step 1. As mentioned above, the
22 allocation of individual MWH and cost variances to the various causes of
23 those variances is not intended to be all inclusive or precise. It is intended
24 to be a representative approximation of the exceedingly complex cause

1 and effect relationship existing among the individual and total MWH
2 variances and their related cost variances.

3
4 **Q. What were the major contributors to the \$10.5 million cost decrease**
5 **associated with the variance in MWH requirements?**

6 **A. Lower than expected system requirements during the period accounted for**
7 **\$7.6 million of the favorable variance and the continued high capacity**
8 **factor at Crystal River Unit No. 3 accounted for \$1.4 million of the**
9 **favorable variance.**

10
11 **Q. Has Florida Power confirmed the validity of using the "short cut" method**
12 **of determining the equity component of EFC's capital structure for**
13 **calendar year 1994?**

14 **A. Yes. Florida Power's Audit Services department has reviewed the analysis**
15 **performed by Electric Fuels Corporation (EFC). The revenue requirements**
16 **under a full utility-type regulatory treatment methodology using the actual**
17 **weighted average cost of debt and equity required to support Florida**
18 **Power business was compared to revenues billed using equity based on**
19 **55% of net long term assets (short cut method). The analysis showed**
20 **that for 1994, the short cut method resulted in revenues of**
21 **\$250,387,419 which were \$126,620 or .051% lower than revenues**
22 **under the full utility-type regulatory treatment methodology. Florida**
23 **Power continues to believe that this analysis confirms the appropriateness**
24 **of the short cut method.**

1 **CAPACITY COST RECOVERY**

2

3 **Q. What is the Company's jurisdictional ending balance as of March 31,**
4 **1995 for capacity cost recovery?**

5 **A. The actual ending balance as of March 31, 1995 for true-up purposes is**
6 **an under-recovery of \$4,061,575.**

7

8 **Q. How does this amount compare to the Company's estimated ending**
9 **balance to be included in the April through September 1995 period?**

10 **A. When the estimated under-recovery of \$3,572,022 to be recovered during**
11 **the period of April through September 1995 is taken into account, the**
12 **final true-up ending balance attributable to the six month period ended**
13 **March 1995 period is an under-recovery of \$489,553.**

14

15 **Q. Is this true-up calculation consistent with the true-up methodology used**
16 **for the other cost recovery clauses?**

17 **A. Yes it is. The calculation of the final net true-up amount follows the**
18 **procedures established by this Commission as set forth on FPSC Schedule**
19 **A2 "Calculation of True-Up and Interest Provision" for the Fuel Cost**
20 **Recovery Clause.**

21

22 **Q. What factors contributed to the actual period-end under-recovery of \$4.1**
23 **million?**

24 **A. Exhibit (DPD-2), sheet 1 of 3, entitled "Capacity Cost Recovery/Summary**
25 **of Actual True-Up Amount", compares the summary items from sheet 2**

1 of 3 to the original forecast for the period. As can be seen from sheet 1,
2 actual jurisdictional capacity cost revenues were \$1.1 million lower than
3 forecast due to lower residential Kwh sales during the period.
4 Jurisdictional capacity costs were \$3.1 million higher than forecast. The
5 major factor contributing to this variance was higher than forecast
6 payments to Orlando Cogen.

7
8 Q. Does this conclude your testimony?

9 A. Yes, it does.

**EXHIBITS TO THE TESTIMONY OF
DAVID P. DEVELLE**

**Final True-Up Amount
October 1994 through March 1995**

VARIANCE ANALYSIS (DPD-1)

FLORIDA POWER CORPORATION
Fuel Adjustment Clause
Summary of Final True-Up Amount
October 1994 through March 1995

Line No.	Description	Contribution to Over/(Under) Recovery Period to Date
1	KWH Sales:	
2	Jurisdictional KWH Sales	(510,027,184)
3	Non-Jurisdictional KWH Sales	14,167,149
4	Total System KWH sales	
5	Schedule A2, page 2 of 4, Line C1 through C3	<u>(495,860,035)</u>
6		
7	System:	
8	Fuel and Net Purchased Power Costs - Difference	
9	Schedule A2, page 3 of 4, Line D4	<u>(\$22,468,601)</u>
10		
11	Jurisdictional:	
12	Fuel Revenues - Difference	
13	Schedule A2, page 3 of 4, Line D3	(\$11,543,439)
14		
15	True Up Provision for the Period Over/(Under)	
16	Collection - Estimated	
17	Schedule A2, page 3 of 4, Line D7	75,860
18		
19	Net Fuel Revenues	(11,467,579)
20		
21		
22	Fuel and Net Purchased Power Costs - Difference	
23	Schedule A2, page 3 of 4, Line D6	<u>(22,301,319)</u>
24		
25	True Up Amount for the Period	10,833,740
26		
27	True Up Revenues for the Prior Period - Actual	
28	Schedule A2, page 3 of 4, Line D9+ D10	(2,284,495)
29		
30	Interest Provision - Actual	
31	Schedule A2, page 3 of 4, Line D8	<u>(279,193)</u>
32		
33	Actual True Up ending balance for the period	
34	October 1994 through March 1995	<u>\$8,270,052</u>
35		
36	Estimated True Up ending balance for the period included in	
37	filing of Levelized Fuel Cost Factors April through September 1995,	
38	Docket No. 950001-EI, Schedule E1-B, Sheet 1, Line 18	<u>\$10,291,176</u>
39		
40	Final True Up for the period October 1994 through	
41	March 1995 (Line 34 - Line 38)	<u>(\$2,021,124)</u>

FUEL AND NET POWER VARIANCE ANALYSIS

FOR THE PERIOD: OCTOBER 1994 THROUGH MARCH 1995

(A)	---- COST INCREASE (DECREASE) DUE TO ----			(E) TOTAL
	(B) MWH REQ'MENTS VARIANCES (1)	(C) HEAT RATE VARIANCES	(D) PRICE VARIANCES	
ENERGY SOURCE				
1 HEAVY OIL	\$8,234,212	\$514,347	(\$166,764)	\$8,581,795
2 LIGHT OIL	(5,131,152)	1,406,321	(611,916)	(4,336,747)
3 COAL	(17,186,955)	152,327	(4,645,032)	(21,679,660)
4 GAS	3,382,354	565,511	(1,319,134)	2,628,731
5 NUCLEAR	450,012	(212,399)	1,555,764	1,793,377
6 OTHER FUEL	0	0	0	0
7 GENERATION SUBTOTAL	(10,251,529)	2,426,107	(5,187,082)	(13,012,504)
8 PURCH POWER-FIRM	(3,035,116)		(642,856)	(3,677,972)
9 ECONOMY-BROKER	(110,801)		(1,730,498)	(1,841,299)
10 ECONOMY-NONBROKER	148,453		(188,290)	(39,837)
11 SCHEDULE E	(1,493,676)		300,988	(1,192,688)
12 QUAL FACILITIES (FUEL)	2,149,827		(11,487,447)	(9,337,620)
13 PURCHASE SUBTOTAL	(2,341,313)		(13,748,103)	(16,089,416)
14 ECONOMY SALES (FUEL)	996,127		1,287,439	2,283,566
15 OTHER SALES (FUEL)	(438,114)		0	(438,114)
16 SEMINOLE BACKUP (FUEL)	0		0	0
17 SUPPLEMENTAL SALES	1,545,818		1,877,048	3,422,866
18 SALES SUBTOTAL	2,103,831		3,164,487	5,268,318
19 NUCLEAR FUEL DISPOSAL			(70,202)	(70,202)
20 GAINS ON POWER SALES			94,963	94,963
21 SCHED E CAP. COST			0	0
22 Q.F. CAPACITY COST			0	0
23 START-UP LIGHT OIL			297,687	297,687
24 OTHER ADJUSTMENTS			1,042,553	1,042,553
25 NON-FUEL SUBTOTAL			1,365,001	1,365,001
26 TOTAL FUEL AND NET POWER	(\$10,489,011)	\$2,426,107	(\$14,405,697)	(\$22,468,601)

(1) See Sheet 3 of 3 (DPD-1) for a reconciliation of costs associated with the variances in MWH requirements.

RECONCILIATION OF VARIANCES
IN MWH REQUIREMENTS
FOR THE PERIOD: OCTOBER 1994 THROUGH MARCH 1995

MWH RECONCILIATION

(A) ENERGY SOURCE	(B) MWH VARIANCES (1)	(C) SYSTEM MWH VARIANCES	INCREASED/(DECREASED) MWH DUE TO			(G) PURCHASE VARIANCES	(H) SALES VARIANCES	(I) UNALLOCATED VARIANCES	(J) TOTAL	
			(D) NUCLEAR	(E) COAL	(F) GAS					
1 HEAVY OIL	332,414	(16)	(4)	(5)	(121,680)	166,107	(16,764)	304,777	332,414	1
2 LIGHT OIL	(89,510)	(2,127)	(517)	(653)	0	0	0	(86,213)	(89,510)	2
3 COAL	(962,277)	(416,486)	(101,251)	964	(25,428)	(64,046)	(108,349)	(247,681)	(962,277)	3
4 GAS	147,108	0	0	0	147,108	0	0	0	147,108	4
5 NUCLEAR	102,014	0	102,014	0	0	0	0	0	102,014	5
6 PURCH POWER-FIRM	(153,299)	(579)	(141)	(178)	0	(152,402)	0	0	(153,299)	6
7 ECONOMY-BROKER	(4,476)	(305)	(74)	(94)	0	(4,003)	0	0	(4,476)	7
8 ECONOMY-NONBROKE ²	11,366	(42)	(10)	(13)	0	11,430	0	0	11,366	8
9 SCHEDULE E	(67,598)	(71)	(17)	(22)	0	(67,487)	0	0	(67,598)	9
10 QUAL FACILITIES	110,402	0	0	0	0	110,402	0	0	110,402	10
11 ECONOMY SALES	65,504	0	0	0	0	0	65,504	0	65,504	11
12 SEMINOLE BACKUP	(21,930)	0	0	0	0	0	(21,930)	0	(21,930)	12
13 OTHER SALES	0	0	0	0	0	0	0	0	0	13
14 SEMINOLE SUPPLEMENTAL	81,539	0	0	0	0	0	81,539	0	81,539	14
15 TOTAL	(448,743)	(419,626)	0	0	0	(0)	0	(29,117)	(448,743)	15

COST RECONCILIATION

(A) ENERGY SOURCE	(B) COST VARIANCES (2)	(C) SYSTEM MWH VARIANCES	INCREASED/(DECREASED) COST DUE TO			(G) PURCHASE VARIANCES	(H) SALES VARIANCES	(I) UNALLOCATED VARIANCES	(J) TOTAL	
			(D) NUCLEAR	(E) COAL	(F) GAS					
1 HEAVY OIL	8,234,212	(387)	(94)	(119)	(2,928,200)	3,997,300	(168,638)	7,334,350	8,234,212	1
2 LIGHT OIL	(5,131,152)	(121,937)	(29,644)	(37,427)	0	0	0	(4,942,143)	(5,131,152)	2
3 COAL	(17,186,955)	(7,438,740)	(1,808,609)	17,213	(454,154)	(1,143,915)	(1,935,193)	(4,423,757)	(17,186,955)	3
4 GAS	3,382,354	0	0	0	3,382,354	0	0	0	3,382,354	4
5 NUCLEAR	450,012	0	450,012	0	0	0	0	(0)	450,012	5
6 PURCH POWER-FIRM	(3,035,116)	(11,461)	(2,786)	(3,518)	0	(3,017,350)	0	(0)	(3,035,116)	6
7 ECONOMY-BROKER	(110,801)	(7,546)	(1,834)	(2,316)	0	(99,105)	0	0	(110,801)	7
8 ECONOMY-NONBROKER	148,453	(542)	(132)	(167)	0	149,294	0	0	148,453	8
9 SCHEDULE E	(1,493,676)	(1,578)	(384)	(484)	0	(1,491,230)	0	(0)	(1,493,676)	9
10 QUAL FACILITIES	2,149,827	0	0	0	0	2,149,827	0	0	2,149,827	10
11 ECONOMY SALES	996,127	0	0	0	0	0	996,127	0	996,127	11
12 SEMINOLE BACKUP	(438,114)	0	0	0	0	0	(438,114)	0	(438,114)	12
13 OTHER SALES	0	0	0	0	0	0	0	0	0	13
14 SEMINOLE SUPPLEMENTAL	1,545,818	0	0	0	0	0	1,545,818	0	1,545,818	14
15 TOTAL	(\$10,489,011)	(\$7,582,192)	(\$1,393,272)	(\$26,818)	\$0	\$544,820	(\$0)	(\$2,031,550)	(\$10,489,011)	15

(1) Reference: Lines 1 through 5, see Schedule A3; Lines 6 through 14, see Schedule A1.
(2) Reference: See Sheet 2 of 3 (DPD-1), column B.

**EXHIBITS TO THE TESTIMONY OF
DAVID P. DEVELLE**

**Final True-Up Amount
October 1994 through March 1995**

CALCULATION OF TRUE-UP (DPD-2)

FLORIDA POWER CORPORATION
Capacity Cost Recovery Clause
Summary of Actual True-Up Amount
October 1994 through March 1995
(In Dollars)

Line No.	Description	Actual	Original Estimate	Variance
1				
2	Jurisdictional:			
3	Capacity Cost Recovery Revenues			
4	Sheet 2 of 3, Column G, Line 38	\$86,297,370	\$87,429,561	(\$1,132,191)
5				
6	Capacity Cost Recovery Expenses			
7	Sheet 2 of 3, Column G, Line 35	90,519,977	87,429,561	3,090,416
8				
9	Plus/(Minus) Interest Provision			
10	Sheet 2 of 3, Column G, Line 40	<u>161,032</u>	<u>0</u>	<u>161,032</u>
11				
12				
13	Sub Total Current Period Over/(Under) Recovery	(\$4,061,575)	\$0	(\$4,061,575)
14				
15				
16	Prior Period True-up - April through			
17	September 1994 - Over/(Under) Recovery			
18	Sheet 2 of 3, Column G, Line 42	6,943,182	4,552,921	2,390,261
19				
20	Prior Period True-up (Refunded)/Collected			
21	Sheet 2 of 3, Column G, Line 43	<u>(6,943,182)</u>	<u>(4,552,921)</u>	<u>(2,390,261)</u>
22				
23				
24	Actual True Up ending balance Over/(Under) recovery			
25	for the period October 1994 through March 1995			
26	Sheet 2 of 3, Column G, Line 45	<u>(\$4,061,575)</u>	<u>\$0</u>	<u>(\$4,061,575)</u>

Regulatory Accounting
C:\DPD_L3\FTRUP_M9.WK3

05/10/95

FLORIDA POWER CORPORATION
 CAPACITY COST RECOVERY CLAUSE
 TRUE-UP CALCULATION
 FOR THE PERIOD OCTOBER 1994 THROUGH MARCH 1995

Description	(18)	(15)	(12)	(9)	(7)	(5)	(3)
	1994 October	1994 November	1994 December	1995 January	1995 February	1995 March	1995 Cumulative
Base Production Level Capacity Charges:							
1 UPS Purchase (12) base MW cost (net of tax)	\$2,491,205	2,460,184	\$2,518,938	\$1,544,771	\$1,505,433	\$1,488,967	\$12,009,198
2 Schedule E Purchase (2000 mw)	1,544,060	1,587,303	1,859,055	(261,752)	0	478,666	4,738,666
3 Bay County CF	0	0	135,000	135,000	135,410	135,410	405,820
4 Eco Plant CF	0	0	0	0	0	0	0
5 General Prod Qualifying Facility	0	0	0	2,752,000	2,752,464	2,752,464	8,256,928
6 LFC Madison CF	0	0	136,000	136,000	136,340	136,340	544,340
7 LFC Monticello CF	0	0	136,000	136,000	136,340	136,340	544,340
8 Lake County CF	0	0	257,000	257,000	257,765	257,765	772,340
9 Pinellas County CF	0	0	461,300	461,300	461,300	461,300	1,383,760
10 Polk County CF	0	0	1,119,000	1,119,000	1,118,345	1,118,345	3,355,690
11 Timber Energy CF	0	0	360,000	360,000	363,470	363,470	790,400
12 Timber Energy 2 CF	0	0	192,240	192,240	192,240	192,240	588,480
13 Mulberry Energy - CF	2,007,150	2,753,377	2,007,150	2,109,612	2,019,074	2,109,099	13,006,962
14 Royler Phosphates - CF	0	0	0	0	0	0	0
15 Semcofos Fertilizer Qualifying Facility	283,842	290,850	269,687	307,013	305,700	305,700	1,782,791
16 Schedule F Capacity Sales	0	0	0	0	0	0	0
17 Subtotal - Base Level Capacity Charges	6,326,256	7,151,914	8,874,830	9,055,644	9,281,961	9,162,909	47,803,515
18 Base Production Jurisdictional Responsibility	93,547%	93,547%	93,547%	94,561%	94,561%	94,561%	94,561%
19 Base Level Jurisdictional Capacity Charges	5,918,023	6,643,627	8,244,103	8,563,108	8,777,115	8,614,538	44,810,514
Intermittent Production Level Capacity Charges:							
20 UPS Purchase (283) inter MW additional (net of tax)	0	0	0	3,554,224	3,463,714	3,425,143	10,443,081
Schedule E (0 MW)	0	0	0	0	0	0	0
Schedule F Capacity Charges	0	0	0	0	0	0	0
21 TECO Power Purchase (50 mw)	471,367	471,367	471,367	471,367	471,367	471,367	2,828,202
22 Bay County CF	81,200	77,684	84,896	84,896	84,896	84,896	243,870
23 Duval County Qualifying Facility	545,240	545,217	545,480	573,000	572,760	572,760	3,354,457
24 Timber Energy Qualifying Facility	263,470	263,470	263,470	263,470	263,470	263,470	789,879
25 Lake County Qualifying Facility	1,512,434	1,512,434	1,512,434	1,589,000	1,588,771	1,588,771	9,303,843
26 Pinellas County Qualifying Facility	1,498,684	1,498,684	1,498,684	1,498,684	1,574,328	1,574,328	9,218,709
27 Orlando Cogen Qualifying Facility	2,230,624	1,119,624	1,124,922	1,176,135	1,000,135	1,000,135	8,222,928
28 El Dorado/Auburnville Qualifying Facility	1,404,164	1,404,164	1,404,164	1,475,000	1,475,000	1,475,000	8,838,407
29 Ridge Generating Station Qualifying Facility	689,120	337,475	669,090	535,177	715,013	537,553	3,599,428
30 Schedule H Capacity Sales	(2,333)	(3,807)	(7,842)	(2,532)	(4,533)	(4,533)	(21,501)
31 Subtotal - Intermittent Level Capacity Charges	8,693,869	7,246,351	7,562,164	10,945,370	10,868,903	11,362,625	52,863,222
32 Intermittent Production Jurisdictional Responsibility	84,348%	84,348%	84,348%	83,471%	83,471%	83,471%	83,471%
33 Intermittent Level Jurisdictional Capacity Charges	7,333,122	6,112,152	6,378,534	9,136,210	9,070,713	9,509,538	47,540,269
34 Selling Base Rate Credits	(305,478)	(293,602)	(282,875)	(311,243)	(319,061)	(278,549)	(1,800,806)
34a Adjustment for Prior Cap Exp (Jurisdictionalized)	12,945,669	12,462,177	12,329,762	17,368,075	17,468,787	17,895,527	90,519,977
35 Jurisdictional Capacity Charges (line 33 + 34 + 34a)	14,503,331	12,817,391	12,485,282	13,211,268	14,169,496	12,167,420	79,354,168
36 Capacity Cost Recovery Revenues (net of tax)	1,157,197	1,157,197	1,157,197	1,157,197	1,157,197	1,157,197	6,943,182
36a Capacity Cost Recovery Adjustment (net of tax)	0	0	0	0	0	0	0
37 Prior Period True-Up Provision	15,660,526	13,974,568	13,542,479	14,368,465	15,326,693	13,324,617	86,297,370
38 Current Period Capacity Cost Recovery Revenues (net of tax) (sum of lines 28 through 26)	2,714,859	1,512,411	1,302,717	(3,019,610)	(2,162,074)	(4,570,910)	(4,222,607)
39 True-Up Provision - Over (Under) Recovery (line 30 - line 27)	32,301	28,676	43,629	35,491	16,778	(8,041)	161,032
40 Interest Provision for the Month	2,747,160	4,258,247	5,644,703	2,660,814	515,378	(4,361,575)	(4,061,575)
41 Current Cycle Balance (line 31 - line 32) Cumulative	6,943,182	6,943,182	6,943,182	6,943,182	6,943,182	6,943,182	6,943,182
42 True-Up 2 - Interest Provision (beginning)	(1,157,197)	(2,314,394)	(3,471,591)	(4,628,788)	(5,785,985)	(6,943,182)	(6,943,182)
43 Prior Period True-Up Collected (Ratified) Cumulative	0	0	0	0	0	0	0
44 Other	58,533,145	58,533,145	58,533,145	58,533,145	58,533,145	58,533,145	58,533,145
45 End of Period Net True-Up (lines 33 through 36) Over (Under)	\$9,533,145	\$9,533,145	\$9,533,145	\$9,533,145	\$9,533,145	\$9,533,145	\$9,533,145

Notes: Jurisdictional factors for January - March 1995 are from Company's most recent Wholesale base rate proceeding.

FLORIDA POWER CORPORATION
 CAPACITY COST RECOVERY CLAUSE
 TRUE-UP CALCULATION
 FOR THE PERIOD OCTOBER 1994 THROUGH MARCH 1995

Description	(a) 1994	(b) 1994	(c) 1994	(d) 1995	(e) 1995	(f) 1995
	October	November	December	January	February	March
Interest Provision:						
1. Beginning True-Up	\$6,943,182	\$8,533,145	\$8,927,035	\$9,116,384	\$4,975,068	\$1,672,573
2. Ending True-Up	\$8,500,844	\$8,888,359	\$9,072,555	\$4,939,577	\$1,655,797	(\$4,065,534)
3. Total True-Up (line 1 + line 2)	\$15,444,026	\$17,421,504	\$17,999,590	\$14,055,961	\$6,630,865	(\$2,392,961)
4. Average True-Up (50% of line 3)	\$7,722,013	\$8,710,752	\$8,999,795	\$7,027,981	\$3,315,433	(\$1,191,481)
5. Interest Rate - First Day of Reporting Month	5.040%	5.000%	5.660%	6.030%	6.100%	6.050%
6. Interest Rate - First Day of Subsequent Month	5.000%	5.660%	6.030%	6.100%	6.060%	6.120%
7. Total Interest (line 5 + line 6)	10.040%	10.660%	11.690%	12.130%	12.160%	12.170%
8. Average Interest Rate (50% of line 7)	5.020%	5.330%	5.845%	6.065%	6.075%	6.085%
9. Monthly Average Interest Rate (line 8 / 12)	0.4183%	0.444%	0.487%	0.505%	0.506%	0.507%
10. Interest Provision (line 4 x line 9)	\$32,301	\$38,676	\$43,629	\$35,491	\$16,776	(\$6,041)
11. Cumulative Interest for the Period Ending	\$32,301	\$70,977	\$114,606	\$150,297	\$167,073	\$161,033

**EXHIBITS TO THE TESTIMONY OF
DAVID P. DEVELLE**

**Final True-Up Amount
October 1994 through March 1995**

SCHEDULES A1 through A12 (DPD-3)

FUEL AND PURCHASED POWER
COST RECOVERY TABLE CALCULATION
FOR MONTH PERIOD ENDING MARCH 1988

	ACTUAL		ESTIMATED		DIFFERENCE		MWH		CENTS/KWH	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
1 FUEL COST OF SYSTEM NET GENERATION (SCH A)	158,486,036	(7.4)	172,200,553	(7.4)	(12,714,517)	(7.4)	10,960,103	11,130,334	(1,170,231)	(4.2)
2 SPENT NUCLEAR FUEL DISPOSAL COST	2,802,782	(2.4)	2,872,694	(2.4)	(70,202)	(2.4)	3,281,878	3,178,862	103,016	3.2
3 COAL CAR INVESTMENT	0	0	0	0	0	0	0	0	0	0.0
4 ADJUSTMENTS TO FUEL COST - MISCELLANEOUS	(137,447)	(0.1)	(1,200,000)	(0.6)	1,062,553	(0.6)	0	0	0	0.0
4a ADJUSTMENTS TO FUEL COST - PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0.0
5 TOTAL COST OF GENERATED POWER	162,251,370	(8.9)	173,873,837	(8.9)	(11,622,467)	(8.9)	10,960,103	11,130,334	(170,231)	(4.2)
6 ENERGY COST OF PURCHASED POWER - FIRM (SCH A)	8,108,178	(5.1)	11,781,150	(5.1)	(3,672,972)	(5.1)	408,279	862,878	(454,599)	(27.3)
7 ENERGY COST OF SCH C X ECONOMY PURCH - BROKER (SCH A)	5,336,201	(3.3)	7,178,500	(3.3)	(1,842,299)	(3.3)	214,324	220,500	(6,176)	(2.0)
8 ENERGY COST OF ECONOMY PURCHASES - NON-BROKER (SCH A)	388,563	(0.2)	423,360	(0.2)	(34,797)	(0.2)	26,368	18,000	8,368	85.1
9 ENERGY COST OF SCH E PURCHASES (SCH A)	1,118,473	(0.7)	2,300,152	(0.7)	(1,181,679)	(0.7)	50,482	118,000	(67,518)	(18.9)
10 CAPACITY COST OF SCH E PURCHASES (SCH A)	0	0	0	0	0	0	0	0	0	0.0
11 PAYMENTS TO QUALIFYING FACILITIES (SCH A)	62,078,330	(38.3)	71,415,860	(38.3)	(9,337,530)	(38.3)	3,187,862	3,077,480	110,382	3.8
12 TOTAL COST OF PURCHASED POWER	77,931,738	(48.3)	95,108,152	(48.3)	(17,176,414)	(48.3)	3,882,818	3,888,118	(5,299)	(0.1)
13 TOTAL AVAILABLE MWH			14,852,818		(15,120,472)				(278,654)	
14 FUEL COST OF ECONOMY SALES (BROKER) (SCH A)	(4,478,434)	(2.9)	(5,782,000)	(2.9)	(1,303,566)	(2.9)	(294,498)	(250,000)	(44,498)	(18.2)
14a GAIN ON ECONOMY SALES (BROKER) - 80% (SCH A)	(304,820)	(0.2)	(388,360)	(0.2)	(83,540)	(0.2)	(294,498)	(250,000)	(44,498)	(18.2)
15 FUEL COST OF OTHER POWER SALES (SCH A)	(438,114)	(0.3)	(438,114)	(0.3)	0	(0.3)	(21,800)	0	(21,800)	(0.0)
15a GAIN ON OTHER POWER SALES - 100% (SCH A)	(178,688)	(0.1)	(178,688)	(0.1)	0	(0.1)	(21,800)	0	(21,800)	(0.0)
16 FUEL COST OF SEMI-MOLE BACK-UP SALES (SCH A)	0	0	0	0	0	0	0	0	0	0.0
17 FUEL COST OF SUPPLEMENTAL SALES	(4,343,434)	(2.8)	(7,788,300)	(2.8)	(3,444,866)	(2.8)	(228,106)	(310,847)	(81,741)	(28.3)
18 TOTAL FUEL COST AND GAINS ON POWER SALES	(10,081,377)	(6.2)	(13,964,860)	(6.2)	(3,883,483)	(6.2)	(543,534)	(870,847)	(327,313)	(18.7)
18a NET INADVERTENT INTERCHANGE (SCH A)	0	0	0	0	0	0	28,117	0	(28,117)	
19 TOTAL FUEL AND NET POWER TRANSACTIONS	228,213,728	(14.2)	231,682,328	(14.2)	(3,468,600)	(14.2)	14,028,198	14,439,628	(411,430)	(2.8)
21 NET UNBILLED (SCH A)	(7,401,912)	(4.5)	(8,780,428)	(4.5)	(1,378,516)	(4.5)	447,008	362,891	84,117	13.8
22 COMPANY USE (SCH A)	1,473,889	(0.9)	1,944,072	(0.9)	(470,183)	(0.9)	(80,851)	(94,800)	(13,949)	(14.2)
23 T & D LOSSES (SCH A)	15,278,888	(9.1)	14,078,808	(9.1)	1,200,080	(9.1)	(843,007)	(808,750)	(34,257)	(18.8)
24 ADJUSTED SYSTEM KWH SALES (SCH A) PG 2 OF 4	229,213,728	(14.2)	231,882,328	(14.2)	(2,668,600)	(14.2)	13,448,818	13,945,480	(496,661)	(3.8)
25 WHOLESALER KWH SALES (EXCLUDING SUPPLEMENTAL SALES)	(8,448,437)	(4.9)	(8,884,001)	(4.9)	(435,564)	(4.9)	(488,783)	(484,816)	(3,967)	(2.9)
26 JURISDICTIONAL KWH SALES (SCH A) PG 2 OF 4	220,765,291	(13.7)	243,000,278	(13.7)	(22,234,987)	(13.7)	12,960,036	13,460,664	(500,628)	(3.8)
27 JURISDICTIONAL KWH SALES ADJUSTED FOR LINE LOSS - 1.0013	221,002,884	(13.7)	243,304,174	(13.7)	(22,301,290)	(13.7)	12,960,036	13,460,664	(500,628)	(3.8)
28 PRIOR PERIOD TRUE-UP	31,586,452	(19.3)	31,586,452	(19.3)	0	(19.3)	12,850,836	13,460,664	(609,828)	(4.5)
29a MARKET PRICE TRUE-UP	0	0	18,364	(0.01)	(18,364)	(0.01)	12,850,836	13,460,664	(609,828)	(4.5)
28 TOTAL JURISDICTIONAL FUEL COST	252,588,318	(15.5)	274,908,990	(15.5)	(22,320,672)	(15.5)	12,960,036	13,460,664	(500,628)	(3.8)
30 REVENUE TAX FACTOR	1,008,345	(0.6)	1,008,345	(0.6)	0	(0.6)	1,008,345	1,008,345	0	0.0
31 FUEL COST ADJUSTED FOR TAXES	0	0	0	0	0	0	0	0	0	0.0
32 GPH	0	0	0	0	0	0	0	0	0	0.0
33 TOTAL FUEL COST FACTOR ROUNDED TO THE NEAREST .001 CENTS/KWH	1,960	(12.1)	2,052	(12.1)	(92)	(12.1)	1,960	2,052	(92)	(4.5)

	CURRENT MONTH			PERIOD TO DATE		
	ACTUAL	ESTIMATED	PERCENT	ACTUAL	ESTIMATED	PERCENT
A FUEL COSTS AND NET POWER TRANSACTIONS						
1 FUEL COST OF SYSTEM NET GENERATION	\$22,332,907	\$27,569,713	119.0	\$159,486,026	\$172,200,833	112.7
1a NUCLEAR FUEL DISPOSAL COST	472,330	507,876	107.5	2,802,782	2,872,364	102.5
2 FUEL COST OF POWER SOLD	(637,136)	(1,228,800)	194.1	(4,816,549)	(6,792,000)	141.0
2a GAIN ON POWER SALES	(151,193)	1,184,600	783.5	(771,390)	(866,360)	112.3
3 FUEL COST OF PURCHASED POWER	1,629,607	2,363,450	145.0	8,123,178	11,781,190	145.0
3a ENERGY PAYMENTS TO QUALIFYING FAC	12,174,896	13,610,390	111.7	62,076,330	71,433,960	115.1
3b DEMAND & NON FUEL COST OF PURCH POWER	0	0	0.0	0	0	0.0
3c ENERGY COST OF ECONOMY PURCHASES	958,710	707,070	73.5	6,834,227	8,908,092	130.2
4 TOTAL FUEL & NET POWER TRANSACTIONS	36,829,931	43,345,399	117.7	233,714,609	260,848,829	111.6
5 ADJUSTMENTS TO FUEL COST	(843,217)	(1,605,420)	190.3	(8,343,034)	(7,768,300)	107.3
5a FUEL COST OF SUPPLEMENTAL SALES	(191,332)	(200,000)	104.5	(1,157,447)	(1,200,000)	103.5
5b OTHER - JURISDICTIONAL ADJUSTMENTS (see detail below)	0	0	0.0	0	0	0.0
5c OTHER - PRIOR PERIOD ADJUSTMENT	0	0	0.0	0	0	0.0
7 ADJUSTED TOTAL FUEL & NET PWR TRNS	\$35,986,714	\$41,739,979	116.0	\$329,213,729	\$351,662,329	106.8

FOOTNOTE - DETAIL OF LINE 5B ABOVE
 INSPECTION & FUEL ANALYSIS REPORTS 919
 PIPELINE EXPENSES APPLICABLE TO WHOLESALE 2,678
 LUMPY OF FLA. STEAM REVENUE ALLOCATION 3,710
 AMORTIZATION OF WHOLESALE O & D (8,578)
 CREDIT TO ACCOUNT 609 10, SALE OF EMISSION CREDITS/CAP (183,904)
 SUBTOTAL LINE 5B SHOWN ABOVE 8,191,532
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CALCULATION OF TRUE-UP AND INTEREST PROVISION
 FLORIDA POWER CORPORATION
 MARCH 1995

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE	PERCENT	ACTUAL	ESTIMATED	DIFFERENCE	PERCENT
B	SALES REVENUES (EXCLUDE REVENUE TAXES)							
1.	JURISDICTIONAL SALES REVENUE							
1a.	\$0	\$0	\$0	0.0	\$0	\$0	\$0	0.0
1b.	40,844,259	43,498,028	(2,653,769)	(6.6)	204,431,705	275,968,095	(71,536,390)	(26.3)
1c.	40,844,259	43,498,028	(2,653,769)	(6.6)	204,431,705	275,968,095	(71,536,390)	(26.3)
1d.	102,575,525	110,062,972	(7,487,447)	(6.8)	661,941,817	696,138,305	(34,196,488)	(4.9)
1e.	143,219,764	153,559,000	(10,339,236)	(6.7)	926,373,522	972,125,000	(45,751,478)	(4.7)
2.	11,560,369	12,543,000	(982,631)	(8.5)	52,079,468	65,390,000	(13,310,532)	(20.4)
3.	\$154,780,173	\$187,102,000	(32,321,827)	(17.3)	\$978,453,009	\$1,037,515,000	(59,061,991)	(5.7)
C	RWH SALES							
1.	JURISDICTIONAL SALES							
2.	1,993,321,419	2,114,447,000	(121,125,581)	(5.7)	12,950,828,816	13,480,864,000	(530,035,184)	(3.9)
3.	76,886,026	67,565,000	9,321,026	13.8	498,783,149	484,615,000	14,168,149	2.9
4.	2,070,207,445	2,182,012,000	(111,804,555)	(5.4)	13,449,611,965	13,965,479,000	(415,867,035)	(3.1)
	96.79	96.91	(16.02)	(0.6)	96.26	96.52	(26.26)	(0.2)

02-May-95

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CALCULATION OF TRUE UP AND INTEREST PROVISION
 FLORIDA POWER CORPORATION
 MARCH 1995

SCHEDULE A2
 PAGE 3 OF 4

	CURRENT MONTH			PERIOD TO DATE				
	ACTUAL	ESTIMATED	DIFFERENCE	PERCENT	ACTUAL	ESTIMATED	DIFFERENCE	PERCENT
D TRUE UP CALCULATION								
1 JURISDICTIONAL FUEL REVENUE (LINE B10)	\$42,644,708	\$43,496,028	(\$2,851,769)	(6.6)	\$264,431,726	\$275,988,096	(\$11,556,370)	(4.2)
2 ADJUSTMENTS - PRIOR PERIOD ACT.	0	0	0	0.0	0	0	0	0.0
2a TRUE UP PROVISION	(5,264,427)	(5,264,427)	0	0.0	(51,588,452)	(51,588,452)	0	0.0
2b INCENTIVE PROVISION	(158,224)	(158,224)	(141)	0.1	(1,008,648)	(1,008,648)	0	0.0
2c OTHER MARKET PRICE TRUE UP	0	0	0	0.0	0	0	0	0.0
3 TOTAL JURISDICTIONAL FUEL REVENUE	35,211,029	34,063,338	(2,851,910)	(7.9)	231,826,654	243,380,543	(11,553,889)	(4.7)
4 ADJ TOTAL FUEL & NET PWR TRNS (LINE A7)	35,691,183	41,428,999	(5,748,816)	(13.9)	229,213,728	251,682,329	(22,468,601)	(9.9)
5 JURISDICTIONAL SALES % OF TOT SALES (LINE C4)	96.29	96.91	(0.62)	(0.6)				
6 JURISDICTIONAL FUEL & NET POWER TRANSACTIONS (LINE D4 * LINE D5 * .15%)	34,411,717	40,212,765	(5,801,048)	(14.4)	221,002,864	243,304,183	(22,301,319)	(9.2)
7 TRUE UP PROVISION FOR THE MONTH OVER(U)NDER COLLECTION (LINE D3 - D6)	799,911	(2,149,227)	2,949,138	0.0	10,833,740	75,860	10,757,880	0.0
8 INTEREST PROVISION FOR THE MONTH (LINE E10)	26,422	0	0	0.0	(279,192)			
9 TRUE UP & INT PROVISION BEG OF MONTH/PERIOD	2,179,313	0	0	0.0	(33,870,847)			
10 TRUE UP COLLECTED (REFUNDED)	5,264,427	0	0	0.0	31,588,452			
11 END OF PERIOD TOTAL NET TRUE UP (LINES D7 * D8 * D9 * D10)	8,270,053	0	0	0.0	8,270,052			
12 OTHER	0	0	0	0.0	0			
13 END OF PERIOD TOTAL NET TRUE UP (LINES D11 * D12)	8,270,053	0	0	0.0	8,270,052			

U:\FUEL\VALUOR\CLOSEOUT\CURRENT\TRUE UP WK4

10 May 95

CALCULATION OF TRUE UP AND INTEREST PROVISION
FLORIDA POWER CORPORATION
MARCH 1995

		CURRENT MONTH			PERIOD TO DATE			
		ACTUAL	ESTIMATED	DIFFERENCE	PERCENT	ACTUAL	ESTIMATED	DIFFERENCE

E INTEREST PROVISION

1 BEGINNING TRUE UP (LINE D9)

2 ENDING TRUE UP (LINES D7 + D9 + D10)

3 TOTAL OF BEGINNING & ENDING TRUE UP

4 AVERAGE TRUE UP (50% OF LINE E3)

5 INTEREST RATE - FIRST DAY OF REPORTING MONTH

6 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH

7 TOTAL (LINE E5 + LINE E6)

8 AVERAGE INTEREST RATE (50% OF LINE E7)

9 MONTHLY AVERAGE INTEREST RATE (LINE E8/12)

10 INTEREST PROVISION (LINE E4 * LINE E9)

	\$3,179,313	N/A						
	8,243,831	N/A						
	10,422,944	N/A						
	5,211,472	N/A						
	6,050	N/A						
	6,120	N/A						
	12,170	N/A						
	6,085	N/A						
	0,507	N/A						
	\$26,422	N/A						

NOT
APPLICABLE

02 May 95

U FUELWALIGORCLOSETOUTMARSJUE59 WK4

OCT - MAR, 1995
GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
FLORIDA POWER CORPORATION

SCHEDULE A-3 (3)

FUEL COST OF SYSTEM		DIFFERENCE			
		ACTUAL	ESTIMATED	AMOUNT	%
NET GENERATION (\$)					
1	HEAVY OIL	27,394,617	18,812,822	8,581,795	45.6
2	LIGHT OIL	6,092,143	10,131,202	-4,039,059	-39.9
3	COAL	105,186,694	126,866,354	-21,679,660	-17.1
4	GAS	6,336,200	3,707,469	2,628,731	70.9
5	NUCLEAR	14,476,383	12,683,006	1,793,377	14.1
6	OTHER	0	0	0	0.0
7	OTHER	0	0	0	0.0
8	TOTAL (\$)	159,486,037	172,200,853	-12,714,816	-7.4
SYSTEM NET GENERATION (MWH)					
9	HEAVY OIL	1,138,375	805,961	332,414	41.2
10	LIGHT OIL	75,196	164,706	-89,510	-54.3
11	COAL	5,889,277	6,851,554	-962,277	-14.0
12	GAS	275,579	128,471	147,108	114.5
13	NUCLEAR	3,281,676	3,179,662	102,014	3.2
14	OTHER	0	0	0	0.0
15	OTHER	0	0	0	0.0
16	TOTAL (MWH)	10,660,103	11,130,354	-470,251	-4.2
UNITS OF FUEL BURNED					
17	HEAVY OIL (BBL)	1,828,115	1,283,415	544,700	42.4
18	LIGHT OIL (BBL)	256,884	399,576	-142,692	-35.7
19	COAL (TON)	2,232,630	2,584,545	-351,915	-13.6
20	GAS (MCF)	3,091,892	1,198,409	1,893,483	158.0
21	NUCLEAR (MM BTU)	33,933,310	33,376,335	556,975	1.7
22	OTHER (TONS)	0	0	0	0.0
23	OTHER (BBL)	0	0	0	0.0
BTUS BURNED (MILLION BTU)					
24	HEAVY OIL	11,731,454	8,085,517	3,645,937	45.1
25	LIGHT OIL	1,505,392	2,317,538	-812,146	-35.0
26	COAL	55,830,618	64,872,198	-9,041,580	-13.9
27	GAS	3,179,352	1,198,409	1,980,943	165.3
28	NUCLEAR	33,933,310	33,376,335	556,975	1.7
29	OTHER	0	0	0	0.0
30	OTHER	0	0	0	0.0
31	TOTAL (MILLION BTU)	106,180,126	109,849,997	-3,669,871	-3.3
GENERATION MIX (% MWH)					
32	HEAVY OIL	10.7	7.1	3.6	50.7
33	LIGHT OIL	0.7	1.5	-0.8	-53.3
34	COAL	55.2	61.6	-6.4	-10.4
35	GAS	2.6	1.2	1.4	116.7
36	NUCLEAR	30.8	28.6	2.2	7.7
37	OTHER	0.0	0.0	0.0	0.0
38	OTHER	0.0	0.0	0.0	0.0
39	TOTAL (%)	100.0	100.0	0.0	0.0

OCT - MAR, 1995
 GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
 FLORIDA POWER CORPORATION

FUEL COST OF SYSTEM			DIFFERENCE	
	ACTUAL	ESTIMATED	AMOUNT	%
FUEL COST PER UNIT				
40 HEAVY OIL (\$/BBL)	14.99	14.66	0.33	2.3
41 LIGHT OIL (\$/BBL)	23.72	25.35	-1.63	-6.4
42 COAL (\$/TON)	47.11	49.09	-1.98	-4.0
43 GAS (\$/MCF)	2.05	3.09	-1.04	-33.7
44 NUCLEAR (\$/MILLION BTU)	0.43	0.38	0.05	13.2
45 OTHER (\$/TONS)	0.00	0.00	0.00	0.0
46 OTHER (\$/BBL)	0.00	0.00	0.00	0.0
FUEL COST PER MILLION BTU (\$/MILLION BTU)				
47 HEAVY OIL	2.34	2.33	0.01	0.4
48 LIGHT OIL	4.05	4.37	-0.32	-7.3
49 COAL	1.88	1.96	-0.08	-4.1
50 GAS	1.99	3.09	-1.10	-35.6
51 NUCLEAR	0.43	0.38	0.05	13.2
52 OTHER	0.00	0.00	0.00	0.0
53 OTHER	0.00	0.00	0.00	0.0
54 SYSTEM (\$/MILLION BTU)	1.50	1.57	-0.07	-4.5
BTU BURNED PER KWH (BTU/KWH)				
55 HEAVY OIL	10,305	10,032	273	2.7
56 LIGHT OIL	20,020	14,071	5,949	42.3
57 COAL	9,480	9,468	12	0.1
58 GAS	11,537	9,328	2,209	23.7
59 NUCLEAR	10,340	10,497	-157	-1.5
60 OTHER	0	0	0	0.0
61 OTHER	0	0	0	0.0
62 SYSTEM (BTU/KWH)	9,961	9,869	92	0.9
GENERATED FUEL COST PER KWH (CENTS/KWH)				
63 HEAVY OIL	2.41	2.33	0.08	3.4
64 LIGHT OIL	8.10	6.15	1.95	31.7
65 COAL	1.79	1.85	-0.06	-3.2
66 GAS	2.30	2.89	-0.59	-20.4
67 NUCLEAR	0.44	0.40	0.04	10.0
68 OTHER	0.00	0.00	0.00	0.0
69 OTHER	0.00	0.00	0.00	0.0
70 SYSTEM (CENTS/KWH)	1.50	1.55	-0.05	-3.2

OCT - MAR, 1995
SYSTEM NET GENERATION AND FUEL COST
FLORIDA POWER CORPORATION

TO DATE	DIFFERENCE	PERCENT
11,130,354	(470,273)	(4.2)
(870,647)	125,112	14.4
0	(3,871,888)	0.0
562,578	(153,294)	(27.3)
3,077,480	110,518	3.6
3,358,080	(80,708)	(2.4)
0	3,900,808	117.3
14,455,825	(418,529)	(2.9)
14,258,127	(561,890)	(3.9)
(310,647)	81,539	26.3
13,945,480	(480,351)	(3.4)
94,500	(3,918)	(4.2)
415,845	84,741	20.4
0	0	0.0
0.7%	0.1%	(14.3)
2.9%	0.5%	17.2
0.0%	0.0%	0.0

UNIT	(B) NET CAP (MW)	(C) NET GENERATION (MWH)	(D) CAP FAC (%)	(E) EQUIV AVAIL FACTOR (%)	(F) NET OUTPUT FACTOR (%)	(G) AVG. NET HEAT RATE (BTU/KWH)	(H) FUEL TYPE	(I) FUEL BURNED (UNITS)	(J) FUEL HEAT VALUE (BTU/UNIT)	(K) FUEL BURNED (MMBTU)	(L) AS BURNED FUEL COST (\$)	(M) FUEL COST PER KWH (CENTS/ KWH)	(N) FUEL COST PER UNIT (\$)
			101			10,341	#2	280	5,800,000	1,623	7,618	0.530	27.207
	743	3,281,675.87				10,341	NF	33,933,310		33,933,310	17,379,164		0.512
	743	3,281,675.87								33,934,933	17,386,782	0.530	
FE NO. 1	511	270,755.00	12			10,262	H6	424,055	6,410,301	2,718,320	6,564,786	2.509	15.481
						10,215	H6	10,230	5,868,925	60,039	229,809	2.403	22.464
								768,969	6,392,223	4,915,422	11,431,107		14.865
NO. 2	511	489,932.00	22					15,179	5,866,481	89,048	342,499		22.564
PARK NO. 2	0		0									2.454	14.018
DW NO. 1	107	100,719.20	22			11,288	H6	175,500	6,461,419	1,133,979	2,460,130	2.323	13.702
								499	5,867,291	2,928	11,598	1.827	1.839
						10,939	H6	197,671	6,451,427	1,275,260	2,708,533	2.278	14.855
NO. 2	117	116,578.70	23					158,479	6,505,653	1,031,009	2,354,199		1.827
						9,975	H6						
NO. 3	210	103,354.52	20			10,254	GS	820,310	1,032	846,559	1,508,698		23.139
		82,556.17										1.730	42.169
								7,391	5,875,922	43,428	171,019		23.185
T NO. 1	372	983,465.40	61			10,093	CA	399,499	12,369	9,883,064	16,846,332	1.743	42.884
								9,520	5,876,596	55,946	220,720		
T NO. 2	468	770,521.60	38			9,934	CA	308,030	12,334	7,598,542	13,209,547		23.193
												1.840	49.275
T NO. 4	697	2,283,826.80	75			9,349	CO	843,969	5,873,463	112,394	443,820	1.830	23.133
								14,561	12,583	21,240,057	41,586,683		49.248
T NO. 5	697	1,851,464.10	61			9,287	CO	681,132	5,872,189	85,506	336,841		
									12,559	17,108,955	33,544,132		
GGINS IT NO. 1	20		0									3.707	18.013
IT NO. 2	21		0										23.479
IT NO. 3	20		0										2.853
IWANNEE IT NO. 1	33	8,960.63	10			13,004	H6	18,188	6,345,119	115,404	4,555	3.796	18.026
								194	5,792,010	1,124	204,460	3.788	23.444
								71,667	1,021	73,173	294,328		
								16,328	6,345,273	103,622	4,595	3.780	2.836
VIT NO. 2	32	7,891.22	9					196	5,791,891	1,135	190,473		
		5,037.78				13,606	GS	67,136	1,021	68,546			

72,200,853	(512,714,817)	(7.4)
2,972,984	(70,202)	(2.4)
(1,200,000)	1,042,553	(86.9)
(6,782,000)	1,845,451	(27.3)
(7,786,300)	3,422,896	(44.1)
(866,360)	143,247	(16.5)
1,781,150	(3,677,774)	(21.2)
0	0	0.0
412,950	(9,382,127)	(22.7)
9,908,052	(3,073,825)	(31.0)
1,662,329	(522,464,628)	(31.4)
1.5%	(0.05)	(3.2)
2.5%	(0.80)	(24.0)
1.8%	(0.33)	(17.8)
2.0%	(0.11)	(5.5)
0.0%	0.00	0.0
2.3%	(0.37)	(16.0)
2.7%	(0.47)	(17.5)
1.7%	(0.11)	(6.3)

17APR95 17 53

 OCT - MAR, 1995
 SYSTEM NET GENERATION AND FUEL COST
 FLORIDA POWER CORPORATION

SCHEDULE A-5 (S)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
PLANT/UNIT	NET CAP (MW)	NET GENERATION (MWH)	CAP FAC (%)	EQUIV AVAIL FACTOR (%)	NET OUTPUT FACTOR (%)	AVG NET HEAT RATE (BTU/KWH)	FUEL TYPE	FUEL BURNED (UNITS)	FUEL HEAT VALUE (BTU/UNIT)	FUEL BURNED (MMBTU)	AS BURNED FUEL COST (\$)	FUEL COST PER KWH/ CENTS/ KWH)	FUEL COST PER UNIT (\$)
UNIT NO. 3	80	40,183.32	31			10,963	H6	68,925	6,361,082	438,438	1,253,916	3.142	18.192
		68,355.69				11,453	G5	766,805	5,818,373	782,909	1,934,700	2.830	23.452
TURNER													
UNIT NO. 2	0		0										
UNIT NO. 3	35		0										
UNIT NO. 4	36		0										
TOTAL STEAM	3967	7,188,987.90				9,707				69,786,908	138193533	1.922	
AVON-PKR UNITS 1-2	53	1,455.24 709.36	1			15,055 15,383	#2 G5	3,719 10,560	5,891,553 1,032	21,909 10,898	95,038 24,460	6.531 3.448	25.555 2.316
BART-PKR UNITS 1-4	176	7,763.00	1			14,455	#2	19,115	5,870,696	112,216	434,176	5.593	22.714
BAYB-PKR UNITS 1-4	185	13,701.80	2			13,220	#2	30,653	5,909,079	181,132	699,059	5.102	22.806
DBRY-PKR UNITS 1-10	607	16,036.00	1			13,754	#2	37,773	5,838,957	220,555	909,939	5.674	24.090
HIGG-PKR UNITS 1-4	114	1,863.69 1,756.81	1			15,428 15,267	#2 G5	4,873 25,994	5,900,010 1,032	28,753 26,821	121,982 47,858	6.545 2.724	25.032 1.841
INTC-PKR UNITS 1-10	590	29,302.80	1			13,732	#2	68,871	5,842,620	402,392	1,705,482	5.820	24.763
PTSJ-PKR UNITS 1	15	102.00	0			16,569	#2	291	5,806,583	1,690	7,993	7.836	27.467
RIOP-PKR UNITS 1	15	101.60	0			15,512	#2	268	5,880,292	1,576	7,231	7.117	26.981
SWAN-PKR UNITS 1-3	161	3,642.10	1			13,723	#2	8,629	5,791,845	49,979	202,007	5.546	23.410
TURN-PKR UNITS 1-4	163	1,227.50	0			17,475	#2	3,670	5,845,124	21,450	88,296	7.193	24.059
U-DF-FLA UNITS 1-6	39	111,776.40	66			12,261	G5	1,475 1,329,420	5,741,039 1,031	8,468 1,370,446	39,400 2,425,580	2.170	26.712 1.825

OCT - MAR, 1995
 SYSTEM NET GENERATION AND FUEL COST
 FLORIDA POWER CORPORATION

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
PLANT/UNIT	NET CAP (MW)	NET GENERATION (MWH)	CAP FAC (%)	EQUIV AVAIL FAC (%)	NET OUTPUT FACTOR (%)	AVG. NET HEAT RATE (BTU/KWH)	FUEL TYPE	FUEL BURNED (UNITS)	FUEL HEAT VALUE (BTU/UNIT)	FUEL BURNED (MMBTU)	AS BURNED FUEL COST (\$)	FUEL COST PER KWH (CENTS/KWH)	FUEL COST PER UNIT (\$)
TOTAL	2118	189,438.30				12.977				2,458,285	6,808,501	3.594	
SYSTEM TOTAL	6828	10660102.07				9.961				106180126	162388816	1.523	

OCT - MAR, 1995
 SYSTEM GENERATION FUEL COST
 FLORIDA POWER CORPORATION

SCHEDULE A-6

(4)

	ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%
HEAVY OIL				
1 PURCHASES				
2 UNITS (BBL)	1,718,542	1,350,000	368,542	27.3
3 UNIT COST (\$/BBL)	15.63	14.89	0.74	5.0
4 AMOUNT (\$)	26,864,879	20,100,000	6,764,879	33.7
5 BURNED				
6 UNITS (BBL)	1,828,115	1,283,415	544,700	42.4
7 UNIT COST (\$/BBL)	14.99	14.66	0.33	2.3
8 AMOUNT (\$)	27,394,617	18,812,822	8,581,795	45.6
9 ADJUSTMENTS				
10 UNITS (BBL)	-2,323			
11 AMOUNT (\$)	-503,916			
12 ENDING INVENTORY				
13 UNITS (BBL)	392,761	595,153	-202,392	-34.0
14 UNIT COST (\$/BBL)	15.96	15.43	0.53	3.4
15 AMOUNT (\$)	6,267,651	9,181,570	-2,913,919	-31.7
16				
17 DAYS SUPPLY	0	0	0	0.0
LIGHT OIL				
18 PURCHASES				
19 UNITS (BBL)	215,359	338,800	-123,441	-36.4
20 UNIT COST (\$/BBL)	23.92	27.35	-3.43	-12.5
21 AMOUNT (\$)	5,151,763	9,266,361	-4,114,598	-44.4
22 BURNED				
23 UNITS (BBL)	256,883	337,506	-80,623	-23.9
24 UNIT COST (\$/BBL)	23.72	25.62	-1.90	-7.4
25 AMOUNT (\$)	6,092,143	8,647,349	-2,555,206	-29.5
26 ADJUSTMENTS				
27 UNITS (BBL)	-479			
28 AMOUNT (\$)	-4,356			
29 ENDING INVENTORY				
30 UNITS (BBL)	302,084	269,503	32,581	12.1
31 UNIT COST (\$/BBL)	23.86	25.77	-1.91	-7.4
32 AMOUNT (\$)	7,207,241	6,945,529	261,712	3.8
33				
34 DAYS SUPPLY	0	0	0	0.0

OCT - MAR, 1995
SYSTEM GENERATION FUEL COST
FLORIDA POWER CORPORATION

SCHEDULE A-6 (5)

	ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%
COAL				
35 PURCHASES				
36 UNITS (TON)	2,398,320	2,633,000	-234,680	-8.9
37 UNIT COST (\$/TON)	46.29	48.86	-2.57	-5.3
38 AMOUNT (\$)	111,016,118	128,661,310	-17,645,192	-13.7
39 BURNED				
40 UNITS (TON)	2,232,630	2,584,545	-351,915	-13.6
41 UNIT COST (\$/TON)	47.11	49.09	-1.98	-4.0
42 AMOUNT (\$)	105,186,694	126,866,354	-21,679,660	-17.1
43 ADJUSTMENTS				
44 UNITS (TON)	-8,405			
45 AMOUNT (\$)	-4,856			
46 ENDING INVENTORY				
47 UNITS (TON)	921,085	807,505	113,580	14.1
48 UNIT COST (\$/TON)	46.48	48.46	-1.98	-4.1
49 AMOUNT (\$)	42,812,480	39,135,566	3,676,914	9.4
50				
51 DAYS SUPPLY	0	0	0	0.0
OTHER				
52 PURCHASES				
53 UNITS (BBL)	0	0	0	0.0
54 UNIT COST (\$/BBL)	0.00	0.00	0.00	0.0
55 AMOUNT (\$)	0	0	0	0.0
56 BURNED				
57 UNITS (BBL)	0	0	0	0.0
58 UNIT COST (\$/BBL)	0.00	0.00	0.00	0.0
59 AMOUNT (\$)	0	0	0	0.0
60 ENDING INVENTORY				
61 UNITS (BBL)	0	0	0	0.0
62 UNIT COST (\$/BBL)	0.00	0.00	0.00	0.0
63 AMOUNT (\$)	0	0	0	0.0
64				
65 DAYS SUPPLY	0	0	0	0.0
GAS				
66 BURNED				
67 UNITS (MCF)	3,091,892	1,198,409	1,893,483	158.0
68 UNIT COST (\$/MCF)	2.05	3.09	-1.04	-33.7
69 AMOUNT (\$)	6,336,200	3,707,469	2,628,731	70.9
NUCLEAR				
70 BURNED				
71 UNITS (MM BTU)	33,933,310	33,376,335	556,975	1.7
72 UNIT COST (\$/MM BTU)	0.43	0.38	0.05	13.2
73 AMOUNT (\$)	14,476,383	12,683,006	1,793,377	14.1

NOTE: PURCHASE DOLLARS AND UNITS DO NOT INCLUDE PLANT TO PLANT TRANSFERS

FLORIDA POWER CORPORATION
SCHEDULE A7(1)

POWER SOLD
FOR THE PERIOD OF:
OCTOBER 1994 - MARCH 1995

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SOLD TO	TYPE & SCHEDULE	TOTAL KWH SOLD (000)	KWH WHEELED FROM OTHER SYSTEMS (000)	KWH FROM OWN GENERATIO (000)	FUEL COST C/KWH	TOTAL COST C/KWH	FUEL ADJ TOTAL \$
ESTIMATED		380,000	0	360,000	1.878	2.179	6,762,000
ACTUAL:							
FLORIDA MUNICIPAL POWER AUTH.	ECONOMY-C	13,570	0	13,570	1.473	1.721	199,828
FLORIDA POWER & LIGHT	ECONOMY-C	168,562	0	168,562	1.535	1.729	2,587,641
FORT PIERCE	ECONOMY-C	92	0	92	1.450	1.898	1,334
VERO BEACH	ECONOMY-C	213	0	213	1.498	2.015	3,191
LAKE WORTH	ECONOMY-C	0	0	0	0.000	0.000	0
NEW SMYRNA BEACH	ECONOMY-C	0	0	0	0.000	0.000	0
HOMESTEAD	ECONOMY-C	365	0	365	1.517	2.054	5,538
JACKSONVILLE ELECT. AUTH.	ECONOMY-C	1,518	0	1,518	1.535	1.838	23,299
TAMPA ELECTRIC	ECONOMY-C	3,322	0	3,322	1.872	2.160	55,534
ORLANDO UTILITIES COMM.	ECONOMY-C	15,787	0	15,787	1.559	1.784	245,836
TALLAHASSEE	ECONOMY-C	15,991	0	15,991	1.475	1.649	235,943
GAINESVILLE	ECONOMY-C	6,373	0	6,373	1.391	1.739	88,646
REEDY CREEK	ECONOMY-C	9,802	0	9,802	1.514	1.963	148,446
SEPA	ECONOMY-C	3,022	0	3,022	1.762	2.004	53,257
KISSIMMEE	ECONOMY-C	38,571	0	38,571	1.528	1.948	589,534
ST. CLOUD	ECONOMY-C	2,013	0	2,013	1.643	2.254	33,080
STARKE	ECONOMY-C	991	0	991	2.088	2.334	20,690
KEY WEST	ECONOMY-C	385	0	385	1.118	1.734	4,306
SEMINOLE	ECONOMY-C	9,221	0	9,221	1.749	2.168	161,260
LAKELAND	ECONOMY-C	841	0	841	1.778	2.036	14,955
OGLETHORPE	ECONOMY-C	3,877	0	3,877	1.536	1.852	59,537
SEMINOLE	LOAD FOLLOWING	3,237	0	3,237	2.566	2.586	83,059
SEPA	OS	17,468	0	17,468	1.434	1.434	250,495
TAMPA ELECTRIC	EMERGENCY-A	0	0	0	0.000	0.000	0
GAINESVILLE	EMERGENCY-A	1,148	0	1,148	8.975	11.549	102,857
FLORIDA POWER & LIGHT	EMERGENCY-A	0	0	0	0.000	0.000	0
ORLANDO UTILITIES COMM.	EMERGENCY-A	0	0	0	0.000	0.000	0
TALLAHASSEE	EMERGENCY-A	0	0	0	0.000	0.000	0
SEMINOLE	EMERGENCY-A	0	0	0	0.000	0.000	0
LAKELAND	EMERGENCY-A	79	0	79	2.156	7.363	1,703
FLORIDA POWER & LIGHT	SCHEDULED-B	0	0	0	0.000	0.000	0
LAKELAND	SCHEDULED-B	0	0	0	0.000	0.000	0
SEMINOLE	SCHEDULED-B	0	0	0	0.000	0.000	0
REEDY CREEK	SCHEDULED-B	0	0	0	0.000	0.000	0
SEMINOLE	ASSURED-F	0	0	0	0.000	0.000	0
VERO BEACH	ASSURED-F	0	0	0	0.000	0.000	0
HOMESTEAD	ASSURED-F	0	0	0	0.000	0.000	0
ST. CLOUD	RESERVE-H	0	0	0	0.000	0.000	0
NEW SMYRNA BEACH	RESERVE-H	0	0	0	0.000	0.000	0
SEMINOLE	RESERVE-H	0	0	0	0.000	0.000	0
ST. CLOUD	REGULATION-I	0	0	0	0.000	0.000	0
NEW SMYRNA BEACH	REGULATION-I	0	0	0	0.000	0.000	0
REEDY CREEK	REGULATION-I	0	0	0	0.000	0.000	0
ADJUSTMENTS		2	0	2	0.000	10.216	0
SEMINOLE	LOAD FOLLOWING	0	0	0	0.000	0.000	0
ORLANDO UTILITIES COMM.	ECONOMY-C	0	0	0	0.000	0.000	0
TAMPA ELECTRIC	ECONOMY-C	0	0	0	0.000	0.000	4,214
GAINESVILLE	ECONOMY-C	0	0	0	0.000	0.000	(57,835)
CUMULATIVE TOTAL		316,426	0	316,426	1.554	1.808	4,916,548
DIFFERENCE		(43,574)	0	(43,574)	(0.324)	(0.371)	(1,845,452)
DIFFERENCE %		(12)	0	(12)	(17.3)	(17.0)	(27.3)

FLORIDA POWER CORPORATION
SCHEDULE A7a(1)

ECONOMY ENERGY SALES
FOR THE PERIOD OF:
OCTOBER 1994 - MARCH 1995

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SOLD TO	TYPE & SCHEDULE	TOTAL KWH SOLD (000)	FUEL COST \$	TOTAL COST \$	FUEL COST C/KWH	TOTAL COST C/KWH	80% GAIN ON ECONOMY ENERGY SALE \$
ESTIMATED		230,000	4,305,000	4,992,200	1,872	2,157	525,760
ACTUAL:							
FLORIDA MUNICIPAL POWER AUTH.	ECONOMY-C	6,959	105,223	124,547	1,473	1,721	15,459
FLORIDA POWER & LIGHT	ECONOMY-C	142,703	2,197,573	2,478,779	1,535	1,729	224,965
FORT PIERCE	ECONOMY-C	32,552	486,084	548,803	1,450	1,898	48,575
VERO BEACH	ECONOMY-C	222	3,299	4,438	1,498	2,015	911
LAKE WORTH	ECONOMY-C	1	14	20	0,000	0,000	5
NEW SMYRNA BEACH	ECONOMY-C	0	0	0	0,000	0,000	0
HOMESTEAD	ECONOMY-C	355	5,389	7,292	1,517	2,054	1,522
JACKSONVILLE ELECT. AUTH.	ECONOMY-C	1,002	17,907	20,954	1,535	1,838	2,437
TAMPA ELECTRIC	ECONOMY-C	1,141	17,303	25,075	1,872	2,160	6,218
ORLANDO UTILITIES COMM.	ECONOMY-C	11,313	186,787	218,413	1,559	1,784	25,301
TALLAHASSEE	ECONOMY-C	20,918	307,232	344,484	1,475	1,649	29,802
GAINESVILLE	ECONOMY-C	3,626	54,212	64,853	1,391	1,739	6,513
REEDY CREEK	ECONOMY-C	14,783	214,412	274,284	1,514	1,963	47,897
SEPA	ECONOMY-C	875	19,505	20,854	1,762	2,004	919
KISSIMMEE	ECONOMY-C	26,269	409,281	519,008	1,528	1,948	87,796
ST. CLOUD	ECONOMY-C	16,462	247,105	317,789	1,643	2,254	56,547
STARKE	ECONOMY-C	23	340	682	2,088	2,334	274
KEY WEST	ECONOMY-C	1,068	21,828	24,453	1,118	1,734	2,261
SEMINOLE	ECONOMY-C	8,532	148,959	185,228	1,749	2,168	29,013
LAKELAND	ECONOMY-C	1,579	26,527	32,268	1,778	2,036	4,593
OGLETHORPE	ECONOMY-C	1,854	28,021	30,310	1,536	1,652	1,831
CUMULATIVE TOTAL		292,237	4,496,782	5,240,330	1,539	1,793	594,839
DIFFERENCE		62,237	191,782	273,130	(0.333)	(0.364)	69,079
DIFFERENCE %		27.1	4.5	5.6	(17.8)	(16.9)	13.1

FLORIDA POWER CORPORATION
SCHEDULE A7b(1)

GAIN ON OTHER POWER SALES
FOR THE PERIOD OF:
OCTOBER 1994 - MARCH 1995

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SOLD TO	TYPE & SCHEDULE	TOTAL KWH SOLD (000)	KWH WHEELED FROM OTHER SYSTEMS (000)	KWH FROM OWN GENERATIO (000)	NONFUEL COST C/KWH	REFUND FACTOR	NONFUEL AMOUNT FO FUEL ADJ \$
ESTIMATED		0		0	0.000	1.000	0
ACTUAL							
SEMINOLE	LOAD FOLLOWING	913	0	913	0.000	1.000	0
SEPA	OS	13,826	0	13,826	0.000	1.000	0
TAMPA ELECTRIC	EMERGENCY-A	5,964	0	5,964	0.000	1.000	0
GAINESVILLE	EMERGENCY-A	1,146	0	1,146	0.000	1.000	29,490
FLORIDA POWER & LIGHT	EMERGENCY-A	0	0	0	0.000	1.000	0
ORLANDO UTILITIES COMM.	EMERGENCY-A	0	0	0	0.000	1.000	0
TALLAHASSEE	EMERGENCY-A	0	0	0	0.000	1.000	0
SEMINOLE	EMERGENCY-A	0	0	0	0.000	1.000	0
LAKELAND	EMERGENCY-A	0	0	0	0.000	1.000	0
FLORIDA POWER & LIGHT	SCHEDULED-B	79	0	79	0.000	1.000	0
LAKELAND	SCHEDULED-B	0	0	0	0.000	1.000	0
SEMINOLE	SCHEDULED-B	0	0	0	0.000	1.000	0
REEDY CREEK	SCHEDULED-B	0	0	0	0.000	1.000	0
SEMINOLE	ASSURED-F	0	0	0	0.000	1.000	0
VERO BEACH	ASSURED-F	0	0	0	0.000	1.000	0
OGLETHORPE	SCHEDULED-F	0	0	0	0.000	1.000	0
NEW SMYRNA BEACH	RESERVE-H	2	0	2	0.000	1.000	0
SEMINOLE	RESERVE-H	0	0	0	0.000	1.000	0
ST. CLOUD	REGULATION-I	0	0	0	0.000	1.000	19,406
NEW SMYRNA BEACH	REGULATION-I	0	0	0	0.000	1.000	32,505
REEDY CREEK	REGULATION-I	0	0	0	0.000	1.000	95,155
		0	0				
ADJUSTMENTS							
VARIOUS	VARIOUS	0	0	0	0.000	1.000	0
CUMULATIVE TOTAL		21,930	0	21,930	0.805	1.000	176,556
DIFFERENCE		21,930	0	21,930	0.805	0.000	176,556
DIFFERENCE %		0.0	0.0	0.0	0.0	0.0	0.0

FLORIDA POWER CORPORATION
SCHEDULE AB(1)

PURCHASED POWER
EXCLUSIVE OF ECONOMY PURCHASES
FOR THE PERIOD OF:
OCTOBER 1994 - MARCH 1995

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERRUPTIBLE (000)	KWH FOR FIRM (000)	FUEL COST C/KWH	TOTAL COST C/KWH	TOTAL AMOUNT FOR FUEL ADJ \$	
ESTIMATED		562,578			562,578		2.094	2,094	11,281,151
ACTUAL									
GLADES	FIRM	15			15	7.300	7.300		1,095
TAMPA ELECTRIC	FIRM-ART	11,113			11,113	2.848	2.848		318,452
SOUTHERN CO - UPS	FIRM-UPS	201,515			201,515	1.919	1.919		3,867,500
SOUTHERN CO - UPS	FIRM-SCH-R	196,073			196,073	1.990	1.990		3,902,414
JACKSONVILLE ELECTRIC	EMERGENCY-A	563			563	2.792	2.792		15,717
LAKE WORTH UTILITIES	EMERGENCY-A	0			0	0.000	0.000		0
TAMPA ELECTRIC	EMERGENCY-A	0			0	0.000	0.000		0
ADJUSTMENTS									
TAMPA ELECTRIC	EMERGENCY-A	0			0	0.000	0.000		0
ORLANDO	SCHEDULED-B	0			0	0.000	0.000		0
CUMULATIVE DIFFERENCE		409,279			409,279	1.980	1.980		8,103,176
DIFFERENCE %		(153,299)			(153,299)	(0.114)	(0.114)		(3,677,972)
DIFFERENCE %		(27.2)			(27.2)	(5.4)	(5.4)		(31.2)

ENERGY PAYMENT TO QUALIFYING FACILITIES
FOR THE PERIOD OF:
OCTOBER 1994 - MARCH 1995

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPTIBLE (000)	(6) KWH FOR FIRM (000)	(7) ENERGY COST \$/KWH	(8) TOTAL COST \$/KWH	(9) TOTAL AMOUNT FOR FUEL ADD \$
ESTIMATED		3,077,460	0	0	3,077,460	2.321	2.321	71,413,951
ACTUAL								
OCCIDENTAL CHEMICAL	CO-GEN	9,013	0	0	9,013	2.027	2.027	182,721
NRG/RECOVERY GROUP	CO-GEN	44,741	0	0	44,741	1.973	1.973	882,830
U.S. AGRI-CHEM	CO-GEN	46,111	0	0	46,111	2.027	2.027	934,729
GENERAL PEAT	CO-GEN	264,715	0	0	264,715	1.896	1.896	5,018,170
PINELLAS COUNTY	CO-GEN	169,813	0	0	169,813	1.678	1.678	2,848,687
ST. JOE PAPER	CO-GEN	7,184	0	0	7,184	1.927	1.927	138,428
LFC POWER SYSTEMS	CO-GEN	13,022	0	0	13,022	2.021	2.021	263,231
BAY COUNTY	CO-GEN	39,204	0	0	39,204	1.904	1.904	746,273
TIMBER ENERGY	CO-GEN	52,920	0	0	52,920	1.976	1.976	1,045,959
PASCO COUNTY	CO-GEN	85,944	0	0	85,944	1.939	1.939	1,668,334
SEMINOLE FERTILIZER	CO-GEN	51,427	0	0	51,427	1.507	1.507	773,231
DADE COUNTY	CO-GEN	158,612	0	0	158,612	1.996	1.996	3,163,374
FLORIDA CRUSHED STONE	CO-GEN	4,320	0	0	4,320	1.487	1.487	64,221
CITRUS WORLD	CO-GEN	0	0	0	0	0.000	0.000	0
LAKE COGEN LIMITED	CO-GEN	418,563	0	0	418,563	2.049	2.049	8,578,291
PASCO COGEN LIMITED	CO-GEN	429,394	0	0	429,394	2.034	2.034	8,738,121
ORLANDO COGEN	CO-GEN	351,966	0	0	351,966	2.036	2.036	7,168,511
RIDGE GENERATING	CO-GEN	90,373	0	0	90,373	2.047	2.047	1,848,611
MULBERRY ENERGY	CO-GEN	225,968	0	0	225,968	1.426	1.426	3,222,711
AUBURNDALE (ELDORADO)	CO-GEN	509,467	0	0	509,467	1.958	1.958	10,071,221
TIGER BAY	CO-GEN	145,691	0	0	145,691	2.128	2.128	3,103,111
TIMBER 2	CO-GEN	9,255	0	0	9,255	1.891	1.891	1,760,111
ECOREA?	CO-GEN	61,986	0	0	61,986	1.940	1.940	1,212,111
CUMULATIVE TOTAL		3,189,689	0	0	3,189,689	1.946	1.946	62,756,331
DIFFERENCE		112,229	0	0	112,229	(0.375)	(0.375)	(2,337,611)
DIFFERENCE %		3.6	0.0	0.0	3.6	(19.2)	(19.2)	(3.7)

ECONOMY ENERGY PURCHASES
INCLUDING LONG TERM PURCHASES
FOR THE PERIOD OF:
OCTOBER 1994 - MARCH 1995

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) ENERGY COST C/KWH	(5) TOTAL AMOUNT FOR FUEL ADJ \$	(6) COST IF GENERATED C/KWH	(7) COST IF GENERATED \$	(8) FUEL SAVINGS \$
ESTIMATED		366,080	2.707	9,908,052	3.480	12,738,729	2,830,677
ACTUAL							
SOUTHERN SERVICES INC	ECONOMY-C	4,451	2.537	112,908	2.733	121,665	8,758
FLORIDA POWER & LIGHT	ECONOMY-C	28,708	3.247	932,185	4.165	1,195,682	263,517
FORT PIERCE	ECONOMY-C	290	3.107	9,009	4.414	12,802	1,793
VERO BEACH	ECONOMY-C	43	3.165	1,361	4.387	1,887	526
LAKE WORTH	ECONOMY-C	106	2.968	3,146	4.029	4,271	1,125
DUKE POWER	ECONOMY-C	0	0.000	0	0.000	0	0
HOMESTEAD	ECONOMY-C	46	3.581	1,647	4.522	2,080	433
JACKSONVILLE ELECT AUTH	ECONOMY-C	5,430	3.328	180,690	4.351	236,281	55,591
TAMPA ELECTRIC	ECONOMY-C	87,937	2.377	2,090,643	3.184	2,799,715	709,072
ORLANDO UTILITIES COMM	ECONOMY-C	2,758	3.570	98,451	4.338	119,648	21,197
TALLAHASSEE	ECONOMY-C	10,692	2.435	260,382	3.033	324,317	63,935
GAINESVILLE	ECONOMY-C	7,787	2.750	214,138	3.790	295,120	80,983
NEW SMYRNA BEACH	ECONOMY-C	0	0.000	0	0.000	0	0
CAJUN ELECTRIC	ECONOMY-C	0	0.000	0	0.000	0	0
KISSIMMEE	ECONOMY-C	0	0.000	0	0.000	0	0
SEMINOLE	ECONOMY-C	17,754	2.565	455,465	3.823	678,664	223,198
LAKELAND	ECONOMY-C	0	0.000	0	0.000	0	0
ENTERGY SERVICES	ECONOMY-C	0	0.000	0	0.000	0	0
KEY WEST	ECONOMY-C	0	0.000	0	0.000	0	0
OGLETHORPE	ECONOMY-C	49,522	1.969	975,196	2.046	1,013,459	38,263
SUB TOTAL ENERGY PURCHASES - BROKER		215,524	2.475	5,335,201	3.158	6,805,591	1,470,389
SOUTHEASTERN POWER ADMIN	HYDRO	20,923	0.991	207,382	1.995	417,452	210,070
SEMINOLE	LOAD FOLLOWING	6,743	1.785	120,371	2.037	137,341	16,970
SOUTHERN	LONG TERM-E	50,482	2.210	1,115,473	2.210	1,115,473	0
SOUTHERN	ASSURED-F	0	0.000	0	0.000	0	0
TALLAHASSEE	ASSURED-F	0	0.000	0	0.000	0	0
TAMPA ELECTRIC	NEGOTIATED-J	1,700	3.282	55,800	3.282	55,800	0
SUB TOTAL ENERGY PURCHASES - NON BROKER		79,848	1.877	1,499,026	2.162	1,726,966	227,940
ADJUSTMENTS							
FPL		0		0	0.000	0	0
CUMULATIVE TOTAL		295,372	2.314	6,834,227	2.880	8,531,657	1,697,430
DIFFERENCE		(10,706)	(0.393)	(3,073,825)	(0.592)	(4,207,072)	(1,133,247)
DIFFERENCE %		(19.3)	(14.5)	(31.0)	(17.0)	(33.0)	(46.0)

OCT - MAR, 1995
 KWH SALES AND CUSTOMER DATA
 FLORIDA POWER CORPORATION

SCHEDULE A-12 (a)

	ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%
KWH SALES				
1 RESIDENTIAL	6,411,196,497	6,806,484,000	-395,287,503	-5.8
2 COMMERCIAL	3,837,642,983	3,971,801,000	-134,158,017	-3.4
3 INDUSTRIAL	1,747,133,657	1,746,581,000	552,657	0.0
4 STREET & HIGHWAY LIGHTING	13,387,489	14,143,000	-755,511	-5.3
5 OTHER SALES TO PUBLIC AUTHOR.	941,476,190	921,855,000	19,621,190	2.1
6 INTERDEPARTMENT SALES	0	0	0	0.0
7 TOTAL JURISDICTIONAL SALES	12,950,836,816	13,460,864,000	-510,027,184	-3.8
8 SALES FOR RESALE	743,400,126	795,263,000	-51,862,874	-6.5
9 TOTAL SALES	13,694,236,942	14,256,127,000	-561,890,058	-3.9
NUMBER OF CUSTOMERS				
10 RESIDENTIAL	1,118,383	1,140,792	-22,409	-2.0
11 COMMERCIAL	125,593	126,926	-1,333	-1.1
12 INDUSTRIAL	3,255	3,322	-67	-2.0
13 STREET & HIGHWAY LIGHTING	2,394	2,655	-261	-9.8
14 OTHER SALES TO PUBLIC AUTHOR.	15,082	11,235	3,847	34.2
15 INTERDEPARTMENT SALES	0	0	0	0.0
16 TOTAL JURISDICTIONAL SALES	1,258,239	1,284,930	-26,691	-2.1
17 SALES FOR RESALE	16	16	0	0.0
18 TOTAL SALES	1,258,255	1,284,946	-26,691	-2.1
KWH USE PER CUSTOMER				
19 RESIDENTIAL	5,733	5,966	-233	-3.9
20 COMMERCIAL	30,556	31,292	-736	-2.4
21 INDUSTRIAL	536,754	525,762	10,992	2.1
22 STREET & HIGHWAY LIGHTING	5,592	5,327	265	5.0
23 OTHER SALES TO PUBLIC AUTHOR.	62,424	82,052	-19,628	-23.9
24 INTERDEPARTMENTAL SALES	0	0	0	0.0
25 TOTAL JURISDICTIONAL SALES	10,293	10,476	-183	-1.7
26 SALES FOR RESALE	46,462,508	49,703,938	-3,241,430	-6.5
27 TOTAL SALES	10,884	11,095	-211	-1.9