ORIGINAL

Florida Power
CORPORATION

JAMES A. MCGEE
SENIOR COUNSEL

April 24, 1998

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

RECEIVED
FLORIDA PUBLIC
SERVICE COMMISSION
APR 27 AM 9 5:
MAIL ROOM

RE: Docket No. 971570-EI

Dear Ms. Bayó:

Enclosed for filing in the subject docket are an original and fifteen copies of Florida Power Corporation's response to the request for additional information contained in Ms. Patricia S. Lee's letter dated March 19, 1998.

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

Very truly yours,

James A. McGee

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Enclosure

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A Florida Progress Company

FLORIDA POWER CORPORATION'S
RESPONSE TO FPSC STAFF INITIAL REVIEW ORIGINAL
DOCKET NO. 971570-EI

GENERAL QUESTION/COMMENT

1. Multiple dates appear in the filing for the transition from actual to projected data. Page 1 mentions "seven month of actuals for 1996". Page 13 states "The historical data was gathered from our continuing property records through December, 1996". Please explain where actuals for year end 1996, and estimates for year end 1996 were used in your study.

A. In order to develop 1997 projected balances, the Company started with actual August 1996 historical balances and developed forecasts for September - December 1996 and January - December 1997 for inclusion in the corporate budget. All 1997 data in the study was projected utilizing information developed in the 1997 corporate budget preparation (developed in September 1996).

2. The plant investment balances for end of year 1996, shown on pages 24-26 of the study do not match the end of year balances provided on pages 91-318 of the study or the annual status report titled "Summary of Plant Transactions - Accounts 101 and 106" for the period ending December 31, 1996. Is this variance representative of using seven months of actual balances for 1996 as indicated on page 1 of the study?

A. The variance is the result of utilizing budget data (eight months actual, four months budget) for the schedules on pages 24 - 26 and actual balances for the schedules on pages 91 - 318.

3. The plant reserve 1996 balances, shown on pages 27-29 of the study, do not match the end of year balances provided on the annual status report titled "Summary of Reserve Transactions - Retail Methodology" for the period ending December 31, 1996. Is this variance representative of using seven months of actual balances for 1996 as indicated on page 1 of the study?

A. The variance is the result of utilizing budget data (eight months actual, four months budget) for the schedules on pages 27 - 29 and actual balances for the annual status report.

4. In the Boiler Plant Equipment Account 312, in both the Crystal River Steam Plants 1 and 2, on page 93 of the study, and Plants 4 and 5, on page 99 of the study, the plant balances for the years 1993, 1994, and 1996 do not match the annual status report. The depreciation reserve balances, for these same locations, for the years 1993 - 1996 do not match the status report except for 1993 at Plants 1 and 2. The difference in each case

appears to be the inclusion of the Initial Coal Pile Amortization. Further, the "Annual Depreciation Reserve Transactions" for these two locations, pages 216 and 223, do not appear to include coal amortization. Please explain the inclusion in the study in some areas and not in others.

A. Pages 93 and 99 of the study are footnoted to indicate that the plant balance includes coal base amounts. Since the plant balances include the coal base, the reserve balance also include the coal base amount so as not to distort the reserve ratio. The Company's annual status reports list the coal base asset and reserve amounts as separate line items. The Company should have presented the coal pile data consistently throughout the study.

5. In the Turbo generator Unit Account 314 for Crystal River Steam Plants 1 and 2, on page 94 of the study, the depreciation reserve balance for 1993 does not match the status report. Please explain the variance.

A. On page 94, the December 1993 reserve balance for Crystal River Plant 1 and 2 includes $1,029,450 for the coal pile in error.

6. For the Bartow-Anclote Pipeline, a plant balance for the end of year 1996 in the amount of $16,201,922 is shown on page 115. That balance agrees with the amount shown on the annual status report for 1996. However, the 1996 balance used on page 24 of the study is $13,525,809. To this amount an addition of $2,681,113 is shown, bringing the 1997 balance to $16,206,922. Please explain the apparent discrepancy in these entries.

A. The actual December 1996 plant balance for the Bartow - Anclote Pipeline shown on page 115 of the study is $16,206,922. The estimated December 1996 balance shown on page 24 of the study had a timing difference in timing between budget and actual for an addition.

7. The Turner Peakers plant balance for 1993, page 137 of the study, does not match the annual status report. Please explain the variance.

A. The 1993 plant balance for Turner Peakers shown on page 137 of the study should be $18,389,125 The study amount was in error.

8. The Intercession City (New) plant balances for 1995, page 138, does not match the annual status report. Please explain the variance.

A. The 1995 plant balance for the Intercession City (New) on page 138 should be $96,375,753.

9. The Intercession City, Gas Conversion, page 141 of the study, shows a $0 plant balance for 1995. The annual status report shows $2,178,580. The Summary of Reserve Transactions portion of the annual status report shows an amount of $96,856.17; however, the study identifies Depreciation Reserve as $0 for 1995. Please explain the variance.

A. The 1995 plant balance for the Intercession City Gas Conversion should be $2,178,580, the retail reserve balance should be $96,856, resulting in a reserve ratio of 4.45% for 1995.

10. The following accounts show Plant and Reserve balances on the annual status report and pages 26 and 29 of the study, but do not appear to be included in the study data on pages 294-306 or pages 810-832:

    391 Office Equipment
    393 Stores Equipment
    394 Tools, Shop and Garage Equipment
    395 Laboratory Equipment
    398 Miscellaneous Equipment

A. The pre-1988 undepreciated investment balance in the above listed accounts was amortized over a seven year period beginning in November, 1990. All of the investment balances were fully recovered and retired by December 31, 1997 therefore they were not included in the study.

11. The Distribution Energy Conservation Account 370.1, page 189 of the study, shows a depreciation reserve balance of $1,088,031 for 1993. This does not agree with the annual status report for December 31, 1994; however, page 317 of the study reflects the same reserve balance and transactions as the status report. The December 31, 1995 reserve balance shown on the December 31, 1995 status report does not match the December 31, 1995 reserve balance shown on the December 31, 1996 status report. There appears to be a discrepancy in the 1996 depreciation accruals between the status report and page 317 of the study which then brings the December 31, 1996 reserve balances in agreement. Please explain these differences.

A. The beginning retail reserve balance for primary account 370.1 on the 1994 annual status report was adjusted for a 1993 entry that was not posted to the retail ledger ($498.17).

12. The Summary of Plant Transactions - Accounts 101 and 106 for the following accounts as of December 31, 1995 do not track from the annual status report for December 31,1995 to the annual status report for December 31,1996;

Account	Description	1995 Report	1996 Report	Difference
391.1	Office Equipment	$ 901,341	$ 393,178	($508,171)
391.3	Computer Equipment	70,874,019	71,368,227	494,208
391.5	Duplicating Equipment	2,422,014	2,435,977	13,963
	Total	$74,197,382	$74,197,382	$ -0-

The study appears to use the December 31, 1995 balances from the December 31, 1996 status report. Please provide the appropriate additions, retirements, transfers, and adjustments supporting these figures.

A. The 1996 annual status report had the beginning balance (1995) corrected for transactions that had been posted to the wrong sub-account. The beginning balances from the 1996 annual status report are the corrected balances.

13. The reserve balance for account 398.1 General Energy Conservation, for 12/31/95 does not track from the December 31,1995 annual status report to the December 31, 1996 annual status report. The study on page 318 appears to use the December 31, 1995 balance from the 1995 status report and the December 31, 1996 balance from the 1996 status report. The difference appears to be in the 1996 depreciation accruals. Please explain this difference.

A. The 1996 annual status report had the beginning reserve balance for primary account 398.1 corrected for a 1995 entry that was not posted to the retail reserve ledger ($197.42).

14. Your salvage study indicates a breakdown of gross salvage between abnormal salvage and normal salvage. Please provide a discussion of what is meant by abnormal salvage and normal salvage and what type of activities are included in each. Specifically, we would like to know if reuse salvage is considered abnormal or normal salvage and why. Further, how are reimbursements, relocations, reconductoring, and terminal salvage considered?

A. Normal salvage and terminal salvage are the same. This is the salvage received when the asset is disposed of and sold/scrapped.

Abnormal salvage is accounting generated salvage such as insurance proceeds, reimbursements/relocations and re-use. This type of salvage is considered abnormal because it is difficult to estimate both from a dollar perspective as well as the volume of activity.

STEAM PRODUCTION

15. FPC proposes a recovery schedule for the Suwannee River Steam Production units over four years, beginning January 1, 1998. A scheduled retirement date of December 1998 is shown on page 35 of the study.

a. Please describe the changes in plans for the Suwannee site, since the last study, that now mandate retirement by year end 1998. In conjunction with this information, when was the last instance when these units were dispatched to supply power to the grid?

A. Other than the ceasing of steam plant operations, no other changes at the Suwannee site are planned. The scheduled retirement date of December 1998 was submitted in the depreciation study as a targeted planned retirement date. Florida Powers' plans are to operate the units as long as they can be done so in an economical and safe manner. An assessment of the units' physical conditions and overall economic benefits will precede the final decision for plant retirement. The last instance these units were dispatched was April 22, 1998.

b. Please provide support for the company's conclusion that four years is the appropriate period over which to recover the remaining net investment for these retiring units.

A. First, in the prior depreciation study, the scheduled retirement date was planned for the year 2007. Recovering the remaining net investment, previously scheduled for a ten year period, over four years is consistent with the Commissions' practices of amortization for Florida Power's Turner and Higgins steam units. Second, Florida Power's current budget plans for continued operation of these steam units through 1999, as long as a major failure does not occur. Environmental regulations would require additional capital expenditures to keep the plant running after December 31, 1999. The units will not be closed because of a calendar date that has been reached. The decision to retire the units will be based on financial and operational criteria. These units are very near the end of life.

c. For any equipment installed at the Suwannee site that is jointly used with other steam producing plants or peaking plants, please provide the associated investment and reserves as of January 1, 1998, by account.

A. A detailed, asset by asset, analysis of jointly used equipment will be performed when the Suwannee steam units are retired. The Company's Fossil Financial Planning and Forecasting Department estimates that approximately two percent of the total investment could be utilized at the Suwannee Peaking Site and none of the assets could be reused at other steam sites. These assets would primarily be roadways, fencing, waste water system, etc.

d. Does your proposed recovery schedule for the retiring Suwannee site include the retirement of any jointly used equipment?

A. The proposed recovery includes all of the assets at the Suwannee Steam site.

e. Please provide the investment and reserve, by account, for any jointly used equipment not planned for retirement with the Suwannee site. To which sites and accounts will these investments and reserves be transferred?

A. Please see the response to part "c" of this question.

16. With regard to Higgins and Turner Oil fired Steam Plants, Order No. PSC-94-1331-FOF-EI recognized the recovery schedule addressing the assets not considered viable for reuse during the repowering of Higgins and Turner. The order stated, "If the situation changes and substantially more plant will be retired in connection with repowering or more plant will be reused, the Company shall advise the Commission so appropriate recovery revisions can be made. The annual status report summary of plant transactions - Accounts 101 and 106 for the period ending December 31, 1994 shows transfers and adjustments reducing the plant balance to $0 for both Higgins and Turner. The annual status report summary of reserve transactions - Retail Methodology for the same period shows a December 31, 1994 balance of $12,252,175.43 for Higgins and $8,017,356.56 for Turner. Through December 31, 1995 period the plant balances remain at $0 while the reserve balances show $12,200,789.22 for Higgins and $9,246,462.75 for Turner. For the period ending December 31, 1996 the Higgins plant balance reflects a negative addition leaving it with a plant balance of ($6,221) while Turner remains at $0. The reserve balance is brought to $0 for both locations primarily through retirements. Staff is unable to follow the logic of these transactions. Please explain.

A. In 1994 the plant balances for the Higgins and Turner were transferred to accounts 105 and 182. The retail reserve balance relating to the portion of the plant balance that was transferred to account 105 remained in account 108. In 1996, after it was determined that Turner and Higgins would not be repowered the assets in account 105 were retired, (with the resulting undepreciated balance being written-off to account 407) resulting in a zero balance in account 108. The negative $6,221 balance at Higgins was an accounting error that was subsequently corrected.

17. As part of the last depreciation represcription, a recovery period of one year, beginning January, 1995, was provided for the Avon Park generating facility, which had been in extended cold storage. The plant was to be completely dismantled by year end, 1995. Please update staff as to the completion of this work, and bring the annual plant and reserve activity forward to December, 1996.

A. The dismantlement of the Avon Park generating facility is complete. The December, 1996 plant balance is $0, reserve balance is $0), and the fossil dismantlement reserve balance is $4,844,085.48. The December 1995 fossil dismantlement reserve balance does not reflect all of the dismantlement expenses.

18. Crystal River 1 and 2, Account 314, page 410, of the study shows a negative addition of $24,064,751 for 1994. Please explain.

A. In 1993 the Helper Cooling Towers were temporarily closed to Crystal River 1 and 2, primary account 314, FERC account 106 (Completed Construction not Classified). In 1994 when the final closing was made the amount of the prior year closing transferred out of primary account 314 to other primary accounts was greater than the balance of 1994 additions to primary 314 by $24,064,751.

19. The Bartow Anclote Pipeline Account 315, page 438 of the study, shows a plant balance of $0 for the years 1995 and 1996. This is not in agreement with the annual status report and does not appear to be supported by retirements or transfers and adjustments. Please explain.

A. The Bartow - Anclote Pipeline, primary account 315, page 438 of the study should reflect 1995 and 1996 ending plant balances of $1,320,430.

20. If any major overhaul or repowering is planned during the next five years (1998-2001), please provide a description of the overhaul or repowering including the work planned to be performed, any retirement units expected to be replaced as a direct result, and in what year(s) each overhaul or repowering is planned to take place. Please provide the January 1, 1998 estimated investment and reserve associated with the equipment currently

planned for replacement during each overhaul or repowering.

A. The Company has no major overhaul or repowering planned during the next five year period.

OTHER PRODUCTION

21. Bartow Peakers, page 455 of the study, indicates a negative retirement of $154,739 for 1994. Please explain.

A. The 1994 negative retirement of $154,739 at the Bartow Peakers is a correction of an over-retirement in the previous year (1993).

TRANSMISSION:

22. Account 353.2, Energy Control Center:

a. On page 510, Volume II, activity for this account is shown for 1980-1996. In fact, the addition made in 1980 marked the beginning of the investment in this account. On page 519, however, the distribution shows survivors from the 1978 and 1979 vintages. How is this possible when the initial placement vintage was 1980?

A. The Energy Control Center was placed into service in 1980, however 1978 and 1979 vintage assets were placed in service to support the Energy Control Center station equipment. The building which houses the Energy Control Center was built in 1978.

b. About 68% of the account's investment was placed in 1991 with very few retirements occurring in the 1991-1996 period. Recognizing that the 1991 additions represent the new control center installation, please provide a description of the $8.9 million investment added during the 1992-1996 period.

A. Please see the attached report. (Attachment #1)

DISTRIBUTION:

23. Account 362, Station Equipment: The narrative for this account states that the company expects to realize 25% to 30% gross salvage from the reuse of retiring station equipment. While the study data indicates that FPC has realized about 40% salvage from reuse in the past, we note that this type of reuse pattern is not common to other Florida electric companies. In order to gain a better understanding of FPC's salvage practices, please

provide a description of what particular equipment is subject to reuse and a discussion of your reuse practices.

A. When station equipment is removed from service it is returned to stores providing the condition of the equipment warrants re-use. Small items are returned to stores at current average unit cost and large items are returned to stores at original cost.

24. Account 364, Poles, Towers, and Fixtures:

a. The account narrative states that the company expects a 20% reuse upon retirement of this equipment. Please provide a discussion of the items subject to reuse.

A. Items subject to reuse for this account are anchors, guys, and poles. All items are candidates for re-use.

b. An average service life of 28 years is being proposed resulting from use of the SPR model. The selection of curves using SPR is based upon the closeness of the match between actual and simulated annual amounts (Index of Variation). The Index of Variation measure is based upon the sum of squared differences between simulated and actual annual amounts. The highest ranked curves are those with the lowest IVS. A low IV indicates that the simulated balances are, on the whole, close to the actual balances. Bauhan stated that the IV should be no more that 20 in order for a life determination to be considered entirely satisfactory. Generally, the Index of Variation of the various SPR runs for this account shows a poor to fair fit. This is indicative that the assumptions of the SPR model are not being met and therefore the model should not be used for this account.

A. The Company feels that while the IV for this account is high, the curve type and ASL of R1, 28 years is the proper recommendation for this account. These are the current approved curve type and ASL for this account and the Company saw no indication that these parameters should be changed.

25. Account 365, Overhead Conductors and Devices:

a. The narrative states that SPR was used to determine the life characteristics for this account and the results lend support to a 25 year to a 32 year average service life. Based on the SPR runs submitted, please explain how FPC arrived at its R1, 27 year life proposal as being the most appropriate.

A. The current approved curve type and ASL for this account is R1, 28. The Company expects the ASL for this account to remain static or decrease slightly.

b. The SPR run showing the best Index of Variation is the run with 10 test points shown on page 649. As clarification, does this equate to a test band of 1986 to 1996?

A. Yes.

c. In the salvage analysis for this account, staff notes that there has been a substantial increase in removal costs during the period 1994-1996. There has also been a substantial increase in abnormal salvage in 1995 and 1996. What has been the causes for these increases in removal costs and abnormal salvage?

A. No single cause can be identified to explain the increase in removal cost for the 1994-1996 period. The Company has expanded it's efforts to re-use material instead of disposing of the old material. This reduces the Company's purchases of new equipment. This would explain the increase in abnormal salvage. Added labor may be necessary for the removal of equipment for re-use.

d. The account narrative states that future reuse is expected to range between 35% to 40% with reimbursements expected to average 20% to 25%. What specific plant items are subject to being reused once retired and taken down? Additionally, what are the sources of the expected reimbursements and why does FPC expect these reimbursements will exist in the future?

A. Examples of reuse items are; reclosers, sectionalizers and switches. The Line Department returns all removed units of property to the storeroom for determination of reuse or scrap. Returned units of property may be refurbished as a charge to O & M expense and returned to stores at average unit cost. Reimbursements are the result of line relocations (Florida Department of Transportation, customers, etc.), capacity increases and public accidents and are expected to continue.

24. Account 369.2, Underground Services:

a. The company proposes an R2.5, 40 year life for this account based on SPR results. While the SPR results indicates the company proposal to be a relatively good fit, the narrative states that retirements are priced using FIFO which tends to overstate the average service life. This being the case, are there any other reasons why the company believes an R2.5, 40 year life is appropriate?

A. The current approved curve type and ASL for this account is R2.5, 40. The Company saw no indications that these parameters should be changed.

b. The narrative states that the majority of salvage to this account is due to reimbursements due to the relocation or conversion of service at the customer's request and public accidents. Further, many of the relocations of service are a result of swimming pool construction where the cable is not abandoned.

(1) When a service is relocated at the customer's request, who pays for the relocation?

A. The customer pays for the relocations done for the customer's convenience.

(2) What all is involved with relocating a service?

A. When a service is relocated the old service is removed, retired units are either scrapped or returned to stores, and the new service is installed.

(3) In a relocation, is the service retired and then reused?

A. Generally the old cable is scrapped and new cable is installed.

(4) What percent of relocations is the result of swimming pool construction?

A. Service relocations account for the majority of the abnormal salvage received for this account. The remainder is the result of public accidents and cable cuts. The percentage of relocations resulting from swimming pool construction cannot be determined from our accounting records.

25. Account 370, Meter Equipment:

a. Please explain the nature and cause for the abnormal gross salvage realized in 1994.

A. The abnormal salvage received in 1994 was the result of the Company retro-fitting one type of meter to another. The salvage resulted from the re-use of parts.

b. In FPC's last study, the company stated that a research and development project to investigate the possibility of using fiber optics electronic meter reading was in its early stages. The project was anticipated to be completed by year end 1995 and, if the technology was proven feasible and economically sound, the life of existing meters could be impacted. When was this project completed and what were the results?

A. The initial project was completed but the results were inconclusive. An additional, expanded study is currently being evaluated. Preliminary results are not overly optimistic. In the short term, the Company sees no change in the activity for this account.

26. Account 371, Installations on Customers Premises: Based on a review of all the SPR outputs, how did you arrive at an S2, 22 year life as being the most appropriate for this account? It would appear as though the S2, 21 year life would be a good fit also. Further, recognizing that the use of FIFO in pricing retirements has the effect of overstating the service life, it would appear that a life less that 21 years would be appropriate.

A. The Company would have no objection to a shorter average service life. The current approved ASL for this account is 19 years which probably includes the effect of pricing retirements FIFO.

27. Account 373, Street Light and Signal Systems: Based on a review of the SPR outputs provided, please explain how you determined that an R1, 14 year life is the most appropriate for this account.

A. Luminaires make up the primary dollar amount in this account. The Distribution Engineering Department advises that the new High Pressure Sodium lights have a shorter expected life than previous lights. Therefore, the Company recommended a R1, 14 year ASL which is one year less than the currently approved R1, 15.

GENERAL PLANT

28. Account 390, Structures and Improvements:
    a. FPC states that a review of the salvage and cost of removal history produces a negative 18% net salvage for this account. However, when staff reviewed the net salvage history provided on page 393, we found a historical net salvage of positive 18%. A closer look at the data indicates that the 1976-1996 positive salvage is primarily driven by the unusually large salvages realized in 1995 and 1996. Please provide information regarding the specific causes for these salvages and why they are considered "normal"?

A. During the 1995-1996 timeframe the Company closed and sold several business offices and operating centers. While the sale of these assets is classified as normal salvage and resulted in a positive net salvage ratio of 18%, the Company feels that this was an isolated occurrence and is not indicative of the future. The Company feels that the currently approved net salvage ratio of negative 15% should be continued.

b. According to the study narrative, this account was studied using actuarial techniques analyzing retirement history. Please help us understand how your computer model helped you select an R2, 37 year life as being the most appropriate for this account.

A. The current approved curve type and ASL for this account is R2, 37. The Company saw no indications that these parameters should be changed.

29. Account 392.5, Trailers: Staff noticed the unusually high salvage realized in the 1993-1996 period. Please explain the nature and cause for these salvage values and why FPC believes this activity is indicative of the future.

A. Trailers reflect a high net salvage percent for several reasons. The Company keeps trailers in service for many years, therefore when a trailer is retired the retirement booked is at old vintage dollars and the salvage received is at current (inflated) dollars. During the service life of a trailer it may be refurbished several times (new axles, wheels, tires, beds, etc.) and be in relative good condition for its age. This can result in salvage being a high percentage of original cost.

30. Account 392.7, Flight Equipment (New):

a. What is FPC's proposed curve shape for this investment?

A. Square, two assets.

b. Please provide supporting calculations for your proposed remaining life.

A. The Company currently has no plans to dispose of or replace the New Flight Equipment; therefore the Company utilized judgement in determining a 5 year RSL.

c. Staff calculates a 6.4 year average age for this investment as of January 1, 1998. If FPC has no plans in the near term for retiring this aircraft, it would appear that a longer service life should be considered.

A. A longer service life could be used for new aircraft but the high positive net salvage ratio would need to be reduced. The Company has no specific plans of replacing or disposing of these aircraft.

d. On page 20 of the study, plant activity is shown for 1996. For this account, additions of $27,526 are shown. However, on page 91, 1996 additions of $116,994 for this account are shown. Please reconcile.

A. The 1996 additions on page 26 of the study are budget numbers (calculation based on eight months actual and four months projected). The 1996 additions shown on page 891 of the study are actual additions.

31. FPC is proposing to combine the amortizable and depreciable portions of accounts 393, 394, 395, and 397 and amortize the combined investments of each account.

a. Please describe how the monthly depreciation expense will be calculated when accounts 393.1 and 393.2 are combined.

A. The net undepreciated amount of account 391.3 will be amortized over a seven year period while account 393.2 will run the normal course. Ultimately one sub account will exist for the two or information can be maintained in separate subaccounts.

b. Please describe how retirements, salvage, or cost of removal will be handled.

A. Assets will be retired at the end of the seven year amortization period. Salvage and cost of removal will be amortized over the seven year amortization period.

c. What type of equipment are included in the new communication equipment account?

A. The depreciable portion of primary 397 (subaccount 397.2 - fiber optic) includes fiber optic cable and associated support equipment. The amortizable portion of primary 397 includes all non-fiber optic communication equipment.

d. For the non-fiber portion of the communication equipment account, please provide the January 1, 1998 reserve and explain how this reserve amount was determined.

A. The January 1, 1998 retail reserve for non-fiber communication equipment is $15,093,310. This amount was determined by computing a weighted age percentage of the investment for both fiber and non-fiber assets and allocating the January 1, 1998 retail reserve balance by these percentages.

e. The total investment for Account 397.1 is shown on page 71, Volume I, as $52,259,421, whereas on page 26, it is shown as $51,314,459. Please reconcile.

A. The $52,259,421 balance for account 397.1 shown on page 71 of the study is an actual balance, whereas the $51,314,459 shown on page 26 of the study is a budget estimate.

32. Account 397.2, Communication Fiber (Fiber): Please provide a calculation of the January

1, 1998 average age of the surviving investment in this account.

A. Please see the attached report. (Attachment #2)

ATTACHMENT #1

FLORIDA POWER CORPORATION
ECC ASSETS 1992 - 1996
SITE NAME: T282

RUN DATE: 04/13/98
BTCHSPEC:LISTSOME

FERC ACCT	ASSET NUMBER	BOOK SERV DATE	QTY	WORK ORDER NUMBER	DESCRIPTION	BOOKCOST
353	T53971541000	9610	1	70450-02201	OMMI FOR EMS	2,665,554
	R53920300200	9202	1	70500-02042	Q FILE FOR VAX 8810 W QUINN	6,327
	R53920701100	9203	1	70500-02054	HP LASER JET III 33449A	1,596
	T53950830100	9503	1	70500-02147	ISOLATION EQUIPMENT	3,582
	T53932830700	9309	1	70500-02187	DEFRAGMENTER FOR EMS	5,026
	T53950540100	9501	1	70500-02201	3000-300 WORKSTATION	119,480
	T53950540200	9501	1	70500-02201	3000-300 WORKSTATION	119,480
	T53950540300	9501	1	70500-02201	3000-300 WORKSTATION	119,480
	T53950540400	9501	1	70500-02201	3000-300 WORKSTATION	119,480
	T53950540500	9501	1	70500-02201	3000-300 WORKSTATION	119,480
	T53950540600	9501	1	70500-02201	3000-300 WORKSTATION	119,480
	T53950540700	9501	1	70500-02201	3000-800 SERVER	557,463
	T53950540800	9501	1	70500-02201	BA350 STORAGEWORKS	37,070
	T53950540900	9501	1	70500-02201	BA350 STORAGEWORKS	37,070
	T53950541000	9501	1	70500-02201	BA350 STORAGEWORKS	37,070
	T53950541100	9501	1	70500-02201	TZ28 TAPE DRIVER	89,020
	T53932950100	9310	1	70500-02205	DEC 600MB CD-ROM VAX 4000-90	802
	T53940830300	9403	1	70500-02230	HP LASER JET 4 PRINTER	2,846
	T53940830400	9403	1	70500-02230	HP LASER JET 4 PRINTER	2,846
	T53940830500	9403	1	70500-02230	HP LAS R JET 4 PRINTER	2,846
	T53940830600	9403	1	70500-02230	METADESIGN SOFTWARE	1,371
	T53940830700	9403	1	70500-02230	OMNIPAGE OCR SOFTWARE	704
	T53940830800	9403	1	70500-02230	HP LASER JET 4 SI PRINTER	4,917
	T53940830900	9403	2	70500-02230	DELL 433MX W/ MONITORS	12,416
	T53940831000	9403	1	70500-02238	DIGITAL 2 G BYTE DISK UNIT	5,234
	T53941150800	9404	1	70500-02256	DUAL 10 GBYTE TAPE UNIT	17,255
	T53941150900	9404	1	70500-02256	DUAL 10 GBYTE TAPE UNIT	17,255
	T53941151000	9404	1	70500-02256	600 MBYTE CD ROM	1,121
	T53941151100	9404	1	70500-02256	600 MBYTE CD ROM	1,121
	T53950830200	9503	1	70500-02278	ISOLATION EQUIPMENT	3,625
	T53941151500	9404	1	70500-02291	GOLD KEY INTERFACE CARD	1,185
	T53943602500	9412	1	70500-02321	DEC STORAGE ENCLOSURE	450
	T53943602600	9412	1	70500-02321	DEC DISK UNIT	2,537
	T53943650900	9412	1	70500-02352	DELL PC AUTOCAD 4100MX	6,396
	T53943651100	9412	1	70500-02352	DELL PC AUTOCAD 4100MX	6,396
	T53952645200	9509	1	70500-02369	R T U SYSTEMS NW ECC SHOP	9,858
	T53950511300	9502	1	70500-02376	DEC STORAGE ENCLOSURE	521
	T53950511400	9502	1	70500-02376	DEC DISK UNIT	2,112
	T53970020100	9611	1	70500-02396	WINDOWCOUGER PACKAGE ABB	268,188
	T53960851500	9603	1	70500-02466	CD ROM READER PLEXOR 4PLEX+	3,505
	T53960851600	9603	2	70500-02466	MODEM 288V.34 PRACTICAL PERI	1,807
	T53932771800	9208	8	70510-07525	SC 32-CHANNEL RT GATEWAY	3,224,697
	T53932772900	9302	14	70510-07525	AYDIN KEYBOARD 4KBOS 90 FUNC	431,760
	R53921110100	9204	2	71210-03169	DATA CONCENTRATORS	47,768
	M90961150500	9604	1	71800-08340	MOSAIC TILE MAPBOARD	67,313
	T53960600100	9602	1	74500-05000	MODEM 325	778
	T53960600200	9602	1	74500-05000	NED VERSA 4050C COMPUTER	7,534
	T53930810700	9303	1	74510-03686	MICROVAX 3100-80	22,744
	T53930810771	9304	1	74510-03686	MICROVAX ADD'T COSTS	314
	T53930810800	9303	1	74510-03686	32M PAR MEM (2X16MB SIMM)	7,660
	T53930810900	9303	1	74510-03686	8MB PAR MEM (2X4MB SIMM)	2,189
	T53930811000	9303	3	74510-03686	426MB 3.5" DISK, FACT	9,028
	T53930811100	9303	1	74510-03686	TZ30 FOR MV3100 30/40/80	3,055
	T53930811200	9303	1	74510-03686	8MM 2GB DUAL TT SNGL-ENDED	16,701
	T53930811300	9303	1	74510-03686	VAX DIST QUEUE CW:20	512
	T53930811400	9303	1	74510-03686	INSTANT SQL V/V CONCURRENT	1,696
	T53952630200	9509	2	74520-05000	MITSUBISHI 21" MONITORS	5,964
	T53952630300	9509	1	74520-05000	HPM3000 FRT END PROCESSOR	57,230
	T53942360100	9408	1	74550-03571	ROUTER & LAN CNTROLLER DEC	41,404
	T53942360200	9408	3	74550-03571	DELL 466/MX COMPUTER	11,054
	T53942360300	9408	1	74550-03571	LAPTOP IBM THINKPAD 750C	4,830
	T53942360400	9408	1	74550-03571	LAPTOP IBM THINKPAD 750C	4,828
	T53942360500	9408	1	74550-03571	LAPTOP IBM THINKPAD 750C	4,828
	T53942360600	9408	1	74550-03571	LAPTOP IBM THINKPAD 750C	4,828
	T53942360700	9408	1	74550-03571	LAPTOP IBM THINKPAD 750C	4,828
	T53942360800	9408	1	74550-03571	VAX 4000 MD.100A TIMESHARE	130,216
	T53942360900	9408	1	74550-03571	MULTISYNC 5FG 17"MON W/LENS	1,446

FLORIDA POWER CORPORATION
ECC ASSETS 1992 - 1996
SITE NAME: T282

RUN DATE: 04/13/98
BTCHSPEC:LISTSOME

FERC ACCT	ASSET NUMBER	BOOK SERV DATE	QTY	WORK ORDER NUMBER	DESCRIPTION	BOOKCOST
353	T53942361000	9408	1	74550-03571	MULTISYNC 5FG 17"MON W/LENS	1,446
	T53942361100	9408	1	74550-03571	MULTISYNC 5FG 17"MON W/LENS	1,446
	T53942361200	9408	1	74550-03571	MULTISYNC 5FG 17"MON W/LENS	1,446
	T53942361300	9408	1	74550-03571	MULTISYNC 5FG 17"MON W/LENS	1,447
	T53942361400	9408	1	74550-03571	MULTISYNC 5FG 17"MON W/LENS	1,447
	T53942361500	9408	1	74550-03571	MULTISYNC 5FG 17"MON W/LENS	1,447
	T53942361600	9408	1	74550-03571	MULTISYNC 5FG 17"MON W/LENS	1,447
	T53942361700	9408	4	74550-03571	DELL 433MX 500MB W/NEC 4FGE	17,969
	T53940840500	9403	20	74550-03572	MINI COMPUTERS W/ MONITORS	180,804
	T53940840600	9403	1	74550-03572	DEC SERVER 250 W/SFTW	8,326
	T53940840700	9403	1	74550-03572	3000 MOD 300 WORKSTATION	50,695
	T53940840800	9403	1	74550-03572	DCL TO FORTRAN PRECOMPILER	4,490
	T53952630400	9509	2	74550-03732	VERSA LAPTOPS	9,447
	T53952630500	9509	2	74550-03732	DELL 433 W/NEC MONITORS	13,378
	T53952630600	9509	1	74550-03732	HP4 PRINTER	3,154
*TOTAL SFERC_PRI 353						8,947,566

FLORIDA POWER CORPORATION
ANALYSIS OF FIBER OPTIC EQUIPMENT
AS OF JANUARY 1, 1998

TYPE	DESCRIPTION	VINTAGE	AMOUNT	AGE	AVERAGE AGE
FIBER OPTIC CABLE	CABLE	1990	5,783	7.5	
FIBER OPTIC CABLE	CABLE	1991	25,510	6.5	
FIBER OPTIC CABLE	FIBER OPTIC	1990	33,359	7.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE	1991	129,806	6.5	
FIBER OPTIC CABLE	FIBER OPTIC WIRE - 4,751'	1996	40,287	1.5	
FIBER OPTIC CABLE	FIBER OPTIC WIRE 20900 FT	1995	113,346	2.5	
FIBER OPTIC CABLE	FIBER OPTIC WIRE-24,300'	1995	176,682	2.5	
FIBER OPTIC CABLE	OPTIC FIBER CABLE	1992	3,438	5.5	
FIBER OPTIC CABLE	CABLE	1990	779	7.5	
FIBER OPTIC CABLE	CABLE - 13,200 FT	1994	2,680	3.5	
FIBER OPTIC CABLE	CABLE - 2,000 FT	1994	1,976	3.5	
FIBER OPTIC CABLE	CABLE SYS	1990	2,736	7.5	
FIBER OPTIC CABLE	ELEC ENCLOSURE-FIBER	1997	1,400	0.5	
FIBER OPTIC CABLE	F.O. CABLE TERMINATION EQ	1994	208,977	3.5	
FIBER OPTIC CABLE	F.O. CBLE WIRELESS SYS-200	1997	15,293	0.5	
FIBER OPTIC CABLE	FIBER DISTRIBUTION CENTER	1997	916	0.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE	1992	290,398	5.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE	1993	32,011	4.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE	1994	41,260	3.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE - 10,245 M	1995	145,489	2.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE - 1447 MT	1996	25,798	1.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE - 16965 M	1996	280,219	1.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE - 192643	1988	650,185	9.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE - 24221 FT	1987	35,378	11	
FIBER OPTIC CABLE	FIBER OPTIC CABLE - 3,125 MT	1993	117,655	4.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE - 3,281 FT	1993	21,385	4.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE - 3037 FT	1996	192,057	1.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE - 4,322 MT	1993	71,264	4.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE - 51000 FT	1993	216,563	4.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE - 7,802 MT	1995	117,357	2.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE - 81141'	1993	383,685	4.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE -34,615 M	1995	545,820	2.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE- 101940	1990	406,593	7.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE- 116160	1989	522,205	8.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE- 189700	1988	669,943	9.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE- 23,263 M	1995	651,858	2.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE- 53282	1990	159,089	7.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE- 87119	1990	499,892	7.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE-102,000 F	1993	453,201	4.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE-14,744 MT	1995	172,092	2.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE-183,606 F	1994	771,015	3.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE-192,644 F	1994	844,435	3.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE-21478 FT	1996	127,783	1.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE-3500'	1993	148,402	4.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE-46,548 MT	1994	642,858	3.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE-51,809 FT	1993	219,430	4.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE-6300 FT	1996	36,595	1.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE-73,568 FT	1993	258,123	4.5	
FIBER OPTIC CABLE	FIBER OPTIC CABLE-756 MTRS	1997	19,797	0.5	
FIBER OPTIC CABLE	FIBER OPTIC 256860' CF0-SDW	1991	1,119,554	6.5	

FLORIDA POWER CORPORATION
ANALYSIS OF FIBER OPTIC EQUIPMENT
AS OF JANUARY 1, 1998

TYPE	DESCRIPTION	VINTAGE	AMOUNT	AGE	AVERAGE AGE
FIBER OPTIC CABLE	GOC-FIBE OPTIC CABLE-1500'	1992	7,495	5.5	
FIBER OPTIC CABLE	TO CORRECT DOLLARS	1990	125,156	7.5	
FIBER OPTIC CABLE	CABLE - 40,000'	1994	2,016	3.5	
SUBTOTAL			11,787,044		5.08
FIBER RELATED ELECTRONICS	ADDITIONAL COST	1996	200	1.5	
FIBER RELATED ELECTRONICS	CHANNEL BANK SYSTEM	1990	1,743	7.5	
FIBER RELATED ELECTRONICS	DATA BRIDGE	1992	1,266	5.5	
FIBER RELATED ELECTRONICS	DCB-24 CHANNEL BANK SYSTE	1992	13,152	5.5	
FIBER RELATED ELECTRONICS	DIGITAL LINE	1992	2,927	5.5	
FIBER RELATED ELECTRONICS	MULTIPLEXER SHELF SYSTEM	1992	26,518	5.5	
FIBER RELATED ELECTRONICS	REPEATERS SYSTEM	1991	6,188	6.5	
FIBER RELATED ELECTRONICS	VIDEOCONFERENCING SYS-BL	1994	199,992	3.5	
FIBER RELATED ELECTRONICS	DIGITAL CHANNEL BANK	1993	3,767	4.5	
FIBER RELATED ELECTRONICS	DIGITAL MICROWAVE TERMIN	1993	69,834	4.5	
FIBER RELATED ELECTRONICS	DIGITAL MULTIPLEXER	1993	9,233	4.5	
FIBER RELATED ELECTRONICS	VIDEO CONFERENCING SYSTE	1996	4,632	1.5	
FIBER RELATED ELECTRONICS	DIGITAL CHANNEL BANK	1993	3,709	4.5	
FIBER RELATED ELECTRONICS	DIGITAL MICROWAVE TERMIN	1993	68,752	4.5	
FIBER RELATED ELECTRONICS	DIGITAL MULTIPLEXER	1993	9,090	4.5	
FIBER RELATED ELECTRONICS	DIGITAL CHANNEL BANK	1993	3,863	4.5	
FIBER RELATED ELECTRONICS	DIGITAL MICROWAVE TERMIN	1993	71,175	4.5	
FIBER RELATED ELECTRONICS	DIGITAL MULTIPLEXER	1993	9,469	4.5	
FIBER RELATED ELECTRONICS	DIGITAL CHANNEL BANK	1993	3,361	4.5	
FIBER RELATED ELECTRONICS	DIGITAL MICROWAVE TERMIN	1993	61,900	4.5	
FIBER RELATED ELECTRONICS	DIGITAL MULTIPLEXER	1993	8,236	4.5	
FIBER RELATED ELECTRONICS	VIDEO CONFERENCING SYSTE	1995	249,329	2.5	
FIBER RELATED ELECTRONICS	ISDN SWITCH	1994	160,952	3.5	
FIBER RELATED ELECTRONICS	ISDN TELEPHONE	1994	9,433	3.5	
FIBER RELATED ELECTRONICS	'18-PORT BRIDGE RACK	1995	13,801	2.5	
FIBER RELATED ELECTRONICS	A/B SWITCH	1993	2,521	4.5	
FIBER RELATED ELECTRONICS	ADDTL CHARGE-TERMINAL SY	1995	5,395	2.5	
FIBER RELATED ELECTRONICS	ATTENDANT WORKSTATION	1995	20,647	2.5	
FIBER RELATED ELECTRONICS	BRIU CARD	1995	18,643	2.5	
FIBER RELATED ELECTRONICS	BRIUS CARD	1995	80,894	2.5	
FIBER RELATED ELECTRONICS	CHANNEL BANK	1993	72,474	4.5	
FIBER RELATED ELECTRONICS	CHANNEL BANK SYS	1990	28,656	7.5	
FIBER RELATED ELECTRONICS	CHANNEL BANK SYSTEM	1994	187,027	3.5	
FIBER RELATED ELECTRONICS	CHANNEL BANK TSI 19" SHELF	1995	4,064	2.5	
FIBER RELATED ELECTRONICS	CIU/SIU FOR REPEATER SYS	1995	7,175	2.5	
FIBER RELATED ELECTRONICS	CROSS CONNECT MODULE	1997	4,544	0.5	
FIBER RELATED ELECTRONICS	CROSS CONNECT SYSTEM	1996	60,106	1.5	
FIBER RELATED ELECTRONICS	CROSS-CONNECT	1997	1,143	0.5	
FIBER RELATED ELECTRONICS	CROSS-CONNECT FRONT	1997	15,707	0.5	
FIBER RELATED ELECTRONICS	DATA BRIDGE	1990	1,768	7.5	
FIBER RELATED ELECTRONICS	DATA BRIDGE - 24 PORT	1995	5,728	2.5	
FIBER RELATED ELECTRONICS	DDM PLUS	1995	11,133	2.5	
FIBER RELATED ELECTRONICS	DDM PLUS	1996	28,571	1.5	
FIBER RELATED ELECTRONICS	DDM PLUS MULTIPLEXER	1995	5,018	2.5	
FIBER RELATED ELECTRONICS	DDM PLUS WALL TERMINAL	1995	4,302	2.5	
FIBER RELATED ELECTRONICS	DDM-PLUS WALL DIST TERMIN	1996	5,795	1.5	
FIBER RELATED ELECTRONICS	DDM-PLUS, MOD 4065898049	1996	19,085	1.5	
FIBER RELATED ELECTRONICS	DIGITAL CHANNEL BANK	1993	20,142	4.5	
FIBER RELATED ELECTRONICS	DIGITAL CROSS CONNECT	1993	15,882	4.5	

FLORIDA POWER CORPORATION
ANALYSIS OF FIBER OPTIC EQUIPMENT
AS OF JANUARY 1, 1998

TYPE	DESCRIPTION	VINTAGE	AMOUNT	AGE	AVERAGE AGE
FIBER RELATED ELECTRONICS	DIGITAL CROSS CONNECT RA	1993	62,358	4.5	
FIBER RELATED ELECTRONICS	DIGITAL HAND-FREE TELEPHO	1997	37,295	0.5	
FIBER RELATED ELECTRONICS	DIGITAL LINE INTERFACE	1995	14,631	2.5	
FIBER RELATED ELECTRONICS	DIGITAL MICROWAVE TERMIN	1993	367,334	4.5	
FIBER RELATED ELECTRONICS	DIGITAL MULTIPLEXER	1993	49,367	4.5	
FIBER RELATED ELECTRONICS	DIGITAL MULTIPLEXER SHELF	1989	8,010	8.5	
FIBER RELATED ELECTRONICS	DISTR REFERENCE TIMING SY	1996	68,902	1.5	
FIBER RELATED ELECTRONICS	DISTRIBUTED TIMING NETWO	1993	1,569	4.5	
FIBER RELATED ELECTRONICS		1994	21,899	3.5	
FIBER RELATED ELECTRONICS	DISTRIBUTIVE TIMING NETWO	1992	32,690	5.5	
FIBER RELATED ELECTRONICS	DSI UNIT	1995	21,502	2.5	
FIBER RELATED ELECTRONICS	DSI/VT MAPPER UNIT	1996	29,671	1.5	
FIBER RELATED ELECTRONICS	DSM PLUS OPTICAL MULTIPLE	1995	52,519	2.5	
FIBER RELATED ELECTRONICS	DS1/DSO DIGITAL ACCESS SY	1996	6,579	1.5	
FIBER RELATED ELECTRONICS	FEATURE PACKAGE TEL DAC	1997	17,631	0.5	
FIBER RELATED ELECTRONICS	FIBER DISTRIBUTION CENTER	1995	4,921	2.5	
FIBER RELATED ELECTRONICS		1996	22,791	1.5	
FIBER RELATED ELECTRONICS	FIBER DISTRIBUTION CENTER	1997	9,826	0.5	
FIBER RELATED ELECTRONICS	FIBER OPTIC CABLE-47,462 FT	1995	276,643	2.5	
FIBER RELATED ELECTRONICS	FIBER OPTIC DISTRIBUTION	1988	1,527	9.5	
FIBER RELATED ELECTRONICS	FIBER OPTIC FUSSION SPLICE	1993	24,403	4.5	
FIBER RELATED ELECTRONICS	FIBER OPTIC PCM ANALYZER	1993	28,982	4.5	
FIBER RELATED ELECTRONICS	FIBER OPTIC REPEATER	1989	148,484	8.5	
FIBER RELATED ELECTRONICS		1990	15,906	7.5	
FIBER RELATED ELECTRONICS	FIBER OPTIC TERMINAL	1988	296,971	9.5	
FIBER RELATED ELECTRONICS		1995	362,615	2.5	
FIBER RELATED ELECTRONICS	FIBER OPTIC TERMINAL SYST	1993	824,846	4.5	
FIBER RELATED ELECTRONICS	FIBER OPTIC TEST SET	1993	62,164	4.5	
FIBER RELATED ELECTRONICS	FIBER SOLUTION KIT	1997	1,930	0.5	
FIBER RELATED ELECTRONICS	HP DESKJET PRINTER	1994	1,497	3.5	
FIBER RELATED ELECTRONICS	ISDN ATTENDANT WORKSTATI	1993	52,934	4.5	
FIBER RELATED ELECTRONICS	ISDN LINE UNIT	1994	96,002	3.5	
FIBER RELATED ELECTRONICS		1995	447,628	2.5	
FIBER RELATED ELECTRONICS		1996	14,019	1.5	
FIBER RELATED ELECTRONICS	ISDN PHONE	1995	210,472	2.5	
FIBER RELATED ELECTRONICS		1996	3,896	1.5	
FIBER RELATED ELECTRONICS	ISDN SWITCH	1994	1,033,563	3.5	
FIBER RELATED ELECTRONICS		1995	333,932	2.5	
FIBER RELATED ELECTRONICS		1996	65,464	1.5	
FIBER RELATED ELECTRONICS		1997	243,073	0.5	
FIBER RELATED ELECTRONICS	ISDN SWITCH (BRIU CARD)	1995	148,901	2.5	
FIBER RELATED ELECTRONICS	ISDN SWITCH (DDIU CARD)	1995	69,766	2.5	
FIBER RELATED ELECTRONICS	ISDN SWITCH (IMUX)	1995	14,746	2.5	
FIBER RELATED ELECTRONICS	ISDN SWITCH (QDIU CARD)	1995	134,458	2.5	
FIBER RELATED ELECTRONICS	ISDN SWITCH (SAIU CARD)	1995	44,396	2.5	
FIBER RELATED ELECTRONICS	ISDN SWITCH - ADDTL CHARG	1997	16,405	0.5	
FIBER RELATED ELECTRONICS	ISDN TELEPHONE	1994	38,482	3.5	
FIBER RELATED ELECTRONICS	ISDN TELEPHONE, MOD 3182P	1994	11,302	3.5	
FIBER RELATED ELECTRONICS	ISDN TELEPHONE, MOD 3197V	1994	1,287	3.5	
FIBER RELATED ELECTRONICS	ISDN TELEPHONES	1993	107,132	4.5	
FIBER RELATED ELECTRONICS	ISDN WORKSTATION MONITO	1993	5,497	4.5	
FIBER RELATED ELECTRONICS	JMUX EQUIPMENT	1997	185,442	0.5	
FIBER RELATED ELECTRONICS	JMUX SONET MULTIPLEXER	1997	135,627	0.5	
FIBER RELATED ELECTRONICS	LINE INTERFACE UNIT	1995	5,313	2.5	

FLORIDA POWER CORPORATION
ANALYSIS OF FIBER OPTIC EQUIPMENT
AS OF JANUARY 1, 1998

TYPE	DESCRIPTION	VINTAGE	AMOUNT	AGE	AVERAGE AGE
FIBER RELATED ELECTRONICS	MCU TERMINAL	1995	24,452	2.5	
FIBER RELATED ELECTRONICS	MCU TERMINAL SYSTEM	1995	26,895	2.5	
FIBER RELATED ELECTRONICS	MODULE DS3 PORT I/F SET,RD	1996	30,434	1.5	
FIBER RELATED ELECTRONICS	MODULE, DS3 PORT I/F SET,LI	1996	91,286	1.5	
FIBER RELATED ELECTRONICS	MODULE, HSSI, STM/18	1996	39,632	1.5	
FIBER RELATED ELECTRONICS	MULTIPLEX EQUIPMENT	1987	13,946	11	
FIBER RELATED ELECTRONICS	MULTIPLEX SHELF	1990	692	7.5	
FIBER RELATED ELECTRONICS	MULTIPLEXER	1990	4,208	7.5	
FIBER RELATED ELECTRONICS		1993	53,527	4.5	
FIBER RELATED ELECTRONICS		1996	272,574	1.5	
FIBER RELATED ELECTRONICS	MULTIPLEXER - MOD RDI-3104	1994	6,929	3.5	
FIBER RELATED ELECTRONICS	MULTIPLEXER OPTICAL	1993	174,995	4.5	
FIBER RELATED ELECTRONICS	MULTIPLEXER SHELF ASSY	1990	50,728	7.5	
FIBER RELATED ELECTRONICS	MULTIPLEXER SHELF SYSTEM	1994	80,231	3.5	
FIBER RELATED ELECTRONICS	MULTIPLEXER, FMT-150B	1995	36,191	2.5	
FIBER RELATED ELECTRONICS	MULTIPLEXER, MODEL RDI-310	1994	44,396	3.5	
FIBER RELATED ELECTRONICS	MUTLIPLEXER SYSTEM	1993	94,636	4.5	
FIBER RELATED ELECTRONICS	NBRI SOFTWARE UPGRADE	1995	73,214	2.5	
FIBER RELATED ELECTRONICS	NCC NETWORK PROBE ISDN T	1997	9,738	0.5	
FIBER RELATED ELECTRONICS	NETHUB 60	1995	21,502	2.5	
FIBER RELATED ELECTRONICS	NETHUB 60/2T	1995	60,826	2.5	
FIBER RELATED ELECTRONICS	NETHUB 602T	1995	134,342	2.5	
FIBER RELATED ELECTRONICS	NETWORK HUB	1995	166,889	2.5	
FIBER RELATED ELECTRONICS	NETWORK MANAGEMENT STA	1997	103,080	0.5	
FIBER RELATED ELECTRONICS	OC3 EQUIPPED W/1 OPC	1995	57,744	2.5	
FIBER RELATED ELECTRONICS	PBX SWITCH	1996	47,436	1.5	
FIBER RELATED ELECTRONICS	PCM CHANNEL BANK	1987	23,117	11	
FIBER RELATED ELECTRONICS		1988	10,687	9.5	
FIBER RELATED ELECTRONICS	PIGTAIL MODULE CONNECTOR	1996	3,137	1.5	
FIBER RELATED ELECTRONICS	PINELLAS LOOP DDM PLUS	1993	33,534	4.5	
FIBER RELATED ELECTRONICS	PORTABLE TEST SET	1997	7,532	0.5	
FIBER RELATED ELECTRONICS	RC-28D MULTIPLEXER SHELF	1995	51,005	2.5	
FIBER RELATED ELECTRONICS	REPEATER	1974	106,569	24	
FIBER RELATED ELECTRONICS	REPEATER STATION	1983	12,035	15	
FIBER RELATED ELECTRONICS	REPEATER SYS	1990	51,905	7.5	
FIBER RELATED ELECTRONICS	REPEATER SYSTEM	1994	3,233	3.5	
FIBER RELATED ELECTRONICS	REPEATER SYSTEM ENCLOSU	1993	20,686	4.5	
FIBER RELATED ELECTRONICS	REPEATER SYSTEM(CIU/SIU)	1995	5,138	2.5	
FIBER RELATED ELECTRONICS	SERVICE MONITOR W/TG OPT	1997	31,506	0.5	
FIBER RELATED ELECTRONICS	SHELF-DDM PLUS WALL TERM	1996	9,918	1.5	
FIBER RELATED ELECTRONICS	SHELF, TBM TRANSPORT	1996	37,928	1.5	
FIBER RELATED ELECTRONICS	STM SOFTWARE	1994	13,409	3.5	
FIBER RELATED ELECTRONICS	STM SWITCH	1994	539,303	3.5	
FIBER RELATED ELECTRONICS		1995	642,029	2.5	
FIBER RELATED ELECTRONICS	SUN WORKSTATION	1994	9,538	3.5	
FIBER RELATED ELECTRONICS	TEL DACS COM EQ 16 PORT	1997	23,253	0.5	
FIBER RELATED ELECTRONICS	TELELINE ISOLATOR-RW CAR	1997	6,488	0.5	
FIBER RELATED ELECTRONICS	TERM SYS-S/DMS TRANSPORT	1995	189,220	2.5	
FIBER RELATED ELECTRONICS	TERMINAL SYS	1990	91,587	7.5	
FIBER RELATED ELECTRONICS	TERMINAL SYSTEM	1994	106,440	3.5	
FIBER RELATED ELECTRONICS	TEST EQUIPMENT	1997	60,503	0.5	
FIBER RELATED ELECTRONICS	TEST SET	1994	10,394	3.5	
FIBER RELATED ELECTRONICS		1995	10,839	2.5	
FIBER RELATED ELECTRONICS	TEST SET, MODEL ISDN-1000	1994	886	3.5	

FLORIDA POWER CORPORATION
ANALYSIS OF FIBER OPTIC EQUIPMENT
AS OF JANUARY 1, 1998

TYPE	DESCRIPTION	VINTAGE	AMOUNT	AGE	AVERAGE AGE
FIBER RELATED ELECTRONICS	TEST TRANSMITTER	1996	4,242	1.5	
FIBER RELATED ELECTRONICS	TI INTERFACE CARDS	1997	150,437	0.5	
FIBER RELATED ELECTRONICS	TIMING SHELF W/INPUT TRAC	1993	16,750	4.5	
FIBER RELATED ELECTRONICS	TITAN DIGITAL CROSS CONN S	1996	100,015	1.5	
FIBER RELATED ELECTRONICS	VIDEO SYSTEM	1995	649,189	2.5	
FIBER RELATED ELECTRONICS	WALL DISTANT TERMINAL	1993	10,659	4.5	
FIBER RELATED ELECTRONICS	ISDN SWITCH	1994	170,735	3.5	
FIBER RELATED ELECTRONICS	ISDN TELEPHONE	1994	5,854	3.5	
SUBTOTAL			12,894,365		3.41
TOTAL			24,681,409		4.21