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**Florida
Power**
CORPORATION

John Scardino, Jr.
VICE PRESIDENT & CONTROLLER

April 28, 1998

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

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Dear Ms. Bayo:

We enclose for filing four copies of Florida Power Corporation's Annual Report to your Commission for the year ended December 31, 1997. This report is printed on forms prescribed by the Federal Energy Regulatory Commission for FERC Form No. 1. Also enclosed are the Annual Diversification Report, Annual Report to Stockholders and SEC 10-K Report. We no longer prepare the Edison Electric Institute Uniform Statistical Report or a Ten-Year Statistical Report.

Please acknowledge receipt hereof by returning the enclosed copy of this cover letter.

Very truly yours,

Orig filed w/AFA
5/4/98
Jen

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