

DOCKET 950 495-445 EXECUTION 67 CASE 100. 96-0428-7

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 950495 - WS

APPLICATION FOR A GENERAL RATE INCREASE

VOLUME IV BOOK 1 OF 1

MINIMUM FILING REQUIREMENTS
SCHEDULES C & D

Containing

INCOME TAXES & COST OF CAPITAL

PROJECTED TEST YEAR ENDED 12/31/96 PROJECTED INTERIM YEAR ENDED 12/31/95 HISTORICAL YEAR ENDED 12/31/94

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FPSC-RECORDS/REPORTING

SOUTHERN STATES UTILITIES, INC. DOCKET NO. 950495-WS VOLUME IV, BOOK 1 OF 1 MINIMUM FILING REQUIREMENTS

SCHEDULES C & D FOR 1996, 1995 and 1994 INCOME TAXES (C) and COST OF CAPITAL (D)

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SOUTHERN STATES UTILITIES, INC. DOCKET NO. 950495-WS VOLUME IV, BOOK 1 OF 1 MINIMUM FILING REQUIREMENTS

SCHEDULES C & D FOR 1996, 1995 and 1994 INCOME TAXES (C) and COST OF CAPITAL (D)

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Reconciliation of Total Income Tax Provision

Company: Southern States Utilities, Inc.
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [] Final [x]
Historic [] Projected [x]
Simple Ave. [] 13 Month Ave. [X]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC
Schedule: C-1
Page 1 of 1
Preparer: Bruce Gangnon
Supporting Schedules: C-1A, C-2, C-5 C-7
Recap Schedules: None

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Non-filing Plants	FPSC Filing Plants	Water	Wastewater
1	Current Tax Expense	C-2	3,226,634	(672,724)	2,553,910	(5,010,438)	(2,456,528)	(1,418,703)	(1,037,825)
2	Deferred income Tax Expense	C-5	(260,223)	10,826	(249,397)	68,253	(181,144)	(109,194)	(71,950)
3	ITC Realized This Year (Per C-	C-7	0	0	0	0	0	0	0
4	ITC Amortization (All Companie (3% ITC and IRC 46(f)(2))	C-7	(78,697)	0	(78,697)	9,519	(69,178)	(37,560)	(31,618)
5	Parent Debt Adjustment	C-1A	0	(554,509)	(554,509)	67,070	(487,439)	(264,652)	(222,787)
6	Total Income Tax Expense		2,887,714	(1,216,407)	1,671,307	(4,865,596)	(3,194,289)	(1,830,109)	(1,364,180)
	Effective Rate Excluding ITC's ar	nd Paren	t Debt						
	Current Taxes Deferred Taxes		••		2,553,910 (249,397)	(5,010,438) 68,253	(2,456,528) (181,144)	(1,418,703) (109,194)	(1,037,825) (71,950)
	Total Taxes				2,304,513	(4,942,185)	(2,637,672)	(1,527,897)	(1,109,775)
	Total Taxes				2,304,513	(4,942,185)	(2,637,672)	(1,527,897)	(1,109,775)
	Pre-tax Income per C	- 2, line 5	5		6,243,146	(13,080,919)	(6,837,773)	(3,960,846)	(2,876,927)
	Effective Tax Rate				36.913%	37.782%	38.575%	38.575%	38.575%

Reconciliation of Total Income Tax Provision

Company: Southern States Utilities, Inc.
Docket No.: 950495 - WS
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Simple Ave. [] 13 Month Ave. [X]
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FPSC
Schedule: C-1/A
Page 1 of 1
Preparer: Bruce Gangnon
Supporting Schedules: C-8, D-1
Recap Schedules: None

W/P Ref Parent Debt Adjustment - Two Tiered 2.15% a) Weighted Cost of Parent Debt (Minnesota Power) C-8 99.550% b) Ratio of Common Stock Second Tier Parent (Topeka) C-8 62,765,345 1) 63,048,038 2.14% 0.01% c) Topeka Cost of Debt C-8 2.15% D-1 72.832.405 37.740% d) SSU Common Equity Ratio 192,975,765 0.810% 177,467,056 e) Rate Base 1,437,483 38,575% f) Tax Rate 554,509 Parent Debt Adjustment

> 1) Total per C-8 Page 2 of 2 Less Retained Earnings 100,988,655 63,048,038 2) Total per D-1 Less Retained Earnings 9,989,381 192,975,765

N

State and Federal Income Tax Calculation - Current

Company: Southern States Utilities, Inc.
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [] Final [x]
Historic [] Projected [x]
Simple Ave. [] 13 Month Ave. [X]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-2 Page 1 of 1 Prepare: Bruce Gangnon Supporting Schedules: C-2/A, C-3, C-4, C-5, C-7 Recap Schedules: C-1

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Lin e No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Non-filing Plants	FPSC Filing Plants	Water	Wastewater
1	Net Utility Operating Income	15,292,726	(920,102)	14,372,624	(10,144,127)	4,226,497	2,643,453	1,585,044
2	Add: Income Tax Expense Per Books	2,887,714	(661,698)	2,225,816	(4,932,666)	(2,706,850)	(1,565,457)	(1,141,393)
3	Subtotal	18,160,440	(1,582,000)	16,598,440	(15,076,793)	1,521,647	1,077,996	443,651
4	Less: Interest Charges (Sch. C-3)	10,251,440	103,854	10,355,294	(1,995,874)	8,359,420	5,038,842	3,320,578
5	Taxable Income Per Books	7,929,000	(1,685,854)	6,243,146	(13,060,919)	(8,837,773)	(3,980,846)	(2,876,927
	Schedule M Adjustments:							
6	Permanent Differences (From Sch. C-4)	(210,947)	(58,084)	(269,031)	269,031	C	0	
7	Timing Differences (From Sch. C-5)	1,615,007	0	1,615,007	(176,938)	1,438,089	866,868	571,201
8	Total Schedule M Adjustments	1,404,060	(58,084)	1,345,976	92,093	1,438,069	886,868	571,201
9	Taxable Income Before State Taxes	9,333,060	(1,743,938)	7,589,122	{12,988,826}	(5,399,704)	(3,093,978)	(2,305,726
10	Less: State Income Tax Exemption (\$5,000)	0	0	0	O	Ó	0	C
11	Less: State NOL	0	0	0	0	0	0	•
12	State Taxable income	9,333,060	(1,743,938)	7,589,122	(12,988,826)	(5,399,704)	(3,093,978)	(2,305,726
13	State Income Tax (5.5% of Line 11)	513,318	(95,917)	417,401	(714,385)	(296,964)	(170,169)	(126,815
14	Emergency Excise Tax	C	O	0	O	0	C	
15	Prior Year Correction	0	0	0	0	O	0	C
16	Current State Income Taxes	513,318	(95,917)	417,401	(714,385)	(296,984)	(170,169)	(126,815
17	Federal Taxable Income (Line 9 - Line 15)	8,819,742	(1,648,021)	7,171,721	(12,274,441)	(5,102,720)	(2,923,809)	(2,178,911
18	Federal Income Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35 00%
19	Federal Income Taxes (Line 16 x Line 17)	3,086,908	(576,807)	2,510,101	(4,298,053)	(1,785,952)	(1,023,333)	(762,619
20	Less: Investment Tax Credit Realized This Year (Sch. C-7)	0	0	0	0	0	0	C
21	Less: Federal AMT credit	(373,592)	0	(373,592)	0	(373,592)	(225,201)	(148,391
22	Current Federal Inc. Taxes (Line 18 - Line 19)	2,713,316	(576,807)	2,136,509	(4,296,053)	(2,159,544)	(1,248,534)	(911,010
	Summary:				***************************************			
23	Current State Income Taxes (Line 15)	513,318	(95,917)	417,401	(714,385)	(296,984)	(170,169)	(126,815
24	Current Federal Income Taxes (Line 20)	2,713,316	(576,807)	2,136,509	(4,296,053)	(2,159,544)	(1,248,534)	(911,010
25	Total Current Income Tax Expense (To C-1)	3,226,634	(672,724)	2.553.910	(5,010,438)	(2,456,528)	(1.418.703)	(1,037,825

State and Federal Income Tax Calculation - Current

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS Schedule Year Ended: 12/31/96

Interim [] Final [x]
Historic [] Projected [x]

Simple Ave. [] 13 Month Ave. [X]

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule C-2/A Page 1 of 1

Preparer: Bruce Gangnon Supporting Schedules: None

Recap Schedules: C-2

Attachment to Schedule C - 2 Utility Adjustments

(1)

Line 5 - Taxable Income per Books

Interest Income (1,315,000)
Gain (Loss) on Disposal of Assets 0
Other non-operating expense 1,197,000
Income from gas operations (407,000)
AFPI (1,057,000)
Interest Synchronization (103,854)

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Schedule of Interest In Tax Expense Calculation

Company: Southern States Utilities, Inc.
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [] Final [x]
Historic [] Projected [x]
Simple Ave. [] 13 Month Ave. [X]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule C-3 Page 1 of 1 Preparer: Bruce Gengnon Supporting Schedules: C-7, D-1 Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for elocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Total LWHy	Non-filing Plants	FPSC Filing Plents	Weter	Wastewater
1	Interest on Long-Term Debt	9,872,000		9,872,000	(1,512,580)	8,359,420	5,038,842	3,320,578
2	Amortization of Debt Premium, Disc. and Expense Net	693,000		693,000	(693,000)	0	As calculated p and B-17	er B-16
3	Interest on Short-Term Debt	0		0	0	0	0	0
4	Other Interest Expense	0		0	0	0	0	0
5	AFUDC	(313,560)		(313,560)	313,560	0	0	0
6	ITC Interest Synctro (All Companies) (IRC 46(I)(2) only - See below)	0	103,854	103,854	(103,854)	0	0	0
7	Total Used For Tex Calculation	10,251,440	103,854	10,355,294	(1,995,874)	8,359,420	5,038,842	3,320,578

Calculation of ITC interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4)

Weighted Debt Cost (From Line 12)

Interest Adjustment (To Line 6)

	Option 2 companies (See Sch. C-8, pg. 4)				Total Weighted	Debt Only Weighted
	Balances From Schedule D-1 (All Compani	Amount	Ratio	Cost	Cost	Cost
8	Long-Term Debi	118,535,363	59.30%	9.06%	5.37%	5.37%
9	Short-Term Debt	0	0.00%	N/A	0.00%	
10	Preferred Stock	0	0.00%	0.00%	0.00%	_
11	Common Equity	81,340,782	40.70%	12 25%	4.99%	-
12	Total	199,876,145	1		10.36%	5.37%
13	ITCs (from C-7 Sched Page 2 of 4 Summar	1,933,972				

5 37% 103 854

Book/Tax Differences - Permanent

Company: Southern States Utilities, inc.

Docket No.: 950495 - WS Schedule Year Ended: 12/31/96

Interim [] Final [x]
Historic [] Projected [x]

Simple Ave. [] 13 Month Ave. [X]

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule C-4 Page 1 of 1

Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: C-2

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line No.		Total	Utility Adjustments	Total Utility	Non-filing Plants	FPSC Filing Plants	Water	Wastewater
1	Meals (20% disallowance)	38,000		38,000	(38,000)	0	0	0
2	AFUDC (equity portion)	(289,440)		(289,440)	289,440	0	0	0
3	AFUDC - Feedback	58,084	(58,084)	(,	=,	Ö	Ō	Ô
4	Penalties	0	(0.1/1.1/	Ö	0	Ô	Ō	Ō
5	Tax Exempt Income	Ö	ō	Ŏ	ō	Ö	ō	Ď
6	Amort of Acquisition Adj.	(17,591)	•	(17,591)	17,591	Ď	ō	ō
7	Lobbying Expenses	0	0	0	0	0	Ō	0
			***************	*****	***********	**********	*************	
8	Total	(210,947)	(58,084)	(269,031)	269,031	0	0	0
		=======	=========	=======	========	=======	=======	========

Deferred Income Tax Expense

Company: Southern States Utilities, inc. Docket No.: 950495 - WS Schedule Year Ended: 12/31/96 Schedule Year Ended: 12/31/96
Interior [] Final [x]
Historic [] Projected [x]
Simple Ave. [] 13 Month Ave. [X]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule C-5 Page 1 of 1 Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: C-1, C-2

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Non-filing Plants	FPSC Filing Plants	Water	Wastewater
	Timing Differences:							
1 2	Tax Depreciation and Amortization (a) Book Depreciation and Amortization	(12,430,970) (9,907,213)	0	(12,430,970) (9,907,213)	1,361,937 1,085,434	(11,069,033) (8,821,779)	(6,672,413) (5,317,768)	(4,396,620) (3,504,011)
3	Difference	(2,523,757)	0	(2,523,757)	276,503	(2,247,254)	(1,354,645)	(892,609)
4	Other Timing Differences (Itemize):			,				•
5	Allowance For Doubtful Accts	0		O	0	0	0	0
6	Amort of Acq Costs	19,599		19,599	(2,147)	17,452	10,520	6,932
7	AFUDC Debt	(234,881)		(234,881)	25,734	(209,147)	(126,074)	(83,073)
8	Capitalized Interest (263a)	328,453		328,453	(35,98 5)	292,468	176,300	116,168
8	CIAC	2,714,104		2,714,104	(297,357)	2,416,747	1,456,815	959,932
10	CIAC Gross-Up	0		0	Ð	0	0	0
11	Cost to Retire	0		0	0	0	0	0
12	Deferred Compensation	0		0	0	0	0	0
13	Deferred Condemnation Gain	0		0	0	0	C	Ò
14	Deferred Debits	Ō		Ō	0	ò	Ö	Ö
15	Health Insurance Reserve	Ô		٥	0	0	Ď	Ö
16	Interim Rates	ă		Ď	ō	ō	Ď	ō
17	OPEB Expense	450,000		450,000	(49,302)	400,698	241,541	159,157
18	PGI Carrying Costs	0		0	0	0	0	0
19	Portfolio Income	ō		ō	Õ	ō	ō	ō
20	Preliminary Survey	293,000		293,000	(32,101)	260,899	157,270	103,629
21	Rate Case Expense	469,893		469,893	(51,481)	418,412	252,219	166,193
22	Tax Over Book Gain	0		0	O .	0	0	0
23	Tax > Book Gain - Seaboard Abondonment	98,596		98,596	(10,802)	87,794	52,922	34,872
24	Other Deferred Expenses	0		0	0	0	0	0
25	Total Timing Differences (To C-2)	1,615,007	0	1,615,007	(176,938)	1,438,069	866,868	571,201
26	State Tax Rate	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
27	State Deferred Taxes (15 x 16) (b)	(88,825)	0	(88,825)	9,731	(79,094)	(47,678)	(31,416)
28	State Def Tax NOL Reinstatement	0				0	0	0
29	Timing Differences For Federal Taxes (Line 5 - Line 7)	1,528,182	0	1,526,182	(167,207)	1,358,97 5	819,190	539,78 5
30	Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
31	Federal Deferred Taxes (Line 8 x Line 9)	(534,164)	0	(534,164)	58,522	(475,642)	(286,717)	(188,925)
32	Federal AMT Deferred Tax	373,592		373,592		373,592	225,201	148,391
33	Add: State Deferred Taxes (Line 7)	(88,825)	0	(88,825)	9,731	(79,094)	(47,678)	(31,416)
34	Other: Rate Differential & Rounding	(10,826)	10,826	O	0	0	Ö	ì o
35	Total Deferred Tax Expense (To C-1)	(260,223)	10,826	(249,397)	68,253	(181,144)	(109,194)	(71,950)

Notes:
(a) includes depreciation on taxable CIAC
(b) Due to book loss carryforwards, there no state deferred tax expense.

Company: Southern States Utilities, Inc.
Dochet No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [] Final [x]
Historic [] Projected [x]
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPBC
Schedule C-6
Page 1 of 3
Preparer: Bruce Gengnon
Supporting Schedules: C-6, pg 2 & 3, C-6/A, C-6/B, C-6/C
Recap Schedules: A-18, A-19, D-2

Explanation: For each of the accumulated deferred tax accounts provide a summery of the ending belances as reported on pages 2 & 3 of this schedule. The same annual belances should be shown.

	(1)	(2)	(3) Account N	a. 283	(5)	(6) Account N	(7) la. 190	(8)	(9) Not Deferre	(10) d income Taxe	(11) S
No.	Adjustments	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
1	Per Books	12/31/95	(1,924,805)	(17,789,839)	(19,714,644)	2,196,167	14,688,368	15,884,535	271,362	(3,101,471)	(2.830,109)
2	Less PGI	(per C-6/B)	165,386	984,501	1,149,687	0	0	0	165,386	984,501	1,149,887
3	Less VGU	(per C-6/C)	869,490	5,533,140	6,402,630	0	0	0	869,490	5,533,140	6,402,630
4	Less CIAC Gr	(per C-6/C)		0		(11,084)	(88,280)	(99,364)	(11,084)	(88,260)	(99,364)
5	Adjusted Bal	12/31/95	(889,929)	(11,272,198)	(12,162,127)	2,185,083	14,600,085	16,765,171	1,295,154	3,327,890	4.623,044
6	Per Books	12/31/96	(2.028.070)	(18,411,367)	(20,439,437)	2,388,257	15.481.294	17.869.551	360,187	(2.930.073)	(2,569,886)
_							,			, , , , ,	•
7	Less PGI	(per C-6/B)	174,282	1,037,998	1,212,280	0	0	0	174,282	1,037,998	1,212,280
ş	Less VGU Less CIAC Gr	(per C-6/C) (per C-6/C)	669,490 0	5,533,140 0	6,402,63 0 0	(11,084)	(88,280)	(99,364)	869,490 (11,084)	5,533,140 (88,280)	6,402,630 (99,364)
10	Adjusted Bal	12/31/96	(984,298)	(11,840,229)	(12,824,527)	2,377,173	15,393,014	17,770,187	1,392.875	3.552,785	4,945,660
11	Average Balan 1996 Adjusted		(937,114)	(11,556,213)	(12,493,327)	2,281,128	14,996,551	17,277,679	1,344,014	3,440,338	4,784,352

Reconciliation to amounts above

		Account N	Account No. 283			Account No. 180			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Tota)	
12	Total Deferred Bai 12/31/94	(2,783,465)	(17,175,729)	(19,959,194)	3,719,605	14,013,106	17,732,711	936,140	(3,162,623)	(2,226,483)	
13 14	12/31/95 Provision 12/31/95 FAS 109 Provision	(216,397) 0	(1,301,862) 0	(1,518,259) 0	168,561 0	988,248 0	1,156,809 0	(47,836) 0	(313,614) 0	(361,450) 0	
15	Bal per G//L @ 12/31/95	(2,999,862)	(18,477,591)	(21,477,453)	3,888,166	15,001,354	16,889,520	888,304	(3,476,237)	(2.587.933)	
16	Less FAS 109 Balances	1,075,057	687,752	1,762,809	(1,691,999)	(312,986)	(2,004,985)	(616,942)	374,766	(242,176)	
17	Bei 12/31/95	(1,924,805)	(17,789,639)	(19,714,644)	2,196,167	14,688,368	16,884,535	271,362	(3,101,471)	(2,830,109)	
	Total Deferred Bal 12/31/95	(2,999,862)	(18,477,591)	(21,477,453)	3,888,166	15,001,354	18,889,520	888,304	(3.476,237)	(2,587,933)	
	12/31/96 Provision 12/31/96 FAS 109 Provision	(103,265) 0	(621,528) 0	(724,793) 0	192,090 0	792,926 0	965,016 D	88,825 0	171, 398 0	26 0,223 0	
	Bai per G//L @ 12/31/96	(3,103,127)	(19,099,119)	(22,202,246)	4,080,256	15,794,260	19,874,536	977,129	- (3,304,839)	(2,327,710)	
	Less FAS 109 Balances	1,075,057	687,752	1,762,809	(1,691,999)	(312,986)	(2,004,985)	(616,942)	374,766	(242.176)	
	Bai 12/31/96	(2,028.070)	(18,411,367)	(20,439,437)	2,388,257	15,481,294	17,869,551	360,187	(2.930.073)	(2.569,886)	

^{*} Total deferred balance includes all deferred tax accounts, including those offset by Regulatory Assets in a/c 1823 and Regulatory Liabilities in a/c 2540.

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
interim [] Final [x]
Historic [] Projected [x]
Simple Ave. [] 13 Month Ave. [X]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-6 Page 2 of 3 Preparer: Bruce Gangnon Supporting Schedules: C-6/A Recap Schedules: C-6

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

	(1)	(2)	(3) Account No	(4) 5. 2830.2000 St	(5) ate Other Deferre	(6) ed Taxes	(7)	(8)
Line No.	Year	Per Docket No . 920199-WS Beginning Balance	Lehigh Beginning Balance	Adjusted Beginning Belance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1 2 3 4 5	12/31/92 12/31/93 12/31/94 12/31/95 12/31/96	(996,624)	(96,845)	(1,093,469) (1,102,371) (1,106,114) (1,708,408) (1,924,805)	0 0 (602,294) (216,397) (103,265)	0 0 0	(8,902) (3,743) 0	(1,102,371) (1,106,114) (1,708,408) (1,924,805) (2,028,070)
		**************	Account No	. 1902.1000 St	ate Other Deferre	ed Taxes		
6 7 8 9 10	12/31/92 12/31/93 12/31/94 12/31/95 12/31/96	698,128	19,493	717,621 740,817 740,817 740,817 776,662	. 0 0 0 35,845 42,815	0 0 0	23,196 0 0	740,817 740,817 740,817 776,662 819,477
			Account No	o. 1902.2000 St	ate CIAC Deferre	d Taxes	PARASA RATIO	
11 12 13 14 15	12/31/92 12/31/93 12/31/94 12/31/95 12/31/96	1,213,638	72,816	1,286,454 1,286,789 1,286,789 1,286,789 1,419,505	0 0 0 132,716 149,275	0 0	335 0 0	1,286,789 1,286,789 1,286,789 1,419,505 1,568,780
16	Total	N/A	N/A	271,362	88,825	0	0	360,187

Accumulated Deferred Income Taxes - Federal

Company: Southern States Utilities, Inc. Docket No.: 950495 - WS Schedule Year Ended: 12/31/96 Historic [] Finat [x]
Historic [] Projected [x]
Simple Ave. [] 13 Month Ave. [X]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-6 Page 3 of 3

Preparer: Bruce Gangnon Supporting Schedules: C-6/A Recap Schedules: C-6

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

	(1)	(2) Per Docket No .	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Yea r	920199-WS Beginning Balance	Lehigh Beginning Balance	Adjusted Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	12/31/92	(5,949,978)	(626,626)	(6,576,604)	(2,112,200)	0	78,018	(8,610,786)
2	12/31/93			(8,610,786)	(1,623,126)	0	0	(10,233,912)
3	12/31/94			(10,233,912)	(6,254,065)	0	0	(16,487,977)
4	12/31/95			(16,487,977)	(1,301,862)			(17,789,839)
5	12/31/96			(17,789,839)	(621,528)			(18,411,367)
			Account No	. 1901.1000 Fe	deral Other Defer	red Taxes	*******	***************************************
6	12/31/92	3,890,647	84,5 53	3,975,200	(307,400)	0	(106,077)	3,561,723
7	12/31/93	-,,	- 1,000	3,561,723	(274,379)	Ŏ	0	3,287,344
8	12/31/94			3,287,344	(520,776)	0	0	2,766,568
9	12/31/95			2,766,568	217,332			2,983,900
10	12/31/96			2,983,900	259,111			3,243,011
			Account No	. 1 9 01.2000 Fe	deral CIAC Defer	ed Taxes		
11	12/31/92	7,487,718	425,372	7,913,090	807,328	0	4,943	8,725,361
12	12/31/92 12/31/93	7,487,718	425,372			0	0	8,725,361 9,468,400
12 13	12/31/93 12/31/94	7,487,718	425,372	7,913,090 8,725,361 9,466,400	807,328 743,039 (683,668)	0		9,468,400 8,784,732
12 13 14	12/31/93 12/31/94 12/31/95	7,487,718	425,372	7,913,090 8,725,361 9,468,400 8,784,732	807,328 743,039 (683,668) 808,459	0	0	9,468,400 8,784,732 9,593,191
12 13	12/31/93 12/31/94	7,487,718	425,372	7,913,090 8,725,361 9,466,400	807,328 743,039 (683,668)	0	0	9,468,400 8,784,732
12 13 14	12/31/93 12/31/94 12/31/95	7,487,718		7,913,090 8,725,361 9,468,400 8,784,732 9,593,191	807,328 743,039 (683,668) 808,459	0 0	0	9,468,400 8,784,732 9,593,191
12 13 14 15	12/31/93 12/31/94 12/31/95 12/31/96		Account No	7,913,090 8,725,361 9,468,400 8,784,732 9,593,191	807,328 743,039 (683,668) 808,459 907,407 deral AMT Deferro	0 0 0	0	9,468,400 8,764,732 9,593,191 10,500,598
12 13 14	12/31/93 12/31/94 12/31/95	7,487,718		7,913,090 8,725,361 9,468,400 8,784,732 9,593,191	807,328 743,039 (683,668) 808,459 907,407	0 0	0	9,468,400 8,784,732 9,593,191
12 13 14 15	12/31/93 12/31/94 12/31/95 12/31/96		Account No	7,913,090 8,725,361 9,468,400 8,784,732 9,593,191 0,1901,3000 Fe	807,328 743,039 (683,668) 808,459 907,407 deral AMT Deferro	0 0 0 0	0 0	9,468,400 8,784,732 9,593,191 10,500,598
12 13 14 15 16 17	12/31/93 12/31/94 12/31/95 12/31/96 12/31/96		Account No	7,913,090 8,725,361 9,468,400 8,784,732 9,593,191 1,1901,3000 Fe	807,328 743,039 (683,668) 808,459 907,407 deral AMT Deferro	0 0 0 0	0 0	9,468,400 8,784,732 9,593,191 10,500,598 0 0 2,148,820
12 13 14 15 16 17 18	12/31/93 12/31/94 12/31/95 12/31/96 12/31/92 12/31/93 12/31/94		Account No	7,913,090 8,725,361 9,468,400 8,784,732 9,593,191 1,1901,3000 Fe	807,328 743,039 (683,668) 808,459 907,407 deral AMT Deferro	0 0 0 0	0 0	9,468,400 8,764,732 9,593,191 10,500,598

Accumulated Deferred Income Taxes

Company: Southern States Utilities, Inc.
Docket No: 950495 - WS
Schedule Year Ended 12/31/96
Interfin | | Final (x)
Historical (| Projected |x|
Simple Ave. (|) 13 Month Ave. (x)
FPSC Uniform |x| FPSC Non-uniform |x| Non FPSC (|

FPSC Schedule: C - 6/A Page 1 of 3 Preparer: Bruce E. Gangnon Support Schedules: None Recap Schedules: C-6

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ine Ns.	state - a/c 1	802.100 0	CUMM TEMPORARY OFFERENCES 12/31/85	TEMPORARY DIFFERENCES 56	CUMM TEMPORARY DIFFERENCES 12/31/06	DEFERRED TAXES ON BOOKS AT 12/31/95	TAXES PER PROVISION 96	DEFERRED TAXES ON BOOKS AT 12/31/96
		_			_	•		
1	eddi hydrant liabi		0 329.999	0	0 329,999	0 18,157	0	0 18,157
2	allow for bad deb cap 263e interes		3,296,103	328,453	3,624,556	181,287	18,065	199.352
3	ciec pross up	•	201,641	0	201,641	11,084	0	11,084
5	connection fees		4.073.918	-	4,073,918	224,065	0	224,065
6	contingency fund		9,768		9,768	538	٥	538
7	customer deposi		361		361	20	0	20
ŧ	deferred comper		32,560	0	32,560	1,791	O O	1,791
Ð	deferred profess	ional studies	41,288		41,288	2,271	0	2,271
10	health insurance		0	0	0		0	4
11	interest on gross	up	21,998	_	21,998	1,210	0	1,210
12	interim reles		6,428	0	6,428	354	0	354
13	OPEB Expenses		1,282,280	450,000	1,732,280	70,520	24,750	95,270
14	portfolio income		0	0	0	0	0	0
15	rate order adjust		82,978		82,978	4,565	0	4,565 4
16	receipts capitaliz	BG	69		69	1,593	0	1,593
17	safety expenses		28,972 2,242		28,972 2,242	123	0	1,593
18	ssusi allocation		21.089		21,089	1,160	0	1,160
19	gas income		62,385		62.385	62.385	0	62.385
20 21	floride minimum t floride minimum t		4.267		4,267	753	ő	753
22	florids NOL effec		9,207		0	194,778	ŏ	194,778
	total acct 1902.	1000	9,498,346	778.453	10,276,799	776,662	42,815	819,477
23	total acct 1902.	1000						
	total acct 1902.							
23	federal - s/c 1	90 1.1000 Ity	0	0	0	0	************	0
23 24 25	federal - s/c 1	90 1.1000 lity	0 329,999	0	0 329,999	0 113,695	0	0 113,696
23 24 25 26	federal - a/c 1 addit hydrant liab allow for bad deb cap 263a interes	90 1.1000 lity	0 329,999 3,296,103	0 0 328,453	0 329,999 3,624,556	0 113,695 1,130,426	0 116,596	0 113,695 1,247,022
24 25 26 27	federal - a/c 1 add1 hydrant liabi allow for bad deb cap 263a deb clac gross up	90 1.1000 lity	0 329,999 3,296,103 201,641	0 0 328,453 0	0 329,999 3,624,556 201,641	0 113,695 1,130,426 88,280	0 116,596	0 113,695 1,247,022 88,280
24 25 26 27 28	federal - a/c 1 add1 hydrant labi allow for bad deb cap 263a interes clac gross up connection fees	901.1000 Ity t	0 329,999 3,296,103 201,641 4,073,918	0 0 328,453 0	0 329,999 3,624,556 201,641 4,073,918	0 113,695 1,130,426 88,280 1,385,132	0 116,596 0	0 113,696 1,247,022 88,280 1,385,132
23 24 25 26 27 28 29	federal - s/c 1 add1 hydrant lab allow for bad deb cap 263s interes clac gross up connection fees contingency fund	901.100 0 ity i	0 329,999 3,296,103 201,641 4,073,918 9,768	0 0 328,453 0 0	0 329,999 3,624,556 201,641 4,073,918 9,768	0 113,695 1,130,426 88,280 1,385,132 3,321	0 116,596 0 0	0 113,695 1,247,022 88,280 1,385,132 3,321
23 24 25 26 27 28 29 30	federal - a/c 1 addi hydrant sab allow for bad deb cap 263a interes clac gross up connection fees contingency fund customer deposi	901.1000 Rity t	329,999 3,296,103 201,641 4,073,918 9,768 361	0 0 328,453 0 0	329,999 3,624,556 201,641 4,073,918 9,768 361	0 113,695 1,130,426 88,280 1,385,132 3,321 123	0 116,596 0 0	0 113,696 1,247,022 88,280 1,385,132 3,321 123
24 25 26 27 28 29 30 31	federal - s/c 1 addi hydrant labi allow for bad deb cap 263a interes clac gross up connection fees confingency fund customer deposit deferred comper	901.1000 ity t t t	329,999 3,296,103 201,641 4,073,918 9,768 361 32,560	0 0 328,453 0 0	0 329,999 3,624,556 201,641 4,073,918 9,768 361 32,560	0 113,695 1,130,426 88,280 1,385,132 3,321 123 10,911	0 116,596 0 0 0	0 113,695 1,247,022 88,280 1,385,132 3,321 123 10,911
24 25 26 27 28 29 30 31 32	federal - a/c 1 add1 hydrant lab allow for bad deb cap 263a interes clac gross up connection fees contingency fund customer deposit deferred comper deferred profess	901.1000 ity t t t sason onal studies	329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288	0 0 328,453 0 0 0	0 329,999 3,624,556 201,641 4,073,918 9,768 361 32,560 41,288	0 113,695 1,130,426 88,280 1,385,132 3,321 123 10,911 14,038	0 116.596 0 0 0	0 113,695 1,247,022 88,280 1,385,132 3,321 123 10,911 14,038
23 24 25 26 27 28 29 30 31 32 33	federal - a/c 1 addi hydrant lab allow for bad deb cap 263a interes ciac gross up connection fees contingency fund customer deposi deferred comper teleferred profess health insurance	901.1000 kty t t t sabon onel studies reserve	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,268	328,453 0 0 0 0 0	0 329,999 3,624,556 201,641 4,073,918 9,768 361 32,560 41,288	0 113,695 1,130,426 88,280 1,385,132 3,321 123 10,911 14,038	0 116.596 0 0 0	0 113,695 1,247,022 88,280 1,385,132 3,321 123 10,911 14,038 0
23 24 25 26 27 28 29 30 31 32 33 34	federal - s/c 1 addi hydrant liabi allow for bad deb cap 263a interest clac gross up connection fees confingency fund customer deposit deferred comper deferred profess realth insurance interest on gross	901.1000 kty t t t sabon onel studies reserve	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998	0 0 328,453 0 0 0 0	0 329,999 3,624,556 201,641 4,073,918 9,768 3651 32,560 41,288 0 0 21,998	0 113,695 1,130,426 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479	0 116,596 0 0 0 0	0 113,695 1,247,022 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479
23 24 25 26 27 28 30 31 32 33 34 35	federal - a/c 1 add1 hydrant lab allow for bad deb cap 263a interes clac gross up connection fees contingency fund customer deposit deferred comper deferred profess health insurance interest on gross interem rates	901.1000 kty t t t sabon onel studies reserve	329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428	0 0 328,453 0 0 0 0	0 329,999 3,624,556 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428	0 113,695 1,130,426 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187	0 116.596 0 0 0 0	0 113,695 1,247,022 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187
24 25 26 27 28 29 30 31 32 33 34 35 36	federal - a/c 1 add1 hydrant lab alow for bad deb cap 263a interes clac gross up connection fees contingency fund customer deposit deferred comper deferred for profess health insurance interest on gross triterin rates OPEB Expenses	901.1000 kty t t t sabon onel studies reserve	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998	0 0 0 328,453 0 0 0 0 0 0 0	0 329,999 3,624,556 201,641 4,073,918 9,768 3651 32,560 41,288 0 0 21,998	0 113,695 1,130,426 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479	0 116,596 0 0 0 0	0 113,695 1,247,022 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479
24 25 26 27 28 29 30 31 32 33 34 35 36 37	federal - a/c 1 addit hydrant liabiliation for bad deb cap 263a interesting connection fees confingency fund customer deposit deferred profess health insurance interest on gross interim rates OPEB Expenses portfolio income	901.1000 ity t t t sabon onal studies reserve up	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 1,282,280	0 0 328,453 0 0 0 0	0 329,999 3,624,556 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428	0 113,695 1,130,426 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 448,800	0 116.596 0 0 0 0 0 0	0 113,696 1,247,022 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 606,300
24 25 26 27 28 29 30 31 32 33 34 35 36	federal - a/c 1 add1 hydrant lab alow for bad deb cap 263a interes clac gross up connection fees contingency fund customer deposit deferred comper deferred for profess health insurance interest on gross triterin rates OPEB Expenses	901.1000 ity t t t sabon onal studies reserve up	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428	0 0 328,453 0 0 0 0 0 0 0 0	0 329,999 3,624,556 201,641 4,073,918 9,768 3651 32,560 41,288 0 21,998 6,428 1,732,280 0	0 113,695 1,130,426 88,280 1,385,132 3,321 10,911 14,038 0 7,479 1,187 448,800	0 116,596 0 0 0 0 0 0 0 0 0	0 113,695 1,247,022 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 606,300
24 25 26 27 28 30 31 32 33 34 35 36 37 38	federal - a/c 1 add1 hydrant lab allow for bad deb cap 263a interes clac gross up connection fees contingency fund customer deposis deferred comper deferred profess health insurance interest on gross interim rates OPEB Expenses portfolio income rate order adjust	901.1000 ity t t t sabon onal studies reserve up	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 1,282,280 0 82,978	0 0 328,453 0 0 0 0 0 0 0 0 0 0 0	0 329,999 3,624,556 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 1,732,280 0 82,978	0 113,695 1,130,426 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 448,800 0 28,210	0 116.596 0 0 0 0 0 0 0 0 0 0 0 0 0	0 113,695 1,247,022 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 606,300 0 28,210
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	federal - a/c 1 add1 hydrant lab alow for bad deb cap 263a interes clac gross up connection fees contingency fund customer deposi deferred compens federred compens interim rates OPEB Expenses portfolio income rate order adjust receipts capitaliz receipts capitaliz	901.1000 ity t t t sabon onal studies reserve up	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 1,282,280 0 82,978 69	328,453 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 329,999 3,624,556 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 1,732,280 0 82,978 69	0 113,695 1,130,426 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 448,800 0 28,210	0 116.596 0 0 0 0 0 0 0 0 0 0 0 0 0	0 113,695 1,247,022 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 606,300 0 28,210
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	federal - a/c 1 addit hydrant liabi allow for bad deb cap 263a interes clac gross up connection fees contingency fund customer deposi deferred comper deferred profess health insurance interest on gross interim rates OPEB Expenses portfolio income rate order adjust receipts capitaliz safety sopenses	901.1000 ity t t t sabon onal studies reserve up	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 1,282,280 0 82,978 69 28,972	0 0 0 328,453 0 0 0 0 0 0 0 0 450,000	0 329,999 3,624,556 201,641 4,073,918 9,768 3651 32,560 41,288 0 21,998 6,428 1,732,280 82,978 69 28,972	0 113,695 1,130,426 88,280 1,385,132 3,321 10,911 14,038 0 7,479 1,187 448,800 28,210 24 9,851	0 116,596 0 0 0 0 0 0 0 0 0 0 0 0	0 113,695 1,247,022 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 606,300 0 28,210 24
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	federal - s/c 1 addi hydrant labi allow for bad deb cap 263a interes clac gross up connection fees contingency fund customer deposit deferred comper deferred profess health insurance interest on gross interim rates OPEB Expenses portfolio income rate order adjust receipts capitals; safety expenses ssual ablocation	901.1000 ity t t t sabon onal studies reserve up	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 1,282,280 0 82,978 69 28,972 2,242 21,089	0 0 0 328,453 0 0 0 0 0 0 0 450,000 0 0	0 329,999 3,624,556 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 1,732,280 0 82,978 69 28,972 2,242 21,089	0 113,695 1,130,426 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 448,800 0 28,210 24 9,851	0 116.596 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 113,695 1,247,022 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 606,300 0 28,210 24 9,851 763
24 25 25 26 27 28 30 31 32 33 34 35 36 37 38 40 41 42	federal - a/c 1 addit hydrant liabi allow for bad deb cap 263a interes clac gross up connection fees confingency fund customer deposit deferred profess realth insurance interest on gross interim rates OPEB Expenses portfolio income rate order adjust safety expenses assual allocation gas income	901.1000 ity t t t sabon onal studies reserve up	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 1,282,280 0 82,978 69 28,972 2,242 21,089	0 0 0 328,453 0 0 0 0 0 0 0 450,000 0 0	0 329,999 3,624,556 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 1,732,280 0 82,978 69 28,972 2,242 21,089	0 113,695 1,130,426 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 448,800 28,210 28,210 29,551 763 7,170	0 116.596 0 0 0 0 0 0 0 0 157.500	0 113,695 1,247,022 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 606,300 0 28,210 24 9,851 763 7,170

Accumulated Deferred Income Taxes

Company: Southern States Utilities, Inc.
Docket No: 950495 - WS
Schedule Year Ended 12/31/96
Interim [] Final [x]
Historical [] Projected [x]
Simple Ave. [] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C - 6/A Page 2 of 3 Preparer: Bruce E. Gengnon Support Schedules: None Recap Schedules: C-6

	(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	state - a/c 1802.2000	CUMM TEMPORARY DIFFERENCES 12/31/95	TEMPORARY DIFFERENCES 96	CUMM TEMPORARY DIFFERENCES 12/31/86	TAXES ON BOOKS AT 12/31/95	TAXES PER PROVISION 96	TAXES ON BOOKS AT 12/31/96
	ciac - net 1987 @ 40%	213,992	(18,610)	195,382	11,775	(1,024)	10,751
2	ciac -67 to present not effect	28,640,251	2,732,714	31,372,96 5	1,542,006 (134,276)	150,299 0	1,692,305 (134,276)
4	total acct 1902.2000	28,854,243	2,714,104	31,568,347	1,419,505	149,275	1,568,780
	federal - a/c 1901.2000						
5	ciac - net 1987 @ 40% ciac -67 to present	213,992 28,640,251	(18,610) 2,732,714	195,382 31,372,965	86,670 10,001,687	(7.444) 967,097	79,226 10,968,784
7	total	28,854,243	2,714,104	31,568,347	10,088,357	959,653	11,048,010
ŧ	state taxes	**************			(495,166)	(52,246)	(547.412
9	total acct 1901,2000			•	9,593,191	907,407	10,500.598
	federal - a/c 1801.3000						
10	fed AMT - 1991			n/a	771,899	0	771,899
11	fed AMT - 1992			n/a	391,832	0	391.832
12	fed AMT - 1993			n/s	304,864	0	304.864
13	fed AMT - 1994			r/a	680,225	0	680,225
14	fed AMT - 1995			n/a	(37,543)	0	(37,543) (373,592)
15	fed AMT - 1996			n/e .	0	(373,592)	(3/3,092)
16	total acct 1901.3000				2,111,277	(373,592)	1,737,685

Accumulated Deferred Income Taxes

Company: Southern States Utilities, inc.
Dockst No: 950495 - WS
Schedule Year Ended 12/31/96
Interm [] Final [x]
Historical [] Projected [x]
Simple Ave. [] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C - 6/A Page 3 of 3 Preparer: Bruce E. Gangnon Support Schedules: None Recap Schedules: C-6

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	state - s/c	2830.2000	CUMM TEMPORARY DIFFERENCES 12/31/85	TEMPORARY DIFFERENCES 56	CUMM TEMPORARY DIFFERENCES 12/31/96	TAXES ON BOOKS AT 12/31/86	TAXES PER PROVISION 96	TAXES ON BOOKS AT 12/31/96
1	186 e/c writter	n off	(1,231,686)	0	(1,231,686)	(67,740)	0	(67,740
2	accounting ex		(6,706)		(6,706)	(369)	0	(369
3	acq adjust	,	(1,012,818)	19,599	(993,219)	(55,706)	1,078	(54,628
•	afudc - debt		(2,524,880)	(234,881)	(2,759,761)	(138,866)	(12,918)	(151,784
5	deferred cond	emnation gain	(15,808,982)	0	(15,808,982)	(869,490)	0	(869,490
•	deferred PGI	certying costs	(1,742,087)	0	(1,742,087)	(95,817)	0	(95,817
7	depr - tex > bo		(26,916,853)	(2,523,757)	(29,440,610)	(1,480,406)	(138,807)	(1,619,213
•		ock - transfer to East LA	(66,055)		(68,055)	(3,743)	0	(3,743
•	engineering ex		(5,235)		(5,235)	(288)	0	(288
0	Rehermen's he		(19,111)		(19,111)	(1,051)	0	(1,051 (39,844
1	franchise cost		(8,210)		(8,210) (19,389)	(39,844) (1,066)	0	(39,844
2	interest on gro		(19,389) (12,889)		(12,889)	(1,527)	0	(1,527
3 4	loss on assets		(2,827)		(2,827)	(155)	o o	(155
	miscellaneous	•	(50,073)		(50,073)	(2.754)	0	(2,754
•	packer test		(1,215,081)	293,000	(922,081)	(66,830)	16,115	(50,715
	pretminery su		(2,123,795)	469,893	(1,653,902)	(116,791)	25,844	(90,947
7	rate case expe		(2,123,783)	409,033	(5,634)	(310)	25,044	(310
	software expe	11362	(1)		(1)	(0.0)	ă	0.0
)	standby fees	s Sesboard aban	(591,579)	98,596	(492,983)	(32,536)	5.423	(27,113
í		s on sale of assets	1,012,026	0	1,012,026	56,483	0	56,483
2	write off defen		(258,557)	•	(258,557)	(14,220)	ŏ	(14,220
3	noi effect - ss		(250,557)		(255,557)	1,008,221	ō	1,008.221
	total acct 283	30 2000	(52,612,422)	(1,877,550)	(54,489,972)	(1,924.805)	(103,265)	(2,028,070
	federal - a/c	2830.1000						
6	186 a/c writter		(1,231,686)	0	(1,231,686)	(428,579)	0	(428,579
6 7	accounting ex	perise	(5,706) (1,012,818)	19,599	(6,706) (993,219)	(3,000) (344,163)	0 6.860	(3,000) (337,303)
9	acq adjust atudo - debt		(2,524,880)	(234,881)	(2,759,761)		(82,738)	(945,136
	deferred cond	lemnation main	(2,524,660) (15,808,982)	(234,561)	(15,808,982)	(5,533,140)	(02,730)	(5,533,140
0	deferred PGI		(1,742,087)	0	(1,742,087)	(594,158)	ŏ	(594,158
1	depr - tax > bo		(26,916,853)	(2,523,757)	(29,440,610)	(9,491,695)	(883,315)	(10,375,010
2		ook - old Lehigh balances	(163,649)	(2,020,101)	(163,649)	(57,277)	(555,515)	(57,277
,	engineering ex		(5,235)	0	(5,235)	(1.780)	Č	(1.780
	fishermen's he		(19,111)	ŏ	(19,111)	(8,791)	ŏ	(8,791
5	franchise cost		(8,210)	ŏ	(8,210)	(2,791)	Ö	(2,791
6	interest on gro		(19,389)	ŏ	(19,389)	(6,593)	ŏ	(6,593
7	ioss on assets		(12,889)	ō	(12,889)	(9,440)	Ö	(9.440
	misculaneous		(2,827)	Ō	(2.827)	(1,170)	0	(1,170
•	packer test		(50,073)	ō	(50,073)	(17,025)	Ö	(17,025
ō	preliminary su	rvey	(1,215,081)	293,000	(922.081)	(424,978)	102,550	(322,428
1	rate case exp		(2,123,795)	469,893	(1,653,902)	(736,856)	164,463	(572,393
2	software expe		(5,634)		(5,634)	(1,916)	0	(1,916
3	standby fees		(1)	Ō	(1)	(1)	0	(1
4	tex > book los	s Seeboard aban	(591,579)	98,596	(492,983)	(207,052)	34,509	(172,543
5	tex > book los	s on sale of assets	1,012,026	0	1,012,026	356,041	0	355,041
5	write off defer	red debit	(258,557)	0	(258,557)	(87,910)	0	(87,910
7	total		(52,706,016)	(1,877,550)	(54,585,566)	(18,454,572)	(657,671)	(19,122,343
•	state taxes					674,833	36 ,143	710.976
9	total acct 283	30.1000				(17,789,839)	(621,528)	
٥	Totals			1,615,007		(2,830,109)	260,22 3	(2,569,886
				*******		**********		

Company: Southern States Utilities, Inc.
Doctert No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim { } Final { x }
Historic { } Projected { x }
Simple Ave. {] 13 Month Ave. { X }
FPSC Uniform { x } FPSC Non-uniform { x } Non FPSC { }

FP5C FPSC Schedule C-6/8 Page 1 of 3 Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: C-6

Deferred Taxes Related To Punta Gorda Nonused and Useful Property

The deterred taxes related to Punta Gorda's nonused and useful property are being removed from the deferred tax batances, as the related assets are not included in rate base.

Line No.	Summary By Year Tax Over Book Depr	Tax Depr	Book Depr	Tax Over Book Depr	State Deferred Taxes @5.5%	Federal Deferred Tax Rate	Federal Deferred Taxes	1996 Total	1995 Total
1	 1988	195,674	0	195,674	(10,762)	32.130%	(62,870)		(73,632)
2	1989	396,711	ō	396,711	(21,819)	32.130%	(127,463)		(149.282)
3	1990	374,265	1,790	372,475	(20,486)	32.130%	(119,676)		(140,162)
4	1991	333,541	6,901	326,640	(17,965)	32.130%	(104,949)		(122,914)
5	1992	308,495	11,038	297,457	(16,360)	32.130%	(95,573)		(111,933)
6	1993	285,376	13,155	272,221	(14,972)	33.075%	(90,037)		(105,009)
7	1994	263,944	15,295	248,649	(13,676)	33.075%	(82,241)		(95,917)
8	1995	244,175	16,133	228,042	(12,542)	33.075%	(75,425)		(87,967)
9	1996	240,434	16,133	224,301	(12,337)	33.075%	(74,188)		O O
10		2,642,615	80,445	2,562,170	(140,919)		(832,422)		(886,816)
	PGI Carrying Costs	Taxable income	Book Income	Book Over Tax income					
11	Thru 1991	0	(658,566)	668,666	(36,603)	33.075%	(221,161)	•	(257,764)
12	1992	ŏ	(346,627)	346,627	(19,064)	33.075%	(114,647)		(133,711)
13	1993	Ō	(331,217)	331,217	(18,217)	33.075%	(109,550)		(127,767)
14	1994	Ó	(303,206)	303,206	(16,676)	33.075%	(100,285)		(116,961)
15	1995	ō	(185,640)	185,640	(10,210)	33.075%	(61,400)		(71,610)
16	1996	ō	0	0	o'	33.075%	0		٥
17					(100,770)		(607,043)		(707,813)
18	Total Defer	redTaxes Related 1	To PGI		(241,689)		(1,439,465)	(1,681,154)	(1,594,629)
19	Percent of	PGI Not Yet Places	in Service		72.11%		72.11%	72 11%	72 11%
20					(174,282)		(1,037,998)	(1,212,280)	(1,149,887)

Company: Southern States Utilities, Inc.
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [] Final [x]
Historic [] Projected [x]
Simple Ave. [] 13 Month Ave. [X]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-6/B Page 2 of 3

Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: C-6

Line <u>No.</u>	Placed in Servi	ce For Book Purposes	OIC	Rate	Depr
1	1990	1990	155,671	1.150%	1,790
2	1991			2.300%	3,580
2 3	1992			2.300%	3,580
4	1993			2.300%	3,580
4 5 6 7	1994			2.300%	3,580
6	1995			2.300%	3,580
7	1996			2.300%	3,580
8	1991	1 9 91	288,804	1.150%	3,321
9	1992			2.300%	6,642
10	1993			2.300%	6,642
11	1994			2.300%	6,642
12	1995			2.300%	6,642
13	1996			2.300%	6,642
14	1992	1992	70,933	1.150%	816
15	1993			2.300%	1,631
16	1994			2.300%	1,631
17	19 9 5			2.300%	1,631
18	1996			2.300%	1,631
19	1993	1993	113,232	1.150%	1,302
20	1994			2.300%	2,604
21	1 99 5			2.300%	2,604
22	1996			2.300%	2,604
23	1994	1994	72,874	1.150%	838
24	1 99 5			2.300%	1,676
25	1996			2.300%	1,676
26		Total	701,514		80,445

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historic [] Projected [x]

15

16

17

18 19

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21

22

23

24

25

26 27

28

29

30

1989

1990

1991 1992

1993

1994

1995

1996

1990

1991

1992

1993

1994

1995

1996

Simple Ave. [] 13 Month Ave. [X]

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-6/B Page 3 of 3 Preparer: Bruce Gangnon

Supporting Schedules: None Recap Schedules: C-6

> Tax Depr 195,674 376,685 348,404 322,314 298,103 275,770 255,054 235,957 232,826

> > 20,026

38,551

35,657

32,987

30,509

28,223

26,103

24,149

(12,690)

(24,430)

(22,595)

(20,903)

(19,333)

(17,885)

(16,541)

2,642,615

Line No.	Deferred Taxes Related To Punta Gorda Nonused and Useful Property							
	Tax Depre	scistion on Punta Gorda						
1		Original Cost	7,500,000					
2		Less Land	(126,751)					
3		Less Tex Discount	(1,621,252)					
4		Less Discount on Redemption of Pref Stock	(338,406)					
5		Ajusted OIC	5,413,591					
		•						
				Depr				
	Placed in	Service For Tax Purposes	OIC	Rate				
6	1988	1988	5,217,972	3.750%				
7	1989		• •	7.219%				
8	1990			6.677%				
9	1991			6.177%				
10	1992			5.713%				
11	1993			5.285%				
12	1994			4.888%				
13	1995			4.522%				
14	1996			4.462%				

1989

1990

Total

534,025

(338,406)

5,413,591

3.750%

7.219%

6.677%

6.177%

5.713%

5.285%

4.888%

4.522%

3.750%

7.219%

6.677%

6.177%

5.713%

5.285%

4.888%

Company: Southern States Utilities, Inc.
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Interim [] Final [x]
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Simple Ave. [] 13 Month Ave. [X]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule C-6/C Page 1 of 1 Preparer: Bruce Gangnon Supporting Schedules: C-6/A Recap Schedules: C-6

Line No.

Deferred Taxes Related to Venice Gardens Utilities Condemnation

The deferred taxes related to the Venice Gardens Utilities condemnation by Sarasota County are being removed from the deferred tax balances as the related book gain is not included in utility book income.

1	1994 Tax deferral of the VGU condemnation gain	(15,808,982)
2	State tax @ 5.5%	(869,490)
3	Federal tax @ 35%	(5,533,140)

Deferred Taxes Related to CIAC Gross-up

The deferred taxes related to CIAC gross-up are being removed from the books as the are not allowed a return in rate base.

			Balance 12/31/95	Balance 12/31/96
4	Federal Deferreds	Per C-6/A	88,280	88,280
5	State Deferreds	Per C-6/A	11,084	11,084
6			99,364	99,364
6			22,304 22222222	==========

Investment Tax Credits - Analysis

Company: Southern States Utilities, Inc.
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [] Final {x}
Historic [] Projected [x]
Simple Ave. [] 13 Month Ave. [X]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

PPSC Schedule: C-7 Page 1 of 4 Preparer: Bruce Gangnon Supporting Schedules: Nohe

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year.

Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws, Identify progress payments separately.

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13)
3% ITC 4% ITC

Amortization **Amount Realized Amount Realized** Amortization Prior Prior Prior Prior Line Beginning Current Year Current Year Ending Beginning Current Year Current Year Ending No. Year Balance Year Adjust. Year Adjust. Balance Balance Year Adjust. Year Adjust. Balance 12/31/92 (4,554) 0 (4.914)0 360 2 12/31/93 0 (4.554) 360 (4,194) 0 n 0 3 12/31/94 (3,834) 0 (4.194)360 0 12/31/95 0 0 (3.834)(3,474)0 360 12/31/96 (3,474)360 (3,114)

#

Investment Tax Credits - Analysis

Company: Southern States Utilities, Inc. Docket No.: 950495 - WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historic [] Projected [x] Simple Ave. [x] 13 month Ave. [] FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [] **FPSC** Schedule C-7 Page 2 of 4 Preparer: Bruce Gangnon Supporting Schedules: C-7/A Recap Schedules: C-1, C-2, C-3, D-2, A-18, A-19

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				8% ITC	:					10% ITC	;		
	•		Amour	t Realized	Amort	zation			Amount R	ealized	Amortiza	tion	
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust	Current Year	Prior Year Adjust	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1	12/31/92	0	0				0	(2,477,111)	o	279,091	76,003	0	(2,122,017)
2	12/31/93	0	0				0	(2, 122, 017)	(81,673)	0	77,170	0	(2,126,520)
3	12/31/94	0	0				0	(2,126,520)	0	0	78,337	0	(2,048,183)
4	12/31/95	0	0				0	(2,048,183)	0	0	78,337	0	(1,969,846)
5	12/31/96	0	0				0	(1,969,646)	0	0	78,337	0	(1,891,509)
	Summary							Average Balance					
6	3% ITC	0					0						
7	4% ITC	(3,474)	0	0	360	0	(3,114)	(3,294)					
8	8% ITC	0		•			(0,111,	0					
9	10% ITC	(1,969,846)	0	0	78,337	0	(1,891,509)	(1,930,678)					
10	Rounding	· · · · ·						, ,,					
11		(1,973,320)	0	0	78,697	0	(1,894,623)	(1,933,972)	(1)				
		========	======	======	=======	======	========						

⁽¹⁾ Varies from D-1 SSU Consolidated Capital Structure as all ITCs have not been realized for tax purposes

Investment Tax Credits - Company Policies

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS Schedule Year Ended: 12/31/96

Interim [] Final [x]
Historic [] Projected [x]

Simple Ave. [] 13 Month Ave. [X]

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule C-7 Page 3 of 4

Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: None

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

The ITC's are amortized over the book life of the assets.

There are no ITC carryovers for rate purposes.

Investment Tax Credits - Section 46(f) Election

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS Schedule Year Ended: 12/31/96

Interim [] Final [x]
Historic [] Projected [x]

Simple Ave. [] 13 Month Ave. [X]

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule C-7 Page 4 of 4 Preparer: Bruc

Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: None

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

Southern States Utilities is a 46(f)(2) company.

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Income Tax Credits - Analysis

Company: Southern States Utilities, Inc.

Docket No: 950495 - WS Schedule Year Ended: 12/31/96

Interim [] Final [x]
Historic [] Projected [x]
Simple Ave. [] 13 Month Ave. [x]

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule C - 7/A Page: 1 of 2

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Preparer: Bruce E. Gangnon Support Schedules: None Recap Schedules: C-7

Analysis of Deferred 10% ITC

		Beginning	Amount Re	alized	Amortization	Ending	
Line <u>No.</u>		Balance 12/31/95	Current Prior Year Year Adjustment		Current <u>Year</u>	Balance 12/31/96	
1	Deltona and Seaboard	(1,133,574)	o	0	51,548	(1,082,026)	
2	United Florida	(315,997)	0	0	12,280	(303,717)	
3	Southern States Utilities	(444,437)	0	0	12,175	(432,262)	
4	Lehigh Utilities	(75,838)	0	0	2,334	(73,504)	
5		(1,969,846)	0	0	78,337	(1,891,509)	

Income Tax Credits - Analysis

Company: Southern States Utilities, Inc.

Docket No: 950495 -WS Schedule Year Ended: 12/31/96

Interim [] Final [x] Historic [] Projected [x]

Simple Ave. [] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule C - 7/A Page: 2 of 2

Preparer: Bruce E. Gangnon Support Schedules: None Recap Schedules: C-7

Amortization - Current Year

	Deltona and Seaboard		4 806 407	
1	ITC Deferred Per Docket N		1,806,197	
2	Less ITC Expiring In 199		(194)	
3	Less ITC Expiring In 199	2	(1,806)	
4			1,804,197	
5	Rate Per Docket 850151		35	Years
6	Deltona and Seaboard Yearly Amortization	on	51,548 =========	
	United Florida			
7	ITC Deferred Per Docket N Reversal Of Deferred I	o. 920199-WS TCs Due To Sale Of St. Augustine	743,481	
8	@ 43.23%		(321,407)	
9			422,074	
10	Less 1989 And 1990 Adju	istments Per Docket No. 920199-W	(25,960)	
11			396,114	
12	Rate Per Docket 880661 - \	NS	3.10%	
13	United Florida Yearly Amortization		12,280	
14	Southern States Utilities Yearly Amort	Same As Prior Years	12,175	
			========	
15	Lehigh Utilities			
16	ITC Generated		81,673	
		Estimated Life	35	Years
17	Lehigh Utilities Yearly Amorization		2,334	
	·		=========	

Parent(s) Debt Information

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS Schedule Year Ended: 12/31/96

Interim [] Final [x] Historic [] Projected [x]

Simple Ave. [] 13 Month Ave. [X]

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-8 Page 1 of 2

Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: C - 1/A

Explanation: Provide the information required to adjust income tax expense by by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and and an average basis. Amounts should be parent only.

		Parent's Name:	Minnesota Power & Light Company				
Line No.	Description	Amount (a)	% of Total	Cost Rate	Weighted Cost		
1	Long-Term Debt	234,806,344	26.92%	7.98%	2.15%		
2	Short-Term Debt	0	0.00%		0.00%		
3	Preferred Stock	47,810,926	5.48%	6.96%	0.38%		
4	Common Equity - Common Stock	377,077,415	43.25%	11.50%	4.97%		
5	Retained Earnings - Parent Only	17,458,337	2.00%	11.50%	0.23%		
6	Deferred Income Tax (a)	194,945,149	22.35%		0.00%		
7	Other	0	0.00%		0.00%		
8	Total	872,098,171	100.00%		7.73%		

⁽a Includes estimated accumulated deferred ITC of 33,600,000 Includes regulatory asset and liability accounts as required by FAS 109

Parent(s) Debt Information

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS Schedule Year Ended: 12/31/96

Interim [] Final [x] Historic [] Projected [x] Simple Ave. [] 13 Month Ave. [X]

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-8 Page 2 of 2

Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: C-1/A

Explanation: Provide the information required to adjust income tax expense by by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and and an average basis. Amounts should be parent only.

		Parent's Name:	Topeka Group	, Inc.	
Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt	103,750	0.06%	10.44%	0.01%
2	Short-Term Debt	o	0.00%		0.00%
3	Preferred Stock	o	0.00%		0.00%
4	Common Equity - Common Stock	62,765,345	38.26%	11.50%	4.40%
5	Retained Earnings - Parent Only	100,988,655	61.57%	11.50%	7.08%
6	Deferred Income Tax	178,943	0.11%		0.00%
7	Other	o	0.00%		0.00%
8	Total	164,036,693	100.00%		11.49%

Income Tax Returns

Company: Southern States Utilities, Inc.
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [] Final [x]
Historic [] Projected [x]
Simple Ave. [] 13 Month Ave. [X]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC
Schedule: C-9
Page 1 of 1
Preparer: Bruce Gangnon
Supporting Schedules: None
Recap Schedules: None

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

The consolidated Federal income tax returns and IRS revenue reports are available for review at the parent company's office in Duluth, Minnesota at any time, or will be made available at Southern States Utilities offices in Apopka within one weeks notice. The state income tax returns are available for review in the Southern States Utilities office in Apopka.

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Miscellaneous Tax Information

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS Schedule Year Ended: 12/31/96

Interim [] Final [x] Historic [] Projected [x]

Simple Ave. [] 13 Month Ave. [X]

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule: C-10 Page 1 of 1

Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: None

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?

SSU and VGU DUI, UFUC, SSUSI and Seaboard Lehigh Utilities, Inc. 9/84 to present 6/89 to present 12/90 to present

- (2) Is the treatment of customer deposits at issue with the IRS? No
- (3) Is the treatment of contributions in aid of construction at issue with the IRS? no
- (4) Is the treatment of unbilled revenues at issue with the IRS? no

Reconciliation of Total Income Tax Provision

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS
Schedule Year Ended 12/31/95
Interim [x] Final []
Historic [] Projected [x]
Simple Ave. [X] 13 Month Ave. [

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-1 Page 1 of 1

Preparer: Bruce Gangnon

Supporting Schedules: C-1A, C-2, C-5 C-7

Recap Schedules: None

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Non-filing Plants	FPSC Filing Plants	Water	Wastewater
1	Current Tax Expense	C-2	1,157,107	(1,278,993)	(121,886)	(1,108,158)	(1,230,042)	(712,242)	(517,800)
2	Deferred Income Tax Expense	C-5	361,450	(60,011)	301,439	(31,327)	270,113	163,419	106,694
3	ITC Realized This Year (Per C-	C-7	0	0	0	0	0	0	0
4	ITC Amortization (All Companie (3% ITC and IRC 46(f)(2))	C-7	(78,697)	0	(78,697)	10,290	(68,407)	(37,814)	(30,593)
5	Parent Debt Adjustment	C-1A	0	(493,939)	(493,939)	64,751	(429,188)	(237,245)	(191,943)
6	Total Income Tax Expense		1,439,860	(1,832,943)	(393,083)	(1,064,444)	(1,457,524)	(823,882)	(633,642)
	Effective Rate Excluding ITC's ar	nd Parent	Debt						
	Current Taxes Deferred Taxes		•		(121,886) 301,439	(1,108,158) (31,327)	(1,230,042) 270,113	(712,242) 163,419	(517, 800) 106,694
	Total Taxes				179,553	(1,139,485)	(959,929)	(548,823)	(411,106)
	Total Taxes				179,553	(1,139,485)	(959,929)	(548,823)	(411,106)
	Pre-tax Income per C	- 2, line 5	5		663,205	(3,151,681)	(2,488,476)	(1,422,744)	(1,065,732)
	Effective Tax Rate				27.074%	36.155%	38.575%	38.575%	38.575%

Reconcillation of Total Income Tax Provision

Company: Southern States Utilities, Inc.
Docket No.: 950495 - WS
Schedule Year Ended 12/31/95
Interim [x] Final []
Historic [] Projected [x]
Simple Ave. [X] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-1/A Page 1 of 1 Preparer: Bruce Gangnon Supporting Schedules: C-8, D-1 Recap Schedules: None

Parent Debt Adjustment - Two Tiered	W/P Ref			
a) Weighted Cost of Parent Debt (Minnesota Power)	C-8			2.16%
b) Ratio of Common Stock Second Tier Parent (Topeka)	C-8	1)	62,765,345 63,048,038	99.550%
c) Topeka Cost of Debt	C-8	•	· ·	2.150% 0.01% 2.16%
d) SSU Common Equity Ratio	D-1	2)	72,832,405 180,553,588	40.340%
e) Rate Base	B-16 & B-17		×	0.870% <u>147,179,681</u> 1,280,463
n) Tax Rate				<u>38.575%</u>
Parent Debt Adjustment				493,939

1) Total Per C-8 Page 2 of 2 Less Retained Earnings 94,345,356 63,048,038 2) Total Per D-1 Less Retained Earnings 6,749,676 180,553,588

State and Federal Income Tax Calculation - Current

Company: Southern States Utilities, Inc.
Docket No.: 950495 - WS
Schedule Year Ended 12/31/95
Interim [x] Final []
Historic [] Projected [x]
Simple Ave. [X] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC
Schedule: C-2
Page 1 of 1
Preparer: Bruce Gangnon
Supporting Schedules: C-2/A, C-3, C-4, C-5, C-7
Recap Schedules: C-1

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Non-filing Plants	FPSC Filing Plants	Water	Wastewater
1	Net Utility Operating Income	11,920,075	(2,066,610)	9,853,465	(4,763,207)	5,090,258	3,126,683	1,963,575
2	Add: Income Tax Expense Per Books	1,439,860	(1,339,004)	100,856	(1,129,192)	(1,028,336)	(586,637)	(441,699)
3	Subtotal	13,359,935	(3,405,614)	9,954,321	(5,692,399)	4,061,922	2,540,046	1,521,876
4	Less: Interest Charges (Sch. C-3)	9,187,866	103,250	9,291,116	(2,740,718)	6,550,398	3,962,790	2,587,608
5	Taxable Income Per Books	4,172,069	(3,508,864)	663,205	(3,151,681)	(2,488,476)	(1,422,744)	(1,065,732)
	Schedule M Adjustments:							•
6	Permanent Differences (From Sch. C-4)	(205,370)	7,623	(197,747)	197,747	0	4004 TES	/228 4471
7	Timing Differences (From Sch. C-5)	(869,740)	185,640	(684,100)	81,198	(602,902)	(364,755)	(238,147)
8	Total Schedule M Adjustments	(1,075,110)	193,263	(881,847)	278,945	(602,902)	(364,755)	(238,147)
9	Taxable Income Before State Taxes	3,096,959	(3,315,601)	(218,642)	(2,872,736)	(3,091,378)	(1,787,499)	(1,303,879)
10	Less: State Income Tax Exemption (\$5,000)	0	Ò	. 0	- 0	0	0	D
11	Less: State NOL	0	0	0	0		0	0
12	State Taxable Income	3,096,959	(3,315,601)	(218,642)	(2,872,736)	(3,091,376)	(1,787,499)	(1,303,879
13	State Income Tax (5.5% of Line 11)	170,333	(182,358)	(12,025)	(158,001)	(170,026)	(98,312)	(71,713
14	Emergency Excise Tax	0	0	C	0	0	0	q
15	Prior Year Correction	0	0	0	0	0	0	
16	Current State Income Taxes	170,333	(182,358)	(12,025)	(158,001)	(170,026)	(98,312)	(71,713
17	Federal Taxable Income (Line 9 - Line 15)	2,926,626	(3,133,243)	(206,617)	(2,714,735)	(2,921,352)	(1,689,187)	(1,232,166
18	Federal Income Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
19	Federal Income Taxes (Line 16 x Line 17)	1,024,317	(1,096,635)	(72,318)	(950,157)	(1,022,475)	(591,216)	(431,258
20	Less: Investment Tax Credit Realized This Year (Sch. C-7)	0	0	0	0	. 0	0	
21	Add: Federal AMT liability	(37,543)	0	(37,543)	0	(37,543)	(22,714)	(14,829
22	Current Federal Inc. Taxes (Line 18 - Line 19)	985,774	(1,096,635)	(109,861)	(950,157)	(1,060,018)	(613,930)	(446,087
	Summary:							
23	Current State Income Taxes (Line 15)	170,333	(182,358)	(12,025)	(158,001)	(170,026)	(95,312)	
24	Current Federal Income Taxes (Line 20)	986,774	(1,096,635)	(109,861)	(950, 157)	(1,060,018)	(613,930)	(446,087
25	Total Current Income Tax Expense (To C-1)	1,157,107	(1,278,993)	(121,886)	(1,108,158)	(1,230,044)	(712,242)	(517,800

State and Federal Income Tax Calculation - Current

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS Schedule Year Ended 12/31/95 Interim [x] Final [] Historic [] Projected [x]

Simple Ave. [X] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

Schedule C-2/A
Page 1 of 1
Preparer: Bruce Gangnon
Supporting Schedules: None
Recap Schedules: C-2

FPSC

Attachment to Schedule C - 2 Utility Adjustments

(1)

Line 5 - Taxable Income per Books

Interest Income	(1,254,375)
Gain (Loss) on Disposal of Assets	(1,050,780)
Other non-operating expense	316,938
Income from gas operations	(391,669)
AFPI	(1,025,728)
Interest Synchronization	(103,250)

(3,508,864)

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Schedule of Interest In Tax Expense Calculation

Company: Southern States Utilities, Inc.
Docket No.: 950495 - WS
Schedule Year Ended 12/31/95
Interim [x] Final[]
Historic [] Projected [x]
Simple Ave [X] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule C-3 Page 1 of 1 Preperer: Bruce Gengnon Supporting Schedules: C-7, D-1 Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

) .	Description	Total Per Books	Utility Adjustments	Total Utility	Non-filing Plants	FPSC Filing Plants	Water	Wastewater
1	Interest on Long-Term Debt	8,741,593		8,741,593	(2,191,195)	6,550,398	3,962,790	2,587,608
2	Amortization of Debt Premium, Disc. and Expense Net	682,608		682,608	(682,608)	0	As calculated and B-17	per 9-16
3	Interest on Short-Term Debt	0		0		0	0	0
4	Other Interest Expense	0		0		0	0	0
5	AFUDC	(236,335)		(236,335)	236,335	0	0	0
6	ITC Interest Synchro (All Companies) (IRC 46(1)(2) only - See below)	0	103,250	103,250	(103,250)	0	0	0
7	Total Used For Tax Calculation	9,187,866	103,250	9,291,116	(2,740,718)	6,550,398	3,962,790	2,587,608
					Weighted	Weighted		
	Balances From Schedule D-1 (All Compani	Amount	Ratio	Cost	Cost	Cost		
8	Balances From Schedule D-1 (All Comparis	Amount 106,133,768	Fato 57.61%	Cost				
8					Cost	Cost		
	Long-Term Debi	106,133,768	57.61%	8.91%	Cost 5.13%	Cost		
9	Long-Term Debt Short-Term Debt	106,133,768	57.61%	8.91% N/A	5.13% 0.00%	Cost		
9 10	Long-Term Debt Short-Term Debt Preferred Stock Common Equity Total	106,133,768 0 0	57.61% 0.00% 0.00%	8.91% N/A 0.00%	5.13% 0.00% 0.00% 4.74% 9.87%	Cost		
9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity Total	106,133,768 0 0 78,101,287 184,235,055	57.61% 0.00% 0.00% 42.39%	8.91% N/A 0.00%	5.13% 0.00% 0.00% 4.74% 9.87%	5.13%		
9 10 11 12	Long-Term Debt Short-Term Debt Preferred Stock Common Equity Total	106,133,768 0 0 78,101,287 184,235,055	57.61% 0.00% 0.00% 42.39%	8.91% N/A 0.00%	5.13% 0.00% 0.00% 4.74% 9.87%	5.13%		

Book/Tax Differences - Permanent

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS Schedule Year Ended 12/31/95

Interim [x] Final [] Historic [] Projected [x]

Simple Ave. [X] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule C-4 Page 1 of 1

Preparer: Bruce Gangnon Supporting Schedules: None

Recap Schedules: C-2

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line No.		Total	Utility Adjustments	Total Utility	Non-filing Plants	FPSC Filing Plants	Water	Wastewater
1	Meals (20% disallowance)	38,000		38,000	(38,000)	o	0	0
2	AFUDC (equity portion)	(218,156)		(218,156)	218,156	0	0	0
3	AFUDC - Feedback	50,848	(50,848)	Ò		0	0	0
4	Penalties	. 0	, o	0	0	0	0	0
5	Tax Exempt Income	(150,471)	150,471	0	0	0	0	0
6	Amort of Acquisition Adj.	(17,591)	,	(17,591)	17,591	0	0	0
7	Lobbying Expenses	92,000	(92,000)	` o	0	0	0	0
8	Total	(205,370)	7,623	(197,747)	197,747	0	0	0
		========	=========	========	=========	========	========	=========

Deferred income Tax Expense

Company: Southern States Utilities, Inc.
Docket No.: 950495 - WS
Schedule Year Ended 12/31/95
Interim (X| Final []
Historic [] Projected (X|
Simple Ave. [X] 13 Month Ave. []
FPSC Uniform [X] FPSC Non-uniform [X| Non FPSC []

FPSC Schedule C-5 Schedule C-5
Page 1 of 1
Preparer: Bruce Gangnon
Supporting Schedules: None
Recap Schedules: C-1, C-2

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Non-filing Plants	FPSC Filing Plants	Water	Wastewater
1	Timing Differences: Tax Depreciation and Amortization (a)	(11,629,080)	0	{11,629,080}	1,380,256	(10,248,824)	(6,200,539)	(4,048,285)
2	Book Depreciation and Amortization	(8,273,262)	0	(8,273,262)	981,953	(7,291,309)	(4,411,242)	(2,880,067)
3	Difference	(3,355,818)	0	(3,355,818)	398,303	(2,957,515)	(1,789,297)	(1,168,218)
4	Other Timing Differences (Itemize):	• • • •						
5	Allowance For Doubtful Accts	0		0	0	0	0	0
6	Amort of Acq Costs	19,599		19,599	(2,326)	17,273	10,450	6,823
7	AFUDC Debt	(165,495)		(165,495)	19,643	(145,852)	(88,240)	(57,812)
8	Capitalized Interest (263a)	201,735		201,735	(23,944)	177,791	107,564	70,227
9	CIÁC	2,413,026		2,413,026	(286,402)	2,126,624	1,286,608	840,016
10	CIAC Gross-Up	0		0	0	0	0	0
11	Cost to Retire	0		0	C	D	0	٥
12	Deferred Compensation	0		0	C	0	0	O
13	Deferred Condemnation Gain	0	0	0	C	0	0	0
14	Deferred Debits	0		0	0	0	0	0
15	Health Insurance Reserve	0		0	0	0	0	0
16	Interim Rates	0		0	0	0	0	0
17	OPEB Expense	450,000		450,000	(53,410)	396,590	239,937	156,653
18	PGI Carrying Costs	(185,640)	185,640	0	0	0	0	0
19	Portfolio Income	0		0	0	0	0	0
20	Rate Case Expense	(345,743)		(345,743)	41,036	(304,707)	(184,348)	(120,359)
21	Tax Over Book Gain	0	0	0	0	0	D	0
22	Tax > Book Gain - Seaboard Abondon	98,596		98,596	(11,702)	86,894	52,571	34,323
23	Timing differences - VGU sale	0	0		D	0	0	0
24	Other Deferred Expenses	0		0	0	0	0	0
			495.040	(884 400)	B1 100	(602,902)	(364,755)	(238,147)
25	Total Timing Differences (To C-2)	(869,740)	185,640	(684,100)	81,198	(802,902)	(304,733)	(230,147)
26	State Tax Rate	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
27	State Deferred Taxes (15 x 16) (b)	47,837	(10,210)	37,627	(4,466)	33,161	20,062	13,099
28	State Def Tax NOL Reinstatement	0		0		0	0	0
29	Timing Differences For Federal Taxes (Line 5 - Line 7)	(821,903)	175,430	(646,473)	76,732	(569,741)	(344,693)	(225,048)
30	Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
31	Federal Deferred Taxes (Line 8 x Line 9)	287,670	(61,401)	226,269	(26,860)	199,409	120,643	78,767
32	Federal AMT Deferred Tax	37,543		37,543		37,543	22,714	14,829
33	Add: State Deferred Taxes (Line 7)	47,837	(10,210)	37,627	(4,466)	33,161	20,062	13,099
34	Other: Rate Differential & Rounding	(11,600)	11,600	0	(1)	(1)	0	(1)
35	Total Deferred Tax Expense (To C-1)	381,450	(60,011)	301,439	(31,327)	270,112	163,419	106,694

Notes:
(a) includes depreciation on taxable CIAC
(b) Due to book loss carryforwards, there no state deferred tax expense.

Company: Southern States Utilities, Inc.
Doctet No.: \$50495 - WS
Schedule Year Ended 12/31/95
Interfin [x] Final []
Historic [] Projected [x]
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule C-6 Page 1 of 3 Preparat: Bruce Gangnon Supporting Schedules: C-6, pg 2 & 3, C-6/A, C-6/B, C-6/C Recap Schedules: A-18, A-19, D-2

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending belances as reported on pages 2 & 3 of this schedule. The same annual belances should be shown.

	(1)	(2)	(3) Account i	(4) No. 283	(5)	(6) Account No.	. 190	(8)	(9) Nat Deferre	(10) d income Taxes	(11)
Line No.	Adjustments	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
1	Per Books	12/31/94	(1,708,408)	(16,487,977)	(18,196,385)	2,027,606	13,700,120	15,727,726	319,198	(2,787,857)	(2,468,659)
2	Less PGI	(per C-6/B)	148,979	885.837	1,034,816	0	0	0	148,979	685,837	1,034,816
3	Less VGU	(per C-6/C)	869,490	5,533,140	6,402,630	0	0	0	889,490	5,533,140	6,402,630
4	Less CIAC Gr	(per C-6/C)	0	0	0	(11,084)	(88,280)	(99,364)	(11,084)	(88,280)	(99,364)
5	Adjusted Bal	12/31/94	(689,939)	(10,069,000)	(10,758,939)	2,015,522	13,611,840	15,628,362	1,326.583	3,542,840	4,869.423
6	Per Books	12/31/95	(1,924,805)	(17,789,639)	(19,714,644)	2,196,167	14,688,368	16,884,535	271,362	(3,101,471)	(2,830,109)
7	Less PGi	(per C-6/B)	165,386	984,501	1,149,887	0	0	0	165,386	984,501	1,149,887
É	Less VGU	(per C-6/C)	869,490	5,533,140	6,402,630	0	0	0	669,490	5,533,140	6,402,630
9	Less CIAC Gr	(per C-6/C)	0	0	0	(11,064)	(88,280)	(99,364)	(11,084)	(88,280)	(99,364)
10	Adjusted Bat	12/31/95	(859,929)	(11,272,198)	(12,162,127)	2,185,083	14,600,088	16,785,171	1,295,154	3,327,890	4,623,044
11	Average Balan 1995 Adjusted		(789,934)	(10,670,599)	(11,460,533)	2,100,803	14,105,964	16,206,767	1,310.869	3,435,365	4,746,234

Reconciliation to amounts above

		Account I	No. 283		Account No.	. 190		Net Deferre	d income Taxes	
		State	Federal	Tota!	State	Federal	Total	State	Federal	Total
12	Total Def Bal 12/31/93 *	(2,074,223)	(10.952,181)	(13.026,404)	3,695,894	13,027,699	16,723,593	1,621,671	2.075,518	3,697.189
13	12/31/94 Provision	(602,294)	(6,254,065)	(6,856,359)	0	(524,219)	(524,219)	(602.294)	(6.778.284)	(7,380.578)
14	AMT Billing for prior years			-	***	1,468,595	1,468,595	0	1,468,595	1,468,595
15	12/31/94 FAS 109 Provision	(106,948)	30,517	(76,431)	23,711	41,031	64.742	(63.237)	71,548	(11.689)
16	Bai per G//L	(2,783,465)	(17,175,729)	(19,959,194)	3,719,605	14,013,106	17,732,711	936,140	(3,162,623)	(2,226,483)
17	FAS 109 Balances offset by reg assets & šabilities	1,075.057	687,752	1,762,809	(1,691,999)	(312,986)	(2,004,985)	(616,942)	374,766	(242,176)
18	Bal 12/31/94	(1,708,408)	(16,487,977)	(18,196,385)	2.027,606	13,700,120	15,727.726	319,198	(2,787,857)	(2.468.659)
19	Total Deferred Bal 12/31/94	(2,763.465)	(17,175,729)	(19,959,194)	3,719,605	14,013,106	17,732,711	936,140	(3,162,623)	(2,226,483)
20	12/31/95 Provision	(216,397)	(1,301,862)	(1,518,259)	166,561	988,248	1,156,809	(47,836)	(313.614)	(361,450)
21	12/31/95 FAS 109 Provision	C C	0	0	0	0	0	0	0	0
22	Bal per G//L @ 12/31/95	(2,999,862)	(18,477,591)	(21,477,453)	3,888,166	15,001,354	18,889,520	888,304	(3,476,237)	(2,587,933)
23	Less FAS 109 Balances	1,075,057	667,752	1,762,809	(1,891,999)	(312,986)	(2,004,985)	(616,942)	374,766	(242,176)
24	Bai 12/31/95	(1,924,805)	(17,769,839)	(19,714,644)	2,196,167	14,688,368	16,884,535	271,362	(3,101,471)	(2,830,109)

^{*} Total deferred balance includes all deferred tax accounts, including those offset by Regulatory Assets in a/c 1823 and Regulatory Liabilities in a/c 2540.

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS Schedule Year Ended 12/31/95

Interim [x] Final []
Historic [] Projected [x]
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-6 Page 2 of 3

Preparer: Bruce Gangnon Supporting Schedules: C-6/A Recap Schedules: C-6

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

	(1)	(2)	(3) Account N	(4) to. 2830.2000 S	(5) State Other Defe	(6) rred Taxes	(7)	(8)
Line No.	Year	Per Docket No . 920199-WS Beginning Balance	Lehigh Beginning Batance	Adjusted Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	12/31/92	(996,624)	(96,845)	(1,093,469)	0	0	(8,902)	(1,102,371)
	12/31/93	, , ,	• • •	(1,102,371)	0	0	(3,743)	(1,106,114
2 3	12/31/94			(1,106,114)	(602,294)	0	0	(1,708,408
4	12/31/95			(1,708,408)	(216,397)			(1,924,805
			Account N	lo. 1902.1000 S	tate Other Defe	rred Taxes		
5	12/31/92	698,128	19,493	717,621	0	0	23,196	740,817
6	12/31/93			740,817	. 0	0	0	740,817
7	12/31/94			740,817	0	O	D	740,817
8	12/31/95			740,817	35,845			776,662
			Account N	lo. 1902.2000 \$	tate CIAC Defer	red Taxes		
9	12/31/92	1,213,638	72,816	1,286,454	0	0	335	1,286,789
10	12/31/93	.,,	· = 1= · •	1,286,789	ŏ	ŏ	0	1,286,789
11	12/31/94			1,286,789	ō	ō	ō	1,286,789
12	12/31/95			1,286,789	132,716			1,419,505
13	Tota!	N/A	N/A	319,198	(47,836)	0	0	271,362
-		********	******		*****	******	######################################	

Accumulated Deferred Income Taxes - Federal

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS Schedule Year Ended 12/31/95

Interim [x] Final []
Historic [] Projected [x]
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-6 Page 3 of 3 Preparer: Bruce Gangnon Supporting Schedules: C-6/A Recap Schedules: C-6

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

			Account N	lo. 2830.1000 F	ederal Other De	ferred Taxes		
	(1)	(2) Per Docket No .	(3)	(4)	(5)	(6)	(7)	(8)
		920199-WS	Lehigh	Adjusted	Current	Flowback	Adjust.	- "
Line No.	Year	Beginning Balance	Beginning Balance	Beginning Balance	Year Deferral	To Curr. Year	Debit (Credit)	Ending Balance
1	12/31/92	(5,949,978)	(626,626)	(6,576,604)	(2,112,200)	. 0	78,018	(8,610,786)
2	12/31/93			(8,610,786)	(1,623,126)	0	0	(10,233,912)
3	12/31/94			(10,233,912)	(6,254,065)	0	0	(16,487,977)
4	12/31/95			(16,487,977)	(1,301,862)			(17,789,839)
			Account N	lo. 1 9 01.1000 F	ederal Other De	eferred Taxes		*
5	12/31/92	3.890.647	84.553	3,975,200	(307,400)	0	(106,077)	3,561,723
6	12/31/93	0,000,041	5-1,555	3,561,723	(274,379)	. 0	0	3,287,344
7	12/31/94			3,287,344	(520,776)	Ō	0	2,766,568
8	12/31/95	1		2,766,568	217,332			2,983,900
			Account N	lo. 1901.2000 F	ederal CIAC De	ferred Taxes		
9	12/31/92	7.487.718	425,372	7,913,090	807,328	0	4.943	8,725,3 61
10	12/31/93	7,407,710	720,012	8,725,361	743,039	ŏ	0	9,468,400
11	12/31/94			9,468,400	(683,668)	ō	Õ	8,784,732
12	12/31/95			8,784,732	808,459	_	· · · · · · · · · · · · · · · · · · ·	9,593,191
			Account N	lo. 1901.3000 F	ederal AMT Def	erred Taxes		
40	40,024,000	0	0	^		0	0	0
13 14	12/31/92 12/31/93	U	U	0	0	0	0	0
14 15	12/31/93			0	2,148,820	0	0	2,148,820
16	12/31/95			2,148,820	(37,543)	U	U	2,111,277
10	1231183			2,140,020	(37,043)			2,111,211
17	Total		N/A	(2,787,857)	(313,614)	0	0	(3,101,471
17	i Vial	13/7		(2,707,037)	(313,014)			(5,151,471

06/12/95

Accumulated Deferred Income Taxes

Company: Southern States Utilities, Inc.
Docket No: 950495 - WS
Schedule Year Ended 12/31/95
Interim [x] Final []
Historic (] or Projected (x)
Simple Ave. [x] 13 Month Ave. []
FSPC Uniform [x] FSPC Non-uniform [x] Non FSPC []

FSPC Schedule: C - 6/A Page 1 of 3 Preparer: Bruce E. Gangnon Support Schedules: None Recap Schedules: C-6

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	state - a/c	1802.1000	CUMM TEMPORARY DIFFERENCES 12/31/84	TEMPORARY DIFFERENCES 95	CUMM TEMPORARY DIFFERENCES 12/31/95	DEFERRED TAXES ON BOOKS AT 12/31/94	TAXES PER PROVISION 95	DEFERRED TAXES ON BOOKS AT 12/31/95
		_						
		·	0		a	0		(
	eddi hydrant liabi allow for bad deb		329,999	٥	329,999	18,157	0	18,15
	cap 263a interes		3,094,358	201,735	3,296,103	170,192	11,095	181,26
	CIEC GEDES UD	4.	201,641	0	201,641	11,084	Ō	11,08
	connection fees		4,073,918		4,073,918	224,065	ō	224.06
	contingency fund	1	9,768		9,768	538	0	53
	customer deposi	rts	361	_	361	20	0	1.79
	deferred comper		32,560	0	32,560	1,791	0	1,/9 2,27
;	deferred profess		41,288	_	41,288	2.271	0	2,21
0	health insurance		0	0	0 21,998	1,210	0	1.21
1	interest on gross	ιφ	21,998	0	21,990 6.428	354	ŏ	35
2	interim rates		6,428 832,280	450,000	1,282,280	45,770	24,750	70.52
,	OPEB Expenses	3	832,280 0	450,000	1,202,200	45,770	24,750	10,02
4	portfolio Income		82,978	U	82,978	4.565	ŏ	4,56
5	rate order adjust		62,576		69	4,000	ō	.,
5	receipts capitaliz		28,972		28.972	1.593	ŏ	1,59
7	safety expenses	1	20,372		2.242	123	ō	12
B	esusi effocation		21.089		21.089	1,160	ō	1.16
9	gas income florida minimum:	hav ann	62.385		62,385	62.385	Ď	62.38
1	floride minimum		4,267		4,267	753	Ď	75
2	florida NOL effe		4,207		0	194,778	ō	194,77
4	HOLOE HOLDING	Ç(- 420						
3	total acct 1902	.1000	8,846.611	651,73 5	9,498,346	740,817	35,845 ************************************	776,662
3	total acct 1902	.1000	8,846.611 **********************************	651,735 ************************************				
3	total acct 1902 federal - a/c	1901.1000	8,846.611 **********************************	651,735				
	federal - s/c	1961.1000	8,846.611 **********************************	651,735				*****************
4	federal - s/c	1901.1000		***************************************	*************	******************		******** ****************************
4 5	federal - s/c addi hydrant leb allow for bad del	1801.1000 Wity ot	0		0	0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	113,69
4 5 6	federal - a/c addi hydrant leb allow for bed del cap 263a intere:	1801.1000 Wity ot	O 329,999		0 329,999	0 113,695	0 72.378	113,69 1,130,42 88,28
4 5	federal - a/c addi hydrant leb allow for bed det cap 263a intere ciac gross up	1801.1000 Wity ot st	0 329,999 3,094,368	0 0 201,735	0 329,999 3,296,103	0 113.695 1,058.048	72.378 0	113.69 1,130.42 88.28 1,385.13
4 5 6 7	federal - a/c addi hydrant leb allow for bed del cap 263a intere:	1801.1000 Wiltry St	329,999 3,094,368 201,641	201,735 0	329,999 3,296,103 201,641 4,073,918 9,768	0 113,695 1,058,048 88,280 1,385,132 3,321	0 72,378 0 0	113.69 1,130.42 88.28 1,385.13 3,32
4 5 6 7 8	federal - a/c addi hydrant liab allow for bad del cap 263a intere- ciac gross up connection fees	1801.1000 Mitry ot st	329,999 3,994,368 201,641 4,073,918	201,735 0	0 329,999 3,296,103 201,641 4,073,918 9,768 361	0 113,695 1,058,048 88,280 1,385,132 3,321 123	72.378 0 0 0	113,69 1,130,42 88,28 1,385,13 3,32
4 5 6 7 8	federal - a/c addi hydrant lab allow for bad del cap 263a intere- ciac gross up connection fees contingency fund	1801.1000 Wilty ot st	329,999 3,094,388 201,641 4,073,918	201,735 0	329,999 3,296,103 201,641 4,073,918 9,768 361 32,560	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911	72.378 0 0 0 0	113,69 1,130,42 88,29 1,385,13 3,32 12 10,91
4 5 6 7 8 9	federal - a/c addi hydrant lieb allow for bad del cap 263a intere- ciac gross up connection fees conlingency func- customer depos	1801.1000	0 329,999 3,094,368 201,641 4,073,918 9,768 361	201,735 0 0 0 0 0	329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038	0 72.378 0 0 0	113.69 1,130.42 88.28 1,385.13 3.32 12 10,91 14,03
4 5 6 7 8 9 0 1 2 3	federal - a/c addi hydrant liab allow for bad det cap 263a intere- ciac gross up- connection fees conlingency fun- customer depos- deferred compa	1801.1000 Witry ot st d dits massion stonistodies	0 329,999 3,094,388 201,641 4,073,918 9,768 361 32,560 41,288	201,735 0 0 0 0 0	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038	72.378 0 0 0 0 0	113.69 1.130.42 88.23 1.385.13 3.32 12 10.91 14,03
4 5 6 7 8 9 0 1 2 3 4	federal - a/c addi hydrant lab allow for bad det cap 263a intere- ciac gross up connection fees contingency fun- customer depos deferred compe- deferred compe- deferred professi- health insurance interest on gross	1901.1000 Wity of st d ins insation sinonal studies I reserve	329,999 3,094,368 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998	201,735 0 0 0 0 0 0	329,999 3.296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479	72.378 0 0 0 0 0	113,69 1,130,42 88,28 1,385,13 3,32 12 10,91 14,03
4 5 6 7 8 9 9 0 1 2 3 4 5	federal - a/c addi hydrant lab allow for bed det cap 263a interer ciac gross up connection fees conlingency fun customer deposi deferred compe deferred profest health insurance interest on gross interien rates	1801.1000 Mitry ot st d dits massion stonal studies reserve s up	329,999 3.094,368 201,641 4.073,918 9,768 361 32,560 41,288 0 21,998 5,428	201,735 0 0 0 0 0 0 0 0	329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479	72.378 0 0 0 0 0 0	113.69 1,130.42 88.28 1,385.13 3,32 12 10.91 14.03 7,47
4567890123456	federal - a/c addi hydrant lieb allow for bad det cap 263a interes- ciac gross up- connection fees corlingency fun- customer depos deferred compe- deferred profesis health insurance interest on gross interim raties OPEB Expenses	1901.1000 If the state of the	0 329,999 3,094,388 201,641 4,073,918 9,768 361 32,560 41,288 0,21,998 6,428 6,428 832,280	201,735 0 0 0 0 0 0 0 0 0	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300	72.378 0 0 0 0 0 0 0 0	113.69 1,130.42 88.513 3,385.13 12 10,91 14,03 7,47 1,18
45678901234567	federal - a/c addi hydrant lab allow for bad det cap 263a intere- ciac gross up connection fees contingency fun- customer depos deferred profess health insurance interest on gross interim nates OPEB Expenses portfolo income	1801.1000 itity of d itts instation sional studies reserve s up	329,999 3,094,368 201,641 4,073,918 9,768 361 32,560 41,286 0 21,998 6,428 832,280	201,735 0 0 0 0 0 0 0 0 0 450,000	0 329,999 3.296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,426 1,282,280	0 113.695 1.058.048 88.280 1.385.132 3.321 123 10.911 14,038 0 7.479 1.187 291.300	0 72.378 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	113,69 1,130,42 85,28 1,385,13 3,32 12 10,91 14,03 7,47 1,18 448,80
4567889012345678	federal - a/c addi hydrant lab allow for bad det cap 263a intere- ciac gross up connection fees contingency fun customer depos- deferred compe- deferred profest health insurance interest on gross interien rates OPEB Expense- portfolio income rate order adjus-	1801.1000 Illity old	329,999 3.094,368 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 832,280 0 82,978	201,735 0 0 0 0 0 0 0 0 0 450,000	329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 1,282,280 0 82,978	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300 0 28,210	0 72.378 0 0 0 0 0 0 0 0 0 0 0 0 0	113.69 1.130.42 88.28 1.385.13 3.32 12 10.91 14.03 7.47 1.18 448.80
4567880123456789	federal - a/c addi hydrant lieb allow for bad del cap 263a intere- ciac gross up connection fees conlingency fun- customer depos deferred compe- deferred profesis health insurance interest on gross interim rates OPEB Expenses portfolio income rate order adju- receipts ceptsal.	1901.1000 It is is is in a state of the sta	0 329,999 3,094,388 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 832,280 0 82,978	201,735 0 0 0 0 0 0 0 0 0 450,000	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 6,428 6,428 1,282,280 0 82,978 69	0 113,695 1,058,048 68,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300 0 28,210 24	0 72.378 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	113.69 1,130.42 88.23 1,385.13 3,322 12, 10,91 14,03 7,47 1,18 446.80
45678901234567890	federal - a/c addi hydrant lab allow for bad det cap 263a intere- ciac gross up connection fees contingency fun customer depos deferred profess health insurance interest on gross interim nates OPEB Expenses portfolo income mate order adjus receipts capitali safety expenses	1901.1000 It is is is in a state of the sta	329,999 3,094,368 201,641 4,073,918 9,768 361 32,550 41,286 0 21,998 6,428 832,280 0 82,978 86,978 89	201,735 0 0 0 0 0 0 0 0 450,000	329,999 3.296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 0 21,998 6,426 1,282,280 0 82,978 69 28,972	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300 0 28,210 24 9,851	0 72.378 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	113,69 1,130,42 85,28 1,385,13 3,32 12 10,91 14,03 7,47 1,18 448,80 28,21 2,9,85
456789012345678901	federal - a/c addi hydrant automor battom for bad det cap 263a interesciac gross up connection fees conlingency fun customer depos deferred profest heath insurance interest on gross interien rates OPEB Expenses portfolio income rate order adjus receipts capital; safety expenses ssusi allocation	1901.1000 It is is is in a state of the sta	329,999 3.094,368 201,641 4,073,918 97,768 361 32,560 41,288 0 21,998 6,428 832,280 0 82,978 69 28,972 22,242	201,735 0 0 0 0 0 0 0 0 450,000	329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 1,282,280 0 82,978 69 28,972 22,242	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300 0 28,210 24 9,851 763	0 72,378 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	113,69 1,130,42 88,28 1,385,13 3,32 12 10,91 14,03 7,47 1,18 448,80 28,21 2 9,85
4567890123456789012	federal - a/c addi hydrant lab allow for bad det cap 263a intere- ciac gross up connection fees contingency fun- customer depos- deferred compa- deferred compa- deferred compa- interior nates OPEB Expense- portfolio income mate order adjus- receipts capitali- safety expense- stuss allocation gas income	1901.1000 It is is is in a state of the sta	329,999 3,094,368 201,641 4,073,918 9,768 361 32,550 41,288 0 21,998 6,428 832,280 0 82,978 6,998 9,29,972 2,242 21,089	201,735 0 0 0 0 0 0 0 450,000 0 0	329,999 3.296,103 201,641 4,073,918 9,768 361 32,550 41,288 0 21,998 6,426 1,282,280 0 82,978 69 28,972 2,242 21,089	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300 0 28,210 24 9,851 763 7,170	0 72.378 0 0 0 0 0 0 0 0 0 157.500	113.69 1.130.42 88.28 1.385.13 3.32 12 10.91 14.03 7.47 1.18 448.80 28.21 2 9.85 76 7.17
456789012345678901	federal - a/c addi hydrant automor battom for bad det cap 263a interesciac gross up connection fees conlingency fun customer depos deferred profest heath insurance interest on gross interien rates OPEB Expenses portfolio income rate order adjus receipts capital; safety expenses ssusi allocation	1901.1000 It is is is in a state of the sta	329,999 3.094,368 201,641 4,073,918 97,768 361 32,560 41,288 0 21,998 6,428 832,280 0 82,978 69 28,972 22,242	201,735 0 0 0 0 0 0 0 450,000 0 0 0	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 1,282,280 0 82,978 69 28,972 2,242 21,089	0 113,695 1,058,048 88,280 1,385,132 3,321 10,911 14,038 0 7,479 1,187 291,300 0 28,210 24 9,851 763 7,170 3,019,532	72.378 0 0 0 0 0 0 0 0 157.500 0 0 0	113.69: 1.130.42: 88.28: 1.385.13: 3.32: 10.91 14.03: 7.47: 1.18: 446.80: 28.21: 2.9.85: 76: 7.17: 3.249.41
4567890123456789012	federal - a/c addi hydrant lab allow for bad det cap 263a intere- ciac gross up connection fees contingency fun- customer depos- deferred compa- deferred compa- deferred compa- interior nates OPEB Expense- portfolio income mate order adjus- receipts capitali- safety expense- stuss allocation gas income	1901.1000 It is is is in a state of the sta	0 329,999 3,094,388 201,641 4,073,918 9,768 361 32,560 41,288 6,428 632,280 0 82,978 69 22,972 2,242 21,089	201,735 0 0 0 0 0 0 0 450,000 0 0 0	0 329,999 3,296,103 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 1,282,280 0 82,978 69 28,972 2,242 21,089	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300 0 28,210 24 9,851 763 7,170	0 72.378 0 0 0 0 0 0 0 0 0 157.500	113,69; 1,130,42; 88,28; 1,385,13; 3,32; 12; 10,91; 14,03; (7,47; 1,18; 448,80; 28,21; 2,9,85; 76; 7,17;

Accumulated Deferred income Taxes

Company: Southern States Utilities, Inc.
Doctoff No: 950495 - WS
Schedule Year Ended 12/31/95
Interin (t) Final []
Historic () or Projected (x)
Simple Ave. [x] 13 Month Ave. [}
FSPC Uniform [x] FSPC Non-uniform [x] Non FSPC []

FSPC Schedule: C - 6/A Page 2 of 3 Preparer: Bruce E. Gangnon Support Schedules: None Recap Schedules: C-6

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	state - s/c	1802.2000	CUMM TEMPORARY DIFFERENCES 12/31/64	TEMPORARY DIFFERENCES 95	CUMM TEMPORARY DIFFERENCES 12/31/85	TAXES ON 800K8 AT 12/31/94	TAXES PER PROVISION 95	TAXES ON BOOKS AT 12/31/95
1	ciac - net 1967 @		232,602	(18,610)	213,992 28,640,251	12,799 1,408,266	(1,024) 133,740	11,775 1,542,006
2 3	ciac -87 to present not effect		26,208,615	2,431,636	28,840,231	(134,276)	0	(134,276)
4	total acct 1902.200	00	26,441,217	2,413,026	28,854,243	1,286,789	132,716	1,419,505
	federal - s/c	1901.2000						
5	ciac - net 1987 @		232,602	(18,610) 2,431,636	213,992 28,640,251	94,110 9,139,337	(7,440) 862,350	86,670 10,001,687
6	ciac -87 to present	•	26,208,615					
7	total		26,441,217	2,413,026	28,854,243	9,233,447	854,910	10,088,357
8	state taxes					(448,715)	(46,451)	(495,166)
9	total acct 1901.200	00				8,784,732	808,459	9 593 191
	federal - w/c	1901.3000						
10	fed AMT - 1991	•			n/a	771,899	0	771,699
11	fed AMT - 1992				n/a	391,832	Ō	391,832
12	fed AMT - 1993				n/n	304,864	0	304.864
13	fed AMT - 1994				n/a	680,225	0	680 ,225
14	fed AMT - 1995				n/a	0	(37.543)	(37,543)
15	total acct 1901.300	00				2,148,820	(37.543)	2,111,277
							F=====================================	

Accumulated Deferred Income Taxes

Company: Southern States Utilities, Inc.
Dockel No: 950495 - WS
Schedule Year Ended 12/31/95
Interim [x] Final []
Historic (or Projected (x)
Simple Ave. [x] 13 Month Ave. [}
FSPC Uniform [x] FSPC Non-uniform [x] Non FSPC []

FSPC Schedule: C - 6/A Page 3 of 3 Preparer: Bruce E. Gangnon Support Schedules: None Recap Schedules: C-6

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ine No.	state - a/c	2830,2000	CUMM TEMPORARY DIFFERENCES 12/31/94	TEMPORARY DIFFERENCES 95	CUMM TEMPORARY DIFFERENCES 12/31/95	TAXES ON BOOKS AT 12/31/94	TAXES PER PROVISION #5	TAXES ON BOOKS AT 12/31/85
	186 a/c written	off	(1,231,686)	0	(1,231,686)	(67,740)	0	(67,740)
	accounting expe	ense	(6,706)	19,599	(6,706) (1,012,818)	(369) (56,784)	1,078	(36 9) (55,7 0 6)
	acq adjust		(1,032,417) (2,359,385)	(165,495)	(2,524,880)	(129,764)	(9,102)	(138,866
	afudc - debt deferred conde	metion eain	(15,808,982)	(100,400)	(15,808,982)	(869,490)	(0,102)	(869.490)
	deferred PGI ca		(1,556,447)	(185,640)	(1,742,087)	(85,607)	(10,210)	(95,817
	depr - tax > boo		(23,561,035)	(3,355,818)	(26,916,853)	(1,295,836)	(184,570)	(1,480,406
		ok - transfer to East LA	(68,055)		(68,055)	(3,743)	0	(3,743)
	engineering ext		(5,235)		(5,235)	(288) {1,051}	0	(288) (1, 0 51)
}	fishermen's hev		(19,111) (8,210)		(19,111) (8,210)	(39,844)	0	(39,844)
	franchise costs interest on gros		(19,389)		(19,389)	(1,066)	ŏ	(1.066)
	loss on assets		(12,889)		(12,889)	(1,527)	0	(1,527)
	miscellaneous	. • • • • • • • • • • • • • • • • • • •	(2,827)		(2,827)	(155)	0	(155)
	packer test		(50,073)		(50,073)	(2,754)	0	(2,754)
	preliminary surv	rey	(1,215,081)	0	(1,215,081)	(66,830)	0	(66,830)
	rate case expe		(1,778,052)	(345,743)	(2,123,795)	(97,775)	(19,016) 0	(116,791)
	software expen	862	(5,634)		(5,634)	(310)	0	(310)
	standby fees	Cooksend abox	(1) (690,175)	98,596	(1) (591,579)	(37,959)	5.423	(32,536)
) 		Seaboard aban on sale of assets	1,012,026	0,550	1,012,026	56,483	0,120	56.483
2	write off deferre		(258,557)	•	(258,557)	(14,220)	ō	(14,220)
i	noi effect - ssu		((200,000)	1,008,221	0	1,008,221
	total acct 2830.	2000	(48,677,921)	(3,934,501)	(52,612,422)	(1,708,408)	(216,397)	(1,924,805)
	federal - a/c	2830.1000						
5	186 a/c written	off	(1,231,686)	0	(1,231,686)	(428.579)	0	(428.579)
;	accounting exp		(6,706)	0	(6,706)	(3,000)	0	(3.000)
	acq adjust		(1,032,417)	19,599	(1,012,818)	(351,023)	6,860	(344,163)
	afudc - debt		(2,359,385)	(165,495)	(2,524,880)	(803,948)	(58,450)	(862,398
	deferred conde		(15,808,982)	(455 640)	(15,808,982)	(5,533,140)	0 (64.074)	(5,533,140 (594,158
	deferred PGI co		(1,556,447) (23,561,035)	(185,640) (3,355,618)	(1,742,087) (26,916,853)	(529,184) (8,317,159)	(64,974) (1,174,536)	(9,491,695
	depr - tax > boo	ok - old Lehigh balances	(163,649)	(3,300,810)	(163,649)	(57,277)	(1,174,500)	(57,277)
	engineering exp		(5.235)	0	(5,235)	(1,780)	ă	(1.780
	fishermen's he		(19,111)	Ö	(19,111)	(8,791)	0	(8.791
i	franchise costs		(8,210)	0	(8,210)	(2.791)	0	(2,791)
5	interest on gros		(19,389)	Ģ	(19,389)	(6,593)	0	(6,593
•	loss on assets	retired	(12,889)	0	(12,889)	(9,440)	0	(9,440
	miscellaneous		(2,827)	0	(2,827) (50,073)	(1,170) (17,025)	0	(1,170) (17, 02 5)
)	packer test preliminary sun		(50,073) (1,215,081)	ŏ	(1,215,081)	(424,978)	0	(424,978
	rate case expe		(1,778,052)	(345,743)	(2,123,795)	(615,846)	(121,010)	(736,856
?	software expen		(5,634)	` oʻ	(5,634)	(1,916)	o	(1,916
3	standby fees		(1)	0	(1)	(1)	0	(1)
		Seaboard aban	(690,175)	98,596	(591,579)	(241,561)	34,509	(207,052)
5 5	tax > book loss write off defern	on sale of assets ad debit	1,012,026 (258,557)	0	1,012,026 (258,557)	356,041 (87,910)	0	356,041 (87,910
	total		(48,773,515)	(3,934,501)	(52,708,016)	(17,087,071)	(1,377,601)	(18,464,672
,	state taxes		***************	***************	***************	599,094	75,739	674,833
9	total acct 2830				•	(16,487,977)	(1,301,862)	(47 780 P20)
		.1000				(10,401,571) I HEBBELLERESEE		(17,789,839)
50	Totais	.1000		(869,740)				

Cempany: Southern States Utilities, Inc.
Docket No.: 950495 - WS
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Simple Ave. [X] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule C-6/B Page 1 of 3 Preparer: Bruce Gangnon Supporting Schedules: None Recep Schedules: C-6

Deferred Taxes Related To Punta Gorda Nonused and Useful Property.

The deferred taxes related to Punta Gords's nonused and useful property are being removed from the deferred tax balances, as the related assets are not included in rate base.

Line No.	Summary Sy Year Tax Over Book Depr	Tax Depr	Book Depr	Tax Over Book Depr	State Deferred Taxes @5.5%	Federal Deferred Tax Rate	Federal Deferred Taxes	1995 Total	1994 Total
	 1988	195,674		195,674	(10,762)	32.130%	(62,870)		(73,632)
ż	1989	396,711	0	396,711	(21,819)	32,130%	(127,463)		(149,282)
3	1990	374,265	1,790	372,475	(20,486)	32.130%	(119,676)		(140,162)
Ä	1991	333,541	6,901	326,640	(17,965)	32.130%	(104,949)		(122,914)
5	1992	308,495	11,038	297,457	(16,360)	32.130%	(95 ,573)		(111,933)
6	1993	285,376	13,155	272,221	(14,972)	33.075%	(90,037)		(105,009)
7	1994	263,944	15,295	248,549	(13,676)	33.075%	(82,241)		(95,917)
8	1995	244,175	16,133	228,042	(12,542)	33.075%	(75,425)		0
9		2,402,181	64,312	2,337,869	(128,582)		(758,234)		(798,849)
	PGI Carrying Costs	Taxable Income	Book Income	Book Over Tax Income					
10	Thru 1991	0	(668,666)	668,666	(36,603)	33.075%	(221,161)	•	(257,764)
11	1992	0	(345,527)	346,627	(19,064)	33.075%	(114,647)		(133,711)
12	1993	0	(331,217)	331,217	(18,217)	33.075%	(109,550)		(127,767)
13	1994	0	(303,206)	303,206	(16,676)	33.075%	(100,285)		(116,961)
14	1995	0	(185,640)	185,640	(10,210)	33.075%	(61,400)		0
15					(100,770)		(607,043)		(636,203)
16	Total Defer	redTaxes Related	To PGI		(229,352)		(1,365,277)	(1,594,629)	(1,435,052)
17	Percent of	PGI Not Yet Placed	d in Service		72.11%		72.11%	72.11%	72.11%
18					(165,386)		(984,501)	(1,149,887)	(1,034,816)

Company: Southern States Utilities, Inc. Docket No.: 950495 - WS Docket No.: 950495 - WS
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Historic [] Projected [x]
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-6/B Page 2 of 3

Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: C-6

Line					D
No.	Placed in Service	e For Book Purposes	OIC	Rate	Depr
1	1990	1990	155,671	1.150%	1,790
	1991			2.300%	3,580
2 3	1992			2.300%	3,580
4	1993			2.300%	3,580
5	1994			2.300%	3,580
5 6	1995		•	2.300%	3,580
7	1991	1991	288,804	1.150%	3,321
8	1992			2.300%	6,642
9	1993			2.300%	6,642
10	1994			2.300%	6,642
11	1995			2.300%	6,642
12	1992	1992	70,933	1.150%	816
13	1993			2.300%	1,631
14	1994			2.300%	1,631
15	1 99 5			2.300%	1,6 31
16	1993	1993	113,232	1.150%	1,3 02
17	1994			2.300%	2,604
18	1995			2.300%	2,604
19	1994	1994	72,874	1.150%	838
20	1995			2.300%	1,676
21		Total	701,514		64,312

Company: Southern States Utilities, Inc.
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FPSC Schedule: C-6/B Page 3 of 3 Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: C-6

Line No.	Deferred Taxes Related To Punta Gorda Nonused and Use	ful Property
	Tax Depreciation on Punta Gorda	
1	Original Cost	7,500,000
2	Less Land	(126,751)
3	Less Tax Discount	(1,621,252)
4	Less Discount on Redemption of Pref Stock	(338,406)
5	Ajusted OIC	5,413,591
•	7	******

				Depr	Tax
	Placed in Servi	ce For Tax Purposes	OIC	Rate	Depr
6	1988	1988	5,217,972	3.750%	195,674
6 7	1989			7.219%	376,685
Ŕ	1990			6.677%	348,404
8 9	1991			6.177%	322,314
10	1992			5.713%	298,103
11	1993			5.285%	275,770
12	1994			4.888%	255,054
13	1995			4.522%	235,9 57
14	1989	1989	534,025	3.750%	20,026
15	1990	,550	22 ,,	7.219%	38,5 51
16	1991			6.677%	35,6 57
17	1992			6.177%	32,987
18	1993			5.713%	30,509
19	1994			5.285%	28,223
20	1995			4.888%	26,103
21	1990	1990	(338,406)	3.750%	(12,690)
22	1991	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(, ·,	7.219%	(24,430)
23	1992			6.677%	(22,595)
24	1993			6.177%	(20,903)
25	1994			5.713%	(19,333)
26	1995			5.285%	(17,885)
26		Total	5,413,591		2,402,181
			FATTEREEE		*****

Company: Southern States Utilities, Inc.
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Simple Ave. [X] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule C-6/C Page 1 of 1 Preparer: Bruce Gangnon Supporting Schedules: C-6/A Recap Schedules: C-6

Line No.

Deferred Taxes Related to Venice Gardens Utilities Condemnation

The deferred taxes related to the Venice Gardens Utilities condemnation by Sarasota County are being removed from the deferred tax balances as the related book gain is not included in utility book income.

 1
 1994 Tax deferral of the VGU condemnation gain
 (15,808,982)

 2
 State tax @ 5.5%
 (869,490)

 3
 Federal tax @ 35%
 (5,533,140)

Deferred Taxes Related to CIAC Gross-up

The deferred taxes related to CIAC gross-up are being removed from the books as the are not allowed a return in rate base.

			Balance 12/31/94	Balance 12/31/95

4	Federal Deferreds	Per C-6/A	88,280	88,280
5	State Deferreds	Per C-6/A	11,084	11,084
6			99,364	99,364
			EZESE4882	========

Investment Tax Credits - Analysis

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS Schedule Year Ended 12/31/95

Interim [x] Final []
Historic [] Projected [x]

Simple Ave. [X] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-7 Page 1 of 4

Preparer: Bruce Gangnon Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year.

Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from

amounts applicable to prior laws. Identify progress payments separately.

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) 3% ITC 4% ITC

Amount Realized Amortization Amount Realized Amortization Prior **Prior** Prior Prior **Ending** Line Year Year **Ending** Beginning Current Year Current Year Beginning Current Current Balance Adjust. Year Adjust. Adjust. Balance No. Year Balance Year Year Adjust. Balance Year (4,554)360 12/31/92 0 0 0 (4,914)1 360 (4,194)2 0 0 (4,554)12/31/93 0 (3,834)360 0 0 3 12/31/94 0 (4,194)360 (3,474)12/31/95 0 0 (3,834)

8

Investment Tax Credits - Analysis

Company: Southern States Utilities, Inc.
Docket No.: 950495 - WS
Schedule Year Ended 12/31/95
Interim [x] Final []
Historic [] Projected [x]
Simple Ave. [x] 13 month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC
Schedule C-7
Page 2 of 4
Preparer: Bruce Gangnon
Supporting Schedules: C-7/A
Recap Schedules: C-1, C-2, C-3, D-2, A-18, A-19

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year.

Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				8% ITC						10% ITC			
			Amount	Restized	Amortiz	ation			Amount Rea	riized	Amortizat	ton	
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust	Current Year	Prior Year Adjust	Ending Balance
1	12/31/92	0	0				0	(2,477,111)	. 0	279,091	76,003	0	(2,122,017)
2	12/31/93	0	0				0	(2,122,017)	(81,673)	0	77,170	Q	(2,126,520
3	12/31/94	0	0				0	(2,126,520)	0	0	78,337	0	(2,048,183
4	12/31/95	0	0				. 0	(2,048,183)	0	0	78,337	0	(1,969,846
	Summary							Average Balance					
5	3% ITC						0						
6	4% ITC	(3,834)	0	0	360	0	(3,474)	(3,654)					
7	8% ITC	0					0	0					
8	10% ITC	(2,048,183)	0	0	78,337	0	(1,969,846)	(2,009,015)					
9	Rounding							,,					
10		(2,052,017)	0	0	78,697	0	(1,973,320)	(2,012,669)	1)				
				*******	=======			==========					

⁽¹⁾ Varies from D-1 SSU Consolidated Capital Structure as all ITCs have not been realized for tax purposes

Investment Tax Credits - Company Policies

Company: Southern States Utilities, Inc.
Docket No.: 950495 - WS
Schedule Year Ended 12/31/95
Interim [x] Final []
Historic [] Projected [x]
Simple Ave. [X] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC
Schedule C-7
Page 3 of 4
Preparer: Bruce Gangnon
Supporting Schedules: None
Recap Schedules: None

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

The ITC's are amortized over the book life of the assets.

There are no ITC carryovers for rate purposes.

-

Investment Tax Credits - Section 46(f) Election

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS

Schedule Year Ended 12/31/95

Interim [x] Final []

Historic [] Projected [x]

Simple Ave. [X] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC
Schedule C-7
Page 4 of 4
Preparer: Bruce Gangnon
Supporting Schedules: None
Recap Schedules: None

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

Southern States Utilities is a 46(f)(2) company.

8

Income Tax Credits - Analysis

Company: Southern States Utilities, Inc.

Docket No: 950495 - WS Schedule Year Ended: 12/31/95

Interim [x] Final [] Historic [] Projected [x]

Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule C - 7/A Page: 1 of 2

Preparer: Bruce E. Gangnon Support Schedules: None Recap Schedules: C-7

Analysis of Deferred 10% ITC

Line No.		Beginning Balance 12/31/94	Amount Re Current Year	alized Prior Year Adjustment	Amortization Current Year	Ending Balance 12/31/95
1	Deltona and Seaboard	(1,185,122)	0	0	51,548	(1,133,574)
2	United Florida	(328,277)	Ö	Ō	12,280	(315,997)
3	Southern States Utilities	(456,612)	0	0	12,175	(444,437)
4	Lehigh Utilities	(78,172)	0	0	2,334	(75,838)
5		(2,048,183)	0	0	78,337	(1,969,846)

6	Amount Realized - Current Year	0
7	Amount Realized - Prior Year Ajustments	0

Income Tax Credits - Analysis

Company: Southern States Utilities, Inc.

Docket No: 950495 - WS Schedule Year Ended: 12/31/95

Interim [x] Final [] Historic [] Projected [x]

Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule C - 7/A Page: 2 of 2

Preparer: Bruce E. Gangnon Support Schedules: None Recap Schedules: C-7

Amortization - Current Year

1 2 3	Deltona and Seaboard ITC Deferred Per Docket No Less ITC Expiring In 1997 Less ITC Expiring In 1997	1,806,197 (194) (1,806)		
4 5	Rate Per Docket 850151		1,804,197 35	Years
6	Deltona and Seaboard Yearly Amortization	on	51,548 ========	
7	United Florida ITC Deferred Per Docket No Reversal Of Deferred i @ 43.23%	743,481 (321,407)		
9 10	Less 1989 And 1990 Adju	422,074 (25,960)		
11 12	Rate Per Docket 880661 - N	ws	396,114 3.10%	
13	United Florida Yearly Amortization		12,280	
14	Southern States Utilities Yearly Amort	Same As Prior Years	12,175	
15 16	Lehigh Utilities ITC Generated	Estimated Life	81,673 35	Years
17	Lehigh Utilities Yearly Amorization		2,334	

Parent(s) Debt Information

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS Schedule Year Ended 12/31/95

Interim [x] Final []
Historic [] Projected [x]

Simple Ave. [X] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-8 Page 1 of 2

Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: C - 1/A

Explanation: Provide the information required to adjust income tax expense by by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and

and an average basis. Amounts should be parent only.

		Parent's Name:	Minnesota Power & Light Company				
Line No.	Description	Amount (a)	% of Total	Cost Rate	Weighted Cost		
1	Long-Term Debt	233,624,003	26.88%	8.02%	2.16%		
2	Short-Term Debt	0	0.00%		0. 0 0%		
3	Preferred Stock	47,685,615	5.49%	6.97%	0.38%		
4	Common Equity - Common Stock	372,757,718	42.88%	11.50%	4.93%		
5	Retained Earnings - Parent Only	20,158,333	2.32%	11.50%	0.27%		
6	Deferred income Tax (a)	194,945,149	22.43%		0.00%		
7	Other	0	0.00%		0.00%		
8	Total	869,170,818	100.00%		7.74%		

⁽a includes estimated accumulated deferred ITC of 33,600,000 includes regulatory asset and liability accounts as required by FAS 109

Parent(s) Debt Information

Company: Southern States Utilities, Inc. Docket No.: 950495 - WS

Schedule Year Ended 12/31/95

Interim [x] Final []

Historic [] Projected [x]
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC Schedule: C-8 Page 2 of 2

Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: C-1/A

Explanation: Provide the information required to adjust income tax expense by by the interest expense of the perent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and and an average basis. Amounts should be parent only.

		Parent's Name:	Topeka Group	o, Inc.	
Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt	103,750	0.07%	10.44%	0.01%
2	Short-Term Debt	0	0.00%		0.00%
3	Preferred Stock	o	0.00%		0.00%
4	Common Equity - Common Stock	62,765,345	39.88%	11.50%	4.59%
5	Retained Earnings - Parent Only	94,345,356	59.94%	11.50%	6.89%
6	Deferred Income Tax	178,943	0.11%		0.00%
7	Other	· o	0.00%		0.00%
8	Total	157,393,394	100.00%		11.49%

Income Tax Returns

Company: Southern States Utilities, Inc.

Docket No.: 950495 - WS

Schedule Year Ended 12/31/95

Interim [x] Final []

Historic [] Projected [x]

Simple Ave. [X] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC
Schedule: C-9
Page 1 of 1
Preparer: Bruce Gangnon
Supporting Schedules: None
Recap Schedules: None

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

The consolidated Federal income tax returns and IRS revenue reports are available for review at the parent company's office in Duluth, Minnesota at any time, or will be made available at Southern States Utilities offices in Apopka within one weeks notice. The state income tax returns are available for review in the Southern States Utilities office in Apopka.

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Miscellaneous Tax Information

Company: Southern States Utilities, Inc.
Docket No.: 950495 - WS
Schedule Year Ended 12/31/95
Interim [x] Final []
Historic [] Projected [x]
Simple Ave. [X] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC
Schedule: C-10
Page 1 of 1
Preparer: Bruce Gangnon
Supporting Schedules: None
Recap Schedules: None

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?

SSU and VGU DUI, UFUC, SSUSI and Seaboard Lehigh Utilities, Inc. 9/84 to present 6/89 to present 12/90 to present

- (2) Is the treatment of customer deposits at issue with the IRS? No
- (3) Is the treatment of contributions in aid of construction at issue with the IRS? no
- (4) Is the treatment of unbilled revenues at issue with the IRS? no

Company: Southern States Utilities, Inc.
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [] Final []
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-1 Page 1 of 1 Preparer: Bruce Gangnon Supporting Schedules: C-1/A, C-2, C-5, C-7 Recap Schedules; None

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Non-filing Plants	FPSC Filing Plants	Water	Wastewater
1	Current Tax Expense	C-2	187,132	(702,455)	(515,323)	24,030	(491,293)	(325,422)	(165,871
2	Deferred Income Tax Expense	C-5	7,380,578	(6,955,327)	425,251	(12,298)	412,953	237,410	175,543
3	ITC Realized This Year (Per C-2)	C-7	0	a	o	0	0	0	0
4	ITC Amortization (All Companies) (3% ITC and IRC 46(f)(2))	C-7	(78,697)	0	(78,697)	10,291	(68,408)	(37,068)	(31,338)
5	Parent Debt Adjustment	C-1A	0	(408,309)	(408,309)	53,396	(354,913)	(192,317)	(162,596)
6	Total income Tax Expense		7,489,013	(8,066,091)	(577,078)	75,419	(501,659)	(317,397)	(184,262)
	Effective Rate Excluding ITC's and Pare	nt Debt							
	Current Taxes Deferred Taxes		- -		(515,323) 425,251	24,030 (12,298)	(491,293) 412,953	(325,422) 237,410	(165,871) 175,543
	Total Taxes				(90,072)	11,732	(78,340)	(88,012)	9,672
	Total Taxes				(90,072)	11,732	(78,340)	(88,012)	9,672
	Pre-tax Income per C - 2	line 5			(44,795)	(158,293)	(203,088)	(228,158)	25,070
	Effective Tax Rate				201.076%	-7.412%	38,574%	38.575%	38.580%

Company: Southern States Utilities, Inc.
Docket No.:
Schedule Year Ended: 12/31/94
Interim [] Final []
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC
Schedule: C-1/A
Page 1 of 1
Preparer: Bruce Gangnon
Supporting Schedules: C-8, D-1
Recap Schedule: C-1

Parent Debt Adjustment - Two Tiered	W/P <u>Ref</u>			
a) Weighted Cost of Parent Debt (Minnesota Power)	C-8			2.10%
b) Ratio of Common Stock Second Tier Parent (Topeka)	C-8	1)	<u>62,765,345</u> 63,427,853	98.960%
c) Topeka Cost of Debt	C-8			2.070% 0.01% 2.08%
d) SSU Common Equity Ratio	D-1	2)	72,832,405 182,820,019	39.840%
e) Rate Base			x	0.830 % 127,527,686 1,058,480
f) Tax Rate				<u>36,575%</u>
Parent Debt Adjustment			2	408,309

8

State and Federal Income Tax Calculation - Current

Company: Southern States Utilities, Inc.
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [] Final []
Nistoric J. Jor Projected []
Simple Ave. [x] 13 Mornih Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-2 Page 1 of 1 Preparer: Bruce Gengrion Supporting Schedules: C-2/A, C-3, C-4, C-5, C-7 Recap Schedules: C-1

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

No.	Description	Total Per Books	Utility Adjustments	Utiliy Adjusted	Non-filing Plants	FPSC Filing Plents	Water	Wastewater
1	Net Utility Operating Income	23,233,147	(12,638,978)	10,594,169	(5,231,370)	5,362,799	3,252,997	
2	Add: Income Tex Expense Per Books	7,489,013	(7,657,782)	(168,769)	22,023	(146,746)		2,109,802 (21,666
3	Subtotal	30,722,160	(20,296,760)	10,425,400	(5,209,347)	5.216.053	3,127,917	
4	Less: Interest Charges (Sch. C-3)	10,359,980	110,215	10,470,195	(5,051,054)	5,419,141	3,127,917 3,356,075	2,088,136 2,481,460
5	Taxable Income Per Books	20,362,180	(20,406,975)	(44,795)	(158,293)	(203,088)	(228,158)	25,070
	Schedule M Adjustments:							
6	Permanent Differences (From Sch. C-4)	264,416	(428,541)	(164,125)	164,125	•		_
7	Timing Differences (From Sch. C-5)	(22,029,519)	18,822,587	(3,206,932)	373,032	(2,833,900)	(1,629,236)	0 (1,204,664
8	Total Schedule M Adjustments	(21,765,103)	18,394,046	(3,371,057)	537,157	(2,633,900)	(1,629,236)	(1,204,864
9	Taxable Income Before State Taxes	(1,402,923)	(2,012,929)	(3,415,852)	378.864	(2.000.000)		
10	Less: State Income Tax Exemption (\$5,000)	0	(2,512,525)	(0,710,002)	3/0,004	(3,036,985)	(1,857,394)	(1,179,594
11	Less: State NOL	Ō	n	ň	,		0	0
12	State Modification - Tax-exempt interest	152,424	(152,424)	ŏ	ŏ	ŏ	0	0
13	State Taxable Income	(1,250,499)	(2,165,353)	(3,415,852)	378.864	(3,036,988)	(1,857,394)	
14	State Income Tax (5.5% of Line 11)	0	O O	0	(167,034)	(167,034)	(102,157)	(1,179,594)
15	Emergency Excise Tax	0	0	Ō	0	(101,001)	(102,107)	(64,877)
16	Prior Year Correction	5,914	(5,914)	0	Ö	ŏ	ő	0
17	Current State Income Taxes	5,914	(5,914)	0	(167,034)	(167,034)	(102,157)	(64,877)
18	Federal Taxable Income (Line 9 - Line 15)	(1,408,837)	(2,007,015)	(3,415,852)	545,898	12.222.22		
19	Federal income Tax Rate	35.00%	35.00%	35.00%	35.00%	(2,869,954) 35.00%	(1,755,237) 35.00%	(1,114,717) 35,00%
20	Federal Income Taxes (Line 16 x Line 17)	(493,093)	(702,455)	(1,195,548)	191,064	14.004.404		
21	Less: Investment Tax Credit Realized This Year (Sch. C-7)	0	0	(1.133,546)	0	(1,004,484) 0	(614,333) 0	(390,151) 0
22	Add: Federal AMT liability	680,225	0	680,225	0	680,225	391,068	289,157
23	Current Federal Inc. Taxes (Line 18 - Line 19)	187,132	(702,455)	(515,323)	191,064	(324,259)	(223,265)	(100,994)
	Summary:							(100,394)
24	Current State Income Taxes (Line 15)*	a	O.	0	(407.00**			
25	Current Federal Income Taxes (Line 20)	187,132	(702,455)	(515,323)	(167,034) 191,064	(167,034)	(102,157)	(64,877)
			(100,100)	[010,020]	191,004	(324,259)	(223,265)	(100,994)
26	Total Current Income Tax Expense (To C-	187,132	(702,455)	(515,323)	24,030	(491,293)	(325,422)	(165,871)
	##:		=======================================	72200 22 0000000000000000000000000000000	**=====================================	**=========		10,001 105 1 1 1 1 1 1 1 1 1

^{*} Excludes Prior Year Correction

State and Federal Income Tax Calculation - Current

Company: Southern States Utilities, Inc.
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94

Interim [] Final [] Historic [x] or Projected [] Simple Ave. [x] 13 Month Ave []

FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC

Schedule: C-2/A Page 1 of 1

Preparer: Bruce Gangnon Supporting Schedules: None

Recap Schedule: C-2

Attachment to Schedule C - 2 Utility Adjustments

(1)

(2)

Line 5 - Taxable Income per Books

 Interest Income
 (579,855)

 Gain (Loss) on Disposal of Assets
 (19,173,348)

 Other non-operating expense
 548,916

 Income from gas operations
 (349,826)

 AFPI
 (742,647)

 Interest Synchronization
 (110,215)

(20,406,975)

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06/12/95

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Schedule of Interest in Tax Expense Calculation

Company: Southern States Utilities, Inc.
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim[] Final[]
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-3 Page 1 of 1 Preparer: Bruce Gengnon Supporting Schedules: C-7, D-1 Recap Schedules: C-2

Date Cale

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for effocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Total Utility	Non-filing Plants	FPSC Filing Plants	Water	Sewer
1	Interest on Long-Term Debt	9,902,830		9,902,830	(4,065,295)	5,837,535	3,356,075	2,481,460
2	Amortization of Debt Premium, Disc. and Expense Net	677,79 <i>7</i>		677,797	(677,797)	0	As calculated p and B-17 sche	
3	Interest on Short-Term Debt	0		0		0		
4	Other Interest Expense	0		0		0		
5	AFUDC	(220,647)		(220,647)	220,647	0	0	0
в	ITC Interest Synchronizati (All Companies) (IRC 46(f)(2) only - See below)	o	110,215	110,215	(110,215)	0	0	0
7	Total Used For Tax Calculation	10,359,960	110,215	10,470,195	(4,632,660)	5,837,535	3,356,075	2,481,460

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Belances From Schedule D-1 (All Companies)	Amount	Ratio	Cost	Weighted Cost	Weighted Cost
8	Long-Term Debt	108,538,089	58 71%	8.97%	5.27%	5.27%
9	Short-Term Debt	0	0.00%	N/A	0.00%	
10	Preferred Stock	0	0.00%	0.00%	0.00%	-
11	Common Equity	76,347,346	41 29%	11.19%	4 62%	-
12	Total	184,885,435	100.00%		9.89%	5.27%
13	ITCs (from C-7 Sched Page 2 of 4 Summary)	2,091,366				
14	Weighted Debt Cost (From Line 12)	5.27%				
15	Interest Adjustment (To Line 6)	110,215				

Book/Tax Differences - Permanent

Company: Southern States Utilities, Inc.
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [] Final []
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-4 Page 1 of 1 Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: C-2

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line No.		Total	Utility Adjustments	Total Utility	Non-filing Plants	FPSC Filing Plants	Water	Wastewater
1	Meals (20% disallowance)	37,290		37,290	(37,290)	0	0	0
2	AFUDC (equity portion)	(183,824)		(183,824)	183,824	ŏ	ő	0
3	AFUDC - VGU sale (equity portion)	335,116	(335,116)		,	_	ň	0
4	Penalties	153,647	(153,647)	0	O	0	Ö	U
5	Tax Exempt Income	(152,424)	152,424	ō	ň	Ŏ	0	U
6	Amort of Acquisition Adj.	(17,591)	102,424	(17,591)	17.591	0	U	U
7	Lobbying Expenses	92,202	(92,202)	(17,551)	17,391	0	0	0
_					************			
8	Total	264,416	(428,541)	(164,125)	164,125	0	0	0
		E======		========	**=======	=======	=======	

Deferred income Tax Expense

Company: Southern States Utilities, Inc.
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [] Final []
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-5 Page 1 of 1
Preparer: Bruce Gangnon
Supporting Schedules: None
Recap Schedules: C-1, C-2

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Non-filing Plants	FPSC Filing Plants	Water	Wastewater
	Timing Differences:							
1	Tax Depreciation and Amortization (a) Book Depreciation and Amortization	(13,667,526) (7,187,774)	0	(13,667,526) (7,187,774)	1,589,807 836,082	(12,077,719) (6,351,692)	(6,943,601) (3,651,651)	(5,134,118 (2,700,041
3	Difference	(6,479,752)	0	(6,479,752)	753,725	(5,726,027)	(3,291,950)	(2,434,077
4	Other Timing Differences (Itemize):							
5	Allowance For Doubtful Accts	14,507		14,507	(1,687)	12.820	7.370	5.450
6	Amort of Acq Costs	19,599		19.599	(2,280)	17,319	9.957	7.362
7	AFUDC Debt	(220,647)		(220,647)	25,666	(194,981)	(112,097)	(82,884)
8	Capitalized Interest (263a)	437,118		437,118	(50,846)	386,272	222.072	164,200
9	CIAC	5,184,781		5,184,781	(603.094)	4,581,687	2,634,058	1,947,629
10	CIAC Gross-Up	(1,213,759)		(1,213,759)	141,184	(1,072,575)	(616,634)	(455,941)
11	Cost to Retire	(26,365)		(26,365)	3,067	(23,298)	(13,394)	(9.904)
12	Deferred Compensation	(38,940)		(38,940)	4,530	(34,410)	(19,783)	(14,627)
13	Deferred Condemnation Gain	(15,808,982)	15,808,982	(00,070)	-,555	(01,7,0)	(15,755)	(14,021)
14	Deferred Debits	(523,862)	.0,000,000	(523,862)	60,936	(462,926)	(266,141)	(196,785)
15	Health Insurance Reserve	(37,700)		(37,700)	4,385	(33,315)	(19,153)	(14,162)
16	Interim Rates	(141,563)		(141,563)	16,467	(125,096)	(71,919)	(53,177)
17	OPEB Expense	448,032		448,032	(52,115)	395,917	227,617	168,300
18	PGI Carrying Costs	(213, 100)		(213,100)	24,788	(188,312)	(108,262)	(80,050)
19	Portfolio Income	(106,255)		(106,255)	12,360	(93,895)	(53,981)	(39,914)
20	Rate Case Expense	381,149		381,149	(44,335)	336,814	193,638	143 176
21	Tax Over Book Gain	2,543,243	(2,543,243)	0	0	0	0	0
22	Tax > Book Gain - Seaboard Abondon	(690,175)	(=,0,0,	(690,175)	80,281	(609,894)	(350,634)	(259,260)
23	Timing differences - VGU sale	(5,556,848)	5,556,848	(,,	0	0	0	0
24	Other Deferred Expenses	0	0,000,00	0	ō	ā	ō	ō
_		_		_	ō	ő	v	_
25	Total Timing Differences (To C-2)	(22,029,519)	18,822,587	(3,206,932)	373,032	(2,833,900)	(1,629,236)	(1,204,664)
26	State Tax Rate	5.50%	5.50%	5.50%	5.50%	5.50%	5 50%	5.50%
27	State Deferred Taxes (15 x 16) (b)	602,294	(602, 294)	0	155,865	155,865	89.606	66 257
28	State Def Tax NOL Reinstatement	0	(***-1 7	O	,	,	,	,
29	Timing Differences For Federal Taxes (Line 5 - Line 7)	(21,427,225)	18,220,293	(3,206,932)	528,897	(2,678,035)	(1,539,628)	(1,138,407)
30	Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
31	Federal Deferred Taxes (Line 8 x Line 9)	7,499,530	(6,377,100)	1,122,430	(185,110)	937,320	538,870	398,450
32	Federal AMT Tax Deferred	(680,225)	·	(680,225)		(680,225)	(391.068)	(289.157)
33	Add: State Deferred Taxes (Line 7)	602,294	(602,294)	` 0	155,865	155,865	89,608	66,257
34	Other: Rate Differential or Rounding	(41,021)	24,067	(16,954)	16,947	(7)	0	(7)
35	Total Deferred Tax Expense (To C-1)	7,380,578	(6,955,327)	425,251	(12,298)	412,953	237,410	175,543

⁽a) Includes depreciation on taxable CIAC
(b) Due to book loss carryforwards, the current year state deferred tax provision is limited.

Company: Southern States Utilities, inc.
Doctet No.: 950495-WS
Schedule Year Ended: 12/31/94
Interfin [] Final []
Historic [] to Projected []
Simple Ave. [x] 13 Month Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-6 Page 1 of 3 Preparer: Bruce Gengrion Supporting Schedules: C-6, Pg 2 & 3, C - 6/A, C - 6/B, C - 6/C Receip Schedules: A-18, A-19, D-2

Explanation: For each of the accumulated deferred tax accounts provide a surremary of the ending behances as reported on pages 2 ± 3 of this schedule. The same annual behances should be shown.

Line	(1)	(2)	(3) Account ((4) 10. 283	(5)	(6) Account	(7) No. 190	(8)	(9) Net Deferre	(10) d income Taxes	(11)
No.	Adjustments	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
1		12/31/82	(1,102,371)	(8,610,786)	(9,713,157)	2,027,606	12,287,084	14,314,690	925,235	3,676,298	4.601.533
2		12/31/93	(1,108,114)	(10,233,912)	(11,340,026)	2,027,606	12,755,744	14,783,350	921,492	2,521,832	3,443,324
3 4	Less PGI Less CIAC gross	(per C-6/3) (per C-6/3)	127,092	754,217	681,310	(88,761)	(568,445)	(657,206)	127,092 (88,761)	754,217 (568,445)	881,310 (657,206
5	Adjusted	12/31/93	(979,022)	(9,479,695)	(10,458,716)	1,938,845	12,187,299	14,126,144	959,823	2,707,604	3,667,428
6		12/31/94	(1,708,408)	(16,487,977)	(18,196,385)	2,027,606	13,700,120	15,727.726	319,198	(2,787,857)	(2.468,659
7 8 9	Less PGI Less VGU Less CIAC gross	(per C-6/B) (per C-6/C) (per C-6/C)	148,979 869,490	885,837 5,533,140	1,034,816 6,402,630	(11,084)	(88,280)	(99,364)	148,979 869,490 (11,084)	885,837 5,533,140 (88,280)	1,034,816 6,402,630 (99,364)
10	Adjusted	12/31/94	(659,939)	(10,069,000)	(10,758,939)	2,016,522	13,611.840	15,628.362	1,326,583	3,542,840	4.869,423
11	Average Balance 1994 Adjusted Ave	Buinnee	(834.480)	(9,774,347)	(10,608,827)	1,977,684	12,899,570	14,877,254	1,143,204	3,125,223	4,268,427

Reconciliation to amounts above

		Account i	io. 26 3		Account I	ia. 190		Net Deferre	income Taxes	
		State	Federal	Total	State	Federal	Total	State	Federal	Total
12	Total Def Bai 12/31/93 *	(2,074,223)	(10,952,181)	(13,026,404)	3,695,894	13,027,699	16,723,593	1,621,671	2,075,518	3,697,189
13 14	Correction Entry FAS 109 Balances offset by reg assets & liab	968.109	718,269	1,686,378	(1,668,288)	0 (271,955)	0 (1,940,243)	(700,179)	446,314	(253,865)
15	Adj 12/31/93 Bal as above	(1,106,114)	(10,233,912)	(11,340,026)	2,027,806	12,755,744	14,783,350	921,492	2,521,832	3,443,324
16	Total Def Bai 12/31/93 *	(2,074,223)	(10,952,181)	(13,026,404)	3,695,894	13,027,699	16,723,593	1,621,671	2,075,518	3,697,189
17 18 19	12/31/94 Provision AMT billing for prior years 12/31/94 FAS 109 Provision	(602,294) (108,948)	(6,254,065) 30,517	(6,856,359) (76,431)	0 23 ,711	(524,219) 1,468,595 41,031	(524,219) 1,468,595 64,742	(602,294) 0 (83,237)	(6,778,284) 1,468,595 71,548	(7,380,578) 1,468,595 (11,689)
20	Bai per G/L	(2,783,465)	(17,175,729)	(19,959,194)	3,719,605	14,013,106	17,732,711	936,140	(3,162,623)	(2,226,483)
21	FAS 109 Balances offset by reg assets & liab	1,075,057	687,752	1,762,809	(1,691,999)	(312,966)	(2,004,985)	(616,942)	374,766	(242,176)
22	Adi 12/31/94 Bal as above	(1,708,408)	(16,487,977)	(18,196,385)	2,027,606	13,700,120	15,727.726	319,198	(2.787,857)	(2,468.659)

Total deferred balance includes all deterred tax accounts, including those offset by Regulatory Assets in a/c 1823 and Regulatory Liabilities in a/c 2540

Company: Southern States Utilities, Inc.
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [] Final []
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC

PFSC Schedule: C-6 Page 2 of 3 Preparer: Bruce Gangnon Supporting Schedules: C-6/A Recap Schedules: C-6

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

	(1)	(2)	(3) Account N	(4) o. 2830.2000 S	(5) tate Other Defe	(6) rred Taxes	(7)	(8)
Line No.	Year	Per Docket No . 920199-WS Beginning Balance	Lehigh Beginning Batance	Adjusted Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	12/31/92	(996,624)	(96,845)	(1,093,469)	0	0	(8,902)	(1,102,371)
2 3	12/31/93 12/31/94			(1,102,371) (1,106,114)	0 (602,294)	0	(3,743) 0	(1,106,114) (1,708,408)
		**********************	Account N	o. 1902.1000 S	tate Other Defe	rred Taxes		
4 5 6	12/31/92 12/31/93 12/31/94	698,128	19,493	717,621 740,817 740,817	0	0	23,196 0. 0	740,817 740,817 740,817
Ū	1231134		Account N	o. 1902.2000 S		_	v	7.10,0.1
7	12/31/92	1,213,638	72,816	1,286,454	0	0	335	1,286,789
8 9	12/31/93 12/31/94			1,286,789 1,286,789	0	0	0	1,286,789 1,286,789
								240.400
10	Total	N/A	N/A	921,492 *********	(602,294)	0	0	319,198

Accumulated Deferred Income Taxes - Federal

Company: Southern States Utilities, Inc.
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [] Final []
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-6 Page 3 of 3 Preparer: Bruce Gangnon Supporting Schedules: C-6/A Recap Schedules: C-6

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

	(1)	(2)	(3) Account N	(4) o. 2830.100 0 Fe	(5) Ideral Other Def	(6) erred Taxes	(7)	(8)
Line No.	Year	Per Docket No 920199-WS Beginning Balance	Lehigh Beginning Balance	Adjusted Beginning Balance	Current Year Deferral	Flowback To Curt. Year	Adjust. Debit (Credit)	Ending Belance
1 2 3	12/31/92 12/31/93 12/31/94	(5,949,978)	(626,626)	(6,576,604) (8,610,786) (10,233,912)	(2,112,200) (1,623,126) (6,254,065)	0 0	78;018 0 0	(8,610,786) (10,233,912) (16,487,977)
		****	Account No	. 1901.1000 Fe	deral Other Def	erred Taxes		***************
4 5 6	12/31/92 12/31/93 12/31/94	3,890,647	84,553	3,975,200 3,561,723 3,287,344	(307,400) (274,379) (520,776)	0	(106,077) 0 0	3,561,723 3,287,344 2,766,568
			Account No	o. 1901.2000 Fe	deral CIAC Defe	erred Taxes		********
7 8 9	12/31/92 12/31/93 12/31/94	7,487,718	425,37 2	7,913,090 8,725,361 9,468,400	807,328 743,039 (683,668)	0 0 0	4,943 0 0	8,725,361 9,468,400 8,784,732
			Account No	o. 1901.3000 Fe	deral AMT Defe	rred Taxes		
10 11 12	12/31/92 12/31/93 12/31/94	0	0	0 0	0 0 0 680,225	0 0	0 0 1,468,595	0 0 2,148,820
13	Total	N/A	N/A	2,521,832	(6,778,284)	0	1,468,595	(2,787,857)

Accumulated Deferred Income Taxes

Company: Southern States Utilities, inc.
Docket No: 960495-WS
Schedule Year Ended: December 31, 1994
Interin [] Final [x]
Historic (x) or Projected ()
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [X] Non FPSC []

FPSC Schedule: C - 6/A Page 1 of 3 Preparer: Bruce E. Gangnon Supporting Schedules: None Recap Schedules: C-6

	(1)				(6)	(7)	(8)
Line No.	state - a/c 1902 1000	CUMM TEMPORARY DIFFERENCES 12/31/83	TEMPORARY DIFFERENCES 84	CUMM TEMPORARY DIFFERENCES 12/31/84	DEFERRED TAXES ON BOOKS AT 12/31/93	TAXES PER PROVISION 84	DEFERRED TAXES ON BOOKS AT 12/31/94
1	add'i hydrant liability	0	_		0		
2	allow for bad debt	315,492	14,507	329,999	17,357	***	
3	cap 263a interest	3,565,479	(471,111)	3.094.368	196.106	800 (25,914)	18,15
4	cinc gross up	1,415,400	(1,213,759)	201,641	77.844	(25,914) (66,760)	170,19
5	connection fees	4,073,918	(,,= .=,. == ,	4,073,918	224,065	(66,760)	11,08
6	contingency fund	9,768		9.768	538	Ö	224,06: 53:
7	customer deposits	361		361	20	Č	20
8	deferred compensation	71,500	(38,940)	32,560	3,931	(2,140)	1,79
9	deferred professional stud			41,288	2,271	o o	2,27
10	health insurance reserve	37,700	(37,700)	0	2,074	(2,070)	_,
11	interest on gross up	21,998		21,998	1,210) ó	1,210
12	interim rates	147,991	(141,563)	6,428	8,144	(7,790)	354
13	OPEB Expenses	384,248	448,032	832,280	21,130	24,640	45,770
14	portfolio income	106,255	(106,255)	0	5,840	(5,840)	
15	rate order adjustment	82,978		82,978	4,565	0	4,565
16	receipts capitalized	69		69	4	0	4
17 18	safety expenses	28,972		28,972	1,593	0	1,593
19	ssusi allocation	2,242		2,242	123	0	123
19 20	gas income	21,089		21,089	1,160	0	1,160
21	florida minimum tax - ssu florida minimum tax - lehigi	62,385		62,38 5	62,385	0	62,385
	florida NOL effect - ssu			4,267	753	0	753
		٥		0	109,704	85,074	194,778
22	NO22 11-22 511-001 - 232	•					
	total	10,393,400	(1,548,789)	8,846,611	740,817	0	
22 23	tota!	10,393,400					
23	total federal - a/c 1901,1000	10,393,400	************	************			
23	federal - a/c 1901.1000 add'f hydrant liablity	10,393,400	6	0	0	· · · · · · · · · · · · · · · · · · ·	0
23 24 25	federal - a/c 1901.1000 add'i hydrant liability allow for bad debt	10,393,400 	© 14,507	0 329,999	D 108,615	5,080	0 113,695
23 24 25 26	federal - a/c 1901.1000 add'i hydrant liability allow for bad debt cap 263a interest	10,393,400 	0 14,507 (471,111)	0 329,999 3,094,368	108,615 1,214,846	5,080 (156,798)	0 113.695 1,058,048
23 24 25 26 27	federal - a/c 1901.1000 add'l hydrant liability allow for bad debt cap 263a interest ciac gross up	10,393,400 0 315,492 3,565,479 1,415,400	0 14,507 (471,111) (1,213,759)	329,999 3,094,368 201,641	108,615 1,214,846 500,960	5,080 (156,798) (412,680)	113,695 1,058,048 88,280
23 24 25 26 27 28	federal - a/c 1901.1000 add'i hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees	10,393,400 0 315,492 3,565,479 1,415,400 4,073,918	14,507 (471,111) (1,213,759)	329,999 3,094,368 201,641 4,073,918	108,615 1,214,846 500,960 1,385,132	5,080 (156,798) (412,680) 0	0 113.695 1,058,048 88,280 1,385,132
24 25 26 27 28 29	federal - a/c 1801.1000 add'l hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund	10,393,400 315,492 3,565,479 1,415,400 4,073,918 9,768	0 14,507 (471,111) (1,213,759)	329,999 3,094,368 201,641 4,073,918 9,768	108,615 1,214,846 500,960 1,385,132 3,321	5,080 (156,798) (412,680) 0	0 113.695 1,058,048 88,280 1,385,132 3,321
24 25 26 27 28 29 30	federal - a/c 1901.1000 add'l hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund customer deposits	10,393,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361	0 14,507 (471,111) (1,213,759) 0 0	329,999 3,094,368 201,641 4,073,918 9,768 361	108,615 1,214,846 500,960 1,385,132 3,321 123	5,080 (156,798) (412,680) 0 0	113.695 1,058,048 88,280 1,385,132 3,321 123
24 25 26 27 28 29 30 31	federal - a/c 1901,1000 add'i hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund customer deposits deferred compensation	10,393,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361 71,500	14,507 (471,111) (1,213,759)	329,999 3,094,368 201,641 4,073,918 9,768 361 32,560	108,615 1,214,846 500,960 1,385,132 3,321 123 24,541	5,080 (156,798) (412,680) 0 0 0 (13,630)	113,695 1,058,048 88,280 1,385,132 3,321 123 10,911
24 25 26 27 28 29 30 31 32	federal - a/c 1901.1000 add'i hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund customer deposits deferred compensation deferred professional studie	10,393,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361 71,500 41,288	0 14,507 (471,111) (1,213,759) 0 0 0 (38,940)	329,999 3,094,368 201,641 4,073,918 9,768 361 32,560 41,288	108,615 1,214,846 500,960 1,385,132 3,321 123 24,541 14,038	5,080 (156,798) (412,680) 0 0 (13,630)	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038
24 25 26 27 28 29 30 31 32 33	federal - a/c 1901.1000 add'l hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund customer deposits deferred compensation deferred professional studie health insurance reserve	10,383,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361 71,500 41,288 37,700	0 14,507 (471,111) (1,213,759) 0 0	329,999 3,094,358 201,641 4,073,918 9,768 361 32,560 41,288	108.615 1.214.846 500.960 1,385,132 3,321 123 24,541 14,038 12,818	5,080 (156,798) (412,680) 0 0 (13,630) 0 (12,818)	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038
23 24 25 26 27 28 30 31 32 33 33	federal - a/c 1901,1000 add'i hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund customer deposits deferred professional studie health insurance reserve interest on gross up	10,393,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361 71,500 41,288 37,700 21,998	(33,940) (37,700)	329,999 3,094,368 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998	108,615 1,214,846 500,960 1,385,132 3,321 123 24,541 14,038 12,818 7,479	5,080 (156,798) (412,680) 0 0 (13,630) 0 (12,818)	113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479
24 25 26 27 28 29 30 31 32 33	federal - a/c 1901.1000 add'l hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund customer deposits deferred compensation deferred professional studie health insurance reserve	10,393,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361 71,500 41,288 37,700 21,998	0 14,507 (471,111) (1,213,759) 0 0 (38,940) 0 (37,700) 0 (141,563)	329,999 3,094,368 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428	D 108,615 1,214,846 500,960 1,385,132 3,321 123 24,541 14,038 12,818 7,479 50,737	5,080 (156,798) (412,680) 0 0 (13,630) 0 (12,818) 0 (49,550)	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479
24 25 26 27 28 30 31 32 33 34 35	federal - a/c 1901.1000 add'l hydrant liability allow for bad debt cap 263a interest cac gross up connection fees contingency fund customer deposits deferred compensation deferred professional studie health insurance reserve interiar rates OPEB Expenses	10,393,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361 71,500 41,288 37,700 21,998 147,991 384,248	(35,940) (37,700) (31,552) (38,940) (37,700) (41,563) (48,032)	329,999 3,094,358 201,641 4,073,918 9,768 361 32,560 41,286 0 21,998 6,428 832,280	108.615 1.214.846 500,960 1,385,132 3,321 123 24,541 14,038 12,818 7,479 50,737 134,490	5,080 (156,798) (412,680) 0 0 (13,630) 0 (12,818) 0 (49,550)	0 113.695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300
24 25 26 27 28 29 30 31 33 33 34 35 36	federal - a/c 1901.1000 add'i hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund customer deposits deferred compensation deferred professional studie health insurance reserve interest on gross up interim rates	10,393,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361 71,500 41,288 37,700 21,998 147,991 384,248 106,255	0 14,507 (471,111) (1,213,759) 0 0 (33,940) 0 (37,700) 0 (141,563) 448,032 (106,255)	329,999 3,094,368 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 832,280 0	108.615 1,214.846 500.960 1,385,132 3,321 123 24,541 14,038 12,818 7,479 50,737 134,490 37,190	5,080 (156,798) (412,680) 0 0 (13,630) 0 (12,818) 0 (49,550) 156,810 (37,190)	113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300
23 24 25 26 27 28 29 30 31 32 33 34 35 36 33 37 38 39	federal - a/c 1901.1000 add'i hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund customer deposits deferred compensation deferred professional studie health insurance reserve interest on gross up interim rates OPEB Expenses portfolio Income	10,393,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361 71,500 41,288 37,700 21,998 147,991 384,248	(35,940) (37,700) (31,552) (38,940) (37,700) (41,563) (48,032)	329,999 3,094,358 201,641 4,073,918 9,768 361 32,560 41,286 0 21,998 6,428 832,280	108,615 1,214,846 500,960 1,385,132 3,321 123 24,541 14,038 12,818 7,479 50,737 134,490 37,190 28,210	5,080 (156,798) (412,680) 0 0 (13,630) 0 (12,818) 0 (49,550) 156,810 (37,190)	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300 0
24 25 26 27 28 29 30 31 32 33 33 33 33 33 33 34 35 36 37	federal - a/c 1901.1000 add'i hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund customer deposits deferred compensation deferred professional studie health insurance reserve interest on gross up interim rates OPEB Expenses portion income rate order adjustment raceipts capitalized safety expenses	10,393,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361 71,500 21,998 147,991 384,248 106,255 82,978	(471,111) (1,213,759) 0 0 (38,940) 0 (37,700) (141,563) 448,032 (106,255) 0	329,999 3,094,368 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 832,280 0 82,978	108.615 1,214.846 500.960 1,385,132 3,321 123 24,541 14,038 12,818 7,479 50,737 134,490 37,190	5,080 (156,798) (412,680) 0 0 (13,630) 0 (12,818) 0 (49,550) 156,810 (37,190)	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300 0 28,210
23 24 25 26 27 28 30 31 32 33 34 33 35 36 37 38 40 41	federal - a/c 1901.1000 add'l hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund customer deposits deferred compensation deferred professional studie health insurance reserve interiar rates OPEB Expenses portfolio income rate order adjustment racelpts capitalized	10,383,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361 71,500 41,288 37,700 21,998 147,991 384,248 106,265 82,978	(35,940) (14,567) (471,111) (1,213,759) 0 0 (35,940) 0 (37,700) 0 (141,563) 448,032 (106,255) 0	0 329,999 3,094,368 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 5,428 832,280 0 82,978 69	108,615 1,214,846 500,960 1,385,132 3,321 123 24,541 14,038 12,618 7,479 50,737 134,490 37,190 28,210	5,080 (156,798) (412,680) 0 0 (13,630) 0 (12,818) 0 (49,550) 156,810 (37,190)	113,695 1,058,048 88,280 1,385,132 3,21 123 10,911 14,038 0 7,479 1,187 291,300 28,210 24 9,851
23 24 25 26 27 28 30 31 32 33 34 33 35 36 37 38 40 41	federal - a/c 1901.1000 add'i hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund customer deposits deferred compensation deferred professional studie health insurance reserve interest on gross up interim rates OPEB Expenses portion income rate order adjustment raceipts capitalized safety expenses	10,393,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361 71,500 41,288 37,700 21,998 147,991 384,248 106,255 82,978 69 28,972	(14,507 (471,111) (1,213,759) 0 0 (33,940) 0 (37,700) 0 (141,563) 448,032 (106,255) 0	329,999 3,094,368 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 832,280 0 82,978 69 28,972	108.615 1,214.846 500.960 1,385,132 3,321 123 24,541 14,038 12,818 7,479 50,737 134,490 37,190 28,210 24	5,080 (156,798) (412,680) 0 0 (13,630) 0 (12,818) 0 (49,550) 156,810 (37,190) 0	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300 0 28,210 24,9,851 763
23 24 25 26 27 28 29 30 31 32 33 34 35 36 33 37 38 39	federal - a/c 1901,1000 add'i hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund customer deposits deferred professional studie health insurance reserve interest on gross up interim rates OPEB Expenses portfolio income rate order adjustment racelpts capitalized safety expenses sausi allocation	10,393,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361 71,500 41,288 37,700 21,998 147,991 384,248 106,255 82,978 69 28,972 2,242 21,089	(1,546,789)	329,999 3,094,368 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 832,280 0 82,978 69 28,972 2,242 21,089	D 108,615 1,214,846 500,960 1,385,132 3,321 123 24,541 14,038 12,818 7,479 50,737 134,490 37,190 28,210 24 9,851 763	5,080 (156,798) (412,680) 0 0 (13,630) (12,818) 0 (49,550) 156,810 (37,190) 0	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300 0 28,210
24 225 226 227 228 233 331 332 333 335 336 337 339 440 441 42	federal - a/c 1901.1000 add'i hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund customer deposits deferred compensation deferred professional studie health insurance reserve interest on gross up interim rates OPEB Expenses portfolio income rate order adjustment racelpts capitalized safety expenses sausi allocation gas income	10,393,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361 71,500 41,288 37,700 21,998 147,991 384,248 106,255 82,978 69 28,972 2,242 21,089	0 14,507 (471,111) (1,213,759) 0 0 (33,940) 0 (37,700) 0 (141,563) 448,032 (105,255) 0 0	329,999 3,094,368 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 832,280 0 82,978 69 28,972 2,242 21,089	0 108,615 1,214,846 500,960 1,385,132 3,321 123 24,541 14,038 12,818 7,479 50,737 134,490 37,190 28,210 24 9,851 763 7,170	5,080 (156,798) (412,680) 0 0 (13,630) 0 (12,818) 0 (49,550) 156,810 (37,190) 0 0	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300 28,210 24 9,851 763 7,170
24 225 226 227 228 330 331 333 333 334 335 337 338 339 440 441 442 443	federal - a/c 1901.1000 add'l hydrant liability allow for bad debt cap 263a interest ciac gross up connection fees contingency fund customer deposits deferred compensation deferred professional studie health insurance reserve interiar rates OPEB Expenses portfolio income rate order adjustment receipts capitalized safety expenses sausi allocation gas income total	10,393,400 315,492 3,565,479 1,415,400 4,073,918 9,768 361 71,500 41,288 37,700 21,998 147,991 384,248 106,255 82,978 69 28,972 2,242 21,089	(1,546,789)	329,999 3,094,368 201,641 4,073,918 9,768 361 32,560 41,288 0 21,998 6,428 832,280 0 82,978 69 28,972 2,242 21,089	108,615 1,214,846 500,960 1,385,132 3,321 123 24,541 14,038 12,818 7,479 50,737 134,490 37,190 28,210 24 9,851 763 7,170 3,540,308	5,080 (156,798) (412,680) 0 0 (13,630) 0 (12,818) 0 (49,550) 156,810 (37,190) 0 0 0	0 113,695 1,058,048 88,280 1,385,132 3,321 123 10,911 14,038 0 7,479 1,187 291,300 0 28,210 24 9,851 763 7,170

Accumulated Deferred Income Taxes

Company: Southern States Utilities, Inc.
Doctet No: 950495-WS
Schedule Year Ended: December 31, 1994
Interim [] Final [x]
Historic (x) or Projected ()
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [X] Non FPSC []

FPSC Schedule: C - 6/A Page 2 of 3 Preparer: Bruce E. Gangnon Supporting Schedules: None Recap Schedules: C-6

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	utate - B/c	1902.2000	CUMM TEMPORARY DIFFERENCES 12/31/03	TEMPORARY DIFFERENCES 94	CUMM TEMPORARY DIFFERENCES 12/31/84	TAXES ON BOOKS AT 12/31/83	TAXES PER PROVISION 94	TAXES ON BOOKS AT 12/31/94
1 2 3	ciec - net 198 ciec -87 to pre noi effect		599,195 27,866,361	(356,593) (1,657,746)	232,602 26,208,615	32,959 1,499,449 (245,619)	(20,160) (91,183) 111,343	12,799 1,408,266 (134,276)
4	total		28,485,556	(2,024,339)	26,441,217	1,286,789	0	1,286,789
5 6	federal - a/c ciac - net 198 ciac -87 to pre-	7 @ 40%	599,195 27,886,361	(366,593) (1,657,746)	232,602 26,208,615	240,750 9,676,365	(146.640) (537,028)	94,110 9,139,337
7	total		28,465,556	(2,024,339)	26,441,217	9,917,115	(683,668)	9,233,447
8	state taxes		**************	*************	**************	(448,715)	o	(448,715)
9						9,468,400	(683,668)	8,784,732
	federal - a/c	1901.3000						
10	fed AMT - 199	1			n/a	0	771,899	771, 89 9
11	fed AMT - 199				n/a	0	391,832	391,832 304,864
12 13	fed AMT - 199: fed AMT - 199:				n/a n/a	0	304,864 680,225	504,864 680,225
	180 AMI - 189	•			,,,,		2,148,820	2,148,820
14							2,140,020	2,145,620

Accumulated Deferred income Taxes

Company: Southern States Utilities, Inc. Doctet No: 950495-WS
Schedule Year Ended: December 31, 1994 Interim [] Final [x]
Historic (x) or Projected ()
Simple Ave. [x] 13 Month Ave. []

FPSC Schedule: C - 6/A Page 3 of 3 Preparer: Bruce E. Gangnon Supporting Schedules: None Recap Schedules: C-6

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	state - a/c	283 0.2000 —	CUMM TEMPORARY DIFFERENCES 12/31/83	LEHIGH TEMPORARY DIFFERENCES 94	CUMM TEMPORARY DIFFERENCES 12/31/84	TAXES ON BOOKS AT 12/31/93	TAXES PER PROVISION 84	TAXES ON BOOKS AT 12/31/94
1	186 a/c writte	in off	(707,824)	(523,862)	(1,231,686)	(38,930)	(28,810)	(67.74
2	accounting e	xpense	(6,706)	, , ,	(6,706)	(369)	(==,==,0)	(369
3	acq adjust		(1,052,016)	19,599	(1,032,417)	(57,854)	1,080	(56.78
5	atude - debt		(2,679,732)	320,347	(2,359,385)	(147,384)	17,620	(129,76
6		demnation gain carrying costs	0	(15,808,982)	(15,808,982)	0	(869,490)	(869,49
7	depr - tax > b		(1,343,347) (19,074,425)	(213,100) (4,486,610)	(1,556,447)	(73,887)	(11,720)	(85,60)
8		ook - transfer to East LA	(68,055)	(4,400,010)	(23,561,035) (68,055)	(1,049,061) (3,743)	(246,775) 0	(1,295,836
9	engineering d		(5,235)		(5,235)	(288)	0	(3,74) (28)
10	fisherman's h	aven	(19,111)		(19,111)	(1,051)	ő	(1,05
11	franchise cos		(8,210)		(8,210)	(39,844)	ŏ	(39,84
12	interest on gr		(19,389)		(19,389)	(1,066)	ŏ	(1,066
13	JOSE ON RESet		(12,889)		(12,889)	(1,52?)	0	(1,527
14 15	mincellaneou	3	(2,827)		(2,827)	(155)	0	(155
16	packer test		(50,073)	_	(50,073)	(2,754)	C	(2,754
17	preliminary su		(1,215,981) (2,159,201)	0	(1,215,081)	(66,830)	0	(66,830
18	software expe		(2, 150,201)	381,149	(1,778,052) (5,634)	(118,735)	20,960	(97,775
19	standby fees		(1)		(1)	(310)	0	(310
20		s on sale of assets	(1.531,217)	1,853,068	321.851	(83,396)	101,920	0 18,524
21	write off defer		(258,557)		(258,557)	(14,220)	0	(14,220
22	noi effect - ss	u				595,300	412,921	1,008,221
23			(00.040.500)	240 AER 2041	(40 ETT 004)	(1,106,114)	(602,294)	(1,708,408
	total		(30,219,530) ************************************	(18,458,391) ====================================	(48,677,921)			
24	federal - a/c	2830.1000	***************************************	***************	*******************	anfferance and a	CCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC	
	federal - a/c	n off	(707,824)		(1,231,686)	(245,229)	(183,350)	(428,579
25	federal - a/c 186 a/c writter accounting ax	n off	(707,824) (6,706)	(523,862) 0	(1,231,686) (6,706)	(245,229) (3,000)	(183,350) 0	(428,579 (3,000
25 26	federal - a/c 186 a/c writter accounting ex	n off	(707,824) (6,706) (1,062,016)	(523,862) 0 19,599	(1,231,686) (6,706) (1,032,417)	(245,229) (3,000) (357,683)	(183,350) 0 6,660	(428,579 (3,000 (351,023
25 26 27 28	federal - a/c 186 a/c writter accounting ax acq adjust acq adjust deferred cond	n off pense emnation gain	(707,824) (6,706)	(523,862) 0	(1,231,686) (6,706) (1,032,417) (2,359,385)	(245,229) (3,000)	(183,350) 0 6,660 108,920	(428.579 (3.000 (351,023 (803.946
25 26 27 28 29	federal - a/c 186 a/c writter accounting ax acq adjust afude - debt deferred cond	n off pense lemnation gain sarrying costs	(707,824) (6,706) (1,062,016) (2,679,732) 0 (1,343,347)	(523,862) 0 19,599 320,347	(1,231,686) (6,706) (1,032,417)	(245,229) (3,000) (357,683) (912,868)	(183,350) 0 6,660 108,920 (5,533,140)	(428,579 (3,000 (351,023 (803,948 (5,533,140
25 26 27 28 29 30	federal - a/c 186 a/c writter accounting as acq adjust afudc - debt deferred cond deferred PGI depr - tax > br	n off pense demnation gain carrying costs sok	(707,824) (6,706) (1,062,016) (2,679,732) 0 (1,343,347) (19,074,425)	(523,862) 0 19,599 320,347 (15,808,982)	(1,231,686) (6,706) (1,032,417) (2,359,385) (15,808,982)	(245,229) (3.000) (357,683) (912,868)	(183,350) 0 6,660 108,920	(428,579 (3,000 (351,023 (803,948 (5,533,140 (529,184
25 26 27 28 29 30	federal - a/c 186 a/c writter accounting ex acq adjust afudc - debt deferred Cond deferred PGI depr - tax > b depr - tax > b	n off pense lemnation gain carrying costs pok pok - old Lehigh balances	(707,824) (6,706) (1,062,016) (2,679,732) 0 (1,343,347) (19,074,425) (163,649)	(523,862) 0 19,599 320,347 (15,808,982) (213,100) (4,486,610)	(1,231,686) (6,706) (1,032,417) (2,359,385) (15,808,982) (1,556,447) (23,561,035) (183,649)	(245,229) (3.000) (357,683) (912,868) 0 (456,734) (6,762,214) (57,277)	(183,350) 0 6,660 108,920 (5,533,140) (72,450) (1,554,945) 0	(428,579 (3,000 (351,023 (803,948 (5,533,140 (529,184 (8,317,159 (57,277
25 26 27 28 29 30 31	federal - a/c 186 a/c writter accounting ax acq adjust afudc - debt deferred cond deferred PGI depr - tax > bi depr - tax > bi graphesing e	n off pense lemnation gain carrying costs pok pok - old Lehigh balances ppenses	(707,824) (6,706) (1,062,016) (2,679,732) 0 (1,343,347) (19,074,425) (163,649) (5,235)	(523,862) 0 19,599 320,347 (15,808,982) (213,100) (4,485,610)	(1,231,686) (6,706) (1,032,417) (2,359,385) (15,808,982) (1,556,447) (23,561,036) (183,549) (5,235)	(245,229) (3,000) (357,683) (912,868) 0 (456,734) (5,762,214) (57,277) (1,780)	(183,350) 0 6,660 108,920 (5,533,140) (72,450) (1,554,945) 0	(428,579 (3,000 (351,023 (803,948 (5,533,140 (529,184 (8,317,159 (57,277 (1,780
25 26 27 28 29 30 31 32	federal - a/c 186 a/c writter accounting ax acq adjust sfudc - debt deferred cond deferred PGI depr - tax > b depr - tax > b engineering fisherman's h	n off pense lemnation gain carrying costs pok pok old Lehigh balances syenaes	(707,824) (6,706) (1,062,016) (2,679,732) 0 (1,343,347) (19,074,425) (183,649) (5,235) (19,111)	(523,862) 0 19,599 320,347 (15,808,982) (213,100) (4,486,610) 0	(1,231,686) (6,706) (1,032,417) (2,359,385) (15,606,982) (1,566,447) (23,661,035) (183,649) (5,235) (19,111)	(245,229) (3,000) (357,683) (912,868) 0 (456,734) (6,762,214) (57,277) (1,780) (8,791)	(183,350) 0 6,660 108,920 (5,533,140) (72,450) (1,564,945) 0 0	(428,579 (3,000 (351,023 (803,948 (5,533,140 (529,184 (8,317,159 (57,277 (1,780 (6,791)
25 26 27 28 29 30 31 32 33	federal - a/c 186 a/c writter accounting ex acq edjust afudc - debt deferred PGI - depr - tax > bi depr - tax > bi fisherman's hi franchise cost	n off pense idemnation gain partying costs pok pok - old Lehigh balances spenses	(707,824) (6,706) (1,062,016) (2,679,732) 0 (1,343,347) (19,074,425) (183,649) (5,235) (19,111) (8,210)	(523,862) 0 19,599 320,347 (15,808,982) (213,100) (4,486,810) 0	(1,231,686) (6,706) (1,032,417) (2,359,385) (15,808,982) (1,556,447) (23,561,035) (183,649) (5,235) (19,111) (8,210)	(245,229) (3.000) (357,683) (912,868) 0 (456,734) (5,762,214) (57,277) (1,780) (8,791) (2,791)	(183,350) 0 6,660 108,920 (5,533,140) (72,450) (1,554,945) 0 0	(428,579 (3,000 (351,023) (803,948 (5,533,140 (529,184) (8,717,159) (57,277 (1,780) (8,791) (2,791)
25 26 27 28 29 30 31 32 33 34	federal - a/c 186 a/c writter accounting ax acq adjust sfudc - debt deferred cond deferred PGI depr - tax > b depr - tax > b engineering fisherman's h	n off pense demination gain carrying costs pok pok - old Lehigh balances xpenses aven siss up	(707,824) (6,706) (1,062,016) (2,679,732) (1,343,347) (19,074,425) (163,649) (5,235) (19,111) (8,210) (19,389)	(523,862) 0 19,599 320,347 (15,808,982) (213,100) (4,485,810) 0 0	(1,231,686) (6,706) (1,032,417) (2,359,385) (15,808,982) (1,556,447) (23,561,036) (183,549) (5,235) (19,111) (8,210) (19,389)	(245,229) (3,000) (357,683) (912,868) 0 (456,734) (5,762,214) (57,277) (1,780) (8,791) (2,791) (6,563)	(183,350) 0 6,660 108,920 (5,533,140) (72,450) (1,554,945) 0 0	(428,579 (3,000 (351,023 (803,948 (5,533,140 (529,184 (8,317,159 (57,277 (1,780 (8,791 (2,791)
25 26 27 28 29 30 31 32 33 34 35 36	federal - a/c 186 a/c writter accounting ax acq adjust afudc - debt deferred cond deferred PGI depr - tax > bi depr - tax > bi rangineering e fisherman's hi franchise coi interest on gri	n off pense lemnation gain carrying costs pok old Lehigh balances penses leven state of the costs penses penses upon the costs	(707,824) (6,706) (1,062,016) (2,679,732) 0 (1,343,347) (19,074,425) (183,649) (5,235) (19,111) (8,210)	(523,862) 0 19,599 320,347 (15,808,982) (213,100) (4,486,810) 0	(1,231,686) (6,706) (1,032,417) (2,359,385) (15,808,982) (1,566,447) (23,561,035) (183,649) (5,235) (19,111) (8,210) (19,889) (12,888)	(245,229) (3,000) (357,683) (912,868) 0 (456,734) (5,762,214) (57,277) (1,780) (8,791) (2,791) (6,593) (9,440)	(183,350) 0 6,660 108,920 (5,533,140) (72,450) (1,554,945) 0 0 0	(428.579 (3,000) (351,023) (803.948) (5,533.140) (529,184) (8,317.159) (57,277 (1,780) (8,791) (2,791) (6,593) (9,440)
25 26 27 28 29 30 31 32 33 34 35 36 37	federal - a/c 186 a/c writter accounting ax acq adjust afudc - debt deferred cond deferred PGI depr - tax > bi depr - tax > bi franchise consistent of franchise cois interest on gri loss on assets miscellaneur paction test	emnation gain carrying costs polk polk - old Lehigh balances spenses syenses syenses syen syen syen sye	(707,824) (6,706) (1,062,016) (2,679,732) 0 (1,343,347) (19,074,425) (453,549) (5,235) (19,111) (8,210) (19,389) (12,859)	(523,862) 0 19,599 320,347 (15,808,982) (213,100) (4,486,610) 0 0	(1,231,686) (6,706) (1,032,417) (2,359,385) (15,808,982) (1,556,447) (23,561,036) (183,549) (5,235) (19,111) (8,210) (19,389)	(245,229) (3,000) (357,683) (912,868) 0 (456,734) (5,762,214) (57,277) (1,780) (8,791) (2,791) (6,563)	(183,350) 0 6,660 108,920 (5,533,140) (72,450) (1,554,945) 0 0	(428.579 (3.000 (351.023) (803.948 (5.533.140 (529.184) (8.317.159) (77.277 (1.780) (8.791) (2.791) (6.593) (9.440)
25 26 27 28 29 30 31 32 33 34 35 36 37 38	federal - a/c 186 a/c writter accounting acq adjust afudc - debt deferred cond deferred PGI depr - tax > bi depr - tax > bi depr - tax > bi franchise cost interest on gre in	n off pense lemnation gain carrying costs pok pok - old Lehigh balances xpenses aven s suss up natired i	(707,824) (6,706) (1,062,016) (2,679,732) 0 (1,343,347) (19,074,425) (83,549) (5,235) (19,111) (8,210) (19,389) (2,827) (50,073) (2,007) (2,007) (1,007) (1,007) (1,007) (1,007)	(523,862) 0 19,599 320,347 (15,808,982) (213,100) (4,486,610) 0 0 0	(1,231,686) (6,706) (1,032,417) (2,359,385) (15,608,982) (1,566,447) (23,561,035) (163,649) (5,235) (19,111) (8,210) (19,389) (12,683) (2,827) (50,073) (1,215,081)	(245,229) (3,000) (357,683) (912,868) 0 (456,734) (5,762,214) (57,277) (1,780) (8,791) (2,791) (6,563) (9,440) (1,170)	(183,350) 0 6,660 108,920 (5,533,140) (72,450) (1,554,945) 0 0 0	(428,579 (3,000 (351,023 (803,948 (5,533,140 (529,184 (8,317,159 (57,277 (1,780 (8,791 (2,791) (6,593 (9,440 (11,025)
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24 5 27 27 29 30 3 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	federal - a/c 186 a/c writter accounting as accounting as accounting as accounting as accounting as a consistence of the federal conditions of the	emnation gain carrying costs pok pok - old Lehigh balances syenaes	(707,824) (6,706) (1,062,016) (2,679,732) 0 (1,343,347) (19,074,425) (\$5,235) (19,111) (8,210) (19,389) (2,827) (50,081) (2,159,201) (5,534) (1) (1,531,217) (258,557)	(523,862) 0 19,599 320,347 (15,808,982) (213,100) (4,486,610) 0 0 0 0 0 381,149 0 1,853,068 0	(1,231,686) (6,706) (1,032,417) (2,359,385) (15,808,982) (1,556,447) (23,561,035) (193,549) (5,235) (19,111) (8,210) (19,389) (12,886) (2,827) (50,073) (1,275,081) (1,778,052) (1,778,052) (1,778,052) (1,285) (2,827) (48,773,515)	(245,229) (3,000) (357,683) (912,868) 0 (456,734) (5,762,214) (57,277) (1,780) (8,791) (2,791) (6,593) (9,440) (1,170) (17,025) (424,978) (749,246) (1,916) (1) (515,560) (87,910)	(183,350) 0 6,660 108,920 (5,533,140) (72,450) (1,554,945) 0 0 0 0 0 0 133,400 0 630,040 0 (6,464,865) 210,800	(428.579) (3.000) (351.023) (803.948) (5.533.140) (529.184) (8.317.159) (57.277) (1.780) (8.791) (2.791) (6.593) (9.440) (117.025) (424.978) (615.846) (1) 114.480 (87.910) (17,087.071) 599.094

Company: Southern States Utilities, Inc.
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [] Final []
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-6/B Page 1 of 3 Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: C-6

Deferred Taxes Related To Punta Gorda Nonused and Useful Property

The deferred taxes related to Punta Gorda's nonused and useful property are being removed from the deferred tax balances, as the related assets are not included in rate base.

Line No.	Summary By Year Tax Over Book Depr	Tax Depr	Book Depr	Tax Over Book Depr	State Deferred Taxes @5.5%	Federal Deferred Tax Rate	Federat Deferred Taxes	1994 Total	1993 Totai
1	1988	195,674	0	195,674	(10,762)	32,130%	(62,870)		(73,632)
2	1989	396,711	ō	396,711	(21,819)	32,130%	(127, 463)		(149, 282)
3	1990	374,265	1,790	372,475	(20,486)	32,130%	(119,676)		(140, 162)
4	1991	333,541	6,901	326,640	(17,965)	32,130%	(104,949)		(122,914)
5	1992	308,495	11,038	297,457	(16,360)	32.130%	(95,573)		(111,933)
6	1993	285,376	13,155	272,221	(14,972)	33.075%	(90,037)		(105,009)
7	1994	263,944	15,295	248,649 0	(13,676)	33.075%	(82,241)		0
8		2,158,006	48,179	2,109.827	(116,040)		(682,809)		(702,932)
	PGI Carrying Costs	Taxable Income	Book Income	Book Over Tax Income					
9	Thru 1991	0	(668,666)	668,666	(36,603)	33.075%	(221, 161)		(257,764)
10	1992	Ō	(346,627)	346,627	(19,064)	33,075%	(114,647)		(133,711)
11	1993	0	(331,217)	331,217	(18,217)	33.075%	(109,550)		(127,767)
12	1994	0	(303,206)	303,206	(16,676)	33.075%	(100,285)		
13					(90,560)		(545,643)		(519,242)
14	Total Defe	erredTaxes Relat	ed To PGI		(206,600)		(1,228,452)	(1,435,052)	(1,222.174)
15	Percent o	PGI Not Yet Pla	aced in Service	•	72.11%		72.11%	72.11%	72.11%
16					(148,979)		(885,837)	(1,034,816)	(881,310)

Company: Southern States Utilities, Inc.

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final []
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC

Schedule: C-6/B Page 2 of 3

Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: C-6

Line					
No.	<u>Placed in Servi</u>	ce For Book Purposes	OIC	Rate	Depr
1	1990	1990	155,671	1.150%	1,790
2	1991			2.300%	3,580
2 3	1992			2.300%	3,580
4	1993			2.300%	3,580
5	1994			2.300%	3,580
6	1991	1991	288,804	1.150%	3,321
6 7	1992			2.300%	6,642
8 9	1993			2.300%	6,642
9	1994			2.300%	6,642
10	1992	1992	70,933	1.150%	816
11	1993			2.300%	1,631
12	1994			2.300%	1,631
13	1993	1993	113,232	1.150%	1,302
14	1994		,	2.300%	2,604
15	1994	1994	72,874	1.150%	838
16		Total	701,514		48,179
		- -	*******		*********

Accumulated Deferred Income Taxes - Summary

Company: Southern States Utilities, Inc.

Docket No.: 950495-WS Schedule Year Ended: 12/31/94 interim [] Final [] Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-6/B Page 3 of 3

Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: None

Line No.

Deferred Taxes Related To Punta Gorda Nonused and Useful Property

Tax Depreciation on Punta Gorda

1	Original Cost	7,500,000
2	Less Land	(126,751)
3	Less Tax Discount	(1,621,252)
4	Less Discount on Redemption of Pref Stock	(338,406)
5	Ajusted OIC	5,413,591

		Placed in Service For Tax Purposes	OIC	Depr Rate	Depr
6	1988	1988	5,217,972	3.750%	195,674
7	1989		•	7.219%	376,685
8	1990			6.677%	348,404
9	1991			6.177%	322,314
10	1992			5.713%	298,103
11	1993			5.285%	275,770
12	1994			4.888%	255,054
13	1989	1989	534,025	3.750%	20,026
14	1990			7.219%	38,5 51
15	1991			6.677%	35,657
16	1992			6.177%	32,987
17 18	1993 1994			5.713% 5.285%	30,509
10	1994			3.203%	28,223
19	1990	1990	(338,406)	3.750%	(12,690)
20	1991			7.219%	(24,430)
21	1992			6.677%	(22,595)
22	1993			6.177%	(20,903)
23	1994			5.713%	(19,333)
24			5,413,591		2,158,006

Accumulated Deferred Income Taxes - Summary

Company: Southern States Utilities, Inc.
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [] Final []
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-6/C Page 1 of 1 Preparer: Bruce Gangnon Supporting Schedules: None

Recap Schedules: C-6

Line No.

Deferred Taxes Related to Venice Gardens Utilities Condemnation

The deferred taxes related to the Venice Gardens Utilities condemnation by Sarasota County are being removed from the deferred tax balances as the related book gain is not included in utility book income.

1	1994 Tax deferral of the VGU condemnation gain	(15,808,982)
2	State tax @ 5.5%	(869,490)
3	Federal tax 62 35%	(5.533.140)

Deferred Taxes Related to CIAC Gross-up

The deferred taxes related to CIAC gross-up are being removed from the books as they are not allowed a return on rate base.

		Balance 12/31/93	Balance 12/31/94
Federal Deferreds	per C-6/A	568,445	88,280
State Deferreds	per C-6/A	88 761	11.084

Investment Tax Credits - Analysis

Company: Southern States Utilities, Inc.
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [] Final []
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC
Schedule: C-7
Page 1 of 4
Preparer: Bruce Gangnon
Supporting Schedules: None
Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year.

Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws, identify progress payments separately.

	(1)	(2)	(3)	(4) 3% IT	(5) C	(6)	(7)	(8)	(9)	(10) 4% ITC	(11)	(12)	(13)
		***********		it Realized	Amort	ization			Amount I	Realized	Amortiza	ition	
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1 2	12/31/92 12/31/93	0			0		0	(4,914) (4,554)			360 360		(4,554) (4,194)
3	12/31/94	0			0		0	(4,194)			360		(3,834)

Investment Tax Credits - Analysis

Company: Southern States Utilities, Inc.

Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final [] Historic [x] or Projected []

Simple Ave. [x] 13 Month Ave []

FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-7 Page 2 of 4

Preparer: Bruce Gangnon Supporting Schedules: C-7/A

Recap Schedules: C-1, C-2, C-3, D-2, A-18, A-19

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year.

Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

	(1)	(2)	(3)	(4) 8%		(6)	(7)	(8)	(9)	(10) 10% IT	(11) C	(12)	(13)
			Amount	Realized	Amort	zation			Amount R		Amortizat		
Line No.	Year 	Beginning Balance	Current Year	Prior Year Adjust	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1 2 3	12/31/92 12/31/93 12/31/94	0 0 0	0 0 0				0 0 0	(2,477,111) (2,122,017) (2,126,520)	0 (81,673) 0	279,091 0 0	76,003 77,170 78,337	0 0 0	(2,122,017) (2,126,520) (2,048,183)

	Summary							Average Balance	
4	3% ITC	0					0	-144	
5	4% ITC	(4.194)	0	0	360	0	(3,834)	(4,014)	
6	8% ITC	Ò					(-,,	0	
7	10% ITC	(2,126,520)	0	0	78,337	0	(2,048,183)	(2,087,352)	
8	Rounding				•		, _,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,	
		***************************************	**********				***************************************		
9		(2,130,714)	0	0	78,697	0	(2,052,017)	(2,091,366)	(1)
		P422=====	========	=====	TTTTT	======	========	=========	` '

⁽¹⁾ Varies from D-1 SSU Consolidated Capital Structure as all ITCs have not been realized for tax purposes

Investment Tax Credits - Company Policies

Company: Southern States Utilities, Inc.

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final []
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []
FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC
Schedule: C-7
Page 3 of 4
Preparer: Bruce Gangnon
Supporting Schedules: No

Recap Schedules: None

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

The ITC's are amortized over the book life of the assets.

There are no ITC carryovers for rate purposes.

Investment Tax Credits - Section 46(f) Election

Company: Southern States Utilities, Inc.

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim [] Final []

Historic [x] or Projected []

Simple Ave. [x] 13 Month Ave []

FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-7 Page 4 of 4 Preparer: Bruce Gangnon Supporting Schedules: None

Supporting Schedules: No Recap Schedules: None

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

Southern States Utilities is a 46(f)(2) company.

Income Tax Credits - Analysis

Company: Southern States Utilities, Inc.

Docket No: 950495 - WS Schedule Year Ended: 12/31/94

Interim [] Final []
Historic [x] Projected []
Simple Ave. [X] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [X] Non FPSC []

FPSC

Schedule C - 7/A

Page: 1 of 2 Preparer: Bruce E. Gangnon

Support Schedules: None Recap Schedules: C-7

Analysis of Deferred 10% ITC

Line <u>No.</u>		Beginning _ Balance 12/31/93	Amount R Current Year	ealized Prior Year Adjustment	Amortization Current Year	Ending Balance 12/31/94
1	Deltona and Seaboard	(1,236,670)	0	0	51.548	(1,185,122)
2	United Florida	(340,557)	Ö	Ö	12.280	
3	Southern States Utilities	(468,787)	ŏ	ō	12.175	\ //
4	Lehigh Utilities	(80,506)	Ö	Ō	2,334	(78,172)
5		(2,126,520)	0	0	78,337	(2,048,183)

- 6 Amount Realized Current Year 0
- 7 Amount Realized Prior Year Ajustments 0

Income Tax Credits - Analysis

Company: Southern States Utilities, Inc.

Docket No: 950495 - WS Schedule Year Ended: 12/31/94

Interim [] Final [} Historic [x] Projected [] Simple Ave. [X] 13 Month Ave.

Simple Ave. [X] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [X] Non FPSC []

FPSC

Schedule C - 7/A Page: 2 of 2

Preparer: Bruce E. Gangnon Support Schedules: None Recap Schedules: C-7

Amortization - Current Year

1 2 3	Deltona and Seaboard ITC Deferred Per Docket N Less ITC Expiring In 199 Less ITC Expiring In 199	91	1,806,197 (194) (1,806)	
4 5	Rate Per Docket 850151		1,804,197 35	Years
6	Deltona and Seaboard Yearly Amortization United Florida	on	51,548 EECHEE EEE	
7	ITC Deferred Per Docket N Reversal Of Deferred	o. 920199-WS ITCs Due To Sale Of St. Augustine		
8 9	@ 43.23%		(321,407) 	
10 11	Less 1989 And 1990 Adji	ustments Per Docket No. 920199-	(25,960) 396,114	
12 13	Rate Per Docket 880661 - V United Florida Yearly Amortization	ws	3.10%	
,,,				
14	Southern States Utilities Yearly Amort	Same As Prior Years	12,175	
15	Lehigh Utilities			
16	ITC Generated		81,673	
		Estimated Life	35	Years
17	Lehigh Utilities Yearly Amorization		2,334	

Parent(s) Debt Information

Company: Southern States Utilities, Inc.

Docket No.:

Schedule Year Ended: 12/31/94

Interim [] Final [] Historic [x] or Projected []

Simple Ave. [x] 13 Month Ave []

FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-8

Page 1 of 2
Preparer: Bruce Gangnon
Supporting Schedules: None

Supporting Schedules: None Recap Schedules: C - 1/A

Explanation: Provide the information required to adjust income tax expense by by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and and an average basis. Amounts should be parent only.

		Parent's Name:	Minnesota Power & Light Company			
Line No.	Description	Amount (a)	% of Total	Cost Rate	Weighted Cost	
1	Long-Term Debt	232,441,714	0.2601	8.06%	2.10%	
2	Short-Term Debt	0	0.0000		0.00%	
3	Preferred Stock	47,550,662	0.0532	6.99%	0.37%	
4	Common Equity - Common Stock	371,581,821	0.4157	11.50%	4.78%	
5	Retained Earnings - Parent Only	39,412,732	0.0441	11.50%	0.51%	
6	Deferred Income Tax (a)	202,780,602	0.2269		0.00%	
7	Other	0	0.0000		0.00%	
8	Total	893,767,531	100.00%		7.76%	

a) Notes:

Includes average accumulated deferred ITC of 34,516,107 Includes regulatory asset and liability accounts as required by FAS 109

Parent(s) Debt Information

Company: Southern States Utilities, Inc.

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final []
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []

FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-8 Page 2 of 2

Preparer: Bruce Gangnon Supporting Schedules: Non Recap Schedules: C -1/A

Explanation: Provide the information required to adjust income tax expense by by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and and an average basis. Amounts should be parent only.

		Parent's Name:	Topeka Group, Inc.			
Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost	
1	Long-Term Debt	103,750	0.07%	10.44%	0.01%	
2	Short-Term Debt	0	0.00%		0.00%	
3	Preferred Stock	0	0.00%		0.00%	
4	Common Equity - Common Stock	62,765,345	43.74%	11.50%	5.03%	
5	Retained Earnings - Parent Only	80,079,664	55.80%	11.50%	6.42%	
6	Deferred Income Tax	558,758	0.39%		0.00%	
7	Other	0	0.00%		0.00%	
8	Total	143,507,517	100.00%		11.45%	

income Tax Returns

Company: Southern States Utilities, Inc.

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final []
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []

FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-9 Page 1 of 1

Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: None

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

The consolidated Federal income tax returns and IRS revenue reports are available for review at the parent company's office in Duluth, Minnesota at any time, or will be made available at Southern States Utilities offices in Apopka within one weeks notice. The state income tax returns are available for review in the Southern States Utilities office in Apopka.

Miscellaneous Tax Information

Company: Southern States Utilities, Inc.

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final []
Historic [x] or Projected []
Simple Ave. [x] 13 Month Ave []

FPSC Uniform [x] FPSC Non-Uniform [x] Non FPSC []

FPSC Schedule: C-10 Page 1 of 1

Preparer: Bruce Gangnon Supporting Schedules: None Recap Schedules: None

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?

SSU and VGU DUI, UFUC, SSUSI and Seaboard Lehigh Utilities, Inc. 9/84 to present 6/89 to present 12/90 to present

- (2) Is the treatment of customer deposits at issue with the IRS? No
- (3) Is the treatment of contributions in aid of construction at issue with the IRS? no
- (4) Is the treatment of unbilled revenues at issue with the IRS? no

SCHEDULE OF REQUESTED COST OF CAPITAL - 1996

(1)

Company: Southern States Utilities, Inc.

FPSC

Docket No: 950495 - WS Test Year Ended: 12/31/96 Interim [] Final [X] Explanation: Provide a schedule which calculates the requested cost of capital. If a year-end is used submit an additional schedule reflecting year-end calculations. Schedule: D-1 Page 1 of 1

Preparer: Scott W. Vierima

Historic [] or Projected [X]

Simple Average [] 13 Month Average [X]

(2)

(3)

(4)

(6)

(5)

COST OF CAPITAL

Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost	Supporting Schedules
1	LONG TERM DEBT	118,535,363	58.40%	9.06%	5.29%	D-5
2	SHORT TERM DEBT	0	0.00%	0.00%	0.00%	D-4
3	CUSTOMER DEPOSITS	1,753,184	0.86%	6.00%	6.05%	D-7
4	DEFERRED ITC	1,335,813	0.66%	9.68%	0.06%	D-5a
5	DEFERRED INCOME TAXES	0	0.00%	0.00%	0.00%	D-5a
6	PREFERRED STOCK	0	0.00%	0.00%	0.00%	D-3
7	EQUITY	82,821,786	40.81%	12.25%	5.01%	D-5a
8	ADJUSTMENT FOR GAS	(1,481,000)	(0.73%)	12.25%	(0.09%)	D-5a
9	TOTAL	202,965,146	100.00%		10.32%	

PREFERRED STOCK OUTSTANDING - 1996

FPSC

Company: Southern States Utilities, Inc.

Schedule: D-3

Docket No: 950495 - WS Test Year Ended: 12/31/96 Page 1 of 1

Explanation: Provide data as specified on preferred stock. If the utility is an operating division or subsidiary,

Preparer: Scott W. Vierima

Interim [] Final [X]

submit an additional schedule which reflects the same information for the

parent level.

Historic [] or Projected [X]

	Simple Average [] 13 Month Average [X]												
•	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Principal			(Discount)				Rate		
			Call	Amount		(Discount)	or Premium	Issuing	Issuing		(Contract	Dollar	
			Provis.	Sold	Principal	or Premium	Associated	Expense	Expense		Rate on	Dividend	Effective
	Line Description, Coupon		Special	(Face	Amount	on Principal	With	Associated	Associated	Net Proceeds	Face	On Face Value	Cost Rate
	No. Rate, Years of Life	Issue Date	Restrict.	Value)	Outstanding	Amount Sold	Col (5)	With Col(4)	With Col(5)	(5)-(9)+(7)	Value)	(11)x(5)	(12)/(10)

¹ NONE

æ

COST OF SHORT-TERM DEBT - 1996

FPSC

Company: Southern States Utilities, Inc.

Schedule: D-4 Page 1 of 1

Docket No: 950495 - WS Test Year Ended: 12/31/96 Preparer: Scott W. Vierima

Interim [] Final [X]
Historic [] or Projected [X]

Simple Average [] 13 Month Average [X]

Explanation: Provide the following information. If the utility is an operating division

or subsidiary, submit an additional schedule which reflects

the same information for the paraget level

the same information for the pa	arent level.				
	(1)	(2)	(3)	(4)	(5)
Line No.	Lender	Total Interest Expense	Maturity Date	13 month Average Amt Outstanding	Effective Cost Rate

1 NONE

Company: Southern States Utilities, Inc.

Simple Average [] 13 Month Average [X]

FPSC

(2)

Schedule: D-5 Page 1 of 1

Preparer: Scott W. Vierima

Docket No: 950495 - WS Test Year Ended: 12/31/96

Historic [] or Projected [X]

Interim[]Final[X]

Explanation: Provide the specified data on long-term debt issues

for the test year. Arrange by type of issue

(i.e., first mortgage bonds). If the utility is an operating division

or subsidiary, submit an additional schedule which reflects the same

information on the parent level.

{12} (11) (5)

Line No.	Description, Coupon Rate, Years of Life	isaue Date Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Due Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamorized Issuing Expense Associated With Col(4)	Annual Amort of Disc (Prem) on Prin. Outstanding	Annual Amort, of Neating Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Ellective Cost Rate (11)/(4)-(5)-(7))
1	FIRST MRTG BONDS - 84 SERIES	11/88-9/95	30,000,000	Ó	e		0	0	0	0	0	0.00%
2	COLLIER BONDS - 90 SERIES	12/90-12/10	11,125,000	7,894,231	600,000	0	196,483	0	13,644	562,741	578,385	7.49%
3	COLLIER BONDS - 92 SERIES	9/92-9/12	8,325,000	6,971,154	400,000	0	234,835	0	14,184	496,951	511,135	7.59%
4	DUE TO PARENT S-1	10/89-12/99	24,196,250	24,196,250	0	0	0	0	0	2,540,606	2,540,606	10.50%
, 5	COBANK	12/93-1/13	45,000,000	45,000,000	0	0	1,005,142	0	57, 45 6	3,928,500	3,985,956	9.06%
8	LEE CINTY BONDS - 90 SERIES	2/90-2/16	9,000,000	8,381,923	175,000	0	548,284	0	27,876	504,278	622,154	7.94%
7	VOLUSIA BONDS - 94 SERIES	6/94-6/14	10,290,000	9,520,769	500,000	0	289,072	0	15,456	666,795	682,251	7.30%
8	UNIV SHORES CAP LEASE	6/94-8/01	2,430,934	1,903,157	306,148	0	0	0	0	133,221	133,221	7.00%
9	OTHER CAPITAL LEASES	VARIOUS	0	0	0	0	0	0	0	0	0	NM
10	LINE OF CREDIT	LINE OF CREDIT	10,000,000	52,494	52,494	0	63,419	0	23,058	31,175	54,233	NM
11	ADDITIONAL FINANCING		0	14,615,385	1,000,000	0	292,308	0	14,815	1,315,365	1,330,000	9.29%
12	TOTAL			118,535,363	3,033,642	0	2,629,523	0	166,289	10,260,652	10,435,941	9.06%

COST OF CAPITAL MONTHLY BALANCES

Company: Southern States Uthitles, Inc.

FP9C

Docket No:

Test Year Ended: 12/31/96

Interim [| Final [X]

Historic [] or Projected [X]

Schedule: D-5A Page 1 of 1 Preparer: Scott W. Vierima

Simple Average [] 13 Month Average [X]

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15)

														13 MONTH
	12/31/95	1/31/96	2/29/96	3/31/96	4/30/96	5/31/96	6/30/96	7/31/96	8/31/96	9/30/96	10/31/96	11/30/96	12/31/96	AVERAGE
FIRST MORTGAGE BONDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COLLIER BONDS 90 SERIES	8,125,000	8,125,000	8,125,000	8,125,000	8,125,000	8,125,000	8,125,000	8,125,000	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000	7,894,231
COLLIER BONDS 92 SERIES	7,125,000	7,125,000	7,125,000	7 125 000	7,125,000	7.125.000	7.125,000	7.125,000	6,725,000	6,725,000	6,725,000	6,725,000	6,725,000	8,971,154
DUE TO PARENT S1	24,196,250	24,196,250	24.196.250	24,196,250	24,196,250	24.196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24 196 250	24,196,250	24,196,250
COBANK	45,000,000	45,000,000	45,000.000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000
LEE COUNTY BONDS	8,510,000	8,510,000	8,510,000	8,510,000	8,325,000	8.325.000	8.325,000	8,325,000	8,325,000	8,325,000	8,325,000	8,325,000	8,325,000	8,381,923
UNIVERSITY SHORES	2,054,599	2,029,895	2.005.047	1,980,054	1,954,915	1,929,629	1,904,198	1,878,615	1,852,884	1,827,003	1,800,971	1,774,787	1,748,451	1,903,157
CAPITAL LEASES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VOLUSIA BONDS 94 SERIES	9,790,000	9,790,000	9,790,000	9,790,000	9,790,000	9,790,000	9,290,000	9,290,000	9,290,000	9,290,000	9,290,000	9,290,000	9,290,000	9,520,769
LINE OF CREDIT	882,421	0	0	0	0	0	0	0	0	0	0	0	0	52,494
ADDITIONAL FINANCING	0	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	14,815,385
TOTAL LONG TERM DEBT	105,483,270	114,776,145	114,751,297	114,726,304	114,516,165	114,490,879	123,965,446	123,939,865	122,914,134	122,888,253	122,862,221	122,836,037	122,809,701	118,535,363
CUSTOMER DEPOSITS 6	1,719,343	1,724,916	1,730,508	1,736,117	1,741,745	1,747,391	1,753,056	1,758,738	1,764,439	1,770,158	1,775,896	1,781,652	1,787,428	1,753,184
CUSTOMER DEPOSITS 5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DEFERRED INCOME TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DEFERRED ITC	1,358,713	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,813
PREFERRED STOCK	0	0	0	0	0	0	9	0	0	0	0	0	0	0
TOTAL OTHER	3,078,056	3,079,812	3,981,588	3,083,380	3,085,191	3,087,021	3,088,869	3,090,734	3,092,619	3,094,521	3,096,442	3,098,382	3,100,341	3,088,997
COMMON STOCK	107,500	187,500	107.500	107,500	107,500	107,500	107,500	107,500	107.500	107,500	107,500	107,500	107,500	107,500
PAID IN CAPITAL	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
RETAINED EARNINGS	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13 160 458	9,989,381
ADJUSTMENT FOR GAS	(1,481,000)	(1,481,000)	(1.481.000)	(1,481,000)	(1,481,000)	(1,481,000)	(1,481,000)	(1,481,000)	(1,481,000)	(1,481,000)	(1,481,000)	(1,481,000)	(1,481,000)	(1,481,000)
TOTAL EQUITY	79,505,863	79,817,863	79,721,863	79,607,663	80,072,863	80,714,863	61,412,863	81,766,863	81,686,863	82,356,863	82,613,863	83,639,863	84,511,863	81,340,786
TOTAL	188,067,189	197,673,820	197,554,748	197,417,547	197,674,219	198,292,763	208,467,178	208,797,462	207.693.616	208.339,637	208,572,526	209,574,282	210,421,905	202,965,146

COST OF VARIABLE RATE LONG-TERM DEBT - 1996

FPSC

Schedule: D-6

Page 1 of 1 Preparer: Scott W. Vienima

Company: Southern States Utilities, inc.

Docket No: 950495 - WS
Test Year Endect 12/31/96
Interim[] Final [X]
Historic [] or Projected [X]

Explanation: Provide the specified data on variable

cost long-term debt issues.

If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same

information for the parent level.

Simple A	verage [] 13 Month Average [X]												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								Annual	Annual				
			Principal			Unamort	Unamort	Amort	Amort, of	Basis of	Interest		
		lesue	Amount		Amount	Disc	las	of Disc	basing	Variable	Cost	Total	
		Date-	Sold	Principal	Due	(Prem)	Ехр	(Prem)	Expon	Rate	(Test Year	Interest	Ellective
Line	Description, Coupon	Maturity	(Face	Amount	Within	Assoc	Assoc	on Princ	Principal		Cost Rate X	Cost	Cost Rate
No.	Rate, Years of Life	Date	Value)	Outstanding	One Year	W/ (4)	W/ Col(4)	Outstanding	Outstanding		Col. (4))	(8)+(9)+(11)	(12)((4)-(6)-(7))
1	COLLIER BONDS - 90 SERIES	12/90-12/10	11,125,000	7,894,231	600,000	0	196,463	0	13,644	(1)	582,741	576,385 (2	7.49%
2	COLLIER BONDS - 92 SERIES	9/92-9/12	8,325,000	6,971,154	400,000	0	234,835	0	14,184	(1)	496,951	511,135 (2	7.50%
3	VOLUSIA BONDS - 94 SERIES	6/94-6/14	10,290,000	9,520,769	500,000	0	289,072	0	15,456	(1)	666,795	682,251 (2	7.39%
4	LINE OF CREDIT	LINE OF CREDIT	10,000,000	52,494	52,494	<u>0</u>	63,419	0	23,058	Prime - 25bp	31_175	54,233	NM
5	TOTAL			24.438.648	1.552.494	0	783.789	0	86.342		1,757,662	1.824.004	7.71%

^{(1) -} The Adjustable Rate is established at a rate equal to the interest rate per annum, taking into account prevailing financial market conditions, which would be the minimum interest rate required to self the Bonds at a price of 190% of the principal amount thereof ("Par"), on the date of such determination. The bonds are currently remarketed weekly.

^{(2) -} The projected interest rates for the bonds is based on an historical weighted average of the interest rates plus 100 basis points.

SCHEDULE OF CUSTOMER DEPOSITS - 1996

FPSC

Company: Southern States Utilities, Inc.

Schedule: D-7 Page 1 of 1

Docket No: 950495 - WS Test Year Ended: 12/31/96 Interim[] Final [X] Preparer: Scott W. Vierima

Historic [] or Projected [X]
Simple Average [] 13 Month Average [X]

Explanation:	Provide a sch	edule of c	sustomer (deposits as	shown.

	(1)	(2)	(3)	(4)	(5)	(6)
					Ending	Interest
Line	For the	Beginning	Deposits	Deposits	Balance	Expense
No.	Month Ended	Balance	Received	Refunded	(2+3-4)	
1	12/95				1,719,343	* ** :
	1/96	1,719,343	5,573	0	1,724,916	8.62
2 3	2/96	1,724,916	5,592	0	1,730,508	8,65
	2/9 0 3/96	1,730,508	5,609	0	1,736,117	8,68
4 5	3/96 4/96	1,736,117	5,628	0	1,741,745	8,70
6	5/96	1,741,745	5,646	0	1,747,391	8,73
7	6/96	1,747,391	5,665	0	1,753,056	8,76
8	7 <i>1</i> 96	1,753,056	5,682	0	1,758,738	8,79
9	8/96	1,758,738	5,701	0	1,764,439	8.82
10	9/96	1,764,439	5,719	0	1,770,158	8,85
11	10/96	1,770,158	5,738	0	1,775,896	8,87
12	11/96	1,775,896	5,756	0	1,781,652	8,90
13	12/96	1,781,652	5,776	0	1,787,428	8,93
14	1200	1,701,002	5.170	v	1,101.420	0,30
15						
16		TOTAL			21,072,044	105,36
17						
18						
19						
20						
21						
22	,	13 Month Average Balance			1,753,184	
23		Average Monthly Balance			1,756,004	
24		•				
25						
26		Effective Interest Rate				
27		Interest/Average Monthly Balance)		6.00%	

Note - Includes deposits at 6%. Gas deposits are excluded

Preferred Stock Outstanding

Florida Public Service Commission

Company: Topeka Group, Inc.
Docket No: 950495 - WS
Test Year Ended: 12/31/96
Utility () or Parent (X)
Historic () or Projected (X)

Explanation: Provide data as specified on preferred stock. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same

Preparer: B. E. Gangnon

Schedule D-3

Page

information for the parent level.

End of Year () or 13 Month Average (X)

2 5 6 8 9 10 11 12 13 (Discount) or Rate Average Average Call (Contract Dollar Effective Principal Premlum on (Discount) Issuing Average Issuing Description, Provis., **Amount** Principal Principat or Premium Expense Expense Rate on DMdend Cost Une Coupon Rate, Rate Special Sold (Face **Associated** Associated Face On Face Amount Amount Associated Net Proceeds No. Years of Life Outstanding (12)/(10)Issue Date Restrict. Value) Sold With Col (5) With Col (4) With Col (5) (5)-(9)+(7) Value Value

NONE

Cost of Short-Term Debt

Company: Topeka Group, Inc. Docket No: 950495 - WS Test Year Ended: 12/31/96 Utility () or Parent (X) Historic () or Projected (X)

End of Year () or 13-Month Average (X)

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information

for the parent level.

Simple Average Total Interest Maturity Amount Effective Cost Line Rate Lender Expense Date Outstanding No. 0 0 NONE 1

Florida Public Service Commission Schedule D-4 Page 1 of 1 Preparer: B. E. Gangnon

Cost of Long-Term Debt

Company: Topeka Group, Inc.

Docket No: 950495 - WS
Test Year Ended: 12/31/96
Utility () or Parent (X)
Historic () or Projected (X)

End of Year () or 13-Month Average (X)

Explanation: Provide the specified data on long-term debt issues. Arrange by type of Issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule D-5

Page

Preparer: B. E. Gangnon

-		Ĭ	2	3	4	5	6	7	8	9 .	10	11	12
_	Line No.	Description, Coupon Rate, Years of Ufe	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount or (Premium) Associated With Col (4)	Unamortized Issuing Expense Associated With Col (4)	Amortization of Discount (Premium) on Principal Outstanding	Amort. of Issuing Expense on Principal Outstanding	interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
	1	Teachers Insurance, 10.44%, due 1999	02/15/89- 02/15/99	30,000,000	30,000,000	30,000,000	0	0	0	0	3,132,000	3,132,000	10.440%
91	2	Less: Intercompany loan(s)			(29,896,250)	(29,896,250)	0	0	0	0	-3,121,169	-3,121,169	10.440%
		TOTAL			103,750	103,750	0	0	.0	0	10,832	10,832	10.440%

Supporting Schedules: D-6 Recap Schedules: A-19, D-2 Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Schedule D-6 Page

Preparer: B. E. Gangnon

Company: Topeka Group, Inc.

Docket No: 950495 - WS
Test Year Ended: 12/31/96
Utility () or Parent (X)
Historic () or Projected (X)

cost of long-term debt Issues.
If the utility is an operating division or subsidiary,
submit an additional schedule which reflects the same
Information on the parent level.

Explanation: Provide the specified data on variable

End of Year () or 13-Month Average (X)

	1	2	3	4	5	6	7	8	9	11	12	13
line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount or (Premium) Associated With Col (4)	Unamortized Issuing Expense Associated With Col (4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort, of Issuing Expense on Principal Outstanding	Interest Cost (Test Year Cost Rate) x Col (4)	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	None											
				0	0	0	0	0	0	0	0	
	TOTAL			0	0	0	0	0	0	0	0	S

Supporting Schedules: None Recap Schedules: A-19, D-2 SCHEDULE OF CUSTOMER DEPOSITS

Rorlda Public Service Commission

Schedule D-7 Page 1 of 1

Preparer: B. E. Gangnon

Company: Topeka Group, Inc. Docket No: 950495 - WS

Test Year Ended: 12/31/96 Utility () or Parent (X)

Historic () or Projected (X)

Explanation: Provide a schedule of customer deposits as shown

End of Year () or 13-Month Average (X)

1 2 3 4 5 6

Une No.	For the Year Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)	13-Month Average Balance	Interest Expense
Ŧ	12/31/95	0	0	0	0	0	0

Note: Deposit balances include customer advances for construction that were not reflected in "other capital" on schedule C-9.

Preferred Stock Outstanding

Florida Public Service Commission

Company: Minnesota Power & Light

Docket No: 950495 - WS
Test Year Ended: 12/31/96
Utility () or Parent (X)
Historic () or Projected (X)
End of Year () or 13-Month Average (X)

Explanation: Provide data as specified on preferred stock. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same

information for the parent level.

Schedule D-3 Page

Preparer: B. E. Gangnon

13 12 10 . 11 7 8 9 2 3 4 5 6 Rate (Discount) or Average Average Dollar (Contract (Discount) Issuing Call Principal Premium on ssuing Average Rate on DMdend Expense Description, Provis., **Amount** Principal Principal or Premium Expense

Effective Cost On Face Rate Coupon Rate, Sold (Face **Amount Amount** Associated **Associated** Associated Net Proceeds face Une Special (12)/(10)Value Value With Col (4) With Cot (5) $(5)-(9)+(7)_{-}$ No. Years of Life Issue Date Restrict. Value) Outstanding Sold With Col (5) 5.000% 566,790 4.932% 0 0 11,491,693 5% Series 8/20/45 Callable 11,600,000 11,491,693 1 17,054,910 7.360% 1,251,200 7.336% 0 2 \$7.36 Series 2/22/72 Callable 17,054,910 17,054,910 0 0 7.179% 7.125% 712,500 0 13,153 75,630 9,924,370 \$7,125 Series 4/1/92 Callable 10,000,000 10,000,000 0 670,000 6.754% 0 0 13,264 79,582 9,920,418 6.700% 10,000,000 10,000,000 \$6.70 Series 8/5/92 Callable 125,311 580,465 -580,465 Preferred Stock Call 0 0 98,894 6.956% 3,325,801 0 735,677 47,810,926 TOTAL 48,546,603 0 125,311

Cost of Short-Term Debt

Company: Minnesota Power & Light

Docket No: 950495 - WS
Test Year Ended: 12/31/96
Utility () or Parent (X)
Historic () or Projected (X)

End of Year () or 13-Month Average (X)

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information

for the parent level.

1 2 3 4 5

				Simple Average	
Line		Total Interest	Maturity	Amount	Effective Cost
<u>No.</u>	Lender	Expense	Date	Outstanding	Rate
1	None used at Topeka or SSU level			0	0

Florida Public Service Commission Schedule D-4

Schedule D-4 Page 1 of 1

Preparer: B. E. Gangnon

Cost of Long-Term Debt PCRBs AND IDRBs Removed 13 - Month Average Basis

Company: Minnesota Power & Light

Docket No: 950495 - WS
Test Year Ended: 12/31/96
Utility () or Parent (X)
Historic () or Projected (X)

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the trial year.

Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule D-5 Page

Preparer: B. E. Gangnon

	1	2	3	4	5	6	7	8	9	10	11	12
Une No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount or (Premlum) Associated With Col (4)	Unamortized Issuing Expense Associated With Col (4)	Amortization of Discount (Premium) on Principal Outstanding	Amort, of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	First Mtge, 6.5%	01/01/68-								1 170 000	1 172 494	6.521%
	due 1998	01/01/98	18,000,000	18,000,000	18,000,000	666	4,561	444	3,040	1,170,000	1,173,484	0.321 #
2	First Mtge, 7.375%	03/01/92-					00.050	70.000	100 470	4,425,000	4,637,398	7.747%
_	due 1997	03/01/97	60,000,000	000,000,00	60,000,000	53,280	88,259	79,920	132,478	4,425,000	4,037,390	1.747.10
3	First Mtge, 7.75%	06/01/92-	£ £ 600 000	££ 000 000	EE 000 000	022.200	510,060	75,900	46,723	4,262,500	4,385,123	8.173%
	due 2007	06/01/07	55,000,000	55,000,000	55,000,000	833,388	510,000	73,900	40,723	4,202,000	4,000,120	0.17010
4	First Mtge, 7.5%	08/01/92- 08/01/07	35,000,000	35,000,000	35,000,000	32,585	342,188	2,940	30,874	2,625,000	2,658,814	7,679%
5	due 2007 First Mtge, 7.0%	02/25/93-	35,000,000	35,000,000	33,000,000	32,303	342,100	2,740	00,074	2,020,000	2,000,014	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
3	due 2008	02/23/93	50,000,000	50,000,000	50,000,000	0	545,013	0	46,716	3,500,000	3,546,716	7.172%
6	First Mtge, 6.25%	07/01/93-	000,000,000	000,000	00,000,000	· ·	0.1010.10	_				
·	due 2003	07/01/08	25,000,000	25,000,000	25,000,000	81,200	190,062	11,600	29,244	1,562,500	1,603,344	6.484%
7	Refinanced Debt	0,70,700	20,000,000	,,		0	5,512,394		722,437	0	722,437	
,	TOTAL			243,000,000	243,000,000	1,001,119	7,192,537	170,804	1,011,512	17,545,000	18,727,316	7.976%

Supporting Schedules: D-6 Recap Schedules: A-19, D-2 Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Company: Minnesota Power & Light

Docket No: 950495 - WS Test Year Ended: 12/31/96 Utility () or Parent (X) Historic () or Projected (X) End of Year () or 13-Month Average (X) Explanation: Provide the specified data on variable cost of long-term debt issues.

If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same

Information on the parent level.

Schedule D-6 Page

Preparer: B. E. Gangnon

	1	2	3	4	5	6	7	8	9	11	12	13
Une No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Obscount or (Premlum) Associated With Col (4)	Unamortized Issuing Expense Associated With Col (4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort, of Issuing Expense on Principal Outstanding	Interest Cost (Test Year Cost Rate) x Col (4)	Total interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	None											
				0	0	0	0	0	0	0	0	
	TOTAL			0	0	0	0	0	0	0	0	

Supporting Schedules: None Recap Schedules: A-19, D-2

SCHEDULE OF CUSTOMER DEPOSITS

Florida Public Service Commission

Schedule D-7 Page 1 of 1

Preparer: B. E. Gangnon

Company: Minnesota Power & Light

Docket No: 950495 - WS
Test Year Ended: 12/31/96
Utility () or Parent (X)
Historic () or Projected (X)

Explanation: Provide a schedule of customer deposits as shown

End of Year () or 13-Month Average (X)

1 2 3 4 5 6

Line No.	For the Year Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)	13-Month Average Balance	Interest Expense
1	12/31/96	900,000	0	0	900,000	900,000	12,000

Note: Deposit balances include customer advances for construction that were not reflected in "other capital" on schedule C-9.

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495-WS Schedule Year Ended: 12/31/96

Explanation: Provide a reconcitation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

(2)

FPSC

Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

Interim [] Final [x]
Historical [] Projected [x]
Simple Ave. [113 Month Ave. [x]

Simple Ave. [] 13 Month Ave. [x]

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

(3)

(4)

(5)

RECONCILIATION ADJUSTMENTS

Line No	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(62,906,327)	55.629,036
2	SHORT TERM DEBT	0		0.00%	Ó	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(930,409)	822,775
4	DEFERRED ITC	1,335,813		0.66%	(708.912)	626,901
5	DEFERRED INCOME TAXES	0		0.90%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(43,953,249)	38,868,537
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	785,962	(695,038)
9						
10	TOTAL	202,965,146	0	100 00%	(107,712,934)	95,252,212
11						
	Lindon and the Africa Advantage of the Company of t		•			

¹² List Corresponding Adjustments to Rate Base Below

13	Danistica	A
13	Decription	Amount

Capital structure was reconciled to rate base on a prorata basis.

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above

Company: SSU / FPSC Jurisdiction - Conventional Treatment Docket No.: 950495-WS

Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x]
Simple Ave. [] 13 Month Ave. [x]

Conventional [x] Reverse Osmosis []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

(2) (3) (4) (5) (6) (1)

RECONCILIATION ADJUSTMENTS

.ine No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(86,434,538)	32,100,825
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,278,400)	474,784
4	DEFERRED ITC	1,335,613		0.66%	(974,059)	361,754
5	DEFERRED INCOME TAXES	O		0.00%	0	o
8	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,788		40.81%	(60,392,634)	22,429,152
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,079,927	(401,073)
9						
10	TOTAL	202,965,146	0	100.00%	(147,999,704)	54,965,442
11						
12	List Corresponding Adjustments to Rate Base Belo	w:				
13	Decription		Amount			

13	Decription		Amount

Capital structure was reconciled to rate base on a prorata base, using the percent ratios of the components of total capital structure applied to the rate base shown above. 15

¹⁶

Company: SSU / Osceola / Buenaventura Lakee

(1)

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x]

Simple Ave. [] 13 Month Ave. [x]

FPSC Unitorm [] FPSC Non-uniform [x] Non FPSC []

an additional schedule if a year-end basis is used.

FPSC

Schedule D-2

(5)

Page 1 of 1 Preparer: Scott W. Vienma

(6)

RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(116,522,003)	2,012,360
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,723,406)	29,778
4	DEFERRED ITC	1,335,813		0.66%	(1,313,124)	22,689
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	o
7	EQUITY	82,821,786		40.81%	(81,415,032)	1,406,754
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,455,845	(25,155)
9						
10	TOTAL	202,965,146	0	100.00%	(199,517,721)	3,447,425
11						

Explanation: Provide a reconciliation of the capital structure

(3)

to requested rate base. Explian all adjustments. Submit

(2)

List Corresponding Adjustments to Rate Base Below

Decription 13 Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

using the percent ratios of the components of total capital structure 15

¹⁶ applied to the rate base shown above.

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS Schedule Year Ended: 12/31/96

Interim [] Final [x] Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x]

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1

Preparer: Scott W. Vierima

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] (2)

(1)

(3)

(4)

(5)

(6)

RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(117,573,383)	961,980
2	SHORT TERM DEBT	o		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,738,956)	14,228
4	DEFERRED ITC	1,335,813		0.66%	(1,324,972)	10,841
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(82,149,642)	672,144
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,468,981	(12,019)
9						
10	TOTAL	202,965,146	0	100.00%	(201,317,972)	1,647,174
11						
12	List Corresponding Adjustments to Rate Base Belo	9 WC				

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¹³ Decription

Capital structure was reconciled to rate base on a prorata basis, 15 using the percent ratios of the components of total capital structure

applied to the rate base shown above.

Company: SSU / Volusia / Enterprise Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x]

Explanation: Provide a reconditiation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used

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Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

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Simple Ave. [] 13 Month Ave. [x] FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/96	Specific	Provata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(118,520,675)	14,688
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,752.967)	217
4	DEFERRED ITC	1,335,813		0.66%	(1,335,647)	166
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(82,811,523)	10,263
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,480,816	(184)
9						
10	TOTAL	202,965,146	0	100.00%	(202,939,996)	25,150

List Corresponding Adjustments to Rate Base Below 12

13 Decription Amount

Capital structure was reconciled to rate base on a prorata basis.

using the percent ratios of the components of total capital structure 15

¹⁶ applied to the rate base shown above.

Company: SSU / Bradford / Geneva Lake Estates

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Docket No.: 950495-WS

Schedule Year Ended: 12/31/96 Interim [] Final [x]

uttershi[] Frida Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x] FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

Schedule: D-2

FPSC

Page 1 of 1

Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
. 1	LONG TERM DEBT	118,535,363		58.40%	(118,494,789)	40,574
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,752,584)	600
4	DEFERRED ITC	1,335,813		0.66%	(1,335,356)	457
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(82,793,437)	28,349
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,480,493	(507)
9						
10	TOTAL	202,965,146	0	100.00%	(202,895,672)	69,474

List Corresponding Adjustments to Rate Base Below. 12

Decription 13 Amount

Capital structure was reconciled to rate base on a prorata basis.

using the percent ratios of the components of total capital structure

applied to the rate base shown above.

Company: SSU / Bradford / Keystone Club Estates

Simple Ave. [] 13 Month Ave. [x]
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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Docket No. 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x]

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional achedule if a year-end basis is used.

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Schedule: D-2 Page 1 of 1

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Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

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Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorate %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(118,430,630)	104,733
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,164		0.86%	(1.751,635)	1,549
4	DEFERRED ITC	1,335,813		0.66%	(1,334,633)	1,180
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(82,748,608)	73,178
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,479,691	(1,309)
9						
10	TOTAL	202,965,146	0	100.00%	(202,785,814)	179,332
1 1						

List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

applied to the rate base shown above.

Company: SSU / Citrue / Lakeside Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x]

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used. Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

Simple Ave. [] 13 Month Ave. [x]

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(118,393,159)	142,204
2	SHORT TERM DEBT	o		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,751,081)	2,103
4	DEFERRED ITC	1,335,813		0.66%	(1,334,210)	1,603
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(82,722,426)	99,360
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1.479.223	(1.777)
9						
10	TOTAL	202,965,146	0	100.00%	(202,721,653)	243,493
11						

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis.

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Lee / Lehigh Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x]
Simple Ave. [] 13 Month Ave. [x]

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorate \$	Reconciled To Requested Rate Base
1	LONG TERM DEST	118,535,363		58.40%	(114,400,948)	4,134.415
2	SHORT TERM DEBT	C		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,692,034)	61,150
4	DEFERRED ITC	1,335,813		0.66%	(1,289,221)	46,592
5	DEFERRED INCOME TAXES	G		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(79,933,031)	2,888,755
в	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,429.344	(51,656)
9						
10	TOTAL	202,965,146	0	100.00%	(195,885,890)	7,079,256
11						
12	List Corresponding Adjustments to Rate Base Belo	w [.]				

Decription Amount 13

Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

applied to the rate base shown above.

Company: SSU / St. Johns / Paim Valley

Docket No.: 950495-WS Schedule Year Ended; 12/31/96

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Historical [] Projected [x]
Simple Ave. [] 13 Month Ave. [x]
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Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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Schedule: D-2 Page 1 of 1

Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

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Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(117,876,700)	658,663
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,743,442)	9,742
4	DEFERRED ITC	1,335,813		0.66%	(1,328,390)	7,423
5	DEFERRED INCOME TAXES	O		0.00%	0	O
6	PREFERRED STOCK	0		0.00%	o	0
7	EQUITY	82,821,786		40.81%	(82,361,572)	460,214
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,472,771	(8,229)
9						
10	TOTAL	202,965,146	0	100.00%	(201,837,334)	1,127,812
11						

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

Capital structure was reconciled to rate base on a prorata basis,

using the percent ratios of the components of total capital structure 15

¹⁶ applied to the rate base shown above.

Company: SSU / St. Johns / Remington Forest

Docket No.: 950495-WS Schedule Year Ended: 12/31/96

Interim [] Final [x]

Explanation: Provide a reconditation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

Schedule: D-2 Page 1 of 1

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Preparer: Scott W. Vietma

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363	-	58.40%	(118,485,024)	50,339
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,752,439)	745
4	DEFERRED ITC	1,335,813		0.66%	(1,335,246)	567
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(82,786,613)	35,173
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,480,371	(629)
9						
10	TOTAL	202,965,146	0	100.00%	(202,878,951)	86,195

List Corresponding Adjustments to Rate Base Below 12

13 Decription Amount

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Capital structure was reconciled to rate base on a prorata basis,

using the percent ratios of the components of total capital structure

applied to the rate base shown above.

Company: SSU / Citrue / Spring Gardens

Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x]

Explanation: Provide a reconcitation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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FPSC Schedule: D-2

Page 1 of 1

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Preparer: Scott W. Vienima

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Historical [] Projected [x]
Simple Ave. [] 13 Month Ave. [x]
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RECONCILIATION ADJUSTMENTS

tine No:	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(118,512,792)	22,571
2	SHORT TERM DEBT	C		0.00%	0	o
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,752,850)	334
4	DEFERRED ITC	1,335,813		0.66%	(1,335,559)	254
5	DEFERRED INCOME TAXES	٥		0.00%	0	0
6	PREFERRED STOCK	o		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(82,806,015)	15,771
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,480,718	(282)
9						
10	TOTAL	202,965,146	0	100.00%	(202.926,498)	38,648
11						

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis.

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Lake / Valencia Terrace

Docket No. 950495-WS

Schedule Year Ended: 12/31/96 Interim [] Final [x]

Historical [] Projected [x]
Simple Ave. [] 13 Month Ave. [x]

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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Schedule: D-2 Page 1 of 1

Preparer: Scott W. Vierima

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION ADJUSTMENTS

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Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(118,421,672)	113,691
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,751,502)	1,682
4	DEFERRED ITC	1,335,813		0,66%	(1,334,532)	1,281
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	D
7	EQUITY	82,821,786		40.81%	(82,742,349)	79,437
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,479,580	(1,420)
9						
10	TOTAL	202,965,146	0	100.00%	(202,770,475)	194,671
11						

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

applied to the rate base shown above.

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment

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Docket No.: 950495-WS

Schedule Year Ended: 12/31/96 Interim [] Final [x]

Historical [] Projected [x]
Simple Ave. [] 13 Month Ave. [x] Conventional [] Reverse Osmosis [x] Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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Schedule: D-2 Page 1 of 1

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Preparer; Scott W. Vierma

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RECONCILIATION ADJUSTMENTS

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Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(95,007,152)	23,528,211
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,405,193)	347,991
4	DEFERRED ITC	1,335,813		0.66%	(1,070,666)	265,147
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	g
7	EQUITY	82,821,786		40.81%	(66,382,401)	16,439,385
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,187,035	(293,965)
9						
10	TOTAL	202,965,146	0	100.00%	(162,678,376)	40,286,770
11						

List Corresponding Adjustments to Rate Base Below 12

Decription 13 Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

using the percent ratios of the components of total capital structure
 applied to the rate base shown above.

Company: SSU / Charlotte/Lee / Burnt Store

Docket No.: 950495-WS Schedule Year Ended: 12/31/96

Interim [] Final [x] Historical [] Projected [x]
Simple Ave. [] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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Schedule: D-2

FPSC

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Preparer: Scott W. Vierma

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RECONCILIATION ADJUSTMENTS

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Line No	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(116,313.632)	2,221,731
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,720,324)	32,860
4	DEFERRED ITC	1,335,813		0.66%	(1,310,776)	25,037
5	DEFERRED INCOME TAXES	O		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(81,269,442)	1,552,344
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,453,241	(27,759)
9						
10	TOTAL	202,965,146	0	100.00%	(199,160,932)	3,804,214
11						
12	List Corresponding Adjustments to Rate Base Bei	low:				

13 Decription Amount

Capital structure was reconciled to rate base on a prorata basis.

¹⁵ using the percent rates of the components of total capital structure 16 applied to the rate base shown above.

Company: SSU / Collier / Marco Island Docket No.: 950495-WS Locket No.: 950495-WS
Schedule Year Ended: 12/31/98
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Simple Ave. [] 13 Month Ave. [x]
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Explanation: Provide a reconcillation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-and basis is used.

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Schedule: D-2 Page 1 of 1

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Preparer: Scott W. Vierima

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			RECONCILIATION ADJUSTMENTS			
Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(97,228,682)	21,306,481
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,438,053)	315,131
4	DEFERRED ITC	1,335,813		0.66%	(1,095,703)	240,110
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(67,934,745)	14,887,041
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,214,793	(266,207)
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202,965,146

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

TOTAL

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¹⁴ Capital structure was reconciled to rate base on a prorata basis,

using the percent ratios of the components of total capital structure 15

¹⁶ applied to the rate base shown above.

Company: SSU / FPSC Jurisdiction - All Planta Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x] Simple Ave. [] 13 Month Ave [x]

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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Schedule: D-2 Page 1 of 1

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Preparer: Scott W. Vierma

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Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(81,876,036)	36,659,327
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0,86%	(1,210,978)	542,206
4	DEFERRED ITC	1,335,813		0.66%	(922,687)	413,126
5	DEFERRED INCOME TAXES	0		0.00%	o	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(57,207,565)	25,614,221
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,022,972	(458,028)
9						
10	TOTAL	202,965,146	0	100.00%	(140,194,294)	62,770,852
11						

List Corresponding Adjustments to Rate Base Below

Decription Amount 13

Capital structure was reconciled to rate base on a prorata basis,

using the percent ratios of the components of total capital structure 15

¹⁶ applied to the rate base shown above.

Company: SSU / FPSC Jurisdiction - Uniform Plants

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Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x]

Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x] Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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Schedule: D-2 Page 1 of 1

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Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

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ne o.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363	•	58.40%	(99,155,641)	19,379,722
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,466,550)	286,634
4	DEFERRED ITC	1,335,813		0.66%	(1,117,417)	218,396
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(69,280,990)	13,540,796
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,238,867	(242,133)
9						
10	TOTAL	202,965,146	0	100.00%	(169,781,732)	33,183,414
11						
12	List Corresponding Adjustments to Rate Base Below	r				
13	Decription		Amount			,

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

using the percent ratios of the components of total capital structure applied to the rate base shown above.

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96 Interm [] Final [x]

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vienma

Simple Ave. [] 13 Month Ave. [x]

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(101,255,758)	17 279,605
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,497,612)	255,572
4	DEFERRED ITC	1,335,813		0.66%	(1,141,084)	194,729
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(70,748,361)	12,073,425
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,265,106	(215,894)
9						
10	TOTAL	202,965,146	0	100.00%	(173,377,709)	29,587,437
11						

List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

Capital structure was reconciled to rate base on a prorate basis,

using the percent ratios of the components of total capital structure

applied to the rate base shown above.

Company: SSU / Osceola / Buenaventura Lakee

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

(1)

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96 Interim [] Final [x]

Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x]

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

(3)

FPSC

Schedule: D-2 Page 1 of 1

Preparer: Scott W. Vierma

(5) (6) (4)

RECONCILIATION ADJUSTMENTS

		_				
Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(113,722,560)	4,812,803
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,682,001)	71,183
4	DEFERRED ITC	1,335,813		0.66%	(1,281,576)	54,237
5	DEFERRED INCOME TAXES	o		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(79,459,034)	3,362,752
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,420,868	(60,132)
9						
10	TOTAL	202,965,146	0	100.00%	(194,724,303)	8,240,843
11						
12	List Corresponding Adjustments to Rate Base Bel	ow:				

Decription 13 Amount

Capital structure was reconciled to rate base on a prorata basis, using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Charlotte / Deep Creek Docket No.: 950495-WS Schedule Year Ended: 12/31/96

Interem [] Final [x] Historical [] Projected [x] Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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FPSC

Schedule: D-2 Page 1 of 1

(5)

Preparer: Scott W. Vierma

(6)

Simple Ave. [] 13 Month Ave. [x] FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

RECONCILIATION ADJUSTMENTS

(4)

Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(118,558,792)	(23,429)
2	SHORT TERM DEBT	0		0.00%	0	0.
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,753,531)	(347)
4	DEFERRED ITC	1,335,813		0.66%	(1,336,077)	(264)
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(82,838,156)	(16,370)
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,481,293	293
9						
10	TOTAL	202,965,146	0	100.00%	(203,005,262)	(40,116)
11						

Amount

List Corresponding Adjustments to Rate Base Below 13 Decription

Capital structure was reconciled to rate base on a prorata basis, using the percent ratios of the components of total capital structure 15

¹⁶ applied to the rate base shown above.

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS Schedule Year Ended: 12/31/96

Interim [] Final [x] Historical [] Projected [x] Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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FPSC

Schedule: D-2 Page 1 of 1

(5)

Preparer: Scott W. Vienma

(6)

Simple Ave. [] 13 Month Ave. [x]

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION A	DJUSTMENTS
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Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorate \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(118,515,343)	20,020
2	SHORT TERM DEBT	Ō		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,752,888)	296
4	DEFERRED ITC	1,335,813		0.66%	(1,335,587)	226
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(82,807,798)	13,988
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,480,750	(250)
9						
10	TOTAL	202,965,146	0	100.00%	(202,930,867)	34,279
11						

List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

Capital structure was reconciled to rate base on a prorata basis, 14

using the percent ratios of the components of total capital structure 15

applied to the rate base shown above.

Company: SSU / Lee / Lehigh Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x]

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used. Schedule: D-2 Page 1 of 1

FPSC

Preparer: Scott W. Vierma

Simple Ave. [] 13 Month Ave. [x]

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []
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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(113,057,913)	5.477,450
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,672,170)	81,014
4	DEFERREDITC	1,335,813		0.66%	(1,274,086)	61,727
5	DEFERRED INCOME TAXES	0		0.00%	o	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(78,994,640)	3,827,146
8	ADJUSTMENT FOR GAS	(1,481,900)		(0.73%)	1,412,564	(68,436)
9						
10	TOTAL	202,965,146	0	100.00%	(193,586.246)	9,378,900
11						

12 List Corresponding Adjustments to Rate Base Below

13 Decription Amount

⁴ Capital structure was reconciled to rate base on a prorata basis.

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Collier / Marco Island

Docket No.: 950495-WS Schedule Year Ended: 12/31/96

Interim [] Final [x] Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x] Explanation: Provide a reconcitiation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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FPSC

Schedule: D-2 Page 1 of 1

(5)

Preparer: Scott W. Vierima

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FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

RECONCILIATION ADJUSTMENTS

(4)

Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	116,535,363		58.40%	(111,873,594)	6,661,769
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,654,654)	98,530
4	DEFERRED ITC	1,335,813		0.66%	(1,260,739)	75,074
5	DEFERRED INCOME TAXES	0		0.00%	0	D
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(78,167,145)	4 554,641
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,397,767	(83,233)
9						
10	TOTAL	202,965,146	0	100.00%	(191,558,365)	11,406,781
11						
12	List Corresponding Adjustments to Rate Base Bel	OW:				

Amount

Decription

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Citrus / Spring Gardens Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim [] Final (x) Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x] Explanation: Provide a reconditation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1

(5)

Preparer: Scott W. Vienma

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FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION	ADJUSTMENTS
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(4)

Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(118,516,454)	18,909
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,752,904)	280
4	DEFERRED ITC	1,335,813		0.66%	(1,335,600)	213
5	DEFERRED INCOME TAXES	0		0.00%	o	0
6	PREFERRED STOCK	0		0.00%	O	C
7	EQUITY	82,821,786		40.81%	(82,808,574)	13,212
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,480,764	(236)
9						
10	TOTAL	202,965,146	0	100.00%	(202,932,768)	32,378
11						

Amount

List Corresponding Adjustments to Rate Base Below

Decription

Capital structure was reconciled to rate base on a prorata basis, using the percent ratios of the components of total capital structure 15

16 applied to the rate base shown above.

13

Company: SSU / St. Lucie / Tropical lalee

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96 Schedule Year Ended: 12/31/96
Interm [] Final [x]
Histornod [] Projected [x]
Simple Ave. [] 13 Month Ave. [x]
PPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] Explanation: Provide a reconditation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1

(5)

Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

(3)

Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	118,535,363		58.40%	(118,362,755)	172,608
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,750,631)	2,553
4	DEFERRED ITC	1,335,813		0.66%	(1,333,868)	1,945
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(82,701,183)	120,603
8	ADJUSTMENT FOR GAS	(1,481,000)		(0.73%)	1,478.843	(2,157)
9						
10	TOTAL.	202,965,146	0	100.00%	(202,669,594)	295,552
11						
12	List Corresponding Adjustments to Rate Base Be	low:				

Amount

Decription

13

Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Lake / Valencia Terrace

Docket No.: 950495-WS Schedule Year Ended: 12/31/96

Interim [] Final [x] Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x] Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used. FPSC

Schedule: D-2 Page 1 of 1

Preparer: Scott W. Vienma

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/96	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEST	118,535,363		58.40%	(118,395,888)	139,475
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,753,184		0.86%	(1,751,121)	2,063
4	DEFERRED ITC	1,335,813		0.66%	(1,334,241)	1,572
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	82,821,786		40.81%	(82.724,333)	97,453
8	ADJUSTMENT FOR GAS	(1,481,500)		(0.73%)	1,479,257	(1,743)
9						
10	TOTAL	202,965,146	0	100.00%	(202,726,326)	238,820
11						

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis.

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

SCHEDULE OF REQUESTED COST OF CAPITAL - 1995

(1)

Company: Southern States Utilities, Inc.

FPSC

Docket No: 950495 - WS
Test Year Ended: 12/31/95
Interim [X] Final [}

Explanation: Provide a schedule which calculates the requested cost of capital. If a year-end is used submit an additional schedule reflecting year-end calculations. Schedule: D-1 Page 1 of 1

Preparer: Scott W. Vierima

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Historic [] or Projected [X]

Simple Average [X] 13 Month Average []

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COST OF CAPITAL

Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost	Supporting Schedules
1	LONG TERM DEBT	106,133,768	56.66%	6.91%	5.05%	D-5
2	SHORT TERM DEBT	o	0.00%	0.00%	0.00%	D-4
3	CUSTOMER DEPOSITS	1,686,596	0.90%	6.00%	0.05%	D-7
4	DEFERRED ITC	1,381,613	0.74%	9 Re%	0.07%	D-5a
5	DEFERRED INCOME TAXES	o	0.00%	0.00%	0.00%	D-5a
6	PREFERRED STOCK	0	0.00%	0.00%	0.00%	D-3
7	EQUITY	79,582,081	42.49%	11.19%	4.76%	D-5a
8	ADJUSTMENT FOR GAS	(1,480,794)	(0.79%)	11.19%	(0.09%)	D-5a
9	TOTAL	187,303,264	100.00%		9.84%	

Note: Range of reasonable equity returns approved in the most recent SSU rate proceedings were:

Docket #920655-WS (Marco Island) Issued 12/3/93; ROE Range 11.19 - 13.19; Order #PSC-93-1070-FOF-WS

PREFERRED STOCK OUTSTANDING - 1995

FPSC

Company: Southern States Utilities, Inc.

Schedule: D-3

Docket No: 950495 - WS Test Year Ended: 12/31/95 Page 1 of 1 Preparer: Scott W. Vierima

Interim [X] Final[]

Explanation: Provide data as specified on preferred stock If the utility is an operating division or subsidiary.

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submit an additional schedule which reflects the same information for the

parent level.

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Historic [] or Projected [X] Simple Average [X] 13 Month Average []

(13) (11) (7) (9) (10) (6) (8)

L ine No	Description, Coupon Rate, Years of Life	Issue Date	Cali Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)
------------------------	--	------------	--	--	------------------------------------	---	---	--	---	-----------------------------	--	---	-------------------------------------

¹ NONE

COST OF SHORT-TERM DEBT - 1995

FPSC

Company: Southern States Utilities, Inc.

Schedule: D-4 Page 1 of 1

Docket No: 950495 - WS Test Year Ended: 12/31/95 Preparer: Scott W. Vierima

Interim [X] Final []
Historic [] or Projected [X]

Simple Average [X] 13 Month Average []

Explanation: Provide the following information. If the utility is an operating division

or subsidiary, submit an additional schedule which reflects

the same information for the parent level.

(3) (4) (5)

	(1)	(2)	(3)	(4)	(5)
		Total		13 month	Effective
Line		Interest	Maturity	Average Amt.	Cost
No.	Lender	Expense	Date	Outstanding	Rate

NONE

FPSC

Schedule: D-5 Page 1 of 1

Preparer: Scott W. Vierinsa

Company: Southern States Utilities, Inc.

Docket No: 950495 - WS
Test Year Ended: 12/31/95
Interim [X] Final []
Historic [] or Projected [X]

Explanation: Provide the specified data on long-term debt issues for the test year. Arrange by type of issue

(i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same

information on the parent level.

Simple A	verage [X] 13 Month Average []							46.			144)	(12)
	(1)	(2)	(3)	(4)	(5)	(6)	17)	(8)	(9)	(10)	(11)	(12)
								Annual	Annual			
			Principal			Unamortized	Unamortized	Amort	Amort, of	interest		
		lessue	Amount		Amount	Discount	Issuing	of Disc	Issuing	Cost	Total	
		Date-	Sold	Principal	Due	(Premium)	Expense	(Prem)	Expense on	(Coupon	Interest	Ellective
Line	Description, Coupon	Maturity	(Face	Amount	Within	Associated	Associated	on Prin.	Principal	Plate) ×	Coel	Cost Rate
No.	Rate, Years of Life	Date	Value)	Outstanding	One Year	With Col(4)	With Col(4)	Outstanding	Outstanding	Col (4)	(8)+(9)+(10)	(11)/(14)-(6)-(7)}
	FIRST MRTG BONDS - 64 SERIES	11/88-9/95	30,000,000	۸					0	0	0	0.00
,	COLLIER BONDS - 90 SERIES	12/90-12/10	11,125,000	8,425,000	600,000	0	210,107	ò	13,644	800,897	614,341	7.4
а	COLLIER BONDS - 92 SERIES	9/92-9/12	8,325,000	7,325,000	400,000	0	249,067	0	14,184	522,243	536,427	7.5
4	DUE TO PARENT S-1	10/89-12/99	24,196,250	24,196,250	0	0	. 0	0	0	2,540,606	2,540,608	10.
5	COBANK	12/93-1/13	45,000,000	45,000,000	0	0	1,064,854	0	57,456	3,928,500	3,985,958	9.
6	LEE CNTY BONDS - 90 SERIES	2/90-2/16	9,000,000	8,597,500	175,000	0	579,160	0	27,876	609,583	637 430	7.
7	VOLUSIA BONDS - 94 SERIES	6/94-6/14	10,290,000	10,040,000	500,000	0	298,228	0	15,456	703,043	718,499	7.
8	UNIV SHORES CAPILEASE	6/94-8/01	2,430,934	2,208,807	306,148	0	0	0	0	154,616	154,616	7.
9	OTHER CAPITAL LEASES	VARIOUS	0	0	. 0	0	0	0	0	0	Ð	
10	LINE OF CREDIT	LINE OF CREDIT	10,000,000	341,211	52,494	0	96,224	0	23,058	51,385	74,443	
11	ADDITIONAL FINANCING		0	0	0	0	0	0	0	. 0		0.
12	TOTAL			106,133,768	2,033,642	0	2,497,640	0_	151,674	9,110,654	9,262,326	

COST OF CAPITAL MONTHLY BALANCES

Company: Southern States Utilities, Inc.

FPSC

Docket No: Test Year Ended: 12/31/95 Schedule: D-5A Page 1 of 1

Interim [X] Final [] Historic [] or Projected [X] Preparer: Scott W Vierima

Simple Average [X] 13 Month Average []

(2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15)

														SIMPLE
	12/31/94	1/31/95	2:28/95	3:31/95	4/30/95	5/31/95	6/30/95	7/31/95	8/31/95	9/30/95	10/31/95	11/30/95	12/31/95	AVERAGE
FIRST MORTGAGE BONDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COLLIER BONDS 90 SERIES	8,725,000	8,725,000	8,725,000	8,725,000	8,725,000	8,725,000	8,725,000	8.725,000	8,125,000	8,125,000	8,125,000	8,125,000	8,125,000	8,425,000
COLLIER BONDS 92 SERIES	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000	7,125,000	7,125,000	7,125,000	7,125,000	7,125,000	7,325,000
DUE TO PARENT S1	24,196,250	24,196,250	24,198,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
COBANK	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,900,000	45,000,000	45,000,000	45,000,000
LEE COUNTY BONDS	8,685,000	8,685,000	8.685,000	8,685,000	8,510,000	8,510,000	8,510,000	8,510,000	8,510,000	8,510,000	8,510,000	8,510,000	8,510,000	8,597,500
UNIVERSITY SHORES	2,363,014	2,317,071	2,293,898	2,270,590	2,247,146	2,223,566	2,199,847	2,175,990	2,151,994	2,127,855	2,103,578	2,079,160	2,054,599	2,200,807
CAPITAL LEASES	0	0	0	0	0	0	0	û	G	O	0	. 0	0	0
VOLUSIA BONDS 94 SERIES	10,290,000	10,290,000	10,290,000	10,290,000	10,290,000	10,290,000	9,790,000	9,790,000	9,790,000	9,790,000	9,790,000	9,790,000	9,790,000	10,040,000
LINE OF CREDIT	. 0	0	0	0	0	0	0	0	Q.	0	0	0	682,421	341,211
ADDITIONAL FINANCING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL LONG TERM DEBT	106,784,264	106,738,321	106,715,148	106,691,840	106,493,396	106,469,816	105,946,097	105,922,240	104,898,244	104,874,105	104,849,826	104,825,410	105,483,270	106,133,768
TOTAL LONG TERM DEBT CUSTOMER DEPOSITS 6	106,784,264 1,653,849	106,738,321 1,659,210	106,715,148 1,664,588	106,691,840 1,669,984	106,493,396 1,675,398	106,469,816 1,680,829	105,946,097 1,686,278	105,922,240 1,691,744	104,898,244 1,697,228	104,874,105 1,702,730	104,849,826 1,708,250	104,825,410 1,713,787	105,483,270 1,719,343	106,133,768 1,686,596
CUSTOMER DEPOSITS 6	1.653,649	1,659,210			1,675,398	1,680,829			1,697,228					
CUSTOMER DEPOSITS 6 CUSTOMER DEPOSITS 5	1.653,649	1,659,210	1, 6 64,588 0		1,675,398	1,680,829 0		1,691,744 0	1,697,228					
CUSTOMER DEPOSITS 6 CUSTOMER DEPOSITS 5 DEFERRED INCOME TAXES	1.653,849 0 0	1,659,210 0 0	1,864,588 0 0	1,669,984 0	1,875,398 0 0	1,680,829 0 0	1.686,278 0 0	1,691,744 0 0	1,697,228 0 0	1,702,730 0 0	1,708,250 0 0	1,713,787 0 0	1,719,343 0 0	1,686,596 0
CUSTOMER DEPOSITS 6 CUSTOMER DEPOSITS 5 DEFERRED INCOME TAXES DEFERRED ITC	1.653,849 0 0	1,659,210 0 0 1,400,696	1,664,588 0 0 1 396 880	1,669,984 0 0 1,393,063	1,675,398 0 0 1,389,246	1,680,829 0 0 1,385,430	1.686,278 0 0 1.381,613	1,691,744 0 0 1,377,796	1,697,228 0 0 1,373,980	1,702,730 0 0	1,708,250 0 0 1,366,346	1,713,787 0 0 1,362,530	1,719,343 0 0 1,358,713	1,686,596 0
CUSTOMER DEPOSITS 6 CUSTOMER DEPOSITS 5 DEFERRED INCOME TAXES DEFERRED ITC PREFERRED STOCK	1,653,849 0 0 1,404,513 0	1,859,210 0 0 1,400,696	1,664,588 0 0 0 1 396 880	1,669,964 0 0 1,393,063	1,675,398 0 0 0 1,389,246	1,680,829 0 0 0 1,385,430	1,686,278 0 0 1,381,613	1,691,744 0 0 0 1,377,796	1,697,228 0 0 1,373,980	1,702,730 0 0 1,370,163	1,708,250 0 0 0 1,366,346	1,713,787 0 0 1,362,530	1,719,343 0 0 1,358,713	1,686,596 0 0 0 1,381,613
CUSTOMER DEPOSITS 6 CUSTOMER DEPOSITS 5 DEFERRED INCOME TAXES DEFERRED ITC PREFERRED STOCK TOTAL OTHER	1.653,849 0 0 1.404.513 0 3.058,362	1,659,210 0 0 1,400,696 0 3,059,906	1,864,588 0 0 1 396 880 0 3,061,468	1,669,984 0 0 1,393,063 0 3,063,047	1,675,398 0 0 1,369,246 0 3,064,644	1,680,829 0 0 1,385,430 0 3,066,259	1,686,278 0 0 1,381,613 0 3,067,891	1,691,744 0 0 1,377,796 0 3,089,540	1,897,228 0 0 1,373,980 0 3,071,208	1,702,730 0 0 1,370,163 0 3,072,893	1,708,250 0 0 1,366,345 0 3,074,596	1,713,787 0 0 1,362,530 0 3,076,317	1,719,343 0 0 1,358,713 0 3,078,056	1,686,596 0 0 1,381,613 0 3,068,209
CUSTOMER DEPOSITS 6 CUSTOMER DEPOSITS 5 DEFERRED INCOME TAXES DEFERRED ITC PREFERRED STOCK TOTAL OTHER COMMON STOCK	1.653,849 0 0 1.404.513 0 3.058,362 107,500	1,659,210 0 0 1,400,696 0 3,059,906 107,500	1,864,588 0 0 1 396 880 0 3,061,468 107,500	1,669,964 0 0 1,393,063 0 3,063,047 107,500	1.675,398 0 0 1.389,246 0 3.064,644 107,500	1,680,829 0 0 1,385,430 0 3,066,259 107,500	1.686,278 0 0 1,381,613 0 3,067,891 107,500	1,691,744 0 0 1,377,796 0 3,089,540 107,500	1,897,228 0 0 1,373,980 0 3,071,208 107,500	1,702,730 0 0 1,370,163 0 3,072,893 107,500	1,708,250 0 0 1,366,345 0 3,074,596 107,500	1,713,787 0 0 1,362,530 0 3,076,317 107,500	1,719,343 0 0 1,358,713 0 3,078,056 107,500	1,686,596 0 0 1,381,613 0 3,068,209
CUSTOMER DEPOSITS 6 CUSTOMER DEPOSITS 5 DEFERRED INCOME TAXES DEFERRED ITC PREFERRED STOCK TOTAL OTHER COMMON STOCK PAID IN CAPITAL	1.653,849 0 0 1.404.513 0 3.058,362 107,500 72,724,905	1,659,210 0 0 1,400,696 0 3,059,906 107,500 72,724,905	1,864,588 0 0 1 396 880 0 3,061,468 107,500 72,724,905	1,669,984 0 0 1,393,063 0 3,063,047 107,500 72,724,905	1.875,398 0 0 1.389,246 0 3.084,844 107,500 72,724,905	1,680,829 0 0 1,385,430 0 3,066,259 107,500 72,724,905	1.686,278 0 0 1.381,613 0 3,067,891 107,500 72,724,905	1,691,744 0 0 1,377,796 0 3,089,540 107,500 72,724,905	1,697,228 0 0 1,373,960 0 3,071,208 107,500 72,724,905	1,702,730 0 0 1,370,163 0 3,072,893 107,500 72,724,905	1,708,250 0 0 1,366,346 0 3,074,596 107,500 72,724,905	1,713,787 0 0 1,362,530 0 3,076,317 107,500 72,724,905	1,719,343 0 0 1,358,713 0 3,078,058 107,500 72,724,905	1,686,596 0 0 1,381,613 0 3,068,209 107,500 72,724,905
CUSTOMER DEPOSITS 6 CUSTOMER DEPOSITS 5 DEFERRED INCOME TAXES DEFERRED ITC PREFERRED STOCK TOTAL OTHER COMMON STOCK PAID IN CAPITAL RETAINED EARNINGS	1,653,849 0 0 1,404,513 0 3,058,362 107,500 72,724,905 5,344,894	1,659,210 0 0 1,400,696 0 3,059,906 107,500 72,724,905 5,469,703	1,664,588 0 0 1 396 880 0 3,061,468 107,500 72,724,905 5,354,841	1,669,964 0 0 1,393,063 0 3,063,047 107,500 72,724,905 5,211,842	1,675,398 0 0 1,389,246 0 3,064,844 107,500 72,724,905 5,412,211	1,690,829 0 0 1,385,430 0 3,066,259 107,500 72,724,905 5,712,234	1.686,278 0 0 1,381,613 0 3,067,891 107,500 72,724,905 6,041,086	1,691,744 0 0 1,377,796 0 3,069,540 107,500 72,724,905 6,179,495	1,897,228 0 0 1,373,980 0 3,071,208 107,500 72,724,905 6,081,408	1,702,730 0 0 1,370,163 0 3,072,893 107,500 72,724,905 6,403,926	1,708,250 0 0 1,366,346 0 3,074,596 107,500 72,724,905 6,498,701	1,713,787 0 0 1,362,530 0 3,076,317 107,500 72,724,905 7,049,634	1,719,343 0 0 1,358,713 0 3,078,058 107,500 72,724,905 8,154,458	1,686,596 0 0 1,381,613 0 3,068,209 107,500 72,724,905 8,749,676
CUSTOMER DEPOSITS 6 CUSTOMER DEPOSITS 5 DEFERRED INCOME TAXES DEFERRED ITC PREFERRED STOCK TOTAL OTHER COMMON STOCK PAID IN CAPITAL RETAINED EARNINGS ADJUSTMENT FOR GAS	1,653,849 0 0 1,404,513 0 3,058,362 107,500 72,724,905 5,344,894 (1,480,587)	1,659,210 0 0 1,400,696 0 3,059,906 107,500 72,724,905 5,469,703 {1,481,900}	1,864,588 0 0 1 396 880 0 3,061,468 107,500 72,724,905 5,354,841 (1,481,000)	1,669,964 0 0 1,393,063 0 3,063,047 107,500 72,724,905 5,211,842 (1,481,000)	1,675,398 0 0 1,389,246 0 3,064,844 107,500 72,724,905 5,412,211 (1,481,000)	1,690,829 0 0 1,385,430 0 3,066,259 107,500 72,724,905 5,712,234 (1,481,000)	1.686,278 0 0 1,381,613 0 3,067,891 107,500 72,724,905 6,041,986 (1,481,900)	1,691,744 0 0 1,377,796 0 3,069,540 107,500 72,724,905 6,179,495 (1,481,000)	1,897,228 0 0 1,373,960 0 3,071,208 107,500 72,724,905 6,061,408 (1,481,000)	1,702,730 0 0 1,370,163 0 3,072,893 107,500 72,724,905 6,403,926 (1,481,000)	1,708,250 0 0 1,366,345 0 3,074,596 107,500 72,724,905 6,498,701 (1,481,000)	1,713,787 0 0 1,362,530 0 3,076,317 107,500 72,724,905 7,049,834 (1,481,000)	1,719,343 0 0 1,358,713 0 3,078,958 107,590 72,724,905 8,154,458 (1,461,000)	1,686,596 0 0 1,381,613 0 3,068,209 107,500 72,724,905 6,749,676 (1,480,794)

COST OF VARIABLE RATE LONG-TERM DEBT - 1995

FPSC

Schedule: D-6

Page 1 of 1 Preparer: Scott W. Vierima

Company: Southern States Utilities, Inc.

Simple Average [X] 13 Month Average []

Docket No: 950495 - WS Test Year Ended: 12/31/95

Test Year Ended: 12/31/95 Interim [X] Final [] Historic [] or Projected [X] Explanation: Provide the specified data on variable cost long-term debt issues

If the utility is an operating division or subsidiary submit an additional schedule which reflects the same

information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	lessue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Due Within One Year	Unamort Disc (Prem) Assoc W/ (4)	Unamort Iss Exp Assoc W/ Coll4)	Annual Amort of Disc (Prem) on Princ Outstanding	Annual Amort of Issuing Exp on Principal Outstanding	Basis of Variable Rate	Interest Cost (Test Year Cost Rate X Cof. (4))	Total Interest Cost (8)+(9)+(11)	Ellective Cost Rate (12):(4)-(6)-(7))
1	COLLIER BONDS - 90 SERIES	12/90-12/10	11,125,000	8,425,000	600,000	0	210,107	0	13,644	(1)	800,897	614,341	(2) 7.48%
2	COLLIER BONDS - 92 SERIES	9/92-9/12	8,325,000	7,325,000	400,000	0	249,067	0	14,184	(1)	522,243	536,427	(2) 7.58%
3	VOLUSIA BONDS - 94 SERIES	6/94-6/14	10,290,000	10,040,000	500,000	0	298,228	0	15,456	(1)	703,043	718,499	(2) 7.38%
4	LINE OF CREDIT	LINE OF CREDIT	10,000,000	341,211	52,494	0	96,224	0	23,058	Prime 25bp	51,385	74,443	NM
5	TOTAL			26,131,211	1,552,494	0	853,626	0	66,342		1,877,368	1,943,710	7.69%

^{(1) -} The Adjustable Rate is established at a rate equal to the interest rate per annum, taking into account prevaling financial market conditions, which would be the minimum interest rate required to self the Bonds at a price of 190% of the principal amount thereof ("Par"), on the date of such determination. The bonds are currently remarkated weekly.

^{(2) -} The projected interest rates for the bonds is based on an historical weighted average of the interest rates plus 100 basis points.

SCHEDULE OF CUSTOMER DEPOSITS - 1995

FPSC

Company: Southern States Utilities, Inc.

Schedule: D-7 Page 1 of 1

Docket No: 950495 - WS Test Year Ended: 12/31/95 interim[X] Final[]

Preparer: Scott W. Vienma

Historic [] or Projected [X] Simple Average [X] 13 Month Average []

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)	Interest Expense
1 0.	WOUND! CINORU	parate	Hacassac	neiul ideu	(2+3-4)	
						
1	12/94				1,653,849	
2	1/95	1,653,649	5,361	0	1,659,210	8,2
3	2/95	1,659,210	5,378	0	1,664,588	8,3
4	3/95	1,664,588	5,396	0	1,669,984	8,3
5	4/95	1,669,984	5,414	0	1,675,398	8,3
6	5/95	1,675,398	5,431	0	1,680,829	8,4
7	6/95	1,680,829	5,449	0	1,686,278	8,4
8	7/95	1,686,278	5,466	0	1 691 744	8,4
9	8/95	1,691,744	5,484	0	1,697,228	8,4
10	9/95	1,697,228	5,502	0	1,702,730	8,5
11	10/95	1,702,730	5,520	0	1,708,250	8.5
12	11/ 9 5	1,708,250	5,537	0	1,713,787	8,5
13	12/95	1,713,787	5,556	0	1,719,343	8,5
14						
15						
16		TOTAL			20,269,369	101,3
17						
18						
19						
20						
21						
22	Si	mple Average Balance			1,686,596	
23	A	erage Monthly Balance			1,689,114	
24						
25						
26	Ef	fective Interest Rate				
27		terest/Average Monthly Balance	1		6.00%	

Note - Includes deposits at 6%. Gas deposits are excluded.

Preferred Stock Outstanding

Fiorida Public Service Commission

Company: Topeka Group, Inc. Docket No: 950495 - WS Test Year Ended: 12/31/95 Utility () or Parent (X) Historic () or Projected (X) Explanation: Provide data as specified on preferred stock. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same

Information for the parent level.

Preparer: B. E. Gangnon

Schedule D-3

Page

End of Year () or Beginning/Ending Average (X)

13 4 6 9 10 11 12 (Discount) or Average Average Rate Call Principal Average Premium on (Discount) Issuing (Contract Dollar Effective Issuing Description, Provis., Amount Principal Principal Rate on DMdend Cost or Premium Expense Expense Une Coupon Rate, Special Sold (Face **Amount Amount** Associated **Associated** Associated **Net Proceeds** face On Face Rate No. Years of Life Restrict. Issue Date Value) Outstanding Sold With Col (5) With Col (4) With Col (5) (5)-(9)+(7)Value Value (12)/(10)

NONE

1

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Cost of Short-Term Debt

Company: Topeka Group, Inc.
Docket No: 950495 - WS
Test Year Ended: 12/31/95
Utility () or Parent (X)
Historic () or Projected (X)
End of Year () or Beginning/Ending Average (X)

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line Total Interest Maturity Amount Effective Cost
No. Lender Expense Date Outstanding Rate

1 NONE 0 0

2

3

Florida Public Service Commission Schedule D-4 Page 1 of 1 Preparer: B. E. Gangnon Cost of Long-Term Debt

Florida Public Service Commission

Company: Topeka Group, Inc. Docket No: 950495 - WS Test Year Ended: 12/31/95 Explanation: Provide the specified data on long-term debt issues. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule

which reflects the same information on the parent level.

Preparer: B. E. Gangnon

Schedule D-5

Page

Utility () or Parent (X)
Historic () or Projected (X)

End of Year () or Beginning/Ending Average (X)

_		1	2	3	4	5	6	7	8	9 .	-10	11	12
	Une No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount or (Premium) Associated With Col (4)	Unamoritzed Issuling Expense Associated With Col (4)	Amortization of Discount (Premium) on Principal Outstanding	Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
	1	Teachers insurance, 10.44%, due 1999	02/15/89- 02/15/99	30,000,000	30,000,000	30,000,000	0	0	0	0	3,132,000	3,132,000	10.440%
<u>;</u>	2	Less: Intercompany loan(s)			(29,896,250)	(29,896,250)	0	0	0	0	-3,121,169	-3,121,169	10,4409
		TOTAL			103,750	103,750	0	0	0	0	10,832	10,832	10.4409

Supporting Schedules: D-6 Recap Schedules: A-19, D-2 Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Company: Topeka Group, Inc. Docket No: 950495 - W\$ Test Year Ended: 12/31/95 Utilify () or Parent (X) Explanation: Provide the specified data on variable cost of long-term debt issues.

If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same

Information on the parent level.

Page Preparer: B. E. Gangnon

Schedule D-6

Historic () or Projected (X)

End of Year () or Beginning/Ending Average (X)

	1	2	3	4	5	6	7	8	9	11	12	13
tine No.	Description, Coupon Rate, Years of Life	tssue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount or (Premium) Associated With Col (4)	Unamortized Issuing Expense Associated With Col (4)	Annual Amortization of Discount (Premium) on Principat Outstanding	Annual Amort, of Issuing Expense on Principal Outstanding	Interest Cost (Test Year Cost Rate) x Col (4)	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	None											
				0	0	0	0	0	0		0	
	TOTAL			0	0	0	0	0	0	0	0	

Supporting Schedules: None Recap Schedules: A-19, D-2

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SCHEDULE OF CUSTOMER DEPOSITS

Florida Public Service Commission

Schedule D-7 Page 1 of 1

Preparer: B. E. Gangnon

Company: Topeka Group, Inc. Docket No: 950495 - WS

Test Year Ended: 12/31/95 Utility () or Parent (X)

Explanation: Provide a schedule of customer deposits as shown

Historic () or Projected (X)

End of Year () or Beginning/Ending Average (X)

1 2 3 4 5 6

Line No.	For the Year Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)	13-Month Average Balance	Interest Expense
1	12/31/95	0	0	0	0	0	0

Note: Deposit balances include customer advances for construction that were not reflected in "other capital" on schedule C-9.

Preferred Stock Outstanding

Florida Public Service Commission

Company: Minnesota Power & Light

Docket No: 950495 - WS
Test Year Ended: 12/31/95
Utility () or Parent (X)
Historic () or Projected (X)

Explanation: Provide data as specified on preferred stock. If the utility is an operating division or subsidiary,

submit an additional schedule which reflects the same

Information for the parent level.

Schedule D-3

Page

Preparer: B. E. Gangnon

End of Year () or Beginning/Ending Average (X)

1 2 3 4 5 6 7 8 9 10 11 12 13

	Une No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col (4)	Issuing Expense Associated With Col (5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value	Dollar Dividend On Face Value	Effective Cost Rate (12)/(10)
28	1	5% Series	8/20/45	Callable	11,600,000	11,491,693	0	0	0	0	11,491,693	5.000%	566,790	4.932%
	2	\$7.36 Series	2/22/72	Callable	17,054,910	17,054,910	0	0	0	0	17,054,910	7.360%	1,251,200	7.336%
	3	\$7.125 Series	4/1/92	Callable	10,000,000	10,000,000	0	0	13,153	88,784	9,911,217	7.125%	712,500	7.189%
	4	\$6.70 Series	8/5/92	Callable	10,000,000	10,000,000	0	0	13,264	92,846	9,907,155	6.700%	670,000	6.763%
	5	Preferred Stock Call					0	0	98,894	679,359	-679,359		125,311	
		TOTAL				48,546,603	0	0	125,311	860,988	47,685,615		3,325,801	6.974%

Cost of Short-Term Debt

Company: Minnesota Power & Light

Docket No: 950495 - WS
Test Year Ended: 12/31/95
Utility () or Parent (X)
Historic () or Projected (X)

End of Year () or Beginning/Ending Average (X)

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information

for the parent level.

2 3 4 5

		Simple Average							
Line		Total Interest	Maturity	Amount	Effective Cost				
No.	Lender	Expense	Date	<u>Outstanding</u>	Rate				
				_	_				
Ţ	None used at Topeka or SSU level			0	0				

Rorlda Public Service Commission Schedule D-4 Page 1 of 1

Preparer: B. E. Gangnon

Cost of Long-Term Debt PCRBs AND IDRBs Removed Beginning/Ending Average

Company: Minnesota Power & Light

Docket No: 950495 - WS
Test Year Ended: 12/31/95
Utility () or Parent (X)
Historic () or Projected (X)

Explanation: Provide the specified data on long-term debt issues on a beginning/ending average basis for the trial year.

Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule D-5 Page

Preparer: B. E. Gangnon

	i	2	3	4	5	6	7	8	9	10	11	12
Line No.	Description, Coupon Rate, Years of Life	ksue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount or (Premium) Associated With Col (4)	Unamortized Issuling Expense Associated With Col (4)	Amortization of Discount (Premium) on Principal Outstanding	Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	First Mtge, 6.5%	01/01/68-										
	due 1998	01/01/98	18,000,000	18,000,000	18,000,000	1,110	7,602	444	3,040	1,170,000	1,173,484	6.523%
2	First Mtge, 7.375%	03/01/92-										
	due 1997	03/01/97	60,000,000	000,000,00	60,000,000	133,200	220,738	79,920	132,478	4,425,000	4,637,398	7.775%
3	First Mtge, 7.75%	06/01/92-										
	due 2007	06/01/07	55,000,000	55,000,000	55,000,000	909,313	556,783	75,900	46,723	4,262,500	4,385,123	8.191%
4	First Mtge, 7.5%	08/01/92-										
	due 2007	08/01/07	35,000,000	35,000,000	35,000,000	35,525	373,062	2,940	30,874	2,625,000	2,658,814	7.686%
5	First Mtge, 7.0%	02/25/93-										
	due 2008	03/01/08	50,000,000	50,000,000	50,000,000	0	591,729	0	46,716	3,500,000	3,546,716	7.178%
6	First Mtge, 6.25%	07/01/93-										
	due 2003	07/01/08	25,000,000	25,000,000	25,000,000	92,800	219,303	11,600	29,244	1,562,500	1,603,344	6.494%
7	Refinanced Debt					0	6,234,834	0	722,437	0	722,437	
	TOTAL			243,000,000	243,000,000	1,171,948	8,204,049	170,804	1,011,512	17,545,000	18,727,316	8.016%

Supporting Schedules: D-6 Recap Schedules: A-19, D-2

14

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Schedule D-6

Page

Preparer: B. E. Gangnon

Company: Minnesota Power & Light

Docket No: 950495 - WS
Test Year Ended: 12/31/95
Utilify () or Parent (X)
Historic () or Projected (X)

Explanation: Provide the specified data on variable cost of long-term debt issues. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

End of Year () or Beginning/Ending Average (X)

	1	2	3	4	5	6	7	8	9	11	12	13
Line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount or (Premium) Associated With Col (4)	Unamortized Issuing Expense Associated With Col (4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort, of Issuing Expense on Principal Outstanding	Interest Cost (Test Year Cost Rate) x Col (4)	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	None			0	0	0	0	0	0	0	0	
	TOTAL			0	0	0	0	0	0	0	0	

Supporting Schedules: None Recap Schedules: A-19, D-2 SCHEDULE OF CUSTOMER DEPOSITS

Florida Public Service Commission

Schedule D-7 Page 1 of 1

Preparer: 8. E. Gangnon

Company: Minnesota Power & Light

Docket No: 950495 - W\$
Test Year Ended: 12/31/95
Utility () or Parent (X)
Historic () or Projected (X)

Explanation: Provide a schedule of customer deposits as shown

End of Year () or Beginning/Ending Average (X)

1 2 3 4 5 6 7

Line No.	For the Year Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)	Average Balance	Interest Expense
1	12/31/95	1,077,468	0	177,468	900,000	988,734	12,000

Note: Deposit balances include customer advances for construction that were not reflected in "other capital" on schedule C-9.

Company: SSU / FPSC Jurisdiction - Alt Plants Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final [] Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [] (5) (2) (3)

RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorate \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(61,668,808)	44,464,960
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(979,993)	706,603
4	DEFERRED ITC	1,381,613		0.74%	(802,783)	578,830
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,061		42.49%	(46,241,004)	33,341,077
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	860,412	(620,382)
9						
10	TOTAL	187,303,264	0	100.00%	(108,832,176)	78,471,088
11						

List Corresponding Adjustments to Rate Base Below: 12

13 Decription Amount

Capital structure was reconciled to rate base on a prorata basis, 14

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / FPSC Juriediction - Uniform Plants Docket No.: 950495-WS Schedule Year Ended: 12/31/95

Interim (x) Final []

Historical [j Projected [x] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

Explanation: Provide a reconditation of the capital structure to requested rate base. Explian all adjustments. Submit

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an additional schedule if a year-end basis is used.

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FPSC

Schedule: D-2 Page 1 of 1

Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(85,875,234)	20,258,534
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,364,663)	321,933
4	DEFERRED ITC	1,381,613		0.74%	(1,117,894)	263,719
5	DEFERRED INCOME TAXES	o		0.00%	o	0
6	PREFERRED STOCK	o		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(64,391,663)	15,190,418
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,198,144	(282,650)
9						
10	TOTAL	187,303,264	0	100.00%	(151,551,310)	35,751,954
11						
12	List Corresponding Adjustments to Rate Base Belo	w.	•			

Amount

¹³ Decription

Capital structure was reconciled to rate base on a prorata basis, using the percent ratios of the components of total capital structure 15

¹⁶ applied to the rate base shown above.

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants

Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final [] Historical [] Projected [x]

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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FPSC

Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vienma

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Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(81,927,342)	24,206,426
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,301,926)	384,670
4	DEFERRED ITC	1,381,613		0.74%	(1,066,502)	315,111
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(61,431.422)	18,150,659
8	ADJUSTMENT FOR GAS	{1,480,794}		(0.79%)	1,143,062	(337,732)
9						
10	TOTAL	187,303,264	0	100.00%	(144,584,130)	42,719,134

12 List Corresponding Adjustments to Rate Base Below.

Decription 13 Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis.

using the percent ratios of the components of total capital structure 15

¹⁶ applied to the rate base shown above.

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final []
Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

FPSC

 FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []
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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,769		56.66%	(105,259,978)	873,790
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,672,710)	13,886
4	DEFERREDITC	1,381,613		0.74%	(1,370,238)	11,375
5	DEFERRED INCOME TAXES	0		0,00%	0	0
6	PREFERRED STOCK	O		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(78,926,889)	655,192
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,468,603	(12,191)
9						
10	TOTAL	187,303,264	0	100.00%	(185,761,213)	1,542,051
11						

¹² List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []
Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1

Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(106,121,800)	11,968
2	SHORT TERM DEBT	o		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,686,406)	190
4	DEFERRED ITC	1,381,613		0.74%	(1,381,457)	156
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(79,573,107)	8,974
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,480,627	(167)
9						
10	TOTAL	187,303,264	0	100.00%	(187,282,143)	21,121

12 List Corresponding Adjustments to Rate Base Below:

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13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Bradford / Geneva Lake Estates Docket No.: 950495-WS

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Schedule Year Ended: 12/31/95 Interim [x] Final []

Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. []

Explanation: Provide a reconditation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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FPSC Schedule: D-2

Page 1 of 1

Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

(4)

Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorate \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(106,094,654)	39,114
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,685,974)	622
4	DEFERREDITC	1,381,613		0.74%	(1,381,104)	509
5	DEFERRED INCOME TAXES	o		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(79,552,752)	29,329
В	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,480,248	(546)
9						
10	TOTAL	187,303,264	0	100.00%	(187,234,236)	69,028

List Corresponding Adjustments to Rate Base Below: 12

Decription Amount

Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

applied to the rate base shown above.

Company: SSU / Bradford / Keystone Club Estates Docket No.: 950495-WS

Schedule Year Ended: 12/31/95 Interim (x) Final [}

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1

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Preparer: Scott W. Vierma

Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC[]

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RECONCILIATION ADJUSTMENTS

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Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(106,044,544)	89,224
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,685,178)	1,418
4	DEFERRED ITC	1,381,613		074%	(1,380,452)	1,161
5	DEFERRED INCOME TAXES	0		0 00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(79,515,178)	66,903
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,479,549	(1,245)
9						
10	TOTAL	187,303,264	0	100.00%	(187,145,802)	157,462
11				•		

List Corresponding Adjustments to Rate Base Below: 12

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis.

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Citrus / Lakeside Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final []

Explanation: Provide a reconditation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(105,991,274)	142,494
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,684,332)	2,264
4	DEFERRED ITC	1,381,613		0.74%	(1,379,758)	1,855
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(79,475,235)	106,846
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1.478,806	(1.988)
9						
10	TOTAL	187,303,264	0	100.00%	(187,051,792)	251,472

List Corresponding Adjustments to Rate Base Below: 12

Decription 13 Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Lee / Lehigh
Docket No. 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final []
Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide a reconcisation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used. Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

FPSC

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
,	LONG TERM DEBT	106,133,768		56.66%	(103,060,497)	3.073 <i>,2</i> 71
2	SHORT TERM DEBT	0		0,00%	o	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,637,758)	48,838
4	DEFERRED ITC	1,381,613		0.74%	(1,341,606)	40,007
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(77,277,656)	2,304,425
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,437,915	(42,879)
9						
10	TOTAL	187,303,264	0	100 00%	(181,879,602)	5,423,662
11						

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis.

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Collier / Marco Island

Dooket No.: 950495-WS Schedule Year Ended: 12/31/95

Interim [x] Final []
Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used. FPSC

Schedule: D-2 Page 1 of 1

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Page 1 of 1 Preparer: Scott W. Vierima

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 FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(86,980,360)	19,153,408
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,382,225)	304,371
4	DEFERRED ITC	1,381,613		0.74%	(1,132,280)	249,333
5	DEFERRED INCOME TAXES	0		0.00%	0	O
6	PREFERRED STOCK	0		0.00%	0	O
7	EQUITY	79,582,081		42.49%	(65,220,317)	14,361,764
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,213,563	(267,231)
9						
10	TOTAL	187,303,264	Ô	100.00%	(153,501,619)	33,801,645
11						

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / St. Johns / Paim Valley Docket No.: 950495-WS Schedule Year Ended: 12/31/95

Schedule Year Ended: 12/31/95 Interim [x] Final {] Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. [] Explanation: Provide a reconditation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule, D-2 Page 1 of 1 Preparer; Scott W. Vierima

 FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []
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RECONCILIATION ADJUSTMENTS

t,ine No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(105,480,826)	652,942
2	SḤORT TERM DEBT	o		0.00%	0	0
з	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,676,220)	10,376
4	DEFERRED ITC	1,381,613		0.74%	(1,373,113)	8,500
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42 49%	(79,092,487)	489,594
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,471,684	(9,110)
9						
10	TOTAL	187,300,264	0	100.00%	(186,150,962)	1,152,302

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

Capital structure was reconciled to rate base on a prorata basis.

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / St. Johns / Remington Forest

Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final []

Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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FPSC Schedule: D-2

Page 1 of 1

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(4)

Preparer: Scott W. Vierima

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(3) RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(106,087,367)	46,401
2	SHORT TERM DEBT	0		0,00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,685,859)	737
4	DEFERRED ITC	1,381,613		0.74%	(1,381,009)	604
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(79,547,288)	34,793
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,480,147	(647)
9		·				
10	TOTAL	187,303,264	0	100.00%	(187,221,377)	81,887
11						

List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS

Schedule Year Ended: 12/31/95 Interim [x] Final [] Historical () Projected (x) Simple Ave. (x) 13 Month Ave. () Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1

Preparer: Scott W. Vierma

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(106,114,058)	19,710
2	SHORT TERM DEBT	0		0.00%	0	٥
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,686,283)	313
4	DEFERRED ITC	1,381,613		0.74%	(1,381,356)	257
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(79,567,302)	14,779
6	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,480,519	(275)
9						
10	TOTAL	187,303,264	0	100.00%	(187,268,481)	34,783
11				•		

¹² List Corresponding Adjustments to Rate Base Below:

Decription 13 Amount

Capital structure was reconciled to rate base on a prorata basis,

using the percent ratios of the components of total capital structure

applied to the rate base shown above.

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interm [x] Final []
Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []

Explanation: Provide a reconcisation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

FPSC

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION ADJUSTMENTS

						Reconciled
Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(106,029,664)	104,104
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,684,942)	1,654
4	DEFERRED ITC	1,381,613		0.74%	(1,380,258)	1,355
5	DEFERRED INCOME TAXES	o		0.00%	0	0
6	PREFERRED STOCK	o		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(79,504,021)	78,060
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,479,342	(1.452)
9						
10	TOTAL	187,303,264	0	100.00%	(187,119,543)	183,721
11						
12	List Corresponding Adjustments to Rate Base Bell	ow:				

Amount

¹³ Decription

Capital structure was reconciled to rate base on a prorata basis,
 using the percent ratios of the components of total capital structure

⁶ applied to the rate base shown above.

Company: SSU / FPSC Juriediction - All Plants Docket No.: 950495-WS Schedule Year Ended: 12/31/95

Interim [x] Final [] Historical [] Projected [x] Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1

Preparer: Scott W. Vierima

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56,66%	(77,099,201)	29,034,567
2	SHORT TERM DEBT	o		0.90%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,225,201)	461,395
4	DEFERRED ITC	1,381,613		0.74%	(1,903,651)	377.962
5	DEFERRED INCOME TAXES	o		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(57,811,147)	21,770.934
8	ADJUSTMENT FOR GAS	(1.480,794)		(0.79%)	1,075,699	(405,095)
9						
10	TOTAL	187,303,264	0	100.00%	(136,063,500)	51,239,764
11						

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

Capital structure was reconciled to rate base on a prorate basis,

¹⁵ using the percent ratios of the components of total capital structure

applied to the rate base shown above.

Company: SSU / FPSC Juriediction - Uniform Planta

Docket No. 950495-WS

Schedule Year Ended: 12/31/95 Interim [x] Final [] Historical [] Projected [x] Explanation: Provide a reconcilitation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule, D-2 Page 1 of 1

Preparer: Scott W. Vierma

Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC[]

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorate %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(88,381,886)	17,751,882
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,404,497)	282,099
4	DEFERRED ITC	1,381,613		0.74%	(1,150,525)	231,088
5	DEFERRED INCOME TAXES	a		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(66,271,221)	13,310,860
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,233,117	(247,677)
9						
10	TOTAL	187,303,264	0	100.00%	(155,975,012)	31,328,252
11				•		

12 List Corresponding Adjustments to Rate Base Below.

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final [] Interior (x) result[]
Historical [] Projected (x)
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1

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Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

		_				
Line No.	Class of Capital	Per Books 12/31/95	Specific	Provata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(94,851,083)	11,282,685
2	SHORT TERM DEBT	o		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,507,300)	179,296
4	DEFERRED ITC	1,381,613		0.74%	(1,234,739)	146,874
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(71,122,007)	8,460,074
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,323,376	(157,418)
9						
10	TOTAL	187,303,264	0	100.00%	(167,391,752)	19,911,512
11						

12 List Corresponding Adjustments to Rate Base Below:

Decription Amount 13

Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

applied to the rate base shown above.

Company: SSU / Charlotte / Deep Creek Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []
Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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FPSC

Schedule: D-2 Page 1 of 1

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Preparer: Scott W. Vierima

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FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION ADJUSTMENTS

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Line No	Class of Capital	Per Books 12/31/95	. Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(106,133,768)	a
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,686,596)	. 0
4	DEFERRED ITC	1,381,613		0.74%	(1,381,613)	0
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(79,582,081)	0
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,480,794	(0)
9						
10	TOTAL	187,303,264	0	100.00%	(187,303,264)	0

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorate basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above

Company: SSU / Volueia / Enterprise Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim (x) Final [] Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

Schedule: D-2 Page 1 of 1

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FPSC

Preparer: Scott W. Vierima

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FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []
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Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(106,115,010)	-18,758
2	SHORT TERM DEBT	٥		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,686,298)	298
4	DEFERRED ITC	1,381.613		0.74%	(1,381,369)	244
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	. 0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(79,568,016)	14,065
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,480,532	(262)
9						
10	TOTAL	187,303,264	0	t00.00%	(187,270,161)	33,103

List Corresponding Adjustments to Rate Base Below:

Decription 13 Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Lee / Lehigh Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim (x) Final []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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Schedule: D-2 Page 1 of 1 Preparer: Scott W Vierma

FPSC

Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []
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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
	LONG TERM DEBT	106,133,768		56.66%	(101,525,256)	4 608,512
2	SHORT TERM DEBT	o		0.00%	0	o
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,613,361)	73,235
4	DEFERRED ITC	1,381,613		0.74%	(1,321,621)	59,992
5	DEFERRED INCOME TAXES	0		0.00%	C	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(76,126,489)	3,455,592
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,416,495	(64,299)
9						
10	TOTAL	187,303,264	0	100.00%	(179,170,232)	8,133,032

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

Capital structure was reconciled to rate base on a prorata basis,

using the percent ratios of the components of total capital structure

applied to the rate base shown above.

Company: SSU / Collier / Marco Island

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final [] Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. [] Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used

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FPSC

Schedule: D-2 Page 1 of 1

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Preparer: Scott W. Vienma

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RECONCILIATION ADJUSTMENTS

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Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorate \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(99,789,566)	6.344,202
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,585,779)	100,817
4	DEFERRED ITC	1,381,613		0.74%	(1,299,026)	82,587
5	DEFERRED INCOME TAXES	0		0.00%	0	o
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(74,825,020)	4,757,061
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,392,279	(88,515)
9						
10	TOTAL	187,303,264	0	100.00%	(176,107,113)	11,196,151
11						
12	List Corresponding Adjustments to Rate Base Belo	W.				

Amount

Decription

¹⁴ Capital structure was reconciled to rate base on a prorata basis.

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Citrus / Spring Gardens

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95 Interim [x] Final [] Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1

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Preparer: Scott W. Vierima

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Interim (X) "else [] | Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION.	AD	JUSTMENT

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Line No	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(106,115,471)	18,297
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,686,305)	291
4	DEFERRED ITC	1,381,613		0.74%	(1,381,375)	238
5	DEFERRED INCOME TAXES	0		6.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(79,568,362)	13,719
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,480,539	(255)
9						
10	TOTAL	187,303,264	0	100.00%	(187,270,974)	32,290
11						
12	List Corresponding Adjustments to Bate Res	a Relow:				

¹² List Corresponding Adjustments to Rate Base Below

¹³ Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

⁶ applied to the rate base shown above.

Company: SSU / St. Lucie / Tropical teles Docket No.: 950495-WS Schedule Year Ended: 12/31/95

Interim [x] Final [] Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. [] Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

Schedule: D-2

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FPSC

Page 1 of 1 Preparer: Scott W. Vierma

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FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION ADJUSTMENTS

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						Reconciled
Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(105,974,582)	159,186
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,684,066)	2,530
4	DEFERRED ITC	1,381,613		0.74%	(1,379,541)	2,072
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(79,462,719)	119,362
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,478,573	(2,221)
9						
10	TOTAL	187,303,264	0	100.00%	(187,022,335)	280,929
11						

List Corresponding Adjustments to Rate Base Below: 12

Amount Decription 13

Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

applied to the rate base shown above. 16

Company: SSU / Lake / Valencia Terrace Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/95	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,133,768		56.66%	(106,000,037)	133,731
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,686,596		0.90%	(1,684,471)	2,125
4	DEFERRED ITC	1,381,613		0.74%	(1,379,872)	1,741
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	79,582,081		42.49%	(79,481,806)	100,275
8	ADJUSTMENT FOR GAS	(1,480,794)		(0.79%)	1,478,928	(1,866)
9						
10	TOTAL	187,303,264	0	100.00%	(187,067,258)	236,006

List Corresponding Adjustments to Rate Base Below: 12

Amount 13 Decription

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

using the percent ratios of the components of total capital structure

applied to the rate base shown above.

SCHEDULE OF REQUESTED COST OF CAPITAL - 1994

Company: Southern States Utilities, Inc.

Simple Average [X] 13 Month Average []

FPSC

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Docket No: 950495 - WS Test Year Ended: 12/31/94 Interim [] Final [] Historic (X) or Projected () Explanation: Provide a schedule which calculates the requested cost of capital. If a year-end is used submit an additional schedule Schedule: D-1 Page 1 of 1

reflecting year-end calculations.

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Preparer: Scott W. Vierma

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COST OF CAPITAL

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Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost	Supporting Schedules
1	LONG TERM DEBT	106,538,089	57.79%	8.97%	5.18%	D-5
2	SHORT TERM DEBT	О	0.00%	0,00%	0.00%	D-4
3	CUSTOMER DEPOSITS	1,692,993	0.90%	5.92%	0.05%	D-7
4	DEFERRED ITC	1,250,895	0.67%	9.89%	0.07%	D-5a
5	DEFERRED INCOME TAXES	0	0.00%	0.00%	0.00%	D-5a
6	PREFERRED STOCK	o	0.00%	0.00%	0.00%	D-3
7	EQUITY	77,841,709	41.44%	11.19%	4.64%	D-5a
8	ADJUSTMENT FOR GAS	(1,494,363)	(0.80%)	11.19%	(0.09%)	D-5a
9	TOTAL	187,629,323	160.00%		9.85%	

Note: Range of reasonable equity returns approved in the most recent SSU rate proceedings were: Docket #920655-WS (Marco Island) Issued 12/3/93, ROE Range 11.19 - 13.19; Order #PSC-93-1070-FOF-WS

FPSC

Company: Southern States Utilities, Inc.

Schedule: 0-3

Docket No: 950495 - WS Test Year Ended: 12/31/94 Page 1 of 1

Explanation: Provide data as specified on preferred stock. If the utility is an operating division or subsidiary,

Preparer: Scott W. Vierima

Interim | Final [] Historic [X] or Projected [] submit an additional schedule which reflects the same information for the

parent level.

Simple Average [X] 13 Month Average []

(13) (10) (11) (12)

				Principal			(Discount)				Rate		
			Call	Amount		(Discount)	or Premium	Issuing	Isauing		(Contract	Dollar	
			Provis.,	Sold	Principal	or Premium	Associated	Expense	Expense		Rate on	Dividend	Effective
Line	Description, Coupon		Special	(Face	Amount	on Principal	With	Associated	Associated	Net Proceeds	Face	On Face Value	Cost Rate
No	Rate, Years of Life	Issue Date	Restrict.	Value)	Outstanding	Amount Sold	Col (5)	With Col(4)	With Col(5)	(5)-(9)+(7)	Value)	(11)x(5)	(12)/(10)
													_

¹ NONE

COST OF SHORT-TERM DEBT - 1994

FPSC

Company: Southern States Utilities, inc.

Schedule: D-4 Page 1 of 1

Docket No: 950495 - WS Test Year Ended: 12/31/94 Interim [] Final []

Preparer: Scott W. Vierima

Historic [X] or Projected []

Simple Average [X] 13 Month Average []

Explanation: Provide the following information. If the utility is an operating division

or subsidiary, submit an additional schedule which reflects

the same information	on for the parent level.				
	(1)	(2)	(3)	(4)	(5)
	、				
		Total		13 month	Effective
Line		Interest	Maturity	Average Amt.	Cost
No.	Lender	Expense	Date	Outstanding	Rate
		•			

NONE

COST OF LONG-TERM DEBT - 1994

FPSC

Schedule: D-5

Page 1 of 1

Preparer: Scott W. Viertma

Company: Southern States Utilities, Inc.

Docket No: 950495 - WS Test Year Ended: 12/31/94 Interim [] Final [] Historic [X] or Projected [] Explanation: Provide the specified data on long-term debt issues for the test year. Arrange by type of issue

(i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same

information on the parent level. Simple Average [X] 13 Month Average []

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rafe, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Due Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amort of Disc (Prem) on Prin. Outstanding	Annual Amort, of Issuing Expense on Principer Outstanding	interest Cost (Coupon Rate) x Cot (4)	Total interest Cost (8)+(9)+(10)	Ellective Cost Rate (111/(4)-(6)-{7}}
1	FIRST MIRTO BONDS - 84 SERIES	11/98-9/95	30,000,000	7,500,000	12,692,308	0	52,249	0	52,249	1,162,500	1,214,749	18.31%
2	COLLIER BONDS - 90 SERIES	12/90-12/10	11,125,000	9,025,000	600,000	0	223,751	0	13,644	449,430	463,074	5.26%
3	COLLIER BONDS - 92 SERIES	9/92-9/12	8,325,000	7,725,000	400,000	0	262 843	0	14,184	384,889	398,853	5.35%
4	DUE TO PARENT S-1	10/89-12/99	24,198,250	24,196,250	0	0	0	0	0	2,487,375	2,487,375	10.28%
5	COBANK	12/93-1/13	45,000,000	45,000,000	0	0	1,100,343	0	57, 45 6	3,928,500	3,965,956	9.08%
6	LEE CNTY BONDS - 90 SERIES	2/90-2/16	9,000,000	8,765,000	160,000	0	804,038	0	27,878	623,192	651,068	7.98%
7	VOLUSIA BONDS - 94 SERIES	6/94-6/14	10,290,000	5,145,000	500,000	0	151,403	0	15,458	249,961	265,417	5.32%
8	UNIV SHORES CAP LEASE	6/94-8/01	2,430,934	1,181,507	262,472	0	0	0	0	82,705	82,705	7.00%
9	OTHER CAPITAL LEASES	VARIOUS	0	332	163	0	0	Ò	Û	33	33	NM.
10	LINE OF CREDIT	LINE OF CREDIT	25,000,000	0	0	0	0	0	0	0	0	NM
11	ADDITIONAL FINANCING		0	0	0	0	0	0	0	0		0.00%
12	TOTAL			108,538,089	14,614,943	0	2,394,627	0	180,965	9,369,365	9,549,230	8.97%

COST OF CAPITAL MONTHLY BALANCES

Company: Southern States Utilities, inc.

FPSC

Schedule: D-5A

Docket No:

Test Year Ended: 12/31/94

Interim [] Final []

Page 1 of 1 Preparer: Scott W. Vierima

Historic [X] or Projected []

Simple Average [X] 13 Month Average []

(1)

(15) (3) (4) (5) (6) (7) (9) (10) (11) (12) (13) (14)

	4004100	1/31/94	0,000.00.4	004104	4800	50404	Amani	7/31/94	8/31/94	9/30/94	10/31/94	11/30/94	12/31/94	SIMPLE AVERAGE
	12/31/93	1/31/94	2/28/94	3/31/94	4/30/94	5/31/94	6/30/94	//31/94	8/31/94	9:30:54	10/31/54	11/39/85	(231/34	ATENDE
FIRST MORTGAGE BONDS	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	0	0	7,500,000
COLLIER BONDS 90 SERIES	9,325,000	9,325,000	9,325,000	9,325,000	9,325,000	9,325,000	9,325,000	9,325,000	8,725,000	8,725,000	8,725,000	8,725,000	8,725,000	9,025,000
COLLIER BONDS 92 SERIES	7,925,000	7,925,000	7,925,000	7,925,000	7,925,000	7,925,000	7,925,000	7,925,000	7,525,000	7,525,000	7,525,000	7,525,000	7,525,000	7,725,000
DUE TO PARENT SI	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,198,250	24,196,250
COBANK	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000
LEE COUNTY BONDS	8,845,000	8,845,000	8,845,000	8,685,000	8,685,000	8,685,000	8,685,000	8,685,000	8,685,000	8,685,000	8,685,000	8,685,000	8,685,000	8,765,000
UNIVERSITY SHORES	0	0	0	0	0	0	2,430,934	2,430,934	2.430.934	2,408,426	2,408,426	2,385,786	2,363,014	1,181,507
CAPITAL LEASES	564	538	411	281	149	75	Û	Û	Ĉ	0	0	0	0	332
VOLUSIA BONDS 94 SERIES	0	0	0	0	0	0	10,290,000	10,290,000	10,290,000	10,290,000	10,290,000	10,290,000	10,290,000	5,145,000
LINE OF CREDIT	9	0	0	0	0	0	0	0	0	0	0	16,581,250	0	0
ADDITIONAL FINANCING	0	0	0	0	. 0	0	0	0_	0	0	0	0	0	
TOTAL LONG TERM DEBT	110,291,914	110,291,788	110,291,661	110,131,531	110,131,399	110,131,325	122,852,184	122,852,184	121,852,184	121,829,676	121,829,676	123,388,286	106,784,264	108,538,089
CUSTOMER DEPOSITS 6	1,605,684	1,605,089	1,629,354	1,591,137	1,608,051	1,611,731	1,628,905	1,635,792	1 644 213	1,646,602	1,648,339	1,649,130	1,653,849	1,629,766
CUSTOMER DEPOSITS 5	126,451	135,203	137,499	144,320	149,152	158,667	166,107	173,470	178,476	182,782	189,414	194,896	0	63,225
DEFERRED INCOME TAXES	0	0	0	0	Ü	0	Û	0	0	0	0	0	û	0
DEFERREDITO	1 097 277	1,094,136	1,090,997	1,087,856	1,084,716	1,081,576	1,078,436	1,075,296	1 072 156	1,069,015	1,065,875	1,082,735	1,404,513	1,250,895
PREFERRED STOCK	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
TOTAL OTHER	2,829,412	2,834,428	2,657,650	2.823,313	2,841,919	2,851,974	2,873,448	2,884,558	2,894,845	2,898,399	2,903,628	2,906,761	3,058,362	2,943,888
COMMON STOCK	107.500	107,500	107,500	107,500	107.500	107.500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
PAID IN CAPITAL	72 724 905	72 724 905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
RETAINED EARNINGS	4 673 713	5,241,498	5,696,670	5,471,535	5,792.871	5,995,585	6,267,379	6,224,757	6 118 079	5,918,117	5,587,771	5,450,340	5,344,894	5,009,304
										** *** ***	** *** ***	1- 455 ATEN	4- 400 507	(1,494,363)
ADJUSTMENT FOR GAS	(1,508,138)	(1,492,757)	(1,487,424)	(1,493,848)	(1,490,915)	(1,485,060)	(1,479,522)	(1,471,348)	(1.468.617)	(1,464,964)	(1,457,935)	(1,455,879)	(1,480,587)	
ADJUSTMENT FOR GAS TOTAL EQUITY	(1,508,138) 75,997,980	(1,492,757) 76,581,148	(1,487,424) 77,041,651	(1,493,848) 76,810,092	(1,490,915) 77,134,361	(1,485,060) 77,342,930	(1,479,522) 77,620,262	(1,471,348) 77,585,814	(1 468 617) 77 481 867	77,285,558	76,962,241	76,826,866 203,121,913	76,696,712 186,539,338	76,347,346 187,829,323

COST OF VARIABLE RATE LONG-TERM DEBT - 1994

FPSC

Schedule: D-6

Page 1 of 1
Preparer; Scott W. Vierima

Company: Southern States Utilities, Inc.

Docket No: 950495 - WS
Test Year Ended. 12/31/94
Interim [] Final []
Historic [X] or Projected []

Explanation: Provide the specified data on variable cost long-term debt issues. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Simple At	/erage [X] 13 Month Average []											(40)	(13)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	issue Dale- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Due Within One Year	Unawort Disc (Prem) Assoc W/ (4)	Unamort iss Exp Assoc W/ Col(4)	Annual Amort of Disc (Prem) on Princ Outstanding	Annual Amort. of Issuing Exp on Principal Outstanding	Basis of Variable Rate	interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)-(11)	Effective Cost Rate (12)/(4)-(6)-(7))
1 2 3 4	COLLIER BONDS - 90 SERIES COLLIER BONDS - 92 SERIES VOLUSIA BONDS - 94 SERIES LINE OF CREDIT TOTAL	12/90-12/10 9/92-9/12 8/94-6/14 LINE OF CREDIT	11,125,000 8,325,000 10,290,000 25,600,000	9,025,000 7,725,000 5,145,000 0 21,895,000	600,000 400,000 500,000 0	0 0 0 0	223,751 282,843 151,403 0 637,997	0 0 0	13,644 14,184 15,456 0 43,284	(1) (1) (1) Prime - 255p	449,430 384,569 249,961 0 1,084,080	463,074 398,853 265,417 0 1,127,344	5.26% 5.35% 5.32% NM 5.30%

^{(1) -} The Adjustable Rate is established at a rate equal to the interest rate per annum, taking into account prevailing financial market conditions, which would be the minimum interest rate required to sell the Bonds at a price of 100% of the principal amount thereof ("Par"), on the date of such determination. The bonds are currently remarketed weekly.

SCHEDULE OF CUSTOMER DEPOSITS - 1994

FPSC

Company: Southern States Utilities, Inc.

Schedule: D-7 Page 1 of 1

Docket No: 950495 - WS Test Year Ended: 12/31/94 Interim[] Final[]

Preparer: Scott W. Vierima

Historic [X] or Projected [] Simple Average [X] 13 Month Average []

	a schedule of custom (1)	(2)	(3)	(4)	(5)	(6)
Line No.	For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)	Interest Expense
		-			1,732,135	
1	12/93		A (P7	•	1,740,292	8,5
2	1/94	1,732,135	8,157	0	1,766,853	8.7
3	2/94	1,740,292	26,561		1,735,457	8,5
4	3/94	1,766,853	0	(31,396)	1,757,203	8,6
5	4/94	1,735,457	21,746	0	1,770,398	8,7
6	5/94	1,757,203	13,1 95 24,614	0	1,775,012	8,8
7	6/94	1,770,398			1,809,262	8,9
8	7/94	1,795,012	14,250	0	1,822,689	8,9
9	8/94	1,609,262	13,427	0	1,829,384	8,9
10	9/94	1,822,689	6,695	0	1,837,753	9,0
11	10/94	1,829,384	8,369	0	1,844,026	9,0
12	11/94	1,837,753	6,273	(190,177)	1,653,849	8.3
13	12/94	1,844,026	0	(190,177)	1,003,040	0.4
14						
15		TOTAL			21,362,178	105,
16		TOTAL			21,002,170	.00,
17						
18						
19						
20						
21		A			4 660 000	
22		Simple Average Balance			1,692,993 1,780,182	
23		Average Monthly Balance			1,760,102	
24						
25						
26 27		Effective Interest Rate (Interest/Average Monthly Balance)			5.92%	

Note - Includes deposits at 6%. Gas deposits are excluded.

Preferred Stock Outstanding

Florida Public Service Commission

Company: Topeka Group, Inc. Docket No: 950495 - WS If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same

Explanation: Provide data as specified on preferred stock.

Test Year Ended: 12/31/94 Information for the parent level.

Utility () or Parent (X)

Page Preparer: B. E. Gangnon

Schedule D-3

Historic (X) or Projected ()
End of Year () or Beginning/Ending Average (X)

	1 .	2	3	4	5	6	7	8	9	10	11	12	13
LIne No	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Faće Value)	Average Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	Average (Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col (4)	Average Issuing Expense Associated With Col (5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value	Dollar Dividend On Face Value	Effective Cost Rate (12)/(10)

1 NONE

Cost of Short-Term Debt

Company: Topeka Group, Inc. Docket No: 950495 - WS Test Year Ended: 12/31/94 Utility () or Parent (X) Historic (X) or Projected ()

End of Year () or Beginning/Ending Average (X)

Explanation: Provide the following Information on a 13-month average basis. If the utility is an operating division or subsidiary. submit an additional schedule which reflects the same information

for the parent level.

2 4

Simple Average Une Total Interest Maturity **Amount Effective Cost** Lender No. Expense Date Outstanding Rate NONE 0 0 **Florida Public Service Commission** Schedule D-4 Page 1 of 1

Preparer: B. E. Gangnon

Cost of Long-Term Debt

Explanation: Provide the specified data on long-term debt issues. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule D-5 Page

Preparer: B. E. Gangnon

Company: Topeka Group, Inc.
Docket No: 950495 - WS
Test Year Ended: 12/31/94
Utility () or Parent (X)
Historic (X) or Projected ()
End of Year () or Regional Carloting Average

End of Year () or Beginning/Ending Average (X)

-		1				£		7	R	0 ,	10	11	12
	Line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount or (Premium) Associated With Col (4)	Unamortized Issuing Expense Associated With Col (4)	Amortization of Discount (Premium) on Principal Outstanding	Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
	1	Teachers Insurance, 10.44%, due 1999	02/15/89- 02/15/99	30,000,000	30,000,000	30,000,000	0	0	0	0	3,132,000	3,132,000	10.440%
176	2	Less: Intercompany loan(s)			(29,896,250)	(29,896,250)	0	0	0	0	-3,121,169	-3,121,169	10.440%
		TOTAL			103,750	103,750	0	0	0	0	10,832	10,832	10.440%

Supporting Schedules: D-6 Recap Schedules: A-19, D-2

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

TO COURSE MADE MADE

Schedule D-6

Page Preparer: B. E. Gangnon

Company: Topeka Group, Inc.
Docket No: 950495 - WS
Test Year Ended: 12/31/94
Utility () or Parent (X)
Historic (X) or Projected ()

cost of long-term debt Issues.
If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Explanation: Provide the specified data on variable

End of Year () or Beginning/Ending Average (X)

	1	2	3	4	5	6	7	8	9	11	12	13
Line No.	Description, Coupon Rate, Years of Life	issue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount or (Premium) Associated With Col (4)	Unamortized Issuling Expense Associated With Col (4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuling Expense on Principal Outstanding	interest Cost (Test Year Cost Rate) x Col (4)	Total interest Cost (8)+(9)+(11)	Effective Cost Rate _(12)/((4)-(6)-(7))
1	None											
				0	0	0	0	0	0	0	0	
	TOTAL			0	0	0	0	0	0	0	0	

Supporting Schedules: None Recap Schedules: A-19, D-2

SCHEDULE OF CUSTOMER DEPOSITS

Florida Public Service Commission

Schedule D-7 Page 1 of 1

Preparer: B. E. Gangnon

Company: Topeka Group, Inc.

Docket No: 950495 - WS
Test Year Ended: 12/31/94
Utility () or Parent (X)

Historic (X) or Projected ()

Explanation: Provide a schedule of customer deposits as shown

End of Year () or Beginning/Ending Average (X)

1 2 3 4 5 6

Une No.	For the Year Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)	13-Month Average Balance	Interest Expense
1	12/31/94	0	0	0	0	. 0	0

Note: Deposit balances include customer advances for construction that were not reflected in "other capital" on schedule C-9.

Preferred Stock Outstanding

Florida Public Service Commission

12

Company: Minnesota Power & Light

Docket No: 950495 - WS
Test Year Ended: 12/31/94
Utility () or Parent (X)
Historic (X) or Projected ()

Explanation: Provide data as specified on preferred stock. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same

information for the parent level.

Schedule D-3 Page

Preparer: B. E. Gangnon

End of Year () or Beginning/Ending Average (X)

			_											
	Une No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col (4)	Issuing Expense Associated With Col (5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value	Dollar Dividend On Face Value	Effective Cost Rate (12)/(10)
	ī	5% Series	8/20/45	Callable	11,600,000	11,491,693	0	0	0	0	11,491,693	5.000%	566,790	4.932%
179	2	\$7.36 Series	2/22/72	Callable	17,054,910	17,054,910	0	О	0	0	17,054,910	7.360%	1,251,200	7.336%
	3	\$7,125 Series	4/1/92	Callable	10,000,000	10,000,000	0	0	13,153	101,937	9,898,064	7.125%	712,500	7.198%
	4	\$6.70 Series	8/5/92	Callable	10,000,000	10,000,000	0	0	13,264	106,109	9,893,891	6.700%	670,000	6.772%
	5	Preferred Stock Call					0	0	98,894	787,896	-787,896		125,311	
		TOTAL				48,546,603	0	0	125,311	995,942	47,550,662		3,325,801	6.994%

Cost of Short-Term Debt

Company: Minnesota Power & Light

Docket No: 950495 - WS
Test Year Ended: 12/31/94
Utility () or Parent (X)
Historic (X) or Projected ()

End of Year () or Beginning/Ending Average (X)

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information

for the parent level.

1 2 3 4 5

Simple Average Une Total Interest Amount **Effective Cost** Maturity No. Lender Expense Date Outstanding Rate None used at Topeka or SSU level 0 0 1

Florida Public Service Commission Schedule D-4 Page 1 of 1

Preparer: B. E. Gangnon

Cost of Long-Term Debt PCRBs AND IDRBs Removed Beginning/Ending Average

Company: Minnesota Power & Light

Docket No: 950495 - WS
Test Year Ended: 12/31/94
Utility () or Parent (X)
Historic (X) or Projected ()

Explanation: Provide the specified data on long-term debt issues on a beginning/ending average basis for the trial year.

Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule D-5 Page

Preparer: B. E. Gangnon

	1	2	3	4	5	6	7	8	9	10	11	12
Line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount or (Premium) Associated With Col (4)	Unamortized Issuing Expense Associated With Col (4)	Amortization of Discount (Premium) on Principal Outstanding	Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (6)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Flist Mtge, 6.5%	01/01/68-										
	due 1998	01/01/98	18,000,000	18,000,000	18,000,000	1,554	10,642	444	3,040	1,170,000	1,173,484	6.524%
2 ,	First Mtge, 7.375%	03/01/92-	•									7.0000
	due 1997	03/01/97	000,000,00	000,000,00	000,000,00	213,120	353,216	79,920	132,478	4,425,000	4,637,398	7.803%
3	First Mtge, 7.75%	06/01/92-					(00.50/	75 000	44 702	4 040 500	4,385,123	8.210%
	due 2007	06/01/07	55,000,000	55,000,000	55,000,000	985,188	603,506	75,900	46,723	4,262,500	4,365,123	0.210.6
4	First Mtge, 7.5% due 2007	08/01/92- 08/01/07	35,000,000	35,000,000	35,000,000	38,465	403,936	2,940	30,874	2,625,000	2,658,814	7.694%
5	First Mtge, 7.0%	02/25/93	50,000,000	50 000 000	£0,000,000	•	420 444	O	46,716	3,500,000	3,546,716	7.185%
	due 2008 First Mtge, 6.25%	03/01/08 07/01/93-	50,000,000	50,000,000	50,000,000	0	638,444	U	40,710	3,000,000	0,7040,710	,,,,,,,,,,
0	due 2003	07/01/93	25,000,000	25,000,000	25,000,000	104,400	248,543	11,600	29,244	1,562,500	1,603,344	6.505%
7	Refinanced Debt	07/01/00	20,000,000		20,000,000	0	6,957,272	0	722,437	0	722,437	
	TOTAL			243,000,000	243,000,000	1,342,727	9,215,558	170,804	1,011,512	17,545,000	18,727,316	8.057%

Supporting Schedules: D-6 Recap Schedules: A-19, D-2 Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Company: Minnesota Power & Light

Docket No: 950495 - WS
Test Year Ended: 12/31/94
Utility () or Parent (X)
Historic (X) or Projected ()

Explanation: Provide the specified data on variable cost of long-term debt issues, if the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Page Preparer: B. E. Gangnon

Schedule D-6

End of Year () or Beginning/Ending Average (X)

	1	2	3	4	5	6	7	8	9	11	12	13
Line No.	Description, Coupon Rate, Years of Life	issue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount or (Premium) Associated With Cot (4)	Unamortized Issuing Expense Associated With Col (4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Test Year Cost Rate) x Col (4)	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/(4)-(6)-(7))
1	None											
				0	0	0	0	0	0	0	0	
	TOTAL			0	0	0	0	0	0	. 0	0	

Supporting Schedules: None Recap Schedules: A-19, D-2 SCHEDULE OF CUSTOMER DEPOSITS

Florida Public Service Commission

Schedule D-7 Page 1 of 1

Preparer: B. E. Gangnon

Company: Minnesota Power & Light

Docket No: 950495 - WS
Test Year Ended: 12/31/94
Utility () or Parent (X)
Historic (X) or Projected ()

Explanation: Provide a schedule of customer deposits as shown

End of Year () or Beginning/Ending Average (X)

1 2 3 4 5 6

Une No.	For the Year Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)	Average Balance	Interest Expense
1	12/31/94	977,685	0	136,008	841,677	909,681	11,348

Note: Deposit balances include customer advances for construction that were not reflected in "other capital" on schedule C-9.

Company: SSU / FPSC Jurisdiction - All Plants Docket No.: 950495-WS

(1)

Schedule Year Ended: 12/31/94

Interim () Final [] | Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [] Explanation: Provide a reconditation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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FPSC

Schedule: D-2 Page 1 of 1

(5)

Preparer: Scott W. Vierima

(6)

(4) RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	108,538,089		57.79%	(71,099,391)	37,438,698
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,109,019)	583,974
4	DEFERRED ITC	1,250,895	-	0.67%	(819,416)	431,479
5	DEFERRED INCOME TAXES	0		0.00%	O	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	77,841,709		41.44%	(50,991,299)	26,850,410
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	978,903	(515,460)
9						
10	TOTAL	187,829,323	0	100.00%	(123,040,222)	64,789,101
11						
12	List Corresponding Adjustments to Rate Base B	elow:				

Amount

Decription

Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / FPSC Jurisdiction - Uniform Plants Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Schedule feat (1904). [251544 | Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

Schedule: 0-2 Page 1 of 1 Preparer: Scott W. Vierma

FPSC

(5) (6) (2) (3) (4) (1)

RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	108,538,089		57.79%	(92,071,791)	16,466,298
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,436,149)	256,844
4	DEFERRED ITC	1,250,895	•	0.67%	(1,061,122)	189,773
5	DEFERRED INCOME TAXES	o		0.00%	0	0
6	PREFERRED STOCK	D		0.00%	O	0
7	EQUITY	77,841,709		41.44%	(66,032,354)	11,809,355
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1,267,653	(226,710)
9						
10	TOTAL	187,829,323	0	100.00%	(159,333,763)	28,495,560
11						
12	List Corresponding Adjustments to Rate Base Belo	wc				,
13	Decription		Amount			

¹³ Decription

Capital structure was reconciled to rate base on a prorata basis, 15 using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide a reconcitation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC Schedule: D-2

Page 1 of 1 Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,538,089		57.79%	(87,565,690)	20,972,399
2	SHORT TERM DEST	0		0.00%	0	D
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,365,862)	327,131
4	DEFERRED ITC	1,250,895	•	0.67%	(1,009,189)	241,706
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	77,841,709		41,44%	(62,800,654)	15,041,055
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1,205,613	(288,750)
9						
10	TOTAL	187,829,323	0	100.00%	(151,535,782)	36,293,541
••						

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Charlotte / Deep Creek Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final [] Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2

Page 1 of 1 Preparer; Scott W. Vierima

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	108,538,069		57.79%	(107,721,593)	816,498
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,680,257)	12,736
4	DEFERRED ITC	1,250,895		0.67%	(1,241,485)	9,410
5	DEFERRED INCOME TAXES	0		0.00%	0	0
8	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	77,841,709		41.44%	(77,256,131)	585,578
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1,483,121	(11,242)
9						
10	TOTAL	187,829,323	0	100.00%	(186,416,345)	1,412,978
11						

List Corresponding Adjustments to Rate Base Below: 12

13 Decription Arrount

Capital structure was reconciled to rate base on a prorate basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above,

Company: SSU / Volusia / Enterprise Docket No.: 950495-WS

Schedule Year Ended: 12/31/94 Interim [] Final []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

Schedule: D-2

FPSC

Page 1 of 1 Preparer: Scott W. Vierima

Interm [] Final []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION ADJUSTMENTS.

						Reconciled
Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorate %	Prorata \$	To Requested Rate Base
1	LONG TERM DEBT	106,538,089		57.79%	(108,531,605)	6,484
2	SHORT TERM DEBT	0		0.00%	0	- 0
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,692,892)	101
4	DEFERRED ITC	1,250,895	•	0.67%	{1,250,820}	75
5	DEFERRED INCOME TAXES	0		0,00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	77,841,709		41.44%	(77,837,059)	4,650
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1,494,274	(89)
9						
10	TOTAL	187,829,323	C	100.00%	(187,818,102)	11,221
11				٠		

List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

Capital structure was reconciled to rate base on a prorate basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Bradford / Geneva Lake Entates

(1)

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94
Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1

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Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

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						_
Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	108,538,089		57.79%	(108,498,569)	39,520
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,692,377)	616
4	DEFERRED ITC	1,250,895	•	0.67%	(1,250,440)	455
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	a		0.00%	0	0
7	EQUITY	77,841,709		41.44%	(77,813,366)	28,343
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1,493,819	(544)
9						
10	TOTAL	187,829,323	0	100.00%	(187,760,932)	68 391
11						

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Bradford / Keystone Club Estates

(1)

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94 Interim [] Final []

Interm [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

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FPSC

Schedule: D-2 Page 1 of 1

Page 1 of 1 Preparer: Scott W. Vierima

(3) (4) (5) (6)

RECONCILIATION ADJUSTMENTS

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Line No.	Class of Capital	Per Books 12/31/94	Specific	Proreta %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	108,538,089		57,79%	(108,459,426)	78,663
2	SHORT TERM DEBT	0		0.00%	0	C
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,691,766)	1,227
4	DEFERRED ITC	1,250,895	-	0.67%	(1,249,988)	907
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	Ó		0.00%	0	0
7	EQUITY	77,841,709		41.44%	(77,785,293)	56,416
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1,493,280	(1,083)
9						
10	TOTAL	187,829,323	0	100.00%	(187,693,194)	136,129
11						

12 List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Lee / Lehigh Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final [] #istorical (x) Projected []
Simple Ave. (x) 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform (x) Non FPSC []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

FPSC

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(3) RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorata %	Procate \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	108,538,089		57.79%	(105,523,254)	3,014,835
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,645,967)	47,026
4	DEFERRED ITC	1,250,895	-	0.67%	(1,216,149)	34,746
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	77,841,709		41.44%	(75,679,520)	2,162,189
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1,452,854	(41,509)
9						
10	TOTAL	187,829,323	0	100.00%	(182,612,035)	5,217,288
11						

List Corresponding Adjustments to Rate Base Below:

(1)

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

using the percent ratios of the components of total capital structure 15

applied to the rate base shown above. 16

Company: SSU / Cottler / Marco Island

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

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Schedule Year Ended: 12/31/94
Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	108,538,089		57.79%	(92,2 36,276)	16,301,813
2	SHORT TERM DEBT	0		0.60%	0	0
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,438,715)	254,278
4	DEFERRED ITC	1,250,895	•	0.67%	(1,063,018)	187,877
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	77,841,709		41.44%	(66,150,320)	11,691,389
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1,269,918	(224,445)
9						
10	TOTAL	187,829,323	0	100.00%	(159,618,410)	28,210,913

List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorate basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / St. Johns / Palm Valley

Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final []

Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide a reconcitation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

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FPSC

Schedule; D-2 Page 1 of 1

(5)

Preparer: Scott W. Vierima

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	108,538,089		57.79%	(107,970,752)	667,327
2	SHORT TERM DEBT	o		0.00%	0	0
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,682,584)	10,409
4	DEFERRED ITC	1,250,895	•	0.67%	(1,243,204)	7,691
5	DEFERRED INCOME TAXES	0		0.00%	o	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	77,841,709		41.44%	(77,363,113)	478,596
8	ADJUSTMENT FOR GAS	(1,494,363)		(0,80%)	1,485,175	(9,188)
9						
10	TOTAL	187,829,323	0	100.00%	(186,674,489)	1,154,834
11						
12	List Corresponding Adjustments to Rate Base Belo	w :				

Amount

¹³ Decription

Capital structure was reconciled to rate base on a prorata basis,
 using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / St. Johns / Remington Forest Docket No.: 950495-WS

Schedule Year Ended: 12/31/94 Interim [] Final[] Historical (x) Projected []

Explanation: Provide a reconditiation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

(2)

FPSC

Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [] FPSC Non-uniform [x] Non FPSC[]

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RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorate %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	108,538,089		57.79%	(108,490,828)	47,261
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,892,993		0.90%	(1,692,256)	737
4	DEFERRED ITC	1,250,895	•	0.67%	(1,250,350)	545
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	77,841,709		41.44%	(77,807,814)	33,895
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1,493,712	(651)
9						
10	TOTAL	187,829,323	0	100.00%	(187,747,537)	81,786
11						

12 List Corresponding Adjustments to Rate Base Below:

Decription 13 Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / FPSC Jurisdiction - All Plants Docket No.: 950495-WS

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

Schedule Year Ended: 12/31/94

interim [] Final[] Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. [] Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1

Preparer; Scott W. Vierima

(2) (5) (3)

RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorata %	Protata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	108,538,089		57.79%	(80,856,163)	27,681,926
2	SHORT TERM DEBT	0		0.00%	0	o
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,261,206)	431,787
4	DEFERRED ITC	1,250,895	•	0.67%	(931,862)	319,033
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	ΕΦΨΙΤΥ	77,841,709		41.44%	(57,988,693)	19,853,016
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1,113,236	(381,127)
9						
10	TOTAL	187,829,323	0	100,00%	(139,924,689)	47,904,634

12 List Corresponding Adjustments to Rate Base Below:

Decription 13 Amount

Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

applied to the rate base shown above.

Company: SSU / FPSC Jurisdiction - Uniform Plants

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final[] Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. [] Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of t

Preparer: Scott W. Vierima

FPSC Uniform [x] FPSC Non-uniform [] Non FPSC [] (6) (5) (2) (3) (4) (1)

RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	106,538,089		57.79%	(92,739,760)	15,798,329
2	SHORT TERM DEST	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,446,568)	246,425
4	DEFERRED ITC	1,250,895	•	0.67%	(1,068,820)	182,075
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	77,841,709		41.44%	(66,511,411)	11,330,298
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1,276,850	(217,513)
9						
10	TOTAL	187,829,323	0	100.00%	(160,489,709)	27,339,614
11						

List Corresponding Adjustments to Rate Base Below:

Decription 13 Amount

Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

applied to the rate base shown above. 16

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim [] Final [] Historical [x] Projected [] Explanation: Provide a reconcilitation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

FPSC

Schedule: D-2 Page 1 of 1

(5)

Preparer: Scott W. Vierima

(6)

Simple Ave. [x] 13 Month Ave. []

FPSC Unitarm [] FPSC Non-uniform [x] Non FPSC []

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RECONCILIATION ADJUSTMENTS

(4)

Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorata %	Prorate \$	Reconciled To Requested Rate Base	
1	LONG TERM DEBT	108,538,089		57.79%	(96,654,492)	11,883,597	
2	SHORT TERM DEBT	0		6.00%	0	0	
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,507,631)	185,362	
4	DEFERRED ITC	1,250,895	•	0.67%	(1,113,937)	136,958	
5	DEFERRED INCOME TAXES	o		0.00%	0	0	
6	PREFERRED STOCK	0		0.00%	0	0	
7	EQUITY	77,841,709		41.44%	(69,318,991)	8,522,718	
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1,330,748	(163,615)	
9							
10	TOTAL	187,829,323	0	100.00%	(167,264,303)	20,565,020	

12 List Corresponding Adjustments to Rate Base Below;

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Charlotts / Deep Creek Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used. FPSC

Schedule: D-2 Page 1 of 1 Preparer: Scott W. Vierima

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110,222,000,000

(6)

RECONCILIATION ADJUSTMENTS

(4)

Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	108,538,089		57.79%	(108,538,089)	0
2	SHORT TERM DEBT	0		0.00%	0	o
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,692,993)	0
4	DEFERRED ITC	1,250,895	•	0.67%	(1,250,695)	0
5	DEFERRED INCOME TAXES	O		0,00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	77,841,709		41.44%	(77,841,709)	0
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1,494,363	(0)
9						
10	TOTAL	187,829,323	0	100.00%	(187,829,323)	0

12 List Corresponding Adjustments to Rate Base Below:

(1)

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.

Company: SSU / Volusia / Enterprise Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

Schedule: 0-2 Page 1 of 1 Preparer: Scott W. Vierima

FPSC

Historical [r] Projected []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform {] FPSC Non-uniform [x] Non FPSC {}

(1)

(5) (4) (6)

RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	108,538,089		57.79%	(108,521,296)	16,793
2	SHORT TERM DEBT	0		0.00%	o	0
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,692,731)	262
4	DEFERRED ITC	1,250,895		0.67%	(1,250,701)	194
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	O
7	EQUITY	77,841,709		41.44%	(77,829,665)	12,044
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1,494,132	(231)
9						
10	TOTAL	187,829,323	0	100.00%	(187,800,261)	29,062

List Corresponding Adjustments to Rate Base Below:

13 Decription Amount

¹⁴ Capital structure was reconciled to rate base on a prorate basis,

using the percent ratios of the components of total capital structure 15

applied to the rate base shown above. 16

Company: SSU / Lee / Lehigh Docket No.: 950495-WS Schedule Yeer Ended: 12/31/94 Interim [] Final [] Historical [q] Projected []

Explanation: Provide a reconciliation of the capital structure to requested rate base. Explian all adjustments. Submit an additional schedule if a year-end basis is used.

(3)

Schedule: D-2 Page 1 of 1

(5)

FPSC

Preparer; Scott W. Vierima

(6)

Historical [c] Projected []
Simple Ave. [c] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [c] Non FPSC []

(1)

(2)

RECONCILIATION ADJUSTMENTS

Line No.	Class of Capital	Per Books 12/31/94	Specific	Prorata %	Prorata \$	Reconciled To Requested Rate Base
1	LONG TERM DEBT	108,538,089		57.79%	(103,913,570)	4,624,519
2	SHORT TERM DEBT	0		0.00%	0	0
3	CUSTOMER DEPOSITS	1,692,993		0.90%	(1,620,859)	72,134
4	DEFERRED ITC	1,250,895	•	0.67%	(1,197,598)	53,297
5	DEFERRED INCOME TAXES	0		0.00%	0	0
6	PREFERRED STOCK	0		0.00%	0	0
7	EQUITY	77,841,709		41.44%	(74,525,081)	3,316,628
8	ADJUSTMENT FOR GAS	(1,494,363)		(0.80%)	1 430 692	(63,671)
9						
10	TOTAL	187,829,323	0	100.00%	(179,826,415)	8,002,908
11						
12	List Corresponding Adjustments to Rate Ba	se Below:				

Amount

Decription

¹⁴ Capital structure was reconciled to rate base on a prorata basis,

¹⁵ using the percent ratios of the components of total capital structure

¹⁶ applied to the rate base shown above.