

# MCWHIRTER REEVES

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PLEASE REPLY TO:  
  
TALLAHASSEE

TALLAHASSEE OFFICE:  
117 SOUTH GADSDEN  
TALLAHASSEE, FLORIDA 32301  
(850) 222-2525  
(850) 222-5606 FAX

June 3, 1999

**VIA HAND DELIVERY**

Blanca S. Bayo, Director  
Division of Records and Reporting  
4075 Esplanade Way  
Tallahassee, Florida 32399-0870

RECEIVED-FPSC  
99 JUN -3 PM 4:26  
RECORDS AND REPORTING

Re: Docket No. 990697-EI

Dear Ms. Bayo:

Enclosed for filing and distribution are the original and seven copies of the Florida Industrial Power Users Group's Petition to Intervene and Objection to Request for Confidential Classification in the above docket.

Please acknowledge receipt of the above on the extra copies enclosed herein and return them to me. Thank you for your assistance.

Sincerely,

Vicki Gordon Kaufman

RECEIVED & FILED  
  
FPSC BUREAU OF RECORDS

VGK/bb  
Enclosures

- AFA
- APP
- CAF
- CMU
- CTR
- EAG
- LEG
- MAS
- OPC
- RRR
- SEC
- WAW
- OTH

*Done 6/16/99*

MCWHIRTER, REEVES, MCGLOTHLIN, DAVIDSON, DECKER, KAUFMAN, ARNOLD & STEEN, P.A.

*Petition* DOCUMENT NUMBER-DATE *Objection* DOCUMENT NUMBER-DATE  
06882 JUN-3 06883 JUN-3

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Request for Confidential Classification of Annual Status Report for Year Ended 1998, Submitted Pursuant to Rule 25-6.0436(9), Florida Administrative Code, by Florida Power Corporation.

Docket No. 990697-EI

Filed: June 3, 1999

THE FLORIDA INDUSTRIAL POWER USERS GROUP'S OBJECTION TO FLORIDA POWER CORPORATION'S REQUEST FOR CONFIDENTIAL CLASSIFICATION

The Florida Industrial Power Users Group (FIPUG) files its objection to the Request for Confidential Classification filed by Florida Power Corporation (FPC) in the above docket on June 1, 1999. As grounds therefor, FIPUG states:

- 1. On June 1, 1999, FPC filed a request for confidential classification of its Annual Status Report and related schedules for year ended 1998.
2. FPC did not serve FIPUG with its request.
3. FIPUG strenuously objects to the confidential classification sought by FPC and intends to vigorously oppose the request.

Handwritten signature of Vicki Gordon Kaufman

John W. McWhirter, Jr.
Joseph A. McGlothlin
Vicki Gordon Kaufman
McWhirter, Reeves, McGlothlin, Davidson, Decker, Kaufman, Arnold & Steen, P.A.
117 South Gadsden Street
Tallahassee, Florida 32301
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Suite 2450 (33602-5126)
Post Office Box 3350
Tampa, Florida 33601-3350
Telephone: (813) 224-0866

Attorneys for The Florida Industrial Power Users Group

DOCUMENT NUMBER-DATE

00000 JUN -3 99

FPSC-RECORDS/REPORTING

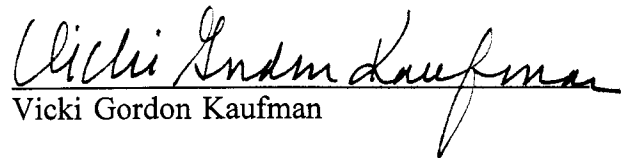
**CERTIFICATE OF SERVICE**

**I HEREBY CERTIFY** that a true and correct copy of **FIPUG's** foregoing **Objection to FPC's Request for Confidential Classification** has been furnished by Hand Delivery (\*) or by United States Mail to the following this **3rd** day of **June, 1999**:

Mary Anne Helton\*  
Florida Public Service Commission  
Division of Legal Services  
2540 Shumard Oak Boulevard  
Gerald L. Gunter Building, Room 301C  
Tallahassee, Florida 32399-0850

John Roger Howe  
Office of the Public Counsel  
c/o The Florida Legislature  
111 West Madison Street  
Room 812  
Tallahassee, Florida 32399-1400

James A. McGee  
Florida Power Corporation  
Post Office Box 14042  
St. Petersburg, Florida 33733

  
Vicki Gordon Kaufman

DIVERSIFICATION REPORT

**PRIVILEGED MATERIAL HAS BEEN DELETED**

DN 06782-99  
6/1/99

**SIGNATURE PAGE**

I certify that I am the responsible accounting officer of

**FLORIDA POWER CORPORATION**


that I have examined the following report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from January 1, 1998 to December 31, 1998, inclusive.

I also certify that all affiliated transfer prices and affiliated cost allocations were determined consistent with the methods reported to this Commission on the appropriate forms included in this report.

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

5/26/99  
Date

  
Signature

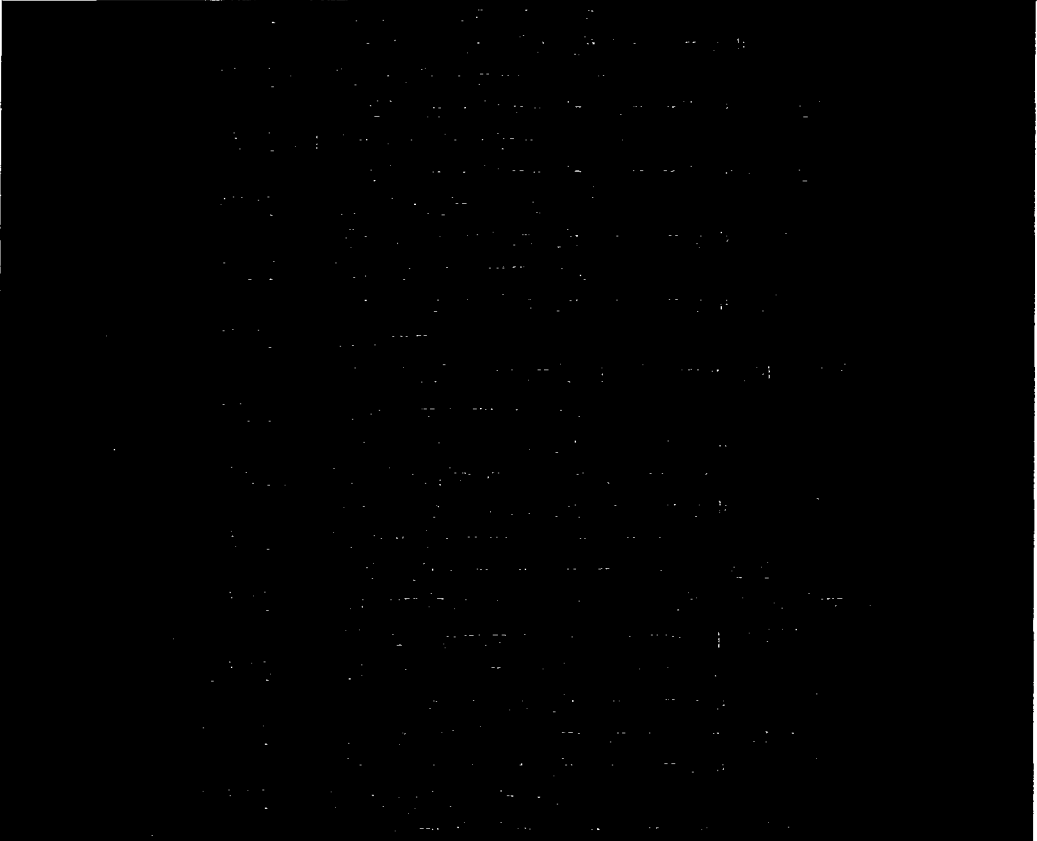
John Scardino, Jr.  
Name

Vice President - Controller  
Title

*Analysis of Diversification Activity  
Changes in Corporate Structure*

**Company: Florida Power Corporation**  
**For the Year Ended December 31, 1998**

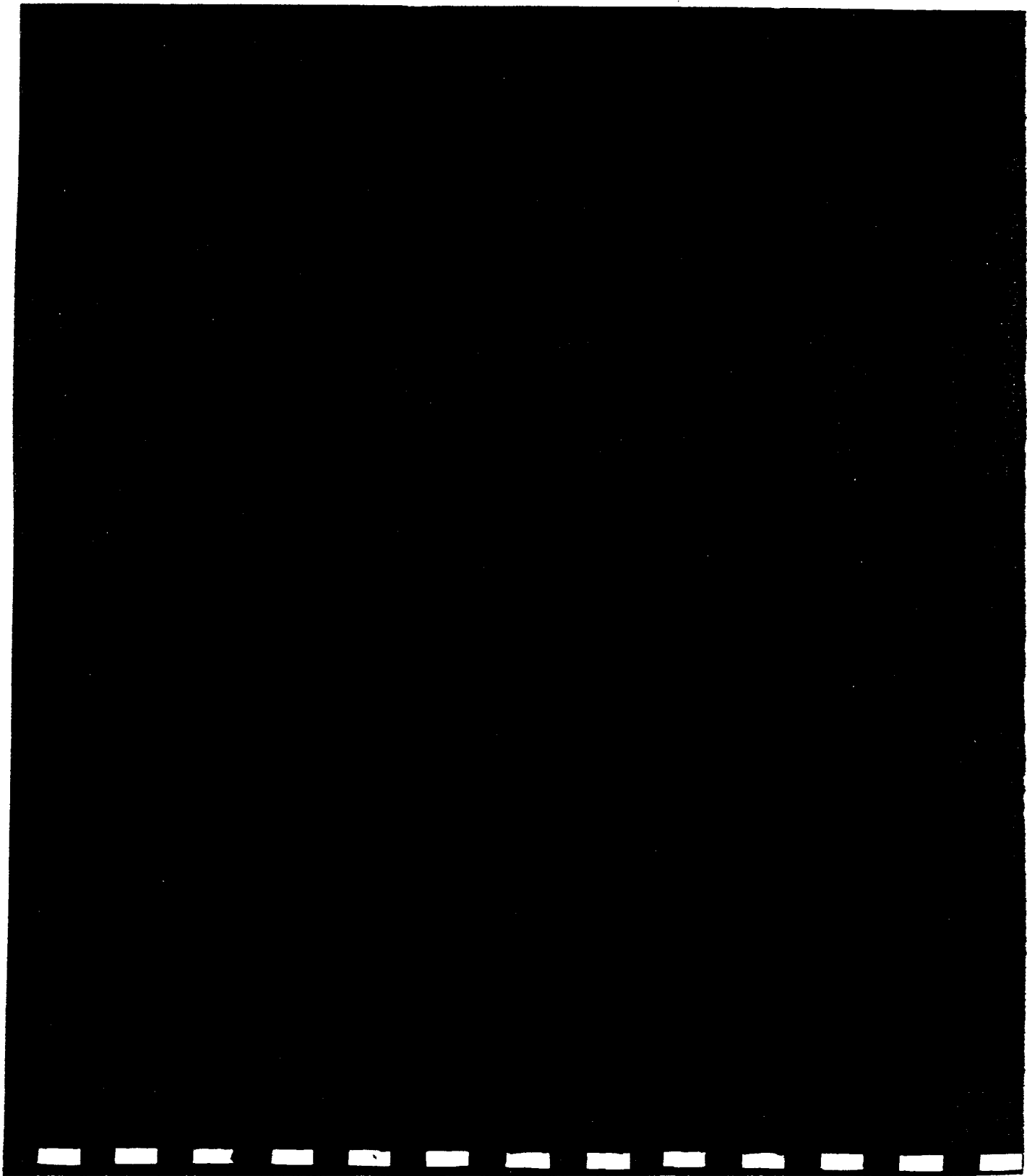
Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart.

Effective Date (a)	Description of Change (b)
	

Florida Progress Corporation  
Office of the Secretary  
Organizational Information  
of  
Florida Progress Corporation  
and  
Subsidiaries  
As of  
December 31, 1998

Summary of Companies

Equity • Co.#

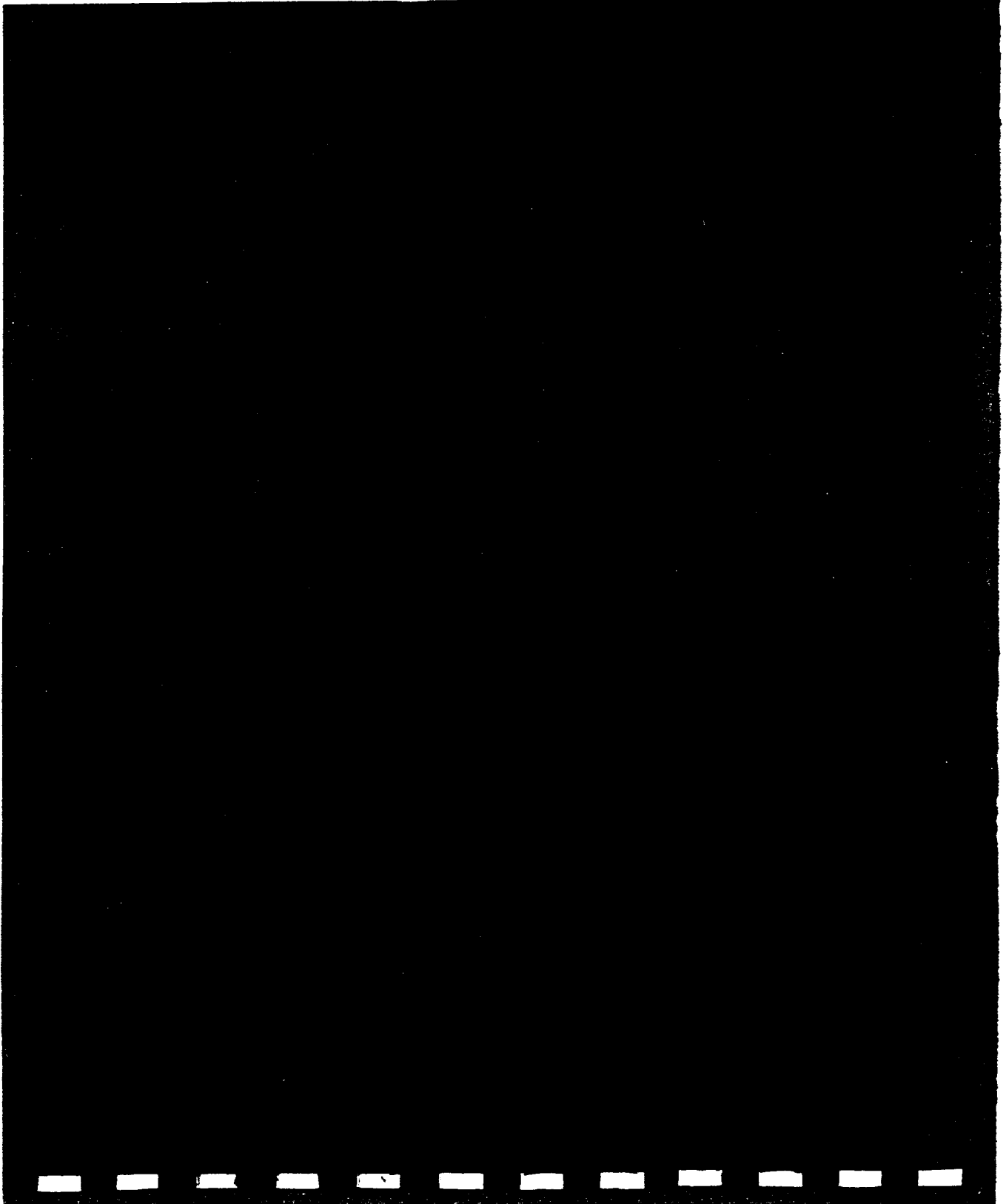


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Florida Progress Corporation  
Office of the Secretary  
Organizational Information  
of  
Florida Progress Corporation  
and  
Subsidiaries  
As of  
December 31, 1998

Summary of Companies

Equity \* Co.#



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*Analysis of Diversification Activity*  
*New or Amended Contracts with Affiliated Companies*

*Company: Florida Power Corporation*

*For the Year Ended December 31, 1998*

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)

*Analysis of Diversification Activity*  
*Individual Affiliated Transactions in Excess of \$500,000*

**Company: Florida Power Corporation**

**For the Year Ended December 31, 1998**

Provide information regarding individual affiliated transactions in excess of \$500,000 (\$25,000 for gas utilities.) Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
[REDACTED SECTION]		

***Analysis of Diversification Activity***  
***Summary of Affiliated Transfers and Cost Allocations***

**Company: Florida Power Corporation**  
**For the Year Ended December 31, 1998**

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

- (a) Enter name of affiliate.
- (b) Give description of type of service, or name the product involved.
- (c) Enter contract or agreement effective dates.
- (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.
- (e) Enter utility account number in which charges are recorded.
- (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
[Redacted Content]					

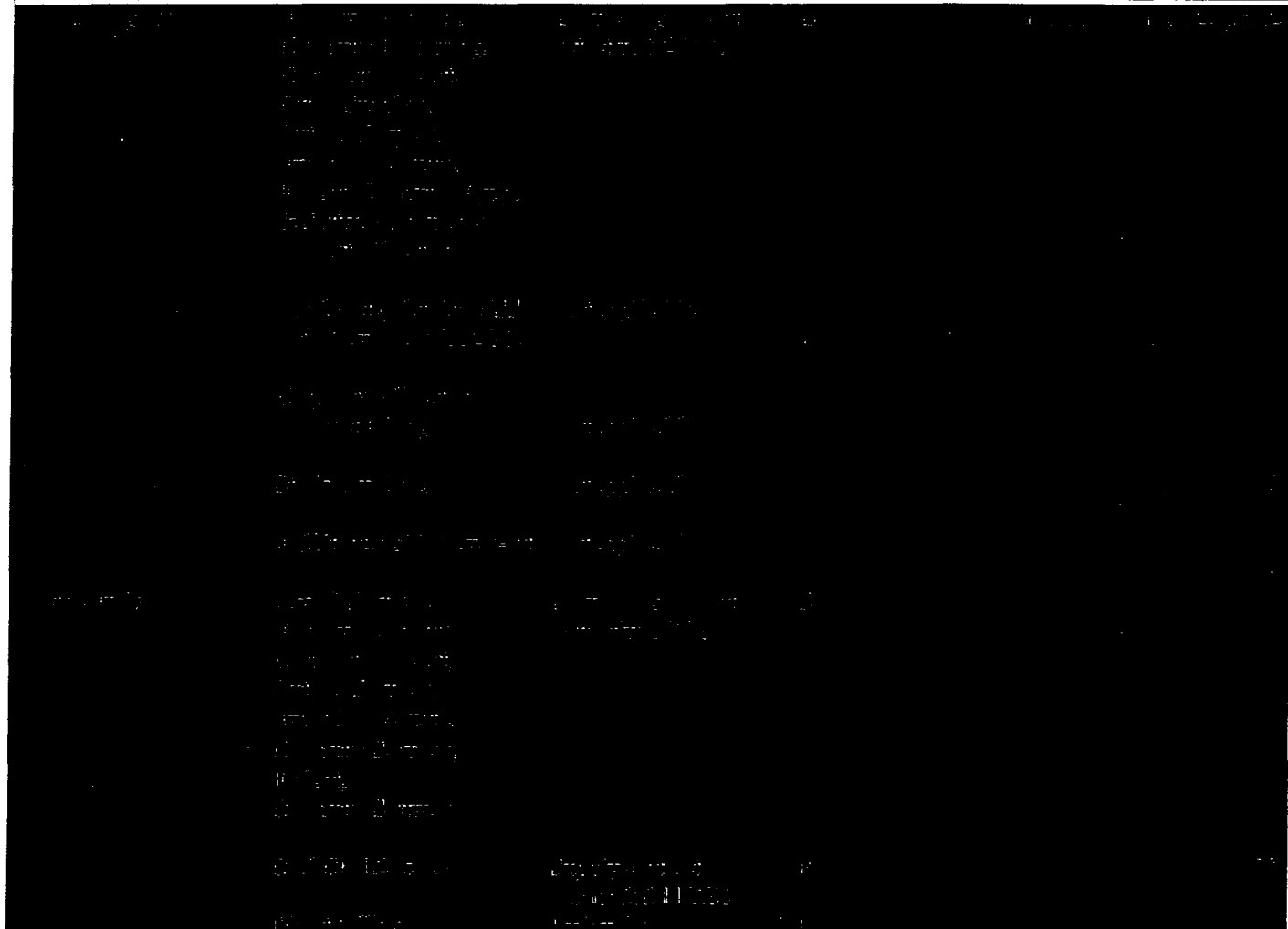
*Analysis of Diversification Activity*  
*Summary of Affiliated Transfers and Cost Allocations*

**Company: Florida Power Corporation**  
**For the Year Ended December 31, 1998**

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.  
 (b) Give description of type of service, or name the product involved.  
 (c) Enter contract or agreement effective dates.  
 (d) Enter the letter "p" if the service or product is a purchased by the Respondent: "s" if the service or product is sold by the Respondent.  
 (e) Enter utility account number in which charges are recorded.  
 (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)



**Analysis of Diversification Activity**  
**Summary of Affiliated Transfers and Cost Allocations**

**Company: Florida Power Corporation**  
**For the Year Ended December 31, 1998**

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

- (a) Enter name of affiliate.
- (b) Give description of type of service, or name the product involved.
- (c) Enter contract or agreement effective dates.
- (d) Enter the letter "p" if the service or product is a purchased by the Respondent; "s" if the service or product is sold by the Respondent.
- (e) Enter utility account number in which charges are recorded.
- (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
[REDACTED]					

**Analysis of Diversification Activity**  
**Assets or Rights Purchased from or Sold to Affiliates**

**Company: Florida Power Corporation**

**For the Year Ended December 31, 1998**

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates:	NONE	\$	\$	\$	\$	\$	
<b>Total</b>						\$	
Sales to Affiliates:		\$	\$	\$	\$	Sales Price	
<b>Total</b>							

*Analysis of Diversification Activity*  
*Employee Transfers*

*Company: Florida Power Corporation*

*For the Year Ended December 31, 1998*

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration

FLORIDA POWER CORPORATION  
1998 ANNUAL STATUS REPORT

Florida Power Corporation filed a Depreciation Study with the Florida Public Service Commission (FPSC) in November 1997. The FPSC issued Order No. PSC-98-1723-FOF-EI on December 18, 1998 establishing appropriate depreciation rates and recovery schedules. These rates were retroactive to January 1, 1998. The Company is not aware of any circumstances or occurrences, which would require any changes from these rates.

The Accumulated Provision for Depreciation is presented using two methodologies. Method 1 (Per Books) is a combination of FPSC rates and FERC rates. In the Company's last FERC rate case, the FERC approved different rates from the FPSC depreciation rates. Method 2 (Retail Methodology) is based on FPSC rates and regulations.

DN 06782-99  
6/1/99



FLORIDA POWER CORPORATION  
SUMMARY OF PLANT TRANSACTIONS - ACCOUNT 101 AND ACCOUNT 106  
PERIOD ENDING DECEMBER 31, 1998

DESCRIPTION	BALANCE 12/31/97	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/98
<b>STEAM PRODUCTION</b>					
ANCLOTE					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
TOTAL					
<b>AVON PARK</b>					
TOTAL ALL PRIMARY ACCOUNTS					
<b>BARTOW</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
TOTAL					
<b>CRYSTAL RIVER 1&amp;2</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
TOTAL					
<b>CRYSTAL RIVER 4&amp;5</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
TOTAL					
<b>HIGGINS</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316					
TOTAL					

FLORIDA POWER CORPORATION  
SUMMARY OF PLANT TRANSACTIONS - ACCOUNT 101 AND ACCOUNT 106  
PERIOD ENDING DECEMBER 31, 1998

DESCRIPTION	BALANCE 12/31/97	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/98
<b>SUWANNEE</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
<b>TOTAL</b>					
<b>TURNER</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316					
<b>TOTAL</b>					
<b>BARTOW-ANCLOTE PIPELINE</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
<b>TOTAL</b>					
<b>CRYSTAL RIVER 1&amp;2 COAL PILE</b>					
PRIMARY ACCOUNT 312					
<b>CRYSTAL RIVER 4&amp;5 COAL PILE</b>					
PRIMARY ACCOUNT 312					
<b>STEAM SYSTEM 5 YEAR - 316.2</b>					
<b>STEAM SYSTEM 7 YEAR - 316.3</b>					
<b>TOTAL STEAM PRODUCTION</b>					
<b>NUCLEAR PRODUCTION</b>					
<b>CRYSTAL RIVER 3</b>					
PRIMARY ACCOUNT 321					
PRIMARY ACCOUNT 322					
PRIMARY ACCOUNT 323					
PRIMARY ACCOUNT 324					
PRIMARY ACCOUNT 325.1					
PRIMARY ACCOUNT 325.2					
PRIMARY ACCOUNT 325.3					
<b>TOTAL NUCLEAR PRODUCTION</b>					
<b>OTHER PRODUCTION</b>					
<b>AVON PARK</b>					

FLORIDA POWER CORPORATION  
SUMMARY OF PLANT TRANSACTIONS - ACCOUNT 101 AND ACCOUNT 106  
PERIOD ENDING DECEMBER 31, 1998

DESCRIPTION	BALANCE 12/31/97	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/98
BARTOW					
BAYBORO					
DEBARY					
HIGGINS					
INTERCESSION CITY					
PORT ST. JOE					
RIO PINAR					
SUWANNEE					
TURNER					
DEBARY (NEW)					
INTERCESSION CITY (NEW)					
GAS CONVERSION SITES					
UNIVERSITY OF FLORIDA (NEW)					
INTERCESSION CITY - SIEMENS					
TIGER BAY					
HINES ENERGY COMPLEX					
SYSTEM 5 YEAR					
SYSTEM 7 YEAR					
<hr/>					
TOTAL OTHER PRODUCTION					
<hr/>					
TRANSMISSION PLANT					
350.1 TRANSMISSION EASEMENTS					
352 STRUCTURES					
353 STATION EQUIPMENT					
353.1 ENERGY CONTROL CENTER					
354 TOWERS AND FIXTURES					
355 POLES AND FIXTURES					
356 OVERHEAD CONDUCTOR					
357 UNDERGROUND CONDUIT					
358 UNDERGROUND CONDUCTOR					
359 MISCELLANEOUS PLANT EQUIP.					
<hr/>					
TOTAL TRANSMISSION PLANT					
<hr/>					
DISTRIBUTION PLANT					
360.1 DISTRIBUTION EASEMENTS					
361 STRUCTURES					
362 STATION EQUIPMENT					
364 POLES AND FIXTURES					
365 OVERHEAD CONDUCTOR					
366 UNDERGROUND CONDUIT					
367 UNDERGROUND CONDUCTOR					
368 LINE TRANSFORMERS					
369 OVERHEAD SERVICES					
369.2 UNDERGROUND SERVICES					
370 METERS					
370.1 ENERGY CONSER. METERS					
371 INSTALL. ON CUST. PREM.					
372 LEASED PROPERTY					
373 STREET LIGHTING					
<hr/>					
TOTAL DISTRIBUTION PLANT					
<hr/>					
GENERAL PLANT					
390 STRUCTURES					

FLORIDA POWER CORPORATION  
SUMMARY OF PLANT TRANSACTIONS - ACCOUNT 101 AND ACCOUNT 106  
PERIOD ENDING DECEMBER 31, 1998

DESCRIPTION	BALANCE 12/31/97	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/98
391.1 OFFICE FURNITURE					
391.2 OFFICE EQUIPMENT					
391.3 COMPUTER EQUIPMENT					
391.5 DUPLICATING EQUIPMENT					
393 STORES EQUIPMENT					
393.1 MOTORIZED HANDL. EQUIP.					
393.2 STORAGE EQUIPMENT					
393.3 PORTABLE HANDLING EQUIP.					
394 TOOLS, SHOP & GARAGE EQUIP.					
394.1 TOOLS, SHOP & GARAGE EQUIP					
394.2 TOOLS, SHOP & GARAGE EQUIP					
395.2 PORTABLE LABORATORY EQUIP					
396 POWER OPERATED EQUIPMENT					
397 COMMUNICATIONS EQUIPMENT					
397.1 COMMUNICATIONS EQUIPMENT					
398.1 ENERGY CONSERVATION					
398.2 MISCELLANEOUS EQUIP.					
<b>TOTAL GENERAL PLANT</b>					
<b>TRANSPORTATION EQUIPMENT</b>					
392.1 PASSENGER CARS					
392.2 LIGHT TRUCKS					
392.3 HEAVY TRUCKS					
392.4 SPECIAL EQUIPMENT					
392.5 TRAILERS					
392.6 AIRCRAFT (USED)					
392.7 AIRCRAFT (NEW)					
<b>TOTAL TRANSPORTATION EQUIP.</b>					
<b>INTANGIBLE</b>					
<b>INTANGIBLE - CSS</b>					
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>					

NOTE: DOES NOT INCLUDE TRANSACTIONS FOR NON-DEPRECIABLE PROPERTY.

FLORIDA POWER CORPORATION  
SUMMARY OF PLANT TRANSACTIONS - ACCOUNT 101  
PERIOD ENDING DECEMBER 31, 1998

DESCRIPTION	BALANCE 12/31/97	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/98
<b>STEAM PRODUCTION</b>					
ANCLOTE					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
TOTAL					
<b>AVON PARK</b>					
TOTAL ALL PRIMARY ACCOUNTS					
<b>BARTOW</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
TOTAL					
<b>CRYSTAL RIVER 1&amp;2</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
TOTAL					
<b>CRYSTAL RIVER 4&amp;5</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
TOTAL					
<b>HIGGINS</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316					
TOTAL					

FLORIDA POWER CORPORATION  
SUMMARY OF PLANT TRANSACTIONS - ACCOUNT 101  
PERIOD ENDING DECEMBER 31, 1998

DESCRIPTION	BALANCE 12/31/97	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/98
SUWANNEE					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
TOTAL					
TURNER					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316					
TOTAL					
BARTOW-ANCLOTE PIPELINE					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
TOTAL					
CRYSTAL RIVER 1&2 COAL PILE					
PRIMARY ACCOUNT 312					
CRYSTAL RIVER 4&5 COAL PILE					
PRIMARY ACCOUNT 312					
STEAM SYSTEM 5 YEAR - 316.2					
STEAM SYSTEM 7 YEAR - 316.3					
TOTAL STEAM PRODUCTION					
NUCLEAR PRODUCTION					
CRYSTAL RIVER 3					
PRIMARY ACCOUNT 321					
PRIMARY ACCOUNT 322					
PRIMARY ACCOUNT 323					
PRIMARY ACCOUNT 324					
PRIMARY ACCOUNT 325.1					
PRIMARY ACCOUNT 325.2					
PRIMARY ACCOUNT 325.3					
TOTAL NUCLEAR PRODUCTION					
OTHER PRODUCTION					
AVON PARK					

FLORIDA POWER CORPORATION  
SUMMARY OF PLANT TRANSACTIONS - ACCOUNT 101  
PERIOD ENDING DECEMBER 31, 1998

DESCRIPTION	BALANCE 12/31/97	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/98
BARTOW					
BAYBORO					
DEBARY					
HIGGINS					
INTERCESSION CITY					
PORT ST. JOE					
RIO PINAR					
SUWANNEE					
TURNER					
DEBARY (NEW)					
INTERCESSION CITY (NEW)					
GAS CONVERSION SITES					
UNIVERSITY OF FLORIDA (NEW)					
INTERCESSION CITY - SIEMENS					
TIGER BAY					
HINES ENERGY COMPLEX					
SYSTEM 5 YEAR					
SYSTEM 7 YEAR					
<b>TOTAL OTHER PRODUCTION</b>					
<b>TRANSMISSION PLANT</b>					
350.1 TRANSMISSION EASEMENTS					
352 STRUCTURES					
353 STATION EQUIPMENT					
353.1 ENERGY CONTROL CENTER					
354 TOWERS AND FIXTURES					
355 POLES AND FIXTURES					
356 OVERHEAD CONDUCTOR					
357 UNDERGROUND CONDUIT					
358 UNDERGROUND CONDUCTOR					
359 MISCELLANEOUS PLANT EQUIP.					
<b>TOTAL TRANSMISSION PLANT</b>					
<b>DISTRIBUTION PLANT</b>					
360.1 DISTRIBUTION EASEMENTS					
361 STRUCTURES					
362 STATION EQUIPMENT					
364 POLES AND FIXTURES					
365 OVERHEAD CONDUCTOR					
366 UNDERGROUND CONDUIT					
367 UNDERGROUND CONDUCTOR					
368 LINE TRANSFORMERS					
369 OVERHEAD SERVICES					
369.2 UNDERGROUND SERVICES					
370 METERS					
370.1 ENERGY CONSER. METERS					
371 INSTALL. ON CUST. PREM.					
372 LEASED PROPERTY					
373 STREET LIGHTING					
<b>TOTAL DISTRIBUTION PLANT</b>					
<b>GENERAL PLANT</b>					
390 STRUCTURES					

FLORIDA POWER CORPORATION  
SUMMARY OF PLANT TRANSACTIONS - ACCOUNT 101  
PERIOD ENDING DECEMBER 31, 1998

DESCRIPTION	BALANCE 12/31/97	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/98
391.1 OFFICE FURNITURE					
391.2 OFFICE EQUIPMENT					
391.3 COMPUTER EQUIPMENT					
391.5 DUPLICATING EQUIPMENT					
393 STORES EQUIPMENT					
393.1 MOTORIZED HANDL. EQUIP.					
393.2 STORAGE EQUIPMENT					
393.3 PORTABLE HANDLING EQUIP.					
394 TOOLS, SHOP & GARAGE EQUIP.					
394.1 TOOLS, SHOP & GARAGE EQUIP					
394.2 TOOLS, SHOP & GARAGE EQUIP					
395.2 PORTABLE LABORATORY EQUIP					
396 POWER OPERATED EQUIPMENT					
397 COMMUNICATIONS EQUIPMENT					
397.1 COMMUNICATIONS EQUIPMENT					
398.1 ENERGY CONSERVATION					
398.2 MISCELLANEOUS EQUIP.					
<b>TOTAL GENERAL PLANT</b>					
<b>TRANSPORTATION EQUIPMENT</b>					
392.1 PASSENGER CARS					
392.2 LIGHT TRUCKS					
392.3 HEAVY TRUCKS					
392.4 SPECIAL EQUIPMENT					
392.5 TRAILERS					
392.6 AIRCRAFT (USED)					
392.7 AIRCRAFT (NEW)					
<b>TOTAL TRANSPORTATION EQUIP.</b>					
<b>INTANGIBLE</b>					
<b>INTANGIBLE - CSS</b>					
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>					

NOTE: DOES NOT INCLUDE TRANSACTIONS FOR NON-DEPRECIABLE PROPERTY.



FLORIDA POWER CORPORATION  
SUMMARY OF PLANT TRANSACTIONS - ACCOUNT 106  
PERIOD ENDING DECEMBER 31, 1998

DESCRIPTION	BALANCE 12/31/97	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/98
<b>STEAM PRODUCTION</b>					
ANCLOTE					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
<b>TOTAL</b>					
<b>AVON PARK</b>					
TOTAL ALL PRIMARY ACCOUNTS					
<b>BARTOW</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
<b>TOTAL</b>					
<b>CRYSTAL RIVER 1&amp;2</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
<b>TOTAL</b>					
<b>CRYSTAL RIVER 4&amp;5</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
<b>TOTAL</b>					
<b>HIGGINS</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316					
<b>TOTAL</b>					

FLORIDA POWER CORPORATION  
SUMMARY OF PLANT TRANSACTIONS - ACCOUNT 106  
PERIOD ENDING DECEMBER 31, 1998

DESCRIPTION	BALANCE 12/31/97	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/98
<b>SUWANNEE</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
<b>TOTAL</b>					
<b>TURNER</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 314					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316					
<b>TOTAL</b>					
<b>BARTOW-ANCLOTE PIPELINE</b>					
PRIMARY ACCOUNT 311					
PRIMARY ACCOUNT 312					
PRIMARY ACCOUNT 315					
PRIMARY ACCOUNT 316.1					
PRIMARY ACCOUNT 316.2					
PRIMARY ACCOUNT 316.3					
<b>TOTAL</b>					
<b>CRYSTAL RIVER 1&amp;2 COAL PILE</b>					
PRIMARY ACCOUNT 312					
<b>CRYSTAL RIVER 4&amp;5 COAL PILE</b>					
PRIMARY ACCOUNT 312					
<b>STEAM SYSTEM 5 YEAR - 316.2</b>					
<b>STEAM SYSTEM 7 YEAR - 316.3</b>					
<b>TOTAL STEAM PRODUCTION</b>					
<b>NUCLEAR PRODUCTION</b>					
<b>CRYSTAL RIVER 3</b>					
PRIMARY ACCOUNT 321					
PRIMARY ACCOUNT 322					
PRIMARY ACCOUNT 323					
PRIMARY ACCOUNT 324					
PRIMARY ACCOUNT 325.1					
PRIMARY ACCOUNT 325.2					
PRIMARY ACCOUNT 325.3					
<b>TOTAL NUCLEAR PRODUCTION</b>					
<b>OTHER PRODUCTION</b>					
<b>AVON PARK</b>					

FLORIDA POWER CORPORATION  
SUMMARY OF PLANT TRANSACTIONS - ACCOUNT 106  
PERIOD ENDING DECEMBER 31, 1998

DESCRIPTION	BALANCE 12/31/97	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/98
BARTOW					
BAYBORO					
DEBARY					
HIGGINS					
INTERCESSION CITY					
PORT ST. JOE					
RIO PINAR					
SUWANNEE					
TURNER					
DEBARY (NEW)					
INTERCESSION CITY (NEW)					
GAS CONVERSION SITES					
UNIVERSITY OF FLORIDA (NEW)					
INTERCESSION CITY - SIEMENS					
TIGER BAY					
HINES ENERGY COMPLEX					
SYSTEM 5 YEAR					
SYSTEM 7 YEAR					
<hr/> <hr/>					
TOTAL OTHER PRODUCTION					
<hr/> <hr/>					
TRANSMISSION PLANT					
350.1 TRANSMISSION EASEMENTS					
352 STRUCTURES					
353 STATION EQUIPMENT					
353.1 ENERGY CONTROL CENTER					
354 TOWERS AND FIXTURES					
355 POLES AND FIXTURES					
356 OVERHEAD CONDUCTOR					
357 UNDERGROUND CONDUIT					
358 UNDERGROUND CONDUCTOR					
359 MISCELLANEOUS PLANT EQUIP.					
<hr/> <hr/>					
TOTAL TRANSMISSION PLANT					
<hr/> <hr/>					
DISTRIBUTION PLANT					
360.1 DISTRIBUTION EASEMENTS					
361 STRUCTURES					
362 STATION EQUIPMENT					
364 POLES AND FIXTURES					
365 OVERHEAD CONDUCTOR					
366 UNDERGROUND CONDUIT					
367 UNDERGROUND CONDUCTOR					
368 LINE TRANSFORMERS					
369 OVERHEAD SERVICES					
369.2 UNDERGROUND SERVICES					
370 METERS					
370.1 ENERGY CONSER. METERS					
371 INSTALL. ON CUST. PREM.					
372 LEASED PROPERTY					
373 STREET LIGHTING					
<hr/> <hr/>					
TOTAL DISTRIBUTION PLANT					
<hr/> <hr/>					
GENERAL PLANT					
390 STRUCTURES					

FLORIDA POWER CORPORATION  
SUMMARY OF PLANT TRANSACTIONS - ACCOUNT 106  
PERIOD ENDING DECEMBER 31, 1998

DESCRIPTION	BALANCE 12/31/97	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	BALANCE 12/31/98
391.1 OFFICE FURNITURE					
391.2 OFFICE EQUIPMENT					
391.3 COMPUTER EQUIPMENT					
391.5 DUPLICATING EQUIPMENT					
393 STORES EQUIPMENT					
393.1 MOTORIZED HANDL. EQUIP.					
393.2 STORAGE EQUIPMENT					
393.3 PORTABLE HANDLING EQUIP.					
394 TOOLS, SHOP & GARAGE EQUIP.					
394.1 TOOLS, SHOP & GARAGE EQUIP					
394.2 TOOLS, SHOP & GARAGE EQUIP					
395.2 PORTABLE LABORATORY EQUIP					
396 POWER OPERATED EQUIPMENT					
397 COMMUNICATIONS EQUIPMENT					
397.1 COMMUNICATIONS EQUIPMENT					
398.1 ENERGY CONSERVATION					
398.2 MISCELLANEOUS EQUIP.					
<b>TOTAL GENERAL PLANT</b>					
<b>TRANSPORTATION EQUIPMENT</b>					
392.1 PASSENGER CARS					
392.2 LIGHT TRUCKS					
392.3 HEAVY TRUCKS					
392.4 SPECIAL EQUIPMENT					
392.5 TRAILERS					
392.6 AIRCRAFT (USED)					
392.7 AIRCRAFT (NEW)					
<b>TOTAL TRANSPORTATION EQUIP.</b>					
<b>INTANGIBLE</b>					
<b>INTANGIBLE - CSS</b>					
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>					

NOTE: DOES NOT INCLUDE TRANSACTIONS FOR NON-DEPRECIABLE PROPERTY.

FLORIDA POWER CORPORATION  
SUMMARY OF RESERVE TRANSACTIONS - PER BOOKS  
DECEMBER 31, 1998

DESCRIPTION	RESERVE BALANCE 12/31/97	PLANT RETIRED	REMOVAL COST	SALVAGE	TRANSFERS AND ADJUSTMENTS	DEPRECIATION ACCRUALS	RESERVE BALANCE 12/31/98	DEPRECIATION RATE APPROVED 12/18/98 (1)
<b>STEAM PRODUCTION</b>								
ANCLOTE								
PRIMARY ACCOUNT 311								
PRIMARY ACCOUNT 312								
PRIMARY ACCOUNT 314								
PRIMARY ACCOUNT 315								
PRIMARY ACCOUNT 316.1								
PRIMARY ACCOUNT 316.2 (5 YEAR)								
PRIMARY ACCOUNT 316.3 (7 YEAR)								
TOTAL								
<b>AVON PARK</b>								
<b>BARTOW</b>								
PRIMARY ACCOUNT 311								
PRIMARY ACCOUNT 312								
PRIMARY ACCOUNT 314								
PRIMARY ACCOUNT 315								
PRIMARY ACCOUNT 316.1								
PRIMARY ACCOUNT 316.2 (5 YEAR)								
PRIMARY ACCOUNT 316.3 (7 YEAR)								
TOTAL								
<b>CRYSTAL RIVER 1&amp;2</b>								
PRIMARY ACCOUNT 311								
PRIMARY ACCOUNT 312								
PRIMARY ACCOUNT 314								
PRIMARY ACCOUNT 315								
PRIMARY ACCOUNT 316.1								
PRIMARY ACCOUNT 316.2 (5 YEAR)								
PRIMARY ACCOUNT 316.3 (7 YEAR)								
TOTAL								
<b>CRYSTAL RIVER 4&amp;5</b>								
PRIMARY ACCOUNT 311								
PRIMARY ACCOUNT 312								
PRIMARY ACCOUNT 314								
PRIMARY ACCOUNT 315								
PRIMARY ACCOUNT 316.1								
PRIMARY ACCOUNT 316.2 (5 YEAR)								
PRIMARY ACCOUNT 316.3 (7 YEAR)								
TOTAL								
<b>HIGGINS</b>								
PRIMARY ACCOUNT 311								
PRIMARY ACCOUNT 312								
PRIMARY ACCOUNT 314								
PRIMARY ACCOUNT 315								
PRIMARY ACCOUNT 316								

FLORIDA POWER CORPORATION  
SUMMARY OF RESERVE TRANSACTIONS - PER BOOKS  
DECEMBER 31, 1998

DESCRIPTION	RESERVE BALANCE 12/31/97	PLANT RETIRED	REMOVAL COST	SALVAGE	TRANSFERS AND ADJUSTMENTS	DEPRECIATION ACCRUALS	RESERVE BALANCE 12/31/98	DEPRECIATION RATE APPROVED 12/18/98 (1)
TOTAL	[REDACTED]							
SUWANNEE	[REDACTED]							
PRIMARY ACCOUNT 311	[REDACTED]							
PRIMARY ACCOUNT 312	[REDACTED]							
PRIMARY ACCOUNT 314	[REDACTED]							
PRIMARY ACCOUNT 315	[REDACTED]							
PRIMARY ACCOUNT 316.1	[REDACTED]							
PRIMARY ACCOUNT 316.2 (5 YEAR)	[REDACTED]							
PRIMARY ACCOUNT 316.3 (7 YEAR)	[REDACTED]							
TOTAL	[REDACTED]							
TURNER	[REDACTED]							
PRIMARY ACCOUNT 311	[REDACTED]							
PRIMARY ACCOUNT 312	[REDACTED]							
PRIMARY ACCOUNT 314	[REDACTED]							
PRIMARY ACCOUNT 315	[REDACTED]							
PRIMARY ACCOUNT 316	[REDACTED]							
TOTAL	[REDACTED]							
BARTOW-ANCLOTE PIPELINE	[REDACTED]							
CRYSTAL RIVER 1&2 COALPILE	[REDACTED]							
CRYSTAL RIVER 4&5 COALPILE	[REDACTED]							
SYSTEM ASSETS 316.2 (5 YEAR)	[REDACTED]							
SYSTEM ASSETS 316.3 (7 YEAR)	[REDACTED]							
TOTAL STEAM PRODUCTION	[REDACTED]							
FOSSIL DISMANTLEMENT - STEAM	[REDACTED]							
ANCLOTE	[REDACTED]							
BARTOW	[REDACTED]							
BARTOW-ANCLOTE PIPELINE	[REDACTED]							
CRYSTAL RIVER 1 & 2	[REDACTED]							
CRYSTAL RIVER 4 & 5	[REDACTED]							
HIGGINS	[REDACTED]							
SUWANNEE	[REDACTED]							
TURNER	[REDACTED]							
AVON PARK	[REDACTED]							
INGLIS	[REDACTED]							
SUBTOTAL	[REDACTED]							

FLORIDA POWER CORPORATION  
SUMMARY OF RESERVE TRANSACTIONS - PER BOOKS  
DECEMBER 31, 1998

DESCRIPTION	RESERVE BALANCE 12/31/97	PLANT RETIRED	REMOVAL COST	SALVAGE	TRANSFERS AND ADJUSTMENTS	DEPRECIATION ACCRUALS	RESERVE BALANCE 12/31/98	DEPRECIATION RATE APPROVED 12/18/98 (1)
<b>FOSSIL DISMANTLEMENT - OTHER PROD.</b>								
BAYBORO								
HIGGINS								
AVON PARK								
DEBARY								
BARTOW								
INTERCESSION CITY								
SUWANNEE								
TURNER								
PORT ST JOE								
RIO PINAR								
DEBARY (NEW)								
INTERCESSION CITY (NEW)								
UNIVERSITY OF FLORIDA								
TIGER BAY								
<b>SUBTOTAL</b>								
<b>TOTAL FOSSIL DISMANTLEMENT</b>								
<b>NUCLEAR PRODUCTION</b>								
CRYSTAL RIVER #3								
PRIMARY ACCOUNT 321								
PRIMARY ACCOUNT 322								
PRIMARY ACCOUNT 323								
PRIMARY ACCOUNT 324								
PRIMARY ACCOUNT 325.1								
PRIMARY ACCOUNT 325.2 (5 YEAR)								
PRIMARY ACCOUNT 325.3 (7 YEAR)								
<b>TOTAL</b>								
<b>DECOMMISSIONING - RETAIL</b>								
<b>DECOMMISSIONING - WHOLESALE</b>								
<b>TOTAL NUCLEAR</b>								
<b>OTHER PRODUCTION</b>								
BAYBORO								
HIGGINS								
AVON PARK								
DEBARY								
BARTOW								
INTERCESSION CITY								
PORT ST. JOE								
RIO PINAR								
SUWANNEE								
TURNER								
DEBARY (NEW)								
INTERCESSION CITY (NEW)								
UNIVERSITY OF FLORIDA (NEW)								

FLORIDA POWER CORPORATION  
SUMMARY OF RESERVE TRANSACTIONS - PER BOOKS  
DECEMBER 31, 1998

DESCRIPTION	RESERVE BALANCE 12/31/97	PLANT RETIRED	REMOVAL COST	SALVAGE	TRANSFERS AND ADJUSTMENTS	DEPRECIATION ACCRUALS	RESERVE BALANCE 12/31/98	DEPRECIATION RATE APPROVED 12/18/98 (1)
INTERCESSION CITY - SIEMENS								
TIGER BAY								
HINES ENERGY COMPLEX								
SYSTEM ASSETS 346.2								
SYSTEM ASSETS 346.3								
TOTAL OTHER PRODUCTION								
TRANSMISSION PLANT								
350.1 TRANSMISSION EASEMENTS								
352 STRUCTURES								
353 STATION EQUIPMENT								
353.1 ENERGY CONTROL CENTER								
354 TOWERS AND FIXTURES								
355 POLES AND FIXTURES								
356 OVERHEAD CONDUCTOR								
357 UNDERGROUND CONDUIT								
358 UNDERGROUND CONDUCTOR								
359 MISCELLANEOUS PLANT EQUIP.								
TOTAL TRANSMISSION PLANT								
DISTRIBUTION PLANT								
360.1 DISTRIBUTION EASEMENTS								
361 STRUCTURES								
362 STATION EQUIPMENT								
364 POLES AND FIXTURES								
365 OVERHEAD CONDUCTOR								
366 UNDERGROUND CONDUIT								
367 UNDERGROUND CONDUCTOR								
368 LINE TRANSFORMERS								
369 OVERHEAD SERVICES								
369.2 UNDERGROUND SERVICES								
370 METERS								
371 INSTALL. ON CUST. PREM.								
372 LEASED PROPERTY								
373 STREET LIGHTING								
TOTAL DISTRIBUTION PLANT								
GENERAL PLANT								
390 STRUCTURES								
391 OFFICE EQUIPMENT								
391.1 OFFICE FURNITURE								
391.2 OFFICE EQUIPMENT								
391.3 COMPUTER EQUIPMENT								
391.5 DUPLICATING EQUIPMENT								
393 STORES EQUIPMENT								
393.1 MOTORIZED HANDLING EQUIP.								
393.2 STORAGE EQUIPMENT								
393.3 PORTABLE HANDLING EQUIP.								
394 TOOLS, SHOP & GARAGE EQUIP.								
394.1 TOOLS, SHOP & GARAGE EQUIP.								
394.2 TOOLS, SHOP & GARAGE EQUIP.								



FLORIDA POWER CORPORATION  
SUMMARY OF RESERVE TRANSACTIONS - PER BOOKS  
DECEMBER 31, 1998

DESCRIPTION	RESERVE BALANCE 12/31/97	PLANT RETIRED	REMOVAL COST	SALVAGE	TRANSFERS AND ADJUSTMENTS	DEPRECIATION ACCRUALS	RESERVE BALANCE 12/31/98	DEPRECIATION RATE APPROVED 12/18/98 (1)
395.2 PORTABLE LABORATORY EQUIP								
396 POWER OPERATED EQUIPMENT								
397 COMMUNICATIONS EQUIPMENT								
397.1 COMMUNICATIONS EQUIPMENT								
398.2 MISCELLANEOUS EQUIPMENT								
TOTAL GENERAL PLANT								
TRANSPORTATION EQUIPMENT								
392.1 PASSENGER CARS								
392.2 LIGHT TRUCKS								
392.3 HEAVY TRUCKS								
392.4 SPECIAL EQUIPMENT								
392.5 TRAILERS								
392.6 AIRCRAFT (USED)								
392.7 AIRCRAFT (NEW)								
TOTAL TRANSPORTATION EQUIP.								
TOTAL ELECTRIC PLANT RESERVE								
ENERGY CONSERVATION EQUIPMENT								
370.1 METERS								
398.1 MISCELLANEOUS								
SUBTOTAL								
INTANGIBLE PLANT								
INTANGIBLE PLANT - CUST SERV SYS								
SUBTOTAL								
GAS CONVERSION								
TOTAL ACCOUNT 111								

NOTE: (1) THE PER BOOKS RESERVE IS COMPUTED UTILIZING DEPRECIATION RATES THAT ARE A BLEND OF RETAIL AND WHOLESALE RATES. COLUMN REFLECTS APPROVED RETAIL RATES.

FLORIDA POWER CORPORATION  
SUMMARY OF RESERVE TRANSACTIONS - RETAIL METHODOLOGY  
DECEMBER 31, 1998

DESCRIPTION	RESERVE BALANCE 12/31/97	PLANT RETIRED	REMOVAL COST	SALVAGE	TRANSFERS AND ADJUSTMENTS	DEPRECIATION ACCRUALS	RESERVE BALANCE 12/31/98	DEPRECIATION RATE APPROVED 12/18/98
<b>STEAM PRODUCTION</b>								
ANCLOTE								
PRIMARY ACCOUNT 311								
PRIMARY ACCOUNT 312								
PRIMARY ACCOUNT 314								
PRIMARY ACCOUNT 315								
PRIMARY ACCOUNT 316.1								
PRIMARY ACCOUNT 316.2 (5 YEAR)								
PRIMARY ACCOUNT 316.3 (7 YEAR)								
<b>TOTAL</b>								
<b>AVON PARK</b>								
<b>BARTOW</b>								
PRIMARY ACCOUNT 311								
PRIMARY ACCOUNT 312								
PRIMARY ACCOUNT 314								
PRIMARY ACCOUNT 315								
PRIMARY ACCOUNT 316.1								
PRIMARY ACCOUNT 316.2 (5 YEAR)								
PRIMARY ACCOUNT 316.3 (7 YEAR)								
<b>TOTAL</b>								
<b>CRYSTAL RIVER 1&amp;2</b>								
PRIMARY ACCOUNT 311								
PRIMARY ACCOUNT 312								
PRIMARY ACCOUNT 314								
PRIMARY ACCOUNT 315								
PRIMARY ACCOUNT 316.1								
PRIMARY ACCOUNT 316.2 (5 YEAR)								
PRIMARY ACCOUNT 316.3 (7 YEAR)								
<b>TOTAL</b>								
<b>CRYSTAL RIVER 4&amp;5</b>								
PRIMARY ACCOUNT 311								
PRIMARY ACCOUNT 312								
PRIMARY ACCOUNT 314								
PRIMARY ACCOUNT 315								
PRIMARY ACCOUNT 316.1								
PRIMARY ACCOUNT 316.2 (5 YEAR)								
PRIMARY ACCOUNT 316.3 (7 YEAR)								
<b>TOTAL</b>								
<b>HIGGINS</b>								
PRIMARY ACCOUNT 311								
PRIMARY ACCOUNT 312								
PRIMARY ACCOUNT 314								
PRIMARY ACCOUNT 315								
PRIMARY ACCOUNT 316								

FLORIDA POWER CORPORATION  
SUMMARY OF RESERVE TRANSACTIONS - RETAIL METHODOLOGY  
DECEMBER 31, 1998

DESCRIPTION	RESERVE BALANCE 12/31/97	PLANT RETIRED	REMOVAL COST	SALVAGE	TRANSFERS AND ADJUSTMENTS	DEPRECIATION ACCRUALS	RESERVE BALANCE 12/31/98	DEPRECIATION RATE APPROVED 12/18/98
TOTAL	[REDACTED]							
SUWANNEE	[REDACTED]							
PRIMARY ACCOUNT 311	[REDACTED]							
PRIMARY ACCOUNT 312	[REDACTED]							
PRIMARY ACCOUNT 314	[REDACTED]							
PRIMARY ACCOUNT 315	[REDACTED]							
PRIMARY ACCOUNT 316.1	[REDACTED]							
PRIMARY ACCOUNT 316.2 (5 YEAR)	[REDACTED]							
PRIMARY ACCOUNT 316.3 (7 YEAR)	[REDACTED]							
TOTAL	[REDACTED]							
TURNER	[REDACTED]							
PRIMARY ACCOUNT 311	[REDACTED]							
PRIMARY ACCOUNT 312	[REDACTED]							
PRIMARY ACCOUNT 314	[REDACTED]							
PRIMARY ACCOUNT 315	[REDACTED]							
PRIMARY ACCOUNT 316	[REDACTED]							
TOTAL	[REDACTED]							
BARTOW-ANCLOTE PIPELINE	[REDACTED]							
CRYSTAL RIVER 1&2 COALPILE	[REDACTED]							
CRYSTAL RIVER 4&5 COALPILE	[REDACTED]							
SYSTEM ASSETS 316.2 (5 YEAR)	[REDACTED]							
SYSTEM ASSETS 316.3 (7 YEAR)	[REDACTED]							
TOTAL STEAM PRODUCTION	[REDACTED]							
FOSSIL DISMANTLEMENT - STEAM	[REDACTED]							
ANCLOTE	[REDACTED]							
BARTOW	[REDACTED]							
BARTOW-ANCLOTE PIPELINE	[REDACTED]							
CRYSTAL RIVER 1 & 2	[REDACTED]							
CRYSTAL RIVER 4 & 5	[REDACTED]							
HIGGINS	[REDACTED]							
SUWANNEE	[REDACTED]							
TURNER	[REDACTED]							
AVON PARK	[REDACTED]							
INGLIS	[REDACTED]							
SUBTOTAL	[REDACTED]							

FLORIDA POWER CORPORATION  
 SUMMARY OF RESERVE TRANSACTIONS - RETAIL METHODOLOGY  
 DECEMBER 31, 1998

DESCRIPTION	RESERVE BALANCE 12/31/97	PLANT RETIRED	REMOVAL COST	SALVAGE	TRANSFERS AND ADJUSTMENTS	DEPRECIATION ACCRUALS	RESERVE BALANCE 12/31/98	DEPRECIATION RATE APPROVED 12/18/98
FOSSIL DISMANTLEMENT - OTHER PROD.								
BAYBORO								
HIGGINS								
AVON PARK								
DEBARY								
BARTOW								
INTERCESSION CITY								
SUWANNEE								
TURNER								
PORT ST JOE								
RIO PINAR								
DEBARY (NEW)								
INTERCESSION CITY (NEW)								
UNIVERSITY OF FLORIDA								
TIGER BAY								
SUBTOTAL								
TOTAL FOSSIL DISMANTLEMENT								
NUCLEAR PRODUCTION								
CRYSTAL RIVER #3								
PRIMARY ACCOUNT 321								
PRIMARY ACCOUNT 322								
PRIMARY ACCOUNT 323								
PRIMARY ACCOUNT 324								
PRIMARY ACCOUNT 325.1								
PRIMARY ACCOUNT 325.2 (5 YEAR)								
PRIMARY ACCOUNT 325.3 (7 YEAR)								
TOTAL								
DECOMMISSIONING - RETAIL								
DECOMMISSIONING - WHOLESALE								
TOTAL NUCLEAR								
OTHER PRODUCTION								
BAYBORO								
HIGGINS								
AVON PARK								
DEBARY								
BARTOW								
INTERCESSION CITY								
PORT ST. JOE								
RIO PINAR								
SUWANNEE								
TURNER								
DEBARY (NEW)								
INTERCESSION CITY (NEW)								
UNIVERSITY OF FLORIDA (NEW)								

FLORIDA POWER CORPORATION  
SUMMARY OF RESERVE TRANSACTIONS - RETAIL METHODOLOGY  
DECEMBER 31, 1998

DESCRIPTION	RESERVE BALANCE 12/31/97	PLANT RETIRED	REMOVAL COST	SALVAGE	TRANSFERS AND ADJUSTMENTS	DEPRECIATION ACCRUALS	RESERVE BALANCE 12/31/98	DEPRECIATION RATE APPROVED 12/18/98
INTERCESSION CITY - SIEMENS TIGER BAY HINES ENERGY COMPLEX SYSTEM ASSETS 346.2 SYSTEM ASSETS 346.3								
TOTAL OTHER PRODUCTION								
TRANSMISSION PLANT								
350.1 TRANSMISSION EASEMENTS								
352 STRUCTURES								
353 STATION EQUIPMENT								
353.1 ENERGY CONTROL CENTER								
354 TOWERS AND FIXTURES								
355 POLES AND FIXTURES								
356 OVERHEAD CONDUCTOR								
357 UNDERGROUND CONDUIT								
358 UNDERGROUND CONDUCTOR								
359 MISCELLANEOUS PLANT EQUIP.								
TOTAL TRANSMISSION PLANT								
DISTRIBUTION PLANT								
360.1 DISTRIBUTION EASEMENTS								
361 STRUCTURES								
362 STATION EQUIPMENT								
364 POLES AND FIXTURES								
365 OVERHEAD CONDUCTOR								
366 UNDERGROUND CONDUIT								
367 UNDERGROUND CONDUCTOR								
368 LINE TRANSFORMERS								
369 OVERHEAD SERVICES								
369.2 UNDERGROUND SERVICES								
370 METERS								
371 INSTALL. ON CUST. PREM.								
372 LEASED PROPERTY								
373 STREET LIGHTING								
TOTAL DISTRIBUTION PLANT								
GENERAL PLANT								
390 STRUCTURES								
391 OFFICE EQUIPMENT								
391.1 OFFICE FURNITURE								
391.2 OFFICE EQUIPMENT								
391.3 COMPUTER EQUIPMENT								
391.5 DUPLICATING EQUIPMENT								
393 STORES EQUIPMENT								
393.1 MOTORIZED HANDLING EQUIP.								
393.2 STORAGE EQUIPMENT								
393.3 PORTABLE HANDLING EQUIP.								
394 TOOLS, SHOP & GARAGE EQUIP.								
394.1 TOOLS, SHOP & GARAGE EQUIP.								
394.2 TOOLS, SHOP & GARAGE EQUIP.								

FLORIDA POWER CORPORATION  
SUMMARY OF RESERVE TRANSACTIONS - RETAIL METHODOLOGY  
DECEMBER 31, 1998

DESCRIPTION	RESERVE BALANCE 12/31/97	PLANT RETIRED	REMOVAL COST	SALVAGE	TRANSFERS AND ADJUSTMENTS	DEPRECIATION ACCRUALS	RESERVE BALANCE 12/31/98	DEPRECIATION RATE APPROVED 12/18/98
395.2 PORTABLE LABORATORY EQUIP								
396 POWER OPERATED EQUIPMENT								
397 COMMUNICATIONS EQUIPMENT								
397.1 COMMUNICATIONS EQUIPMENT								
398.2 MISCELLANEOUS EQUIPMENT								
TOTAL GENERAL PLANT								
TRANSPORTATION EQUIPMENT								
392.1 PASSENGER CARS								
392.2 LIGHT TRUCKS								
392.3 HEAVY TRUCKS								
392.4 SPECIAL EQUIPMENT								
392.5 TRAILERS								
392.6 AIRCRAFT (USED)								
392.7 AIRCRAFT (NEW)								
TOTAL TRANSPORTATION EQUIP.								
TOTAL ELECTRIC PLANT RESERVE								
ENERGY CONSERVATION EQUIPMENT								
370.1 METERS								
398.1 MISCELLANEOUS								
SUBTOTAL								
INTANGIBLE PLANT								
INTANGIBLE PLANT - CUST SERV SYS								
SUBTOTAL								
GAS CONVERSION								
TOTAL ACCOUNT 111								

[REDACTED]