

EI801-94-AR

Form Approved  
OMB No. 1902-0021  
(Expires 7/31/95)

Check appropriate box:

Original signed form

Conformed copy

BUREAU OF REVENUE REQUIREMENTS  
ELECTRIC & GAS ACCOUNTING



# FERC Form No. 1: ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

This report is mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)  
FLORIDA POWER CORPORATION

Year of Report  
Dec. 31, 1994

P.O. Box 31002  
St. Petersburg, FL 33732

Independent Auditors' Report

The Board of Directors  
Florida Power Corporation:

We have audited the balance sheets - regulatory basis of Florida Power Corporation as of December 31, 1994 and 1993, and the related statements of income - regulatory basis for the years ended December 31, 1994 and 1993 and retained earnings and cash flows - regulatory basis for the year ended December 31, 1994, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published Accounting Releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and proprietary capital of Florida Power Corporation as of December 31, 1994 and 1993, and the results of its operations for the years then ended and the results of its cash flows for the year ended December 31, 1994, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published Accounting Releases.

This report is intended solely for the information and use of the board of directors and management of Florida Power Corporation and for filing with the Federal Energy Regulatory Commission and should not be used for any other purposes.



January 23, 1995



FERC FORM NO. 1:  
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES LICENSEES AND OTHER

IDENTIFICATION		
01 Exact Legal Name of Respondent FLORIDA POWER CORPORATION		02 Year of Report Dec 31, 1994
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 3201 34TH STREET SOUTH, ST. PETERSBURG, FLORIDA 33711		
05 Name of Contact Person DAVID P. DEVELLE		06 Title of Contact Person DIRECTOR REGULATORY ACCTG.
07 Address of Contact Person (Street, City, State, Zip Code) 3201 34TH STREET SOUTH, ST. PETERSBURG, FLORIDA 33711		
08 Telephone of Contact Person, including Area Code (813) 866-5606	09 This Report is (1) X An Original (2) A Resubmission	10 Date of Report (Mo, Da, Yr) 12/31/94
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report, that to the best of his / her knowledge information and belief, all statements of fact contained in the accompanying report are true and the accompanying 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 and including January 1 to and including December 31 of the year of the report.		
01 Name JOHN SCARDINO, JR.	03 Signature 	04 Date Signed (Mo, Da, Yr) 05/30/95
02 Title VICE PRESIDENT & CONTROLLER		
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 12/31/94	Year of Report Dec. 31, 1994
<b>LIST OF SCHEDULES (Electric Utility)</b>			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".			
Title of Schedule  (a)	Reference Page No.  (b)	Date Revised  (c)	Remarks  (d)
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
General Information .....	101	Ed. 12-87	
Control Over Respondent .....	102	Ed. 12-87	
Corporations Controlled by Respondent .....	103	Ed. 12-87	
Officers .....	104	Ed. 12-87	
Directors .....	105	Ed. 12-87	
Security Holders and Voting Powers .....	106 - 107	Ed. 12-90	
Important Changes During the Year .....	108 - 109	Rev. 12-93	
Comparative Balance Sheet .....	110 - 113	Rev. 12-93	
Statement of Income for the Year .....	114 - 117	Ed. 12-89	
Statement of Retained Earnings for the Year .....	118 - 119	Rev. 12-93	
Statement of Cash Flows .....	120 - 121	Ed. 12-89	
Notes to Financial Statements .....	122 - 123	Ed. 12-89	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion .....			
Nuclear Fuel Materials .....	200 - 201	Ed. 12-89	
Electric Plant in Service .....	202 - 203	Ed. 12-89	
Electric Plant Leased to Others .....	204 - 207	Ed. 12-88	
Electric Plant Held for Future Use .....	213	Ed. 12-89	
Construction Work in Progress -- Electric .....	214	Ed. 12-89	
Construction Overheads -- Electric .....	216	Ed. 12-87	
General Description of Construction Overhead Procedure .....	217	Ed. 12-89	
Accumulated Provision for Depreciation of Electric Utility Plant .....	218	Ed. 12-88	
Nonutility Property .....	219	Ed. 12-88	
Investment in Subsidiary Companies .....	221	Ed. 12-87	
Materials and Supplies .....	224 - 225	Ed. 12-89	
Allowances .....	227	Ed. 12-89	
Extraordinary Property Losses .....	228 - 229	New 12-93	NA
Unrecovered Plant and Regulatory Study Costs .....	230	Ed. 12-93	
Other Regulatory Assets .....	230	Ed. 12-93	
Miscellaneous Deferred Debits .....	232	New 12-93	
Accumulated Deferred Income Taxes (Account 190) .....	233	Ed. 12-89	
	234	Ed. 12-88	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>			
Capital Stock .....	250 - 251	Ed. 12-90	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock .....	252	Ed. 12-87	
Other Paid-in Capital .....	253	Ed. 12-87	
Discount on Capital Stock .....	254	Ed. 12-87	
Capital Stock Expense .....	254	Ed. 12-86	NA
Long-Term Debt .....	256 - 257	Ed. 12-90	

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>BALANCE SHEET SUPPORTING SCHEDULES</b> (Liabilities and Other Credits) (Continued)			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes .....	261	Ed. 12-88	
Taxes Accrued, Prepaid and Charged During Year .....	262 - 263	Ed. 12-90	
Accumulated Deferred Investment Tax Credits .....	266 - 267	Ed. 12-89	
Other Deferred Credits .....	269	Ed. 12-88	
Accumulated Deferred Income Taxes -- Accelerated Amortization Property .....	272 - 273	Ed. 12-89	
Accumulated Deferred Income Taxes -- Other Property .....	274 - 275	Ed. 12-89	
Accumulated Deferred Income Taxes -- Other .....	276 - 277	Ed. 12-93	
Other Regulatory Liabilities .....	278	New 12-93	
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Electric Operating Revenues .....	300 - 301	Ed. 12-90	
Sales of Electricity by Rate Schedules .....	304	Ed. 12-90	
Sales of Resale .....	310 - 311	Ed. 12-88	
Electric Operation and Maintenance Expenses .....	320 - 323	Rev. 12-93	
Number of Electric Department Employees .....	323	Ed. 12-88	
Purchased Power .....	326 - 327	Ed. 12-90	
Transmission of Electricity for Others .....	328 - 330	Ed. 12-90	
Transmission of Electricity by Others .....	332	Ed. 12-90	
Miscellaneous General Expenses -- Electric .....	335	Ed. 12-87	
Depreciation and Amortization of Electric Plant .....	336 - 338	Ed. 12-88	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts .....	340	Ed. 12-87	
<b>COMMON SECTION</b>			
Regulatory Commission Expenses .....	350 - 351	Ed. 12-90	
Research, Development and Demonstration Activities .....	352 - 353	Ed. 12-87	
Distribution of Salaries and Wages .....	354 - 355	Ed. 12-88	
Common Utility Plant and Expenses .....	356	Ed. 12-87	
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
Electric Energy Account .....	401	Rev. 12-90	
Monthly Peaks and Output .....	401	Rev. 12-90	
Steam-Electric Generating Plant Statistics (Large Plants) .....	402 - 403	Ed. 12-89	
Hydroelectric Generating Plant Statistics (Large Plants) .....	406 - 407	Ed. 12-89	NA
Pumped Storage Generating Plant Statistics (Large Plants) .....	408 - 409	Ed. 12-88	NA
Generating Plant Statistics (Small Plants) .....	410 - 411	Ed. 12-87	NA

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 12/31/94	Year of Report Dec. 31, 1994
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics .....	422 - 423	Ed. 12-87	
Transmission Lines Added During Year .....	424 - 425	Ed. 12-86	
Substations .....	426 - 427	Ed. 12-86	
Electric Distribution Meters and Line Transformers .....	429	Ed. 12-88	
Environmental Protection Facilities .....	430	Ed. 12-88	
Environmental Protection Expenses .....	431	Ed. 12-88	
Footnote Data .....	450	Ed. 12-87	NA
Stockholders' Reports Check appropriate box:			
<input checked="" type="checkbox"/> Four copies will be submitted.			
<input type="checkbox"/> No annual report to stockholders is prepared.			

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of the office where any other corporate books are kept, if different from that where the general corporate books are kept.</p> <p>Mr. John Scardino, Jr. Vice President &amp; Controller 3201 34th Street South St. Petersburg, FL 33711</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>State of Florida July 18, 1899</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>Not Applicable</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Electric Utility</p> <p>State of Florida</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>Yes...Enter the date when such independent accountant was initially engaged: .</p> <p>x No</p>			

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<b>CONTROL OVER RESPONDENT</b>			
<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state</p>	<p>name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p> <p>2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e., year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.</p>		
<p>The Company's 100 shares of common stock are held beneficially and of record by Florida Progress Corporation.</p>			

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<b>CORPORATIONS CONTROLLED BY RESPONDENT</b>			
<p>1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p>		<p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p> <p>4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e., year and company title) may be listed in column(a) provided the fiscal years for both the 10-K report and this are compatible.</p>	
<b>DEFINITIONS</b>			
<p>1. See the Uniform System of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>4. Joint control is that in which neither interest can effectively control or direct action without the consent</p>		<p>of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.</p>	
Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
Power Energy Services Corporation	Natural gas pipeline	100.0%	
Sunshine Pipeline Partners	Natural gas pipeline	33.3%	(a)
Power Interstate Energy Services Corporation	Natural gas pipeline	100.0%	
Sunshine Interstate Pipeline Partners	Natural gas pipeline	33.3%	(a)
SunShine PipeLines, Inc.	Natural gas pipeline	30.0%	(a)
Five Flags Holding Company	Natural gas pipeline	33.3%	(a)
Five Flags Pipe Line Company	Natural gas pipeline	33.3%	(a)
See Florida Power Corporation 1994 SEC 10-K Report Form filing Item 2 - Properties - Util Operations - Planned Generation.			
(a) Withdrew from partnership 9/9/94			

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**OFFICERS**

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.

2. If a change was made during the year in the incumbent of any position, show name and total remunera-

tion of the previous incumbent, and the date the change in incumbency was made.

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	PRESIDENT & CHIEF EXECUTIVE OFFICER	A. J. KEESLER, JR.	\$591,794
2	EXECUTIVE VICE PRESIDENT, ENERGY DISTRIBUTION	M. H. PHILLIPS	347,902
3	SR. VICE PRESIDENT, ADMINISTRATIVE SERVICES	J. F. CRONIN (retired 1/1/94)	121,403
4	SR. VICE PRESIDENT, CORPORATE SERVICES	D. L. MILLER	242,893
5	SR. VICE PRESIDENT, ENERGY DELIVERY	P. C. HENRY	246,523
6	SR. VICE PRESIDENT, ENERGY SUPPLY	J. A. HANCOCK	284,791
7	SR. VICE PRESIDENT, FINANCIAL SERVICES & CFO	J. R. HEINICKA	229,759
8	SR. VICE PRESIDENT LEGAL & ADMINISTRATIVE SERVICES	J. H. RICHARDSON	312,509
9	SR. VICE PRESIDENT, LEGAL & GOVERNMENTAL AFFAIRS	R. W. NEISER (retired 1/1/94)	102,764
10	SR. VICE PRESIDENT, NUCLEAR OPERATIONS	P. M. BEARD, JR.	206,345
11	VICE PRESIDENT, OFFICE OF THE PRESIDENT	G. E. GREENE, III (retired 1/1/94)	95,086
12	VICE PRESIDENT & CONTROLLER	J. SCARDINO, JR.	176,395
13	VICE PRESIDENT & TREASURER	D. R. KUZMA	291,541
14	VICE PRESIDENT, CENTRAL FLORIDA REGION	P. DAGOSTINO	214,419
15	VICE PRESIDENT, HUMAN RESOURCES	P. A. BLIZZARD (promoted 9/19/94)	117,313
16	VICE PRESIDENT, HUMAN RESOURCES	G. M. RICKUS, JR. (resigned 1/28/94)	213,839
17	VICE PRESIDENT, MARKETING, CUSTOMER SERVICE & PRICING	W. L. BARRON, JR.	175,393
18	VICE PRESIDENT, NORTH FLORIDA REGION	W. C. FOREHAND	103,637
19	VICE PRESIDENT, NUCLEAR PRODUCTION	G. L. BOLDT	200,122
20	VICE PRESIDENT, PUBLIC AFFAIRS	G. L. CAMPBELL	176,837
21	VICE PRESIDENT, SUNCOAST FLORIDA REGION	J. B. CASE	173,136
22	VICE PRESIDENT, TAX ADMINISTRATION	L. J. NEWSOME	169,933
23	SR. ASSISTANT TREASURER	K. E. MCDONALD	128,495
24	SR. ASSISTANT TREASURER	J. A. MCCLURE, III	138,606
25	ASSISTANT TREASURER	S. H. PURDUE	67,616
26			
27		*	
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32	*TOTAL SALARY INCLUDES THE AMOUNT EARNED UNDER THE		
33	MANAGEMENT INCENTIVE COMPENSATION PLAN		
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Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 12/31/94	Year of Report Dec. 31, 1994
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**DIRECTORS**

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director (a)	Principal Business Address (b)
* R. Mark Bostick	Auburndale, Florida
** Jack B. Critchfield Chairman of the Board	St. Petersburg, Florida
* Allen J. Keesler, Jr. President & Chief Executive Officer	St. Petersburg, Florida
* Richard Korpan	St. Petersburg, Florida
Frank C. Logan	Clearwater, Florida
Clarence V. McKee	Tampa, Florida
* Joan D. Ruffier	Orlando, Florida
Jean Giles Wittner	St. Petersburg, Florida
Stanley A. Brandimore	St. Petersburg, Florida      Retired 4/28/94
Lee H. Scott	St. Petersburg, Florida      Retired 4/28/94

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994	
<b>SECURITY HOLDERS AND VOTING POWERS</b>				
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust(whether voting trust, etc.) duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances</p>		<p>whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>		
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Stock books not closed in 1994</p>		<p>2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors or the respondent and number of such votes cast by proxy</p> <p>Total: 100</p> <p>By proxy: 100</p>		
		<p>3. Give the date and place of such meeting:</p> <p>April 20, 1995 St. Petersburg, Florida</p>		
		<b>VOTING SECURITIES</b>		
Line No.	Name (Title) and Address of Security Holder	Number of votes as of (date): December 31, 1994		
	(a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)
				Other (e)
4	TOTAL votes of all voting securities	100	100	
5	TOTAL number of security holders	1	1	
6	TOTAL votes of Security holders listed below	100	100	0
7	Florida Progress Corporation	100	100	
8	*			
9				
10				
11				
12				
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< (P106-8(1)) >

Pursuant to an agreement and plan of merger approved by the stockholders of Florida Power Corporation in March, 1982, Florida Progress Corporation is the owner of all of Florida Power's outstanding common stock.

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SECURITY HOLDERS AND VOTING POWERS (Continued)

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
19					
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Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform system of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each

natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. (Reserved.)

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.

- \*  
1. Amended franchises for 30 years and increased the franchise fee rate from 4% to 6% of residential and commercial revenue plus 6% of public street lighting revenue within the city limits, less property tax, operating license fees and other impositions.

Municipality	Effective Date
Pierson	02/22/94

2. None
3. Purchase or Sale of an Operating Unit or System  
(a) Description-Sale of distribution facilities to Withlacoochee River Electric Cooperative, Inc.

Summary of Transaction:

Sale price	\$82,233
Original cost	23,384
Accumulated Provision for Depreciation	7,341
Gain on Transaction	66,190

- (b) Description-Sale of distribution facilities to Reedy Creek Utility Company

Summary of Transaction:

ITEM 3. LEGAL PROCEEDINGS

1. FERC Docket No. ER94-961-000.

In April 1994, the FERC approved Florida Power's 1994 settlement agreement, which provides for rates designed to increase annual revenues by approximately \$9.8 million. The rate increases were effective in March and May 1994 and allow Florida Power to recover costs for new generating facilities and higher purchased power costs.

2. FERC Docket Nos. ER95-469-000 and ER95-457-000.

On January 23, 1995, Florida Power filed a wholesale rate increase with the FERC for its municipal and cooperative customers, that was proposed to become effective January 1, 1995. This increase was negotiated and filed under a pre-filing settlement agreement with all wholesale customers, except Reedy Creek Improvement District ("Reedy Creek"), which elected not to participate. The settlement for all classes of service (except rates for certain transmission service, which remained unchanged) is designed to increase annual revenues from the municipal customers by \$5.5 million and from one cooperative customer by \$5.1 million. Concurrently, Florida Power filed in a separate docket a \$920,000 rate increase for Reedy Creek, which is based on the same rates proposed in the settlement agreement. On March 21, 1995, the FERC issued an order accepting for filing the full requirements and partial requirements generation rates proposed for the municipal and cooperative customers, allowing these rates to become effective as of January 1, 1995, without hearing or suspension. FERC also accepted for filing the partial requirements generation rates proposed for Reedy Creek, allowing them to go into effect after a one day suspension as of January 2, 1995, subject to refund pending a hearing on their lawfulness under the Federal Power Act. FERC also accepted for filing the transmission rates proposed for all transmission customers, allowing them to go into effect after a five-month suspension as of June 1, 1995, subject to refund pending a hearing on their lawfulness under the Federal Power Act.

In a related matter, on February 14, 1995, Reedy Creek notified Florida Power that Reedy Creek is exercising certain contract demand termination rights under its contract with Florida Power, based on Reedy Creek's allegation that the total base rate increase filed with FERC is an increase of 15 percent or more. Reedy Creek states that it will decrease its contract demand from the current level of 60 MW to 30 MW in 1996, 10 MW in 1997, 10 MW in 1998, and 15 MW in 1999. Florida Power does not believe that it has filed a total base rate increase in an amount of 15 percent or more, and will dispute Reedy Creek's notice of termination. FERC also set this issue for hearing in its order of March 21, 1995.

3. Orlando CoGen (1), Inc. and Orlando Power Generation I Inc., as general partners of and on behalf of Orlando CoGen Limited, L.P. v. Florida Power Corporation, U.S. District Court, Middle District of Florida, Orlando Division, Case No. 94-303-CIV-ORL-22.

Petition for Resolution of a Cogeneration Contract Dispute with Orlando CoGen Limited, L.P. by Florida Power Corporation, Florida Public Service Commission, Docket No. 940357-EQ.

In 1993, Florida Power notified Orlando CoGen Limited, L.P. ("OCL"), a limited partnership selling electricity to Florida Power, that OCL was in default of its purchased power contract with Florida Power by failing to install and maintain backup fuel at its cogeneration facility. On March 10, 1994, the general partners of OCL - Orlando CoGen (1), Inc., a subsidiary of Air Products and Chemicals, Inc. ("Air Products"), and

Orlando Power Generation I Inc., a subsidiary of UtilCo Group ("UtilCo") - filed suit against Florida Power as general partners of and on behalf of OCL. As amended, the suit now seeks unspecified damages under federal and state antitrust laws and an order directing Florida Power to pay the capacity payment under the contract. The suit also includes a breach of contract count based on Florida Power's reliance on the pricing mechanism specified in the contract, which allows Florida Power to pay an as-available energy price rather than a higher firm energy price when the avoided unit upon which the contract price is based would not have been operated.

Florida Power filed an answer to the complaint and antitrust claims, and a counterclaim against the partnership, Air Products, and UtilCo, alleging that OCL never intended to maintain an uninterrupted fuel supply, and therefore fraudulently induced Florida Power to execute a purchased power contract.

On April 7, 1994, Florida Power filed a complaint with the FPSC requesting the FPSC to enter an order stipulating that the contract between OCL and Florida Power requires OCL to provide a backup fuel supply for its cogeneration facility. OCL filed a motion to dismiss the FPSC case on the grounds that the FPSC lacks jurisdiction to interpret this cogeneration contract. On February 15, 1995, the FPSC issued an order granting OCL's motion. For additional discussion of this matter, see Note 11 to the Financial Statements.

4. Pasco CoGen, Ltd. v. Florida Power Corporation, Florida Circuit Court, Sixth Judicial Circuit for Pasco County, Case No. 94-5331-CA-DIV-Y.

On October 14, 1994, Florida Power was served with a complaint brought by Pasco CoGen, Ltd. ("Pasco"), a Florida limited partnership. Under a purchase power contract, Pasco sells electricity to Florida Power from Pasco's natural gas-fired cogeneration facility located in Pasco County, Florida. The dispute involves Florida Power's reliance on the pricing mechanism specified in Pasco's contract, which allows Florida Power to pay an as-available energy price rather than a higher firm energy price when the avoided unit upon which the contract price is based would not have been operated. Pasco seeks a declaratory judgment that it is entitled to higher payments for energy delivered to Florida Power and a mandatory injunction requiring Florida Power to pay higher energy payments, based on Pasco's allegation that the avoided unit would have operated more often than Florida Power's model indicates. Pasco also seeks unspecified damages for Florida Power's alleged breach of the Pasco contract and violations of Florida antitrust law. On November 2, 1994, Florida Power moved for the court to dismiss the Pasco complaint. On December 8, 1994, the court denied Florida Power's motion. On February 27, 1995, the court issued an order dismissing an appeal Florida Power had voluntarily sought

to have dismissed. For additional discussion of this matter, see Note 11 to the Financial Statements.

5. NCP Lake Power, Inc. v. Florida Power Corporation, Florida Circuit Court, Fifth Judicial Circuit for Lake County, Case No. 94-2354 CA-01.

On October 21, 1994, Florida Power was served a complaint brought by NCP Lake Power, Inc. ("Lake"), a general partner of Lake Cogen Ltd, a Florida limited partnership. Under a purchase power contract, Lake sells electricity to Florida Power from Lake's natural-gas-fired cogeneration facility located in Lake County, Florida. The dispute involves Florida Power's reliance on the pricing mechanism specified in Lake's contract price which allows Florida Power to pay an as-available price rather than a higher firm energy price when the avoided unit upon which the contract price is based would not have been operated.

Lake seeks unspecified damages for Florida Power's alleged breach of the Lake contract, and a declaratory judgment that Lake is entitled to higher payments for energy delivered to Florida Power. On November 10, 1994, Florida Power moved for the court to dismiss the Lake complaint. On February 7, 1995, the court issued an order denying Florida Power's motion. For additional discussion of this matter, see Note 11 to the Financial Statements.

6. In re: Petition of Florida Power Corporation for a Declaratory Statement regarding the application of Rule 25-17-22,020, F.A.C., to certain negotiated contracts for the purchase of firm capacity and energy, Florida Public Service Commission, Docket No. 940771-EQ.

On July 21, 1994, Florida Power filed the above-referenced petition seeking a FPSC declaration that Florida Power's reliance on the pricing mechanism specified in 11 of its purchased power contracts is consistent with FPSC regulations. The mechanism in question allows Florida Power to pay an as-available energy price rather than a higher firm energy price when the avoided unit upon which the contract prices are based would not have been operated. Various non-utility generators have intervened for the purpose of moving to dismiss this petition, arguing that this is a contract dispute over which the FPSC lacks jurisdiction. On January 31, 1995, the FPSC granted the motion to dismiss. For additional discussion of this matter, see Note 11 to the Financial Statements.

7. In re: Petition of Florida Power Corporation for determination that its plan for curtailing purchases from qualifying facilities in minimum load conditions is consistent with Rule 25-17-086, F.A.C., Florida Public Service Commission, Docket No. 941101-EQ.

As a result of various factors, Florida Power has begun to experience a condition where the total energy on its system may exceed the demand of its customers during minimum load periods on certain days, usually during the mild-weather period from mid-October through May. On October 14, 1994, Florida Power placed into effect a generation curtailment plan, and filed the above-referenced petition with the FPSC to seek a determination that the curtailment plan is consistent with FPSC rules. A hearing in this matter has been set for May 8-9, 1995. For additional discussion of this matter, see Note 11 to the Financial Statements.

8. In re: Petition for declaratory statement regarding eligibility for Standard Offer contract by Florida Power Corporation, Florida Public Service Commission Docket No. 950110E1.

The FPSC's rules limit "standard offer" cogeneration projects to 75 MW. Standard offers are pre-approved contracts which utilities are required to offer, and which in turn are amenable to being accepted by a qualifying facility of 75 MW or less. Panda-Kathleen L. ("Panda") entered into a standard offer cogeneration contract with Florida Power on November 25, 1991. Recently Florida Power learned that Panda is planning to build a 115 MW facility. On January 23, 1995, Florida Power filed the above-reference petition seeking a FPSC ruling that Florida Power's standard offer contract is not available to Panda if it constructs a 115 MW facility. Panda has also attempted to extend the term of the standard offer contract from 20 years to 30 years. Florida Power's petition also seeks a declaration that the contract term is 20 years.

9. In re: Petition of Florida Power Corporation for approval to increase accrual for nuclear decommissioning costs.

In December 1994, Florida Power filed a new site-specific study with the FPSC that estimated total future decommissioning costs to be approximately \$1.7 billion, which corresponds to \$391 million in 1994 dollars. Florida Power filed a petition with the FPSC requesting that the retail portion of annual decommissioning expense be increased to \$1.7 million, beginning in January 1995. Florida Power is not seeking an increase in rates to recover the higher costs. The FPSC is expected to rule on this petition in 1995.

10. The Coastal Corporation, et al. v. Florida Power Corporation et al., District Court, Harris County, Texas, 125th Judicial Circuit, Docket No. 95-003374.

Florida Power and two subsidiaries, Power Energy Services Corporation ("Power Energy") and Power Interstate Energy Services Corporation ("Power Interstate"), are parties to a June 30, 1993 letter agreement with the Coastal Corporation and TransCanada Pipeline, and their subsidiaries, which concerns the rights and obligations of the partners in the two partnerships formed to develop the Sunshine Pipeline project. Pursuant to this letter agreement, on December 30, 1994, Florida Power demanded return of Power Energy's and Power Interstate's capital accounts in the partnerships which total approximately \$6 million. Without refusing or otherwise responding to this demand, on January 24, 1995, the Coastal Corporation and TransCanada Pipeline, and their subsidiaries, sought declaratory relief in the above-referenced action. The plaintiffs seek a court order that as withdrawn partners, Power Energy and Power Interstate have forfeited their right to return of their partnership capital accounts or, in the alternative, that the capital accounts should not be returned because the defendants have violated their fiduciary duties to the partnerships by allegedly attempting to arrange alternative sources of fuel supply for Florida Power generating plants.

On February 27, 1995, Florida Power entered a special appearance in this case to present a motion objecting to the court's jurisdiction on the grounds that no basis exists for maintaining this action in Texas and that it should be dismissed for want of personal jurisdiction. On March 8, 1995, Power Energy and Power Interstate withdrew their demand letters dated December 30, 1994 and waived their right to be paid their capital accounts. On March 16, 1995, the plaintiffs filed a notice of voluntary dismissal, with prejudice, of all claims and causes of action which they

asserted in this action.

11. Florida Power Corporation v. ANR Southern Pipeline et al., Circuit Court, Sixth Judicial Circuit for Pinellas County, Florida, Case No. 95-761-CI-11.

On February 2, 1995, Florida Power filed a complaint for declaratory judgment declaring Florida Power's right to terminate, effective March 2, 1995, two agreements related to the transportation of natural gas through the proposed Sunshine Pipeline. Florida Power entered into these agreements in April 1993, upon the condition that the proposed Sunshine Pipeline project would have all of its regulatory approvals on or before March 1, 1995. In 1994, when it became evident to all parties that this deadline would not be met, the Sunshine development partnership took the position that Florida Power had waived its right to terminate the precedent agreements on March 1, 1995. Given Florida Power's right to terminate for Sunshine's failure to meet the regulatory approval condition, and given Sunshine's contention that Florida Power had waived its termination right, Florida Power concurrently gave notice to the Sunshine development partnership of termination of the precedent agreements and filed the above-referenced action to resolve this controversy. The defendants' response to this complaint is due to be filed in April 1995.

12. Praxair, Inc. v. Florida Power & Light Company ("FP&L") and Florida Power Corporation, U.S. District Court for the Middle District of Florida, Tampa Division, Civil Action No. 88-1672-CIV-T-13C.

On October 14, 1988, Praxair, Inc. ("Praxair"), formerly a part of Union Carbide Corporation, filed this suit seeking both injunctive relief and damages. Praxair claims Florida Power violated provisions of the Sherman and Clayton Antitrust Acts, primarily by refusing to provide retail electric service to Praxair's plant at Mims, Florida. Florida Power's records indicate that a territorial agreement has been in effect between it and FP&L for approximately 30 years, pursuant to which it was understood and agreed that FP&L, not Florida Power, would provide retail service in the area in question. Florida Power's records also indicate that this territorial agreement was approved by the FPSC pursuant to a state policy encouraging retail service territorial agreements, and that at least one amendment to the territorial agreement was approved by the FPSC as part of its supervision of Florida Power's and FP&L's territorial arrangements.

On November 22, 1988, Florida Power and FP&L jointly filed a motion for summary judgment contending that there is no dispute as to any material issue of fact, and that the case should be decided in their favor as a matter of law because the approved territorial agreement qualifies for the state action exemption to the antitrust laws. The FPSC entered an appearance in this case in support of the joint motion for summary judgment. On May 2, 1989, the plaintiff filed a motion for partial summary judgment as to the issue of liability. On December 8, 1993, the court denied both motions. Praxair, FP&L and Florida Power all filed motions for reconsideration of the December 8, 1993 order. On January 26, 1994, the court denied all motions for reconsideration on the basis that a material issue of fact exists. The court has delayed additional discovery and the setting of the case for trial in order to allow appeals of the court's January 26th order. Florida Power and FP&L filed notices of appeal with the U.S. Court of Appeals for the 11th Circuit on February 8, 1994, and Praxair filed a notice of cross appeal on February 22, 1994. Briefs have been filed by all parties, as well as by the FPSC and the Attorney General of Florida as amici curiae in support of the positions of Florida Power and FP&L. On February 27, 1995, the U.S. Court of Appeals set Florida Power's appeal for oral argument on April 11, 1995.

13. Northern States Power Company, et al. v. United States Department of Energy, Case Number 94-1457, U.S. Court of Appeals, D.C. Circuit.

On June 20, 1994, Florida Power joined with 13 other nuclear utilities in an action brought against the United States Department of Energy ("DOE") under the terms of the Nuclear Waste Policy Act ("NWPA"). The NWPA requires DOE to accept responsibility for spent nuclear fuel ("SNF") and high level radioactive waste ("HLW") by January 31, 1998. DOE has announced that it will not meet that deadline. The utilities seek a declaration that the NWPA imposes on DOE an unconditional obligation to accept SNF and HLW by January 31, 1998, and an order directing DOE to develop a program with milestones and appropriate reporting requirements to ensure DOE's compliance with the statutorily mandated date. Failure of DOE to accept SNF and HLW will not immediately affect Florida Power, which has sufficient on-site storage capacity for spent fuel through about the year 2010. If, however, DOE does not begin accepting spent fuel and high-level waste, eventually Florida Power will be forced to seek other temporary storage options.

14. Florida Public Utilities Company v. Florida Power Corporation, Florida Power & Light Company, Atlanta Gas Light Company, and City of Sanford, Florida, United States District Court for the Middle District of Florida, Orlando Division, Civil Action No. 92-115-CIV-ORL-19.

On February 7, 1992, Florida Power was served with a copy of a complaint alleging damages caused by violations of CERCLA and Sections 376.302 and 376.313(3) Florida Statutes, by former owners of a coal gasification plant previously operated at Sanford, Florida. The plaintiff, Florida Public Utilities Company, currently owns the land which includes the former plant site. The complaint states that the FDEP has completed its initial investigation and has determined that hazardous substances have

been discharged and/or released at the site of the former gasification plant. The plaintiff alleges that Florida Power owned and operated the plant from 1944 until 1946 and that Florida Power is a successor in interest through the merger of Florida Power with a previous owner of the plant, Sanford Gas Company.

On February 3, 1994, the parties to this action submitted a completed contamination assessment report to the FDEP. As of this date, Florida Power has not received any further communication from the FDEP. Florida Power anticipates an extended period of negotiation with the FDEP. The lawsuit continues to be stayed pending the results of the FDEP's review.

On February 14, 1995, the parties filed a joint stipulation for dismissal of this action without prejudice to the plaintiff. The dismissal will permit the parties to continue discovery necessary for preservation of testimony of elderly witnesses, although the time period for limitation on actions of this type will begin to run again from the date of the order approving the joint stipulation. Florida Power anticipates an extended period of negotiation with the FDEP, which will continue even after the

dismissal of the plaintiff's action.

At the present time, Florida Power does not believe that its share of the costs of cleaning up this site will be material, or that it will have to bear a significantly disproportionate share of those costs. This matter is being reported because liability for the cleanup of certain sites is technically joint and several, and because the extent to which other parties will ultimately share in the cleanup costs at this site is not yet determinable. (See Note 11 to the Financial Statements for further information regarding the potential costs.)

15. Peak Oil Company, Missouri Electric Works, 62nd Street, AKO Bayside, Bluff Electric and Sydney Mine Superfund Sites.

Florida Power has been notified by the EPA that it is or could be a "potentially responsible party" ("PRP") with respect to each of the above Superfund sites. Based upon the information presently available, Florida Power has no reason to believe that its total liability for the cleanup of these sites will be material or that it will be required to pay a significantly disproportionate share of those costs. However, these matters are being reported because liability for cleanup of certain sites is technically joint and several, and because the extent to which Florida Power may ultimately have to participate in those cleanup costs is not presently determinable. (See Note 11 to the Financial Statements for further information regarding the potential costs.)

16. Peak Oil Company and Zellwood Groundwater Superfund Sites.

Florida Progress has been notified by the EPA that one or more former non-utility operations whose assets have been divested are or could be PRPs with respect to the Zellwood Groundwater or Peak Oil Company Superfund cleanup sites. Based upon the information presently available, Florida Progress has no reason to believe that its total liability for the cleanup of these sites will be material or that it will be required to pay a significantly disproportionate share of those costs.

With respect to the Peak Oil Superfund site, one of the subsidiaries of Florida Progress agreed to settle with and pay the EPA \$2,607.25, which the subsidiary expects will bring the matter to a final conclusion.

In June 1994, a subsidiary of Florida Progress responded to the EPA's supplemental information request with respect to the Zellwood Groundwater Superfund site. The EPA is currently reviewing the more than 750 responses from the various PRPs named for this site.

These matters are being reported because liability for cleanup of certain sites is technically joint and several, and because the extent to which Florida Progress may ultimately have to participate in those cleanup costs is not presently determinable. (See Note 11 to the Financial Statements for further information regarding the potential costs.)

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) 12/31/94	Year of Report Dec. 31, 1994										
IMPORTANT CHANGES DURING THE YEAR (Continued)													
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Sales Price</td> <td style="text-align: right;">\$30,710</td> </tr> <tr> <td>Original Cost</td> <td style="text-align: right;">16,783</td> </tr> <tr> <td>Accumulated Provision for Depreciation</td> <td style="text-align: right;">5,348</td> </tr> <tr> <td>Gain on Transaction</td> <td style="text-align: right;">19,275</td> </tr> </table>				Sales Price	\$30,710	Original Cost	16,783	Accumulated Provision for Depreciation	5,348	Gain on Transaction	19,275		
Sales Price	\$30,710												
Original Cost	16,783												
Accumulated Provision for Depreciation	5,348												
Gain on Transaction	19,275												
<p>(c) Description-Sale of distribution facilities to the City of Sebring</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Summary of Transaction:</td> </tr> <tr> <td style="width: 40%;">Sale price</td> <td style="text-align: right;">\$36,309</td> </tr> <tr> <td>Original Cost</td> <td style="text-align: right;">54,257</td> </tr> <tr> <td>Accumulated Provision for Depreciation</td> <td style="text-align: right;">36,824</td> </tr> <tr> <td>Gain on Transaction</td> <td style="text-align: right;">18,888</td> </tr> </table> <p>by a separate rate, the "SR1 Rate Rider".</p>				Summary of Transaction:		Sale price	\$36,309	Original Cost	54,257	Accumulated Provision for Depreciation	36,824	Gain on Transaction	18,888
Summary of Transaction:													
Sale price	\$36,309												
Original Cost	54,257												
Accumulated Provision for Depreciation	36,824												
Gain on Transaction	18,888												
<p>(d) Description - Purchase of distribution facilities from City of Sebring</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Summary of Transaction:</td> </tr> <tr> <td style="width: 40%;">Purchase price</td> <td style="text-align: right;">\$409,727</td> </tr> <tr> <td>Original Cost</td> <td style="text-align: right;">162,085</td> </tr> <tr> <td>Accumulated Provision for Depreciation</td> <td style="text-align: right;">72,376</td> </tr> <tr> <td>Miscellaneous Amortization</td> <td style="text-align: right;">317,018</td> </tr> </table>				Summary of Transaction:		Purchase price	\$409,727	Original Cost	162,085	Accumulated Provision for Depreciation	72,376	Miscellaneous Amortization	317,018
Summary of Transaction:													
Purchase price	\$409,727												
Original Cost	162,085												
Accumulated Provision for Depreciation	72,376												
Miscellaneous Amortization	317,018												
<p>NOTE: Transactions (c) and (d) occurred in prior years but the final journal entries were not made until 1994.</p>													
<p>(e) Description-Purchase of distribution facilities from Sumter Electric Cooperative, Inc.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Summary of Transaction:</td> </tr> <tr> <td style="width: 40%;">Purchase price</td> <td style="text-align: right;">\$2,872,386</td> </tr> <tr> <td>Original Cost</td> <td style="text-align: right;">822,512</td> </tr> <tr> <td>Accumulated Provision for Depreciation</td> <td style="text-align: right;">486,730</td> </tr> <tr> <td>Miscellaneous Amortization</td> <td style="text-align: right;">2,540,601</td> </tr> </table> <p>This transaction was submitted to the Federal Energy Regulatory Commission on April 11, 1995.</p>				Summary of Transaction:		Purchase price	\$2,872,386	Original Cost	822,512	Accumulated Provision for Depreciation	486,730	Miscellaneous Amortization	2,540,601
Summary of Transaction:													
Purchase price	\$2,872,386												
Original Cost	822,512												
Accumulated Provision for Depreciation	486,730												
Miscellaneous Amortization	2,540,601												
<p>4. None</p>													
<p>5. See Item 3 above.</p>													
<p>6. During 1994 Florida Power Corporation (the Company) issued a total of \$3,932,000,000 of commercial paper, and redeemed a total of \$4,001,700,000. The average daily weighted interest rate during the period was 4.18%. The Company did not issue, sell, or otherwise incur, any other securities or debt obligations.</p> <p>Authorization for items under note 6 was received from the Florida Public Service Commission under Order No. PSC-93-1757-FOF-E1.</p>													
<p>7. None</p>													
<p>8. A new two-year Agreement between the Company and the International Brotherhood of Electric Workers (IBEW), was ratified on January 9, 1995 (retroactive to December 12, 1994) by Union members. The total package, including wage and benefit changes will increase 2.5% in 1995 and 2% in 1996, based on 1994 wages.</p>													
<p>9. See pages 109(A) through 109(I).</p>													
<p>10. None</p>													
<p>11. N/A</p>													
<p>12. N/A</p>													

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr.) 12/31/94		Year of Report Dec. 31, 1994	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)							
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)			
1	UTILITY PLANT						
2	Utility Plant (101-106, 114)	200-201	\$5,320,256,665	\$5,603,388,707			
3	Construction Work in Progress (107)	200-201	285,709,294	222,100,507			
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		\$5,605,965,959	\$5,825,489,214			
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	2,032,998,947	2,209,095,933			
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	\$3,572,967,012	\$3,616,393,281			
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	368,293,921	375,665,396			
8	(Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)	202-203	299,925,418	322,807,006			
9	Net Nuclear Fuel (Enter Total of lines 7 Less 8)	-	\$68,368,503	\$52,858,390			
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	\$3,641,335,515	\$3,669,251,671			
11	Utility Plant Adjustments (116)	122	0	0			
12	Gas Stored Underground-Noncurrent (117)	-	0	0			
13	OTHER PROPERTY AND INVESTMENTS						
14	Nonutility Property (121)	221	6,136,445	7,312,200			
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	903,129	440,036			
16	Investments in Associated Companies (123)	-	0	0			
17	Investment in Subsidiary Companies (123.1)	224-225	4,852,561	0			
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)	-					
19	Noncurrent Portion of Allowances	228-229	0	0			
20	Other Investments (124)		6,704	6,704			
21	Special Funds (125-128)	-	107,679,038	123,629,221			
22	TOTAL Other Property and Investments (Total of lines 14-17,19-21)		\$117,771,619	\$130,508,089			
23	CURRENT AND ACCRUED ASSETS						
24	Cash (131)	-	(11,630,411)	(10,278,807)			
25	Special Deposits (132-134)	-	7,161,405	2,755,746			
26	Working Fund (135)	-	582,054	435,099			
27	Temporary Cash Investments (136)	-	0	0			
28	Notes Receivable (141)		62,474	50,629			
29	Customer Accounts Receivable (142)	-	92,087,209	0			
30	Other Accounts Receivable (143)	-	12,194,831	(69,569)			
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	2,393,978	0			
32	Notes Receivable from Associated Companies (145)	-	0	108,883,883			
33	Accounts Receivable from Assoc. Companies (146)	-	499,119	453,564			
34	Fuel Stock (151)	227	58,853,761	52,581,011			
35	Fuel Stock Expenses Undistributed (152)	227	0	0			
36	Residuals (Elec) and Extracted Products (153)	227	0	0			
37	Plant Materials and Operating Supplies (154)	227	112,111,523	109,806,722			
38	Merchandise (155)	227	261,031	0			
39	Other Materials and Supplies (156)	227	0	0			
40	Nuclear Materials Held for Sale (157)	202-203/227	0	0			
41	Allowances (158.1 and 158.2)	228-229	0	0			
42	(Less) Noncurrent Portion of Allowances	228-229	0	0			
43	Stores Expense Undistributed (163)	-	(222,067)	540,353			
44	Gas Stored Underground-Current (164.1)	-	0	0			
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-	0	0			
46	Prepayments (165)	-	5,898,351	5,846,441			
47	Advances for Gas (166-167)	-	0	0			
48	Interest and Dividends Receivable (171)	-	0	0			
49	Rents Receivable (172)	-	0	0			
50	Accrued Utility Revenues (173)	-	65,801,493	57,963,423			
51	Miscellaneous Current and Accrued Assets (174)		0	0			
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$341,266,795	\$328,968,495			

Name of Respondent  
FLORIDA POWER CORPORATION

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(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	-	\$8,202,620	\$7,871,948
55	Extraordinary Property Losses (182.1)	230	0	0
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	10,806,022
57	Other Regulatory Assets (182.3)	232	276,146,841	260,642,851
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	0	0
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	0	0
60	Clearing Accounts (184)	-	342,721	186,846
61	Temporary Facilities (185)	-	0	0
62	Miscellaneous Deferred Debits (186)	233	8,201,578	7,496,454
63	Def. Losses from Disposition of Utility Plt. (187)	-	0	0
64	Research, Devel. and Demonstration Expend. (188)	352-353	20,157	0
65	Unamortized Loss on Reacquired Debt (189)	-	23,372,662	21,730,548
66	Accumulated Deferred Income Taxes (190)	234	194,464,000	198,078,000
67	Unrecovered Purchased Gas Costs (191)	-	0	0
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		\$510,750,579	\$506,812,669
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52, and 68)		\$4,611,124,508	\$4,635,540,924

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b>				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	\$354,405,315	\$354,405,315
3	Preferred Stock Issued (204)	250-251	148,496,700	143,496,700
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	962,114	962,114
7	Other Paid-in Capital (208-211)	253	457,477,263	587,477,263
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	709,576,848	728,461,167
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	6,932	(3,874,455)
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	TOTAL Proprietary Capital (Enter Total of Lines 2 thru 13)	-	\$1,670,925,172	\$1,810,928,104
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	1,126,905,000	1,126,905,000
17	(Less) Reacquired Bonds (222)	256-257	0	0
18	Advances from Associated Companies (223)	256-257	0	0
19	Other Long-Term Debt (224)	256-257	324,800,000	278,899,999
20	Unamortized Premium on Long-Term Debt (225)	-	436,130	357,529
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	7,598,782	6,979,297
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	\$1,444,542,348	\$1,399,183,231
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases-Noncurrent (227)	-	4,823,101	3,604,954
25	Accumulated Provision for Property Insurance (228.1)	-	345,662	6,344,837
26	Accumulated Provision for Injuries and Damages (228.2)	-	6,145,709	7,745,716
27	Accumulated Provision for Pensions and Benefits (228.3)	-	53,677,971	73,252,511
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	29,573,892	21,825,861
29	Accumulated Provision for Rate Refunds (229)	-	6,225,000	2,025,654
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)	-	\$100,791,335	\$114,799,533
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	125,000,000	55,300,000
33	Accounts Payable (232)	-	90,916,877	69,279,987
34	Notes Payable to Associated Companies (233)	-	0	0
35	Account Payable to Associated Companies (234)	-	17,116,416	21,437,130
36	Customer Deposits (235)	-	71,525,271	76,931,861
37	Taxes Accrued (236)	262-263	33,088,079	18,388,408
38	Interest Accrued (237)	-	33,226,521	32,641,052
39	Dividends Declared (238)	-	0	0
40	Matured Long-Term Debt (239)	-	0	0
41	Matured Interests (240)	-	0	0
42	Tax Collections Payable (241)	-	7,787,426	7,862,466
43	Miscellaneous Current and Accrued Liabilities (242)	-	25,875,757	25,015,307
44	Obligations Under Capital Leases-Current (243)	-	1,151,382	1,218,147
45	TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44)	-	\$405,687,729	\$308,074,358

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
46	DEFERRED CREDITS				
47	Customer Advances for Construction (252)		\$3,825	\$5,262	
48	Accumulated Deferred Investment Tax Credits (255)	266-267	117,808,882	109,313,882	
49	Deferred Gains from Disposition of Utility Plant (256)		0	0	
50	Other Deferred Credits (253)	269	17,620,491	24,865,921	
51	Other Regulatory Liabilities (254)	278	215,793,726	211,219,633	
52	Unamortized Gain on Reacquired Debt (257)	269	0	0	
53	Accumulated Deferred Income Taxes (281-283)	272-277	637,951,000	657,151,000	
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		\$989,177,924	\$1,002,555,698	
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					
68	TOTAL Liabilities and Other Credits (Enter Total of Lines 14, 22, 30, 45 and 54)		\$4,611,124,508	\$4,635,540,924	

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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**STATEMENT OF INCOME FOR THE YEAR**

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another Utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$2,080,450,076	\$1,957,589,934
3	Operating Expenses			
4	Operation Expenses (401)	320-323	1,113,799,985	1,036,521,624
5	Maintenance Expenses (402)	320-323	122,878,681	136,768,428
6	Depreciation Expense (403)	336-338	253,301,098	235,774,664
7	Amort. & Depl. of Utility Plant (404-405)	336-338	5,083,688	3,865,210
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	2,663,521	576,502
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		466,826	0
10	Amort. of Conversion Expenses (407)		0	0
11	Regulatory Debits (407.3)		0	0
12	(Less) Regulatory Credits (407.4)		0	0
13	Taxes Other Than Income Taxes (408.1)	262-263	162,771,655	152,641,348
14	Income Taxes - Federal (409.1)	262-263	97,839,606	109,638,740
15	- Other (409.1)	262-263	17,453,854	19,075,582
16	Provision for Deferred Income Taxes (410.1)	234,272-277	60,532,000	94,590,066
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	52,641,000	110,394,056
18	Investment Tax Credit Adj. - Net (411.4)	266	(8,495,000)	(8,459,000)
19	(Less) Gains from Disp. of Utility Plant (411.6)		0	0
20	Losses from Disp. of Utility Plant (411.7)		0	0
21	(Less) Gains from Disposition of Allowances (411.8)		0	0
22	Losses from Disposition of Allowances (411.9)		0	0
23	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 22)		\$1,775,654,914	\$1,670,599,108
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$304,795,162	\$286,990,826

Name of Respondent  
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STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
\$2,080,450,076	\$1,957,589,934					2
						3
1,113,799,985	1,036,521,624					4
122,878,681	136,768,428					5
253,301,098	235,774,664					6
5,083,688	3,865,210					7
2,663,521	576,502					8
466,826	0					9
0	0					10
0	0					11
0	0					12
162,771,655	152,641,348					13
97,839,606	109,638,740					14
17,453,854	19,075,582					15
60,532,000	94,590,066					16
52,641,000	110,394,056					17
(8,495,000)	(8,459,000)					18
0	0					19
0	0					20
0	0					21
0	0					22
\$1,775,654,914	\$1,670,599,108					23
\$304,795,162	\$286,990,826					24

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/94		Year of Report Dec. 31, 1994	
STATEMENT OF INCOME FOR THE YEAR (Continued)							
Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY		
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)	
1							
2							
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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)	--	\$304,795,162	\$286,990,826
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		0	0
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		0	21
31	Revenues From Nonutility Operations (417)		0	0
32	(Less) Expenses of Nonutility Operations (417.1)		1,166,114	0
33	Nonoperating Rental Income (418)		(56,250)	(97,107)
34	Equity in Earnings of Subsidiary Companies (418.1)	119	(3,881,387)	6,932
35	Interest and Dividend Income (419)		85,852	118,035
36	Allowance for Other Funds Used During Construction (419.1)		6,160,435	8,870,769
37	Miscellaneous Nonoperating Income (421)		333,726	(374,581)
38	Gain on Disposition of Property (421.1)		638,661	3,472,870
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		\$2,114,923	\$11,996,897
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		4,726	6,039
42	Miscellaneous Amortization (425)	340	405,830	2,540,614
43	Miscellaneous Income Deductions (426.1-426.5)	340	2,729,905	2,419,894
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		\$3,140,461	\$4,966,547
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	163,010	147,053
47	Income Taxes - Federal (409.2)	262-263	(414,798)	555,686
48	Income Taxes - Other (409.2)	262-263	(69,006)	94,456
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277	0	0
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	304,000	714,478
51	Investment Tax Credit Adj. - Net (411.5)		0	0
52	(Less) Investment Tax Credits (420)		0	0
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		(\$624,794)	\$82,717
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		(\$400,744)	\$6,947,633
55	Interest Charges			
56	Interest on Long-Term Debt (427)		96,273,614	91,673,090
57	Amort. of Debt Disc. and Expense (428)		1,155,893	929,936
58	Amortization of Loss on Reacquired Debt (428.1)		1,642,562	1,383,299
59	(Less) Amort. of Premium on Debt - Credit (429)		78,601	146,979
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)		0	0
61	Interest on Debt to Assoc. Companies (430)	340	0	0
62	Other Interest Expense (431)	340	9,382,260	11,988,016
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		4,773,954	6,761,473
64	Net Interest Charges (Enter Total of lines 56 thru 63)		\$103,601,774	\$99,065,889
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		\$200,792,644	\$194,872,570
66	Extraordinary Items			
67	Extraordinary Income (434)		0	0
68	(Less) Extraordinary Deductions (435)		0	0
69	Net Extraordinary Items (Enter Total of line 67 less line 68)		0	0
70	Income Taxes-Federal and Other (409.3)	262-263	0	0
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)		0	0
72	Net Income (Enter Total of lines 65 and 71)		\$200,792,644	\$194,872,570

**STATEMENT OF RETAINED EARNINGS FOR THE YEAR**

- |  |  |
|--|--|
| <p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded ( Accounts 433, 436 - 439 inclusive ). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount of each reservation or appropriation of retained earnings.</p> <p>4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.</p> | <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.</p> <p>7. Explain in a footnote the basis for determining the the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.</p> |
|--|--|

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>		
1	Balance - Beginning of Year		\$709,576,848
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Acc. 439) (Total of lines 4 thru 8)		
10	Debit: Cumulative Preferred Stock		(3,162)
11	Debit: Subsidiary book balance transferred to FPC book balance.		(3,874,455)
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acc. 439) (Total of lines 10 thru 14)		(\$3,877,617)
16	Balance Transferred from Income (Account 433 less Account 418.1)		204,674,031
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acc. 436) (Total of lines 18 thru 21)		
23	Dividends Declared - Preferred Stock (Account 437)		
24	4.00% - \$159,920 8.80% - \$ 5,591		
25	4.60% - \$183,986 7.40% - \$2,220,001		
26	4.75% - \$380,000 7.76% - \$3,880,002		
27	4.40% - \$330,000 7.08% - \$2,432,900		
28	4.58% - \$457,955		(10,050,355)
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(10,050,355)
30	Dividends Declared - Common Stock (Account 438)		
31			
32			
33			
34			
35			(175,736,195)
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		(\$175,736,195)
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		0
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36, and 37)		\$724,586,712

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Amount (b)
	<p>APPROPRIATED RETAINED EARNINGS (Account 215)</p> <p>State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.</p>	
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	
	<p>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</p> <p>State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.</p>	
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter total of lines 45 and 46)	
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter total of lines 38 and 47)	\$724,586,712
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1)	
49	Balance - Beginning of Year (Debit or Credit)	6,932
50	Equity in Earnings for Year (Credit) (Account 418.1)	(3,881,387)
51	(Less) Dividends Received (Debit)	
52	Other Changes (Explain)	* 3,874,455
53	Balance - End of Year (Total of Lines 49 Thru 52)	0

< (p119-52(3)) >

Subsidiary book balance transferred to Florida Power book balance.

STATEMENT OF CASH FLOWS

- |   |   |
|---|---|
| <p>1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.</p> | <p>2. Under "Other" specify significant amounts and group others.</p> <p>3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid ( net of amounts capitalized ) and income taxes paid.</p> |
|---|---|

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 72(c) on page 117)	\$200,792,644
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	252,838,025
5	Amortization of (Specify)	
6	Limited & Elect. Plant, Nuc. Fuel, Load Management	38,726,483
7	Debt Premium, Expense and Loss on Reacquisition	3,186,681
8	Deferred Income Taxes (Net)	7,587,000
9	Investment Tax Credit Adjustment (Net)	(8,495,000)
10	Net (Increase) Decrease in Receivables	969,218
11	Net (Increase) Decrease in Inventory	8,076,162
12	Net (Increase) Decrease in Allowances Inventory	0
13	Net Increase (Decrease) in Payables and Accrued Expenses	(27,913,370)
14	Net (Increase) Decrease in Other Regulatory Assets	15,503,990
15	Net Increase (Decrease) in Other Regulatory Liabilities	(4,574,093)
16	(Less) Allowance for Other Funds Used During Construction	6,160,435
17	(Less) Undistributed Earnings from Subsidiary Companies	(3,881,387)
18	Other:Change in Net Current Assets - Other	51,910
19	Change in Other - Net	20,795,312
20		
21		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	\$505,265,914
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (Including Land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(323,022,792)
27	Gross Additions to Nuclear Fuel	(7,371,475)
28	Gross Additions to Common Utility Plant	0
29	Gross Additions to Nonutility Plant	(1,175,755)
30	(Less) Allowance for Other Funds Used During Construction	6,160,435
31	Other:0	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$325,409,587)
35		
36	Acquisition of Other Noncurrent Assets (d)	(1,712,865)
37	Proceeds from Disposal of Noncurrent Assets (d)	7,668,489
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	* (1,468,025)
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	



Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [ ] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.

Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:

- (a) Net proceeds or payments.
- (b) Bonds, debentures and other long term debt.
- (c) Include commercial paper.
- (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	
53	Other: Nuclear Decommissioning Funds	(10,949,040)
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55 )	(\$331,871,028)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long - Term Debt (b)	(205,736)
62	Preferred Stock	
63	Common Stock	
64	Other: Equity Contribution from Florida Progress	130,000,000
65		
66	Net Increase in Short - Term Debt (c)	
67	Other: Increase in Commercial Paper with L/T Sup.	(69,700,000)
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	\$60,094,264
71		
72	Payments for Retirement of:	
73	Long - term Debt (b)	(45,900,448)
74	Preferred Stock	(5,003,162)
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	(10,050,355)
81	Dividends on Common Stock	(175,736,195)
82	Net Cash provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(\$176,595,896)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57, and 83)	(\$3,201,010)
87		
88	Cash and Cash Equivalents at Beginning of Year	(3,886,952)
89		
90	Cash and Cash Equivalents at End of Year	(7,087,962)

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of a material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and

plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

\* See attached pages.

< (p122-1(a)) >

FLORIDA PROGRESS CORPORATION AND FLORIDA POWER CORPORATION  
NOTES TO FINANCIAL STATEMENTS

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

GENERAL - Florida Progress is an exempt holding company under the Public Utility Holding Company Act of 1935. Its largest subsidiary, representing 75% of total assets, is Florida Power, a public utility engaged in the generation, purchase, transmission, distribution and sale of electric energy primarily within Florida.

The consolidated financial statements include the financial results of Florida Progress and its majority-owned operations. All significant intercompany balances and transactions have been eliminated. Investments in 20% to 50%-owned joint ventures are accounted for using the equity method.

ACCOUNTING FOR REGULATORY ASSETS AND LIABILITIES - Florida Power is regulated by the FPSC and the FERC. Florida Power's records comply with the accounting and reporting requirements of these regulatory authorities. The utility follows the accounting practices set forth in Financial Accounting Standard No. 71, Accounting for the Effects of Certain Types of Regulation. This standard requires utilities to capitalize or defer certain costs if it is probable that these costs will be recovered through the ratemaking process. Florida Power has regulatory assets and liabilities that are being amortized over the periods prescribed. Current regulatory practice allows or requires these items to be recovered or paid through customer rates.

UTILITY PLANT - Utility plant is stated at the original cost of construction, which includes payroll and related costs such as taxes, pensions and other fringe benefits, general and administrative costs, and an allowance for funds used during construction. Substantially all of the utility plant is pledged as collateral for Florida Power's first mortgage bonds.

The allowance for funds used during construction represents the estimated cost of equity and debt for utility plant under construction. Florida Power is permitted to earn a return on these costs and recover them in the rates charged for utility services while the plant is in service. The average rate used in computing the allowance for funds was 7.8% for 1994, 7.9% for 1993 and 8% for 1992.

UTILITY REVENUES, FUEL AND PURCHASED POWER EXPENSES - Revenues include amounts resulting from fuel, purchased power and energy conservation adjustment clauses, which are designed to permit full recovery of these costs. The adjustment factors are based on projected costs for a six- or 12-month period. The cumulative fuel cost difference is shown on the balance sheet as overrecovery or underrecovery of fuel costs. Any difference is refunded or billed to customers during the subsequent period.

The FPSC ordered Florida Power to conduct a three-year test for revenue decoupling for its residential customers. Decoupling eliminates the direct link between kWh sales and revenues. Beginning in 1995, nonfuel revenues will be determined by multiplying a revenue per customer amount by the total number of residential customers. Monthly residential customer bills will be calculated just as they were before decoupling. Differences between target revenues and actual revenues will be collected or refunded over a 12-month period through the conservation clause. The revenue per customer amount will be adjusted annually for a growth factor.

Florida Power accrues the nonfuel portion of base revenues for services rendered but unbilled.

The cost of fossil fuel for electric generation is charged to expense as consumed. The cost of nuclear fuel is amortized to expense based on the quantity of heat produced for the generation of electric energy in relation to the quantity of heat expected to be produced over the life of the nuclear fuel core.

EARNED INCOME ON FINANCE LEASES - Earned income, including any residual values expected to be recognized, and the related deferred investment tax credits are amortized as revenues over the term of the lease to provide an approximate level return on the net investment. Residual values are determined principally on the basis of independent appraisals.

INCOME TAXES - The financial statements for 1993 and 1994 reflect the accounting for income taxes in accordance with Financial Accounting Standard No. 109, Accounting for Income Taxes. This standard requires that deferred taxes be provided on all significant temporary differences between the financial and tax basis of assets and liabilities using presently enacted tax rates. When Florida Progress adopted the new standard in 1993, net income was increased by \$.8 million due to Florida Progress' nonregulated activities.

Deferred investment tax credits, subject to regulatory accounting practices, are amortized to income over the lives of the related properties.

DEPRECIATION AND MAINTENANCE - Florida Progress provides for depreciation of the cost of properties over their estimated useful lives primarily on a straight-line basis. Florida Power's annual provision for depreciation, including a provision for nuclear plant decommissioning costs and fossil plant dismantlement costs, expressed as a percentage of the average balances of depreciable utility plant, was 4.8% for 1994, 4.8% for 1993 and 4.6% for 1992.

In October 1994, the FPSC approved Florida Power's updated depreciation study. The study included results of a site-specific dismantlement analysis of Florida Power's fossil generating facilities. Changes in depreciation rates became effective in January 1995 and will not have a significant impact on annual depreciation expense.

Florida Power charges maintenance expense with the cost of repairs and minor renewals of property. The plant accounts are charged with the cost of renewals and replacements of property units. Accumulated depreciation is charged with the cost, less the net salvage, of property units retired.

INSURANCE PREMIUMS, POLICY ACQUISITION COSTS AND BENEFIT

RESERVES - Life insurance premiums are recognized as revenue over the premium-paying periods of the policies. Florida Progress defers recoverable costs in its insurance operations that directly relate to the production of new business. These costs

insurance policy benefits, using reasonable assumptions for future investment yield, mortality, withdrawals and the risk of adverse deviation.

**PROFIT FROM REAL ESTATE SALES** - Profit from the sale of real estate is recognized only upon the closing of a sale, the transfer of ownership rights to the purchaser and receipt of an adequate cash down payment.

**ACCOUNTING FOR CERTAIN INVESTMENTS** - Florida Progress considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Financial Accounting Standard No. 115, Accounting for Certain Investments in Debt and Equity Securities ("FAS 115"), was adopted by Florida Progress as of January 1, 1994. Under FAS 115, investments in debt and equity securities are classified and accounted for as follows:

TYPE OF SECURITY	ACCOUNTING TREATMENT
Debt securities held to maturity	Amortized cost
Trading securities	Fair market value with unrealized gains and losses included in earnings
Securities available for sale	Fair market value with unrealized gains and losses, net of taxes, reported separately in shareholders' equity

See Note 5 for held to maturity and available for sale securities at 1994 year-end. At December 31, 1994, Florida Progress had no investments in assets classified as trading securities.

Prior to the adoption of FAS 115, these assets were measured at amortized cost for debt instruments, and the lower of amortized cost or market for equity instruments. In accordance with the new rules, the prior-year financial statements have not been restated to reflect the change in accounting principle. The adoption of this standard had no effect on net income or cash flows.

**ACCOUNTING FOR NUCLEAR OPERATIONS** - The Financial Accounting Standards Board ("FASB") has a current project addressing the accounting for obligations related to the decommissioning of nuclear power plants. Florida Power records a provision for nuclear decommissioning costs over the expected life of its nuclear plant. Currently, the accumulated provisions for nuclear decommissioning costs are recorded as a contra asset on the balance sheet. One alternative, if adopted, would require Florida Power's 90.4% share of total estimated nuclear decommissioning costs of \$391 million in 1994 dollars to be recorded as a liability, with a corresponding plant or regulatory asset. There would be no impact on earnings or cash flows. The FASB is expected to reach a decision in 1995.

Florida Power accrues a reserve for maintenance and refueling expenses anticipated to be incurred during scheduled nuclear plant outages.

**POSTRETIREMENT BENEFITS OTHER THAN PENSIONS** - Florida Progress implemented Financial Accounting Standard No. 106, Employers' Accounting for Postretirement Benefits Other Than Pensions ("FAS 106"), in 1993. This standard requires that an employer's obligation for postretirement benefits be fully accrued by the date employees attain full eligibility to receive such benefits. Florida Progress' costs for 1993 increased from \$5 million to \$23.9 million under FAS 106. A substantial portion of the additional costs is recovered from Florida Power customers through retail base rates.

**IMPAIRED LOANS** - Florida Progress will be required to prospectively adopt Financial Accounting Standard No. 114, Accounting by Creditors for Impairment of a Loan, as amended by Financial Accounting Standard No. 118, Accounting by Creditors for Impairment of a Loan - Income Recognition and Disclosure, in 1995. These standards require Florida Progress to compute present values for impaired loans when determining the allowance for credit losses. At December 31, 1994, approximately \$72 million of loans receivable were impaired, and Florida Progress anticipates assigning approximately \$18 million of the allowance for loan losses to these loans. Because Florida Progress' existing allowance is adequate for any such impairment, no impact on earnings is expected due to the adoption of these standards.

**BUSINESS ACQUISITIONS** - Florida Progress and its subsidiaries acquired several businesses in 1994, 1993 and 1992. All acquisitions were accounted for as purchases except the acquisition of FM Industries, Inc., in December 1994, which was accounted for on a pooling of interests basis. Because the effect of restating data related to this acquisition is not material, prior-year results are not restated.

The 1994 Statement of Cash Flows does not reflect the value of the 700,000 shares of common stock issued for the acquisition of FM Industries. The market value of the shares at the date of issuance was \$21.1 million.

## (2) DEBT

Florida Progress' long-term debt at December 31, 1994 and 1993, is scheduled to mature as follows:

(In millions)	Interest Rate	1994	1993
Florida Power Corporation:			
First mortgage bonds:			
Maturing through 1999:			
1995	4.74%(a)	\$ 34.4	\$ 34.4
1997	6.13%	16.7	16.7
1999	6.50%	75.0	75.0
Maturing 2002 and 2003	6.50%(a)	280.0	280.0
Maturing 2008	6.88%	80.0	80.0
Maturing 2021 through 2023	7.98%(a)	400.0	400.0
Discount, net of premium being amortized over term of bonds		(6.7)	(7.3)
		879.4	878.8
Pollution control financing obligations:			
Maturing 2014 through 2027	6.59%(a)	240.9	240.9
Notes maturing:			
1994-1995	6.67%	1.0	46.0
1996-2008	7.81%(a)	77.9	77.9
Commercial paper, supported by revolver maturing November 30, 1999	5.98%(a)	200.0	200.0
Progress Capital Holdings:			

Notes maturing:			
1994-1995	9.20%	6.0	26.3
1996-2004	7.63%(a)	276.0	176.0
Commercial paper, supported by revolver maturing November 30, 1999	6.01%(a)	183.8	245.0
Other debt, maturing through 2006	8.92%(a)	47.5	51.4
		<u>\$1,912.5</u>	<u>\$1,943.2</u>
Less: Current portion of long-term debt		52.9	76.6
		<u>\$1,859.6</u>	<u>\$1,866.6</u>

=====  
(a) Weighted average interest rate at December 31, 1994.

Florida Progress' consolidated subsidiaries have lines of credit totaling \$800 million, which are used to support commercial paper. The lines of credit were not drawn on as of December 31, 1994. Interest rate options under line of credit arrangements vary from subprime or money market rates to the prime rate. Banks providing lines of credit are compensated through fees. Florida Power's commitment fees on lines of credit vary between .08 and .10 of 1%, while Progress Capital's commitment fees vary between .10 and .15 of 1%.

The lines of credit consist of four revolving bank credit facilities, two each for Florida Power and Progress Capital. The Florida Power facilities, \$200 million each, are for terms of 364 days and five years. The Progress Capital facilities consist of \$100 million with a 364-day term and \$300 million with a five-year term. In 1994, both 364-day facilities were extended to November 1995. In addition, both five-year facilities were extended to November 1999. Based on the duration of the underlying backup credit facilities, \$383.8 million of outstanding commercial paper at December 31, 1994, and \$445 million of outstanding commercial paper at December 31, 1993, are classified as long-term debt. In 1994, Florida Progress and Florida Power had short-term borrowings in the form of commercial paper, each with a weighted average interest rate of 4.2% for the year.

Florida Power has a public \$200-million, medium-term note program providing for the issuance of either fixed or floating interest rate notes. These notes have maturities ranging from nine months to 30 years. During 1994, Florida Power repaid \$45.9 million of the medium-term notes. The program has approximately \$170 million available for future issuance.

Progress Capital has a private \$400-million, medium-term note program providing for the issuance of notes with maturities ranging from nine months to 30 years. In 1994, Progress Capital issued \$100 million of 5-, 7- and 10-year medium-term notes with a weighted average interest rate of 6.03%. A balance of \$126 million is available for issuance under this program at either fixed or floating rates.

The combined aggregate maturities of long-term debt for Florida Progress for 1995 through 1999 are \$52.9 million, \$176.4 million, \$52.8 million, \$16.1 million and \$513.6 million, respectively, of which Florida Power's share is \$35.4 million, \$30.6 million, \$38.0 million, \$1.5 million and \$276.6 million, respectively. In addition, about 17% of Florida Power's outstanding first mortgage bonds have an annual 1% sinking fund requirement. These requirements, which total \$1.8 million for 1995, \$1.3 million annually for 1996 and 1997, and \$1 million annually for 1998 and 1999, are expected to be satisfied with property additions.

Florida Progress has a support agreement with Progress Capital that requires the parent company to maintain a minimum net worth at Progress Capital. At December 31, 1994, Progress Capital's net worth was \$99.3 million higher than the amount required under this agreement.

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(3) PREFERRED AND PREFERENCE STOCK AND SHAREHOLDER RIGHTS

A summary of outstanding Cumulative Preferred Stock of Florida Power follows:

<TABLE>  
<CAPTION>

Dividend Rate	Current Redemption Price	Authorized	Shares Outstanding	Outstanding 1994	Outstanding December 31 1993
(In millions)					
Without sinking funds, not subject to mandatory redemption:					
<S> 4.00%	<C> \$104.25	<C> 40,000	<C> 39,980	<C> \$ 4.0	<C> \$ 4.0
4.40%	\$102.00	75,000	75,000	7.5	7.5
4.58%	\$101.00	100,000	99,990	10.0	10.0
4.60%	\$103.25	40,000	39,997	4.0	4.0
4.75%	\$102.00	80,000	80,000	8.0	8.0
7.40%	\$102.48	300,000	300,000	30.0	30.0
7.76%	\$102.21	500,000	500,000	50.0	50.0
				<u>\$113.5</u>	<u>\$ 113.5</u>
With sinking funds, subject to mandatory redemptions:					
7.08%	\$104.72(a)	500,000	300,000	\$ 30.0	\$ 35.0

</TABLE>

(a) \$102.36 after November 15, 1996; \$100.00 after November 15, 2001.

The authorized capital stock of Florida Progress includes 10 million shares of preferred stock, without par value, including 2 million shares designated as Series A Junior Participating Preferred Stock. No shares of Florida Progress' preferred stock are issued and outstanding, but the holders of Florida Progress' common stock have the right to purchase shares of the Series A Junior Participating Preferred Stock in certain circumstances according to Florida Progress' Shareholder Rights Agreement.

Under the Shareholder Rights Agreement, each share of Florida Progress' common stock has associated with it approximately two-thirds of one right, subject to adjustment, which is exercisable in the event of certain attempted business combinations. If exercised, the rights would cause substantial dilution of

ownership, thus adversely affecting any attempt to acquire Florida Progress on terms not approved by Florida Progress' Board of Directors. The rights have no voting or dividend rights and expire in December 2001, unless redeemed earlier by Florida Progress.

The authorized capital stock of Florida Power includes three classes of preferred stock: 4 million shares of Cumulative Preferred Stock, \$100 par value; 5 million shares of Cumulative Preferred Stock, without par value; and 1 million shares of Preference Stock, \$100 par value. No shares of Florida Power's Cumulative Preferred Stock, without par value, or Preference Stock are issued and outstanding, while a total of 1.4 million shares of the Cumulative Preferred Stock, \$100 par value, are issued and outstanding in various series as detailed in the chart above.

Preferred stock redemption requirements for 1996 to 1999 are \$2.5 million per year.

(4) NUCLEAR OPERATIONS

JOINTLY OWNED PLANT - The following information relates to Florida Power's 90.4% proportionate share of the Crystal River Nuclear Plant at December 31, 1994 and 1993:

(In millions)	1994	1993
Utility plant in service	\$654.1	\$622.7
Construction work in progress	13.1	22.8
Unamortized nuclear fuel	52.9	68.4
Accumulated depreciation	285.2	266.3
Accumulated decommissioning	135.2	118.3

Net capital additions for Florida Power were \$21.7 million in 1994 and \$20.1 million in 1993, and depreciation expense, exclusive of nuclear decommissioning, was \$27.3 million in 1994 and \$26.2 million in 1993. Each co-owner provides for its own financing. Florida Power's share of the asset balances and operating costs is included in the appropriate consolidated financial statements. Amounts exclude any allocation of costs related to common facilities.

DECOMMISSIONING COSTS - Florida Power's nuclear plant depreciation expenses include a provision for future decommissioning costs, which are recoverable through rates charged to customers. Florida Power is placing amounts collected in an externally managed trust fund. The recovery from customers plus income earned on the trust fund, is intended to be sufficient to cover Florida Power's share of the future dismantlement, removal and land restoration costs. Florida Power has a license to operate the nuclear unit through December 3, 2016, and contemplates decommissioning beginning at that time.

In the last site-specific study approved by regulatory authorities, total future decommissioning costs were estimated to be approximately \$1.2 billion, which corresponds to \$227 million in 1994 dollars. Under this study, Florida Power's share of decommissioning expense, as authorized by the FPSC and the FERC, was \$11.9 million annually for 1994, 1993 and 1992.

In December 1994, Florida Power filed a new site-specific study with the FPSC that estimated total future decommissioning costs to be approximately \$1.7 billion, which corresponds to \$391 million in 1994 dollars. Florida Power filed a petition with the FPSC requesting that the retail portion of annual decommissioning expense be increased to \$17.7 million, beginning in January 1995. Florida Power is not seeking an increase in rates to recover the higher costs. The FPSC is expected to rule on this petition in 1995.

FUEL DISPOSAL COSTS - Florida Power has entered into a contract with the U.S. Department of Energy ("DOE") for the transportation and disposal of spent nuclear fuel. Disposal costs for nuclear fuel consumed are being collected from customers through the fuel adjustment clause at a rate of \$.001 per net nuclear KWH sold and are paid to the DOE quarterly. Florida Power currently is storing spent nuclear fuel on site and has sufficient storage capacity in place or under construction for fuel consumed through the year 2010.

(5) FINANCIAL INSTRUMENTS

Estimated fair value amounts have been determined by Florida Progress using available market information and discounted cash-flow analysis. Judgment is required in interpreting market data to develop the estimates of fair value. Accordingly, the estimates determined may be materially different than the amounts that Florida Progress could realize in a current market exchange. Estimating fair values for loans associated with the airline industry is difficult due to a limited number of transactions in a troubled industry. Management, therefore, has estimated a range of values for these loans.

Florida Progress currently has no derivative financial instruments, such as futures, forwards, swaps or options contracts.

At December 31, 1994 and 1993, Florida Progress had the following financial instruments with estimated fair values that differ from the carrying amounts:

(In millions)	1994		1993	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
<b>ASSETS:</b>				
Loans receivable:				
Commercial finance business:				
Real estate	\$118.4	\$117.1	\$148.2	\$147.2
Airline	58.4	14 to 43	62.7	27 to 48
Life insurance business:				
Loans secured by real estate	7.8	8.6	9.1	10.5
Policy loans	10.4	8.5	10.0	8.9
Allowance for loan losses	195.0 to (32.6)	148.2 to -	230.0 to (23.8)	193.6 to 214.6
Total loans receivable	\$162.4	to \$148.2 to 177.2	\$206.2	to \$193.6 to 214.6
Marketable securities: (a)				
Available for sale	\$ 93.3	\$ 93.3		
Held to maturity	55.0	51.8		
Total marketable securities	\$148.3	\$145.1	\$129.3	\$133.0
Nuclear plant decommissioning fund	123.6	123.6	107.7	112.9

CAPITAL AND LIABILITIES:

Preferred stock with sinking funds	\$ 30.0	\$ 29.6	\$ 35.0	\$ 37.1
Long-term debt:				
Florida Power Corporation	1,399.2	1,298.5	1,444.5	1,525.4
Progress Capital Holdings	513.3	504.0	498.7	517.2

(a) The 1993 securities have not been segregated per FAS 115. (See Note 1.)

(6) LEASES AND LOANS RECEIVABLE AND CONCENTRATION OF CREDIT RISK

At December 31, 1994 and 1993, investments in leases and loans receivable were as follows:

(In millions)	1994	1993
Finance leases:		
Rentals receivable	\$238.1	\$244.3
Unguaranteed residual values	153.5	171.3
Unearned income	(78.7)	(82.1)
Deferred investment tax credits	(20.5)	(22.0)
Total finance leases	292.4	311.5
Loans receivable:		
Commercial finance business	176.8	210.9
Life insurance business	18.2	19.1
Total loans receivable	195.0	230.0
Allowance for losses	(34.1)	(24.8)
	453.3	516.7
Less: Current portion	15.3	31.3
	\$438.0	\$485.4

Rentals receivable from finance leases represent unpaid rentals less principal and interest on nonrecourse third-party debt. Progress Credit's share of rentals receivable is subordinate to the debt holders who have security interests in the leased properties.

Finance leases consist primarily of leveraged investments in aircraft as described below. The majority of the aircraft leases have terms of 15 to 20 years, with a maximum of 28 years. Net contractual maturities of rentals receivable under these contracts are \$13.9 million, \$13.1 million, \$11.2 million, \$10.1 million and \$13.2 million for 1995 through 1999, respectively, and \$176.6 million in total thereafter.

Progress Credit's commercial finance loans are secured by first mortgage liens on the related commercial real estate or by security interests in aircraft, aircraft engines or spare parts. These loans are further collateralized, where applicable, by an assignment to Progress Credit of the borrowers' lease agreements, and, in some cases, third-party guaranties.

At December 31, 1994 and 1993, Progress Credit's portfolio included investments in the airline and commercial real estate industries as follows:

(In millions)	1994	1993
Airline industry:		
Finance leases	\$254.2	\$263.9
Loans receivable	58.4	62.7
Joint ventures	37.6	41.1
Equipment on operating leases	7.4	8.4
	\$357.6	\$376.1
Commercial real estate industry:		
Finance leases	\$ 16.2	\$ 15.9
Loans receivable	118.4	148.2
	\$134.6	\$164.1

New transactions are not being initiated unless they facilitate Progress Credit's orderly withdrawal strategy. Due to conditions in the airline industry and a weak real estate market, Progress Credit has experienced delinquencies in ongoing lease and loan payments as well as loan principal maturities. Progress Credit has negotiated the restructuring of certain transactions. Although most of the outstanding real estate and aircraft loans mature during the next five years, Progress Credit expects that some of the borrowers may not be able to retire the loans at maturity. Progress Credit will pursue its options for any nonperforming assets, including restructuring, remedial actions and remarketing.

Progress Credit's portfolio at December 31, 1994, included a \$16-million aircraft lease, which was restructured in 1993. No aircraft leases were restructured in 1994. Progress Credit's portfolio also includes \$36.5 million of aircraft loans restructured in 1994 to Pegasus Capital Corporation, a company in which Progress Credit has a minority interest. Progress Credit restructured an \$11.2-million aircraft loan to Pegasus Capital Corporation in January 1995. Progress Credit also restructured a \$24.5-million real estate loan in 1994. All restructurings are performing in accordance with their new terms and the restructurings will not materially reduce Progress Credit's future annual revenue.

During 1994, 1993 and 1992, Progress Credit provided \$9.9 million, \$5.9 million and \$6.4 million, respectively, for possible loan and lease losses and had write-offs totaling \$8 million, \$4.2 million and \$3.7 million, respectively. Florida Progress believes Progress Credit's existing reserve of \$33.7 million is adequate to cover its planned orderly liquidation, assuming no significant further deterioration in the airline and real estate industries.

Leases and loans generally are placed on nonaccrual status when management believes the collectibility of interest or principal is unlikely. There were no assets on nonaccrual status at December 31, 1994 and 1993.

(7) RETIREMENT BENEFIT PLANS

STAFF REDUCTIONS - In late 1993, Florida Progress offered an early retirement option to certain employees age 55 or over with at least 20 years of service with Florida Progress. The effective retirement date for those employees accepting the package was February 1, 1994. Florida Progress recognized pension and other postretirement benefits expenses related to this offer of \$5.6 million in 1993 and \$15.5 million in 1994. In late 1994, Florida Progress eliminated approximately 300 positions. As a result, Florida Progress recognized severance costs of \$5 million, which was partially offset by a

reduction of \$1.8 million in related accrued pension and postretirement benefit costs.

PENSION BENEFITS - Florida Progress and certain of its subsidiaries have a noncontributory defined benefit pension plan covering substantially all employees. The benefits are based on length of service, compensation and Social Security benefits. The participating companies make annual contributions to the plan based on an actuarial determination and consideration of tax regulations and funding requirements under federal law. Based on actuarial calculations and the funded status of the pension plan, Florida Progress was not required to contribute to the plan for 1994, 1993 or 1992.

Shown below are the components of the net pension expense calculations for those years:

(In millions)	1994	1993	1992
Service cost	\$17.2	\$16.3	\$18.1
Interest cost	29.3	27.5	25.4
Actual losses (earnings) on plan assets	6.6	(60.7)	(37.3)
Net amortization and deferral	(54.3)	17.9	(3.1)
Net pension cost (benefit)	(1.2)	1.0	3.1
Regulatory adjustment	-	-	(.9)
Staff reduction cost, net	10.0	.1	-
Net pension cost recognized	\$ 8.8	\$ 1.1	\$ 2.2

Florida Power's share of the plan's net pension costs for 1994, 1993 and 1992 was \$9 million, \$1 million and \$2.1 million, respectively.

The following weighted average actuarial assumptions at January 1 were used in the calculation of pension expense:

	1994	1993	1992
Discount rate	7.25%	7.75%	7.25%
Expected long-term rate of return	9.00%	9.00%	9.00%
Rate of compensation increase	5.00%	5.50%	6.00%

The following summarizes the funded status of the pension plan at December 31, 1994 and 1993:

(In millions)	1994	1993
Accumulated benefit obligation:		
Vested	\$267.8	\$276.0
Nonvested	34.7	37.9
Effect of projected compensation increases	302.5	313.0
Projected benefit obligation	82.6	91.8
Plan assets at market value, primarily listed stocks and bonds	385.1	405.7
Plan assets in excess of projected benefit obligation	480.0	505.0
Consisting of the following components:		
Unrecognized transition asset	\$ 40.3	\$ 45.3
Unrecognized prior service cost	(7.5)	(10.3)
Effect of changes in assumptions and difference between actual and estimated experience	73.8	67.2
Accrued pension costs	(11.7)	(2.6)
	\$ 94.9	\$ 99.3

Due to changes in interest rates, Florida Progress used a discount rate of 8.25% to calculate the pension plan's 1994 year-end funded status and a discount rate of 7.25% to calculate the 1993 year-end funded status. The change in the discount rate from 7.25% at December 31, 1993, to 8.25% at December 31, 1994, decreased the projected benefit obligation by \$51 million and is expected to decrease annual pension costs by \$5 million, beginning in 1995.

OTHER POSTRETIREMENT BENEFITS - Florida Progress and some of its subsidiaries provide certain health care and life insurance benefits for retired employees. Employees become eligible for these benefits when they reach normal retirement age while working for Florida Progress. Prior to 1993, Florida Progress' policy had been to accrue benefits currently payable along with amortization of past service costs of current retirees. Florida Progress had accrued \$23.9 million at December 31, 1992, using this method. Florida Progress implemented FAS 106 effective January 1, 1993. (See Note 1 to the Financial Statements.)

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The net postretirement benefit cost for 1994 and 1993 was:

(In millions)	1994	1993
Service cost	\$ 5.3	\$ 5.6
Interest cost	12.9	11.8
Amortization of unrecognized transition obligation	6.1	6.5
Staff reduction cost	3.7	5.5
	\$ 28.0	\$ 29.4

Florida Power's share of the plan's net postretirement benefit cost for 1994 and 1993 was \$27.1 million and \$28.2 million, respectively.

The following summarizes the plan's status, reconciled with amounts recognized in Florida Progress' balance sheet at December 31:

(In millions)	1994	1993
Accumulated postretirement benefit obligation: Retirees	\$ 92.7	\$ 94.3

Fully eligible active plan participants	1.5	2.0
Other active plan participants	74.2	76.2
Plan assets at fair value	(1.5)	-
-----		
Unrecognized transition obligation	166.8	172.5
Unrealized gains (losses)	(107.8)	(120.7)
	8.7	(4.4)
-----		
Accrued postretirement benefit cost	\$ 67.8	\$ 47.4
=====		

The following weighted average actuarial assumptions were used in the calculation of the year-end status of other postretirement benefits:

	1994	1993
Discount rate	8.5%	7.5%
Rate of compensation increase	5.0%	5.0%
Health care cost trend rates:		
Pre-Medicare	12.25-5.75%	13.00-5.25%
Post-Medicare	9.00-5.50%	9.75-5.00%

The transition obligation is being accrued through 2012. A one-percentage point increase in the assumed health care cost trend rate for each future year would have increased the 1994 current service and interest cost by approximately \$5 million and the accumulated postretirement benefit obligation as of December 31, 1994, by about \$24 million. The change in the discount rate from 7.5% at December 31, 1993, to 8.5% at December 31, 1994, decreased the projected benefit obligation by \$23 million and is expected to decrease annual postretirement benefit costs by \$1 million, beginning in 1995. Due to different retail and wholesale regulatory requirements, Florida Power began making quarterly contributions in 1994 to an irrevocable external trust fund for wholesale ratemaking, while continuing to accrue postretirement benefit costs to an unfunded reserve for retail ratemaking. Florida Power contributed approximately \$1.6 million to the trust fund in 1994.

#### (8) BUSINESS SEGMENTS

Florida Progress' principal business segments are utility and diversified operations. The utility is engaged in the generation, purchase, transmission, distribution and sale of electric energy. Electric Fuels' operations include bulk commodities transportation, rail services and the mining, procurement and transportation of coal to Florida Power and other external customers. Other diversified operations include activities in leveraged leasing, commercial finance, life insurance, real estate and technology development.

Florida Progress' business segment information for 1994, 1993 and 1992 is summarized below. No single customer accounted for 10% or more of unaffiliated revenues.

(In millions)	1994	1993	1992
Revenues:			
Utility	\$2,080.5	\$1,957.6	\$1,774.1
Diversified:			
Electric Fuels:			
Coal sales to electric utility	249.4	244.9	264.6
Sales to external customers	534.1	335.8	200.7
Other diversified	159.4	157.7	122.8
Eliminations	3,023.4	2,696.0	2,362.2
	(251.9)	(247.0)	(266.9)
Revenues from external customers	\$2,771.5	\$2,449.0	\$2,095.3
Income from operations:			
Utility	\$ 419.5	\$ 391.5	\$ 367.1
Diversified:			
Electric Fuels	41.6	30.3	21.1
Other diversified	14.9	20.8	16.6
	476.0	442.6	404.8
Interest and other expense	154.3	136.4	140.6
Income before income taxes	\$ 321.7	\$ 306.2	\$ 264.2
Identifiable assets:			
Utility	\$4,284.0	\$4,254.2	\$3,980.3
Diversified:			
Electric Fuels	489.4	397.2	328.7
Other diversified	945.3	987.4	1,024.0
	\$5,718.7	\$5,638.8	\$5,333.0
Depreciation and amortization:			
Utility	\$ 294.8	\$ 276.5	\$ 243.4
Diversified:			
Electric Fuels	12.7	16.4	18.9
Other diversified	7.2	7.0	6.4
	\$ 321.7	\$ 299.9	\$ 268.7
Capital additions:			
Utility	\$ 327.2	\$ 440.7	\$ 493.5
Diversified:			
Electric Fuels	38.1	19.5	23.1
Other diversified	2.8	2.2	3.0
	\$ 368.1	\$ 462.4	\$ 519.6

In June 1993, Electric Fuels acquired the assets of a rail-services company that contributed approximately \$80 million to 1993 revenues. In December 1994, Florida Progress acquired FM Industries, which contributed approximately \$42 million to Electric Fuels' 1994 revenues in a pooling of interests transaction. (See Note 1 to the Financial Statements.)

#### (9) INCOME TAXES

##### FLORIDA PROGRESS

(In millions)	1994	1993	1992
Components of income tax expense:			

Payable currently:			
Federal	\$127.7	\$140.7	\$ 98.1
State	14.3	18.8	7.8
	142.0	159.5	105.9
Deferred, net:			
Federal	(20.6)	(39.2)	(9.3)
State	(2.1)	(5.1)	(1.0)
Effect of change in tax rate on deferred assets/liabilities	-	4.7	-
	(22.7)	(39.6)	(8.3)
Amortization of investment tax credits, net	(9.6)	(9.5)	(9.1)
	\$109.7	\$110.4	\$ 88.5

The principal components of deferred income tax expense for 1992 were the difference between the financial and tax accounting for leases, the underrecovery or overrecovery of fuel costs and the difference between accelerated and straight-line depreciation.

FLORIDA POWER			
(In millions)	1994	1993	1992
Components of income tax expense:			
Payable currently:			
Federal	\$ 95.3	\$110.2	\$ 75.4
State	17.1	19.1	13.6
	112.4	129.3	89.0
Deferred, net:			
Federal	7.0	(13.9)	14.3
State	.8	(2.6)	2.2
	7.6	(16.5)	16.5
Amortization of investment tax credits, net	(8.5)	(8.5)	(8.0)
	\$111.5	\$104.3	\$ 97.5

The principal components of deferred income tax expense for 1992 were the underrecovery or overrecovery of fuel costs and the difference between accelerated and straight-line depreciation.

The primary differences between the statutory rates and the effective income tax rates are detailed below:

FLORIDA PROGRESS			
	1994	1993	1992
Federal statutory income tax rate	35.0%	35.0%	34.0%
State income tax, net of federal income tax benefits	2.4	2.8	3.0
Amortization of investment tax credits	(3.1)	(3.0)	(3.2)
Effect of change in tax rate on deferred assets/liabilities	-	1.5	-
Other	(1.2)	(1.8)	(2.3)
Effective income tax rates	33.1%	34.5%	31.5%

FLORIDA POWER			
	1994	1993	1992
Federal statutory income tax rate	35.0%	35.0%	34.0%
State income tax, net of federal income tax benefits	3.7	3.6	3.6
Amortization of investment tax credits	(2.7)	(2.8)	(2.8)
Other	(.3)	(.7)	(.5)
Effective income tax rates	35.7%	35.1%	34.3%

The Omnibus Budget Reconciliation Act of 1993 included various rule changes and increased the maximum federal corporate income tax rate from 34% to 35%. The impact of the tax law increased Florida Progress' 1993 income tax expense by \$7.9 million. This included \$3.2 million attributable to the new tax rate on current income and \$4.7 million resulting from an adjustment of nonregulated deferred tax balances. The tax rate change increased Florida Power's deferred tax balances by \$18.3 million with a corresponding net increase to a regulatory asset.

The following summarizes the components of deferred tax liabilities and assets at December 31, 1994 and 1993:

FLORIDA PROGRESS		
(In millions)	1994	1993
Deferred tax liabilities:		
Difference in tax basis of property, plant and equipment	\$564.8	\$532.4
Difference in accounting for leveraged leases	226.6	242.8
Other	88.0	90.1
Total deferred tax liabilities	\$879.4	\$865.3
Deferred tax assets:		
Accrued book expenses	\$114.1	\$ 89.1
Unbilled revenues	17.7	17.3
Other	32.4	31.8
Total deferred tax assets	\$164.2	\$138.2

At December 31, 1994 and 1993, Florida Progress had net noncurrent deferred

tax liabilities of \$744.1 million and \$756.3 million and net current deferred tax assets of \$28.9 million and \$29.2 million, respectively. Florida Progress expects the results of future operations will generate sufficient taxable income to allow the utilization of deferred tax assets.

FLORIDA POWER

(In millions)	1994	1993
Deferred tax liabilities:		
Difference in tax basis of property, plant and equipment	\$527.9	\$500.4
Deferred book expenses	10.4	13.8
Under recovery of fuel	.7	2.8
Total deferred tax liabilities	\$539.0	\$517.0
Deferred tax assets:		
Accrued book expenses	\$ 50.5	\$ 40.5
Unbilled revenues	17.7	17.3
Regulatory liability for deferred income taxes	8.3	11.9
Other	3.3	3.8
Total deferred tax assets	\$ 79.8	\$ 73.5

At December 31, 1994 and 1993, Florida Power had net non-current deferred tax liabilities of \$488.0 million and \$472.7 million and net current deferred tax assets of \$28.9 million and \$29.2 million, respectively. Florida Power expects the results of future operations will generate sufficient taxable income to allow the utilization of deferred tax assets.

(10) RATES AND REGULATION

**RETAIL RATES** - In September 1992, the FPSC granted Florida Power an annual revenue increase of \$85.8 million, based on a 1992 rate filing. The rates provide Florida Power the opportunity to earn a regulatory return on equity of 12%, with an allowed range between 11% and 13%. The FPSC granted increases in retail base rates of approximately \$58 million to be effective in November 1992, \$9.7 million in April 1993 and \$18.1 million in November 1993.

The FPSC ruled that Florida Power's retail regulatory return on equity would be restricted to 12.5% for 1994. This temporary earnings restriction did not affect Florida Power's current retail rates or its authorized range for return on equity. Florida Power's retail regulatory return on equity was 12% for 1994.

**WHOLESALE RATES** - In January 1995, Florida Power filed with the FERC two requests to increase rates for wholesale service totaling approximately \$9.5 million annually. One request of \$8.6 million represents a settlement agreement with all but one wholesale customer. The second request seeks an increase of \$.9 million for the remaining customer. The increases are needed primarily to recover additional purchased power capacity costs. Florida Power requested that both increases become effective January 1, 1995. The FERC is expected to approve the requests in early 1995.

In April 1994, the FERC approved Florida Power's 1994 settlement agreement which provides for rates designed to increase annual revenues by approximately \$9.8 million. The rate increases were effective in March and May 1994 and allow Florida Power to recover costs for new generating facilities and higher purchased power costs.

In March 1994, the FERC approved Florida Power's settlement agreement with its wholesale customers in its 1993 base rate proceeding. The agreement provides for rate increases designed to produce additional annual revenues of \$5.7 million, effective February 1993.

In December 1992, Florida Power reached a settlement agreement with its wholesale customers, which resulted in no significant change in revenues. The 1992 settlement was approved by the FERC and provided for a retroactive change in Florida Power's depreciation rates, which increased 1992 net income by \$3.1 million.

(11) COMMITMENTS AND CONTINGENCIES

**FUEL, COAL AND PURCHASED POWER COMMITMENTS** - Florida Power has entered into various long-term contracts to provide the fossil and nuclear fuel requirements of its generating plants and to reserve pipeline capacity for natural gas. In most cases, such contracts contain provisions for price escalation, minimum purchase levels and other financial commitments. Estimated annual payments, based on current market prices, for Florida Power's firm commitments for fuel purchases and transportation costs, excluding delivered coal and purchased power, are \$5.7 million, \$4.3 million, \$5.7 million, \$46.9 million and \$57.9 million for 1995 through 1999, respectively, and \$1,211.9 million in total thereafter. Additional commitments will be required in the future to supply Florida Power's fuel needs.

In connection with the supply of coal to Florida Power and other customers, Electric Fuels has entered into several contracts with outside parties for the purchase of coal and also several operating leases related to coal procurement, processing and transportation. Minimum coal purchases are approximately 4 million tons per year. The annual obligations under these contracts and leases, including transportation costs, are \$159.5 million, \$94.8 million, \$93.7 million, \$79.4 million and \$73.7 million for 1995 through 1999, respectively, and \$203 million in total thereafter. The total cost incurred for these commitments was \$199.2 million in 1994, \$213.2 million in 1993 and \$249.3 million in 1992.

Florida Power has long-term contracts for about 450 MW of purchased power with other utilities, including a contract with The Southern Company for approximately 400 MW of purchased power annually through 2010. This represents 4.6% of Florida Power's total current system capacity. Florida Power has an option to lower these purchases to 200 MW annually, beginning in 2000, with a three-year notice. The purchased power from Southern is supplied by generating units with a capacity of approximately 3,500 MW and is guaranteed by Southern's entire system, totaling more than 30,000 MW.

As of December 31, 1994, Florida Power had entered into long-term contracts with cogenerators for 1,110 MW of capacity. These contracts have terms ranging from nine to 35 years. In most cases, these contracts account for 100% of the generating capacity of each of the facilities. Of the 1,110 MW under contract, 961 MW are currently available and the remaining future capacity is a part of Florida Power's plans for meeting future electricity demand growth. All commitments have been approved by the FPSC.

The following table shows actual payments for 1992-1994 and minimum expected future payments for purchased power commitments. Because the purchased power commitments have relatively long durations, the present value of these payments using a 10% discount rate also is presented. These amounts assume that all units are brought into service as contracted and meet contract performance requirements:

Purchased Power Capacity Payments			
(In millions)	Utilities	Cogenerators	Present Value
1992	\$22	\$10	\$ -
1993	51	33	-
1994	53	32	-
1995	66	180	224
1996	66	180	224
1997	66	216	227
1998	66	222	224
1999	66	222	200
2000-2025	396	9,766	2,142

Florida Power does not plan to increase the level of purchased power currently under contract. Because credit-rating agencies treat a portion of purchased power capacity payments as a debt equivalent, these contracts may weaken Florida Power's credit ratings. However, the utility believes that its current contracts help meet overall system demand and help reduce construction expenditures.

The FPSC allows these capacity payments to be recovered through a capacity cost recovery clause, which is similar to, and works in conjunction with, the fuel adjustment clause.

During 1994, a dispute occurred over the price paid for purchased power to cogenerators. Under certain contract pricing provisions, Florida Power began paying "as available" prices for purchased power, which are lower than the firm energy prices previously paid. The revised pricing reduces payments to cogenerators by about \$15 million annually. Two cogenerators filed suit against Florida Power in state court challenging this pricing methodology. A third cogenerator amended its complaint in a pending lawsuit regarding a backup fuel dispute with Florida Power to include the pricing issue. Two of these three lawsuits involve antitrust claims.

Florida Power also established a generation curtailment plan in 1994 for its purchased power contracts with cogenerators to avoid having to cycle off certain lower-cost units during periods of low-system demand. Under this plan, energy purchases from cogenerators would be less during low-load periods.

Florida Power filed petitions with the FPSC to resolve these issues. It is uncertain at this time whether the FPSC or the state court will ultimately have jurisdiction in these matters.

**UTILITY CONSTRUCTION PROGRAM** - Substantial commitments have been made in connection with Florida Power's construction program, which are presently estimated to result in construction expenditures in 1995 of \$330 million for electric plant and nuclear fuel.

**THERMO-LAG FIRE BARRIER** - Florida Power's nuclear plant uses a fire-retardant material, called Thermo-Lag, as a fire barrier around electrical conduit and cables. The U.S. Nuclear Regulatory Commission wants this material replaced or upgraded because it does not provide the full fire protection originally claimed by the manufacturer. Although the most costly option of removing and replacing all of the Thermo-Lag would total about \$40 million, management believes there are more effective and less expensive options available. Until there is a permanent solution, Florida Power has implemented surveillance procedures to continuously inspect the Thermo-Lag. Florida Power does not expect to have to replace all of the Thermo-Lag.

**OFF-BALANCE SHEET RISK** - Several of Florida Progress' subsidiaries are general partners in unconsolidated partnerships and joint ventures. Florida Progress or subsidiaries have agreed to support certain loan agreements of the partnerships and joint ventures. The totals of the debt support agreements were \$31.9 million and \$33.9 million at December 31, 1994 and 1993, respectively, of which \$24.9 million and \$26.4 million were guaranties, and \$7 million and \$7.5 million were stand-by letters of credit, respectively. If the other partners fail to perform their obligations and if the partnership assets, consisting primarily of land and buildings, were worthless, those subsidiaries could be liable for an additional \$40.2 million as of December 31, 1994, which represents partnership liabilities exceeding amounts mentioned above. Florida Progress considers these credit risks to be minimal, based upon the asset values supporting the partnership liabilities.

**INSURANCE** - Florida Progress and its subsidiaries utilize various risk management techniques to protect assets from risk of loss, including the purchase of insurance. Risk avoidance, risk transfer and self-insurance techniques are utilized depending on Florida Progress' ability to assume risk, the relative cost and availability of methods for transferring risk to third parties, and the requirements of applicable regulatory bodies.

Effective November 1993, the FPSC authorized Florida Power to self-insure the utility's transmission and distribution lines against loss due to storm damage and other natural disasters. Florida Power is accruing \$6 million annually to a storm damage reserve and may defer any losses in excess of the reserve.

Under the provisions of the Price Anderson Act, Florida Power, as an owner of a nuclear plant, can be assessed for a portion of any third-party liability claims arising from an accident at any commercial nuclear power plant in the United States. If total third-party claims relating to a single nuclear incident exceed \$200 million (the amount of currently available commercial liability insurance), Florida Power could be assessed up to \$79.3 million per incident, with a maximum assessment of \$10 million per year.

Florida Power is a member of an industry mutual insurer ("NEIL"), which provides replacement power cost coverage in the event of a major accidental outage at a covered nuclear power plant. Florida Power is subject to a retroactive premium assessment under this policy in the event of adverse loss experience. Florida Power's present maximum share of any such retroactive assessment is \$2.6 million per policy year.

Florida Power also maintains nuclear property damage and decontamination/decommissioning liability insurance totaling \$2.1 billion. The first layer of \$500 million is purchased in the commercial insurance market with the remaining excess coverage purchased from NEIL. Florida Power is self-insured for any losses that are in excess of this coverage. Under the

terms of the NEIL policy agreements, Florida Power could be assessed up to \$8.4 million in any policy year if a loss in excess of NEIL's available surplus is incurred. In the event of multiple losses in any policy year, Florida Power's retroactive premium could total up to \$15.8 million.

Florida Power has never been retroactively assessed under any of these nuclear indemnities or insurance policies.

**CONTAMINATED SITE CLEANUP** - Florida Progress is subject to regulation with respect to the environmental effects of its operations. The disposal of company-generated hazardous waste can result in costs to clean up facilities found to be contaminated due to past disposal practices. Federal and state statutes authorize governmental agencies to compel responsible parties to clean up certain abandoned or uncontrolled hazardous waste sites. Florida Power and other subsidiaries of Florida Progress are currently potentially responsible parties at certain sites. Florida Power has been named in one suit brought against four prior owners of a coal gasification plant site. Liability for such cleanup costs is joint and several. Florida Progress has no reason to believe that it will have to pay a significantly disproportionate share of these cleanup costs. The best estimate currently available to Florida Progress indicates that its proportionate share of liability for cleaning up the sites ranges from \$1.3 million to \$2 million, and it has reserved \$1.8 million against these potential costs. It is possible that additional claims could be asserted relating to the coal gasification plant site that could increase Florida Power's cleanup costs. Currently, no estimates of these additional costs, if any, are available.

**PRAXAIR LAWSUIT** - Florida Power and FP&L are co-defendants in an antitrust action. Praxair (formerly a part of Union Carbide Corporation) is a customer of FP&L and is seeking injunctive relief and damages. The suit challenges a long-standing territorial agreement between the two unaffiliated, neighboring utilities, notwithstanding the defendants' contention that the agreement was clearly authorized by state law and approved by the FPSC. Florida Power believes that the state action exemption from the antitrust laws is applicable to the agreement and its consequent refusal to provide electricity to the customer. Management believes it has a strong defense and intends to vigorously defend against this action.

(12) TRANSACTIONS WITH RELATED PARTIES

Florida Power has entered into two coal supply contracts with Electric Fuels to meet substantially all of its coal requirements through 2004. The cost of coal purchased for 1994, 1993, and 1992 was \$249.4 million, \$244.6 million, and \$261.1 million, respectively. The amount payable to Electric Fuels for coal purchases at December 31, 1994 and 1993, was \$21.1 million and \$16.6 million, respectively.

<TABLE>  
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QUARTERLY FINANCIAL DATA

FLORIDA PROGRESS CORPORATION  
(Unaudited)

(In millions, except per share amounts)	March 31	June 30	Three Months Ended September 30	December 31
<S>	<C>	<C>	<C>	<C>
1994				
Revenues	\$639.2	\$693.2	\$756.2	\$682.9
Income from operations	91.3	121.7	155.3	107.7
Net income	36.5	53.7	75.8	46.0
Earnings per average common share	.41	.58	.80	.49
Dividends per common share	.495	.495	.495	.505
Common stock price per share:				
High	33 5/8	30 1/2	29 1/4	30 7/8
Low	29 1/8	24 3/4	25 3/4	27 5/8
1993				
Revenues	\$493.3	\$553.3	\$768.9	\$633.5
Income from operations	84.8	99.5	172.2	86.1
Net income	34.4	43.0	82.0	37.2
Earnings per average common share	.39	.49	.93	.42
Dividends per common share	.485	.485	.485	.495
Common stock price per share:				
High	35 3/4	36	36 3/8	35 3/4
Low	31 1/4	32 3/8	34 1/4	32 1/4

</TABLE>

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FLORIDA POWER CORPORATION  
(Unaudited)

(In millions)	March 31	June 30	Three Months Ended September 30	December 31
<S>	<C>	<C>	<C>	<C>
1994				
Operating revenues	\$483.5	\$517.0	\$586.5	\$493.5
Net income	\$34.3	\$50.1	\$72.0	\$44.4
Earnings on common stock	\$31.8	\$47.6	\$69.4	\$41.9
1993				
Operating revenues	\$407.0	\$461.9	\$609.0	\$479.7
Net income	\$35.4	\$42.3	\$84.7	\$32.5
Earnings on common stock	\$31.5	\$39.1	\$81.5	\$29.4

</TABLE>

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The business of Florida Progress, largest subsidiary, Florida Power, is seasonal in nature and it is management's opinion that comparisons of earnings for the quarters do not give a true indication of the overall trends and changes in operations. Florida Progress' quarterly financial data for the first three quarters of 1994 has been restated compared to previously issued interim financial statements for the acquisition of FM Industries in December 1994 in a pooling of interests transaction. (See Note 1 to the Financial Statements.)

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 12/31/94	Year of Report Dec. 31, 1994
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NOTES TO FINANCIAL STATEMENTS (Continued)

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	\$5,335,780,606	\$5,335,780,606	
4	Property Under Capital Leases	4,780,462	4,780,462	
5	Plant Purchased or Sold	310,446	310,446	
6	Completed Construction not Classified	216,390,976	216,390,976	
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	\$5,557,262,490	\$5,557,262,490	
9	Leased to Others			
10	Held for Future Use	40,359,500	40,359,500	
11	Construction Work in Progress	222,100,507	222,100,507	
12	Acquisition Adjustments	5,766,717	5,766,717	
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	\$5,825,489,214	\$5,825,489,214	
14	Accum. Prov. for Depr., Amort., & Depl.	2,209,095,933	2,209,095,933	
15	Net Utility Plant (Enter Total of line 13 less 14)	\$3,616,393,281	\$3,616,393,281	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	2,197,744,247	2,197,744,247	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	8,828,748	8,828,748	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	\$2,206,572,995	\$2,206,572,995	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Aquisition Adj.	2,522,938	2,522,938	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31 and 32)	\$2,209,095,933	\$2,209,095,933	

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Gas (d)	Other(Specify) (e)	Other(Specify) (f)	Other(Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
					5
					6
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					10
					11
					12
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					31
					32
					33

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 and 157)					
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.			2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.		
Line No.	Description of item  (a)	Balance Beginning of Year  (b)	Changes During Year		
			Additions  (c)		
1	Nuclear Fuel in process of Refinement, Conversion, Enrichment & Fabrication (120.1)				
2	Fabrication	30,537,181			7,371,475
3	Nuclear Materials				
4	Allowance for Funds Used during Construction	0			0
5	(Other Overhead Construction Costs)				
6	SUBTOTAL (Enter Total of lines 2 thru 5)	\$30,537,181			
7	Nuclear Fuel Materials and Assemblies				
8	In Stock (120.2)	0			0
9	In Reactor (120.3)	122,463,210			0
10	SUBTOTAL (Enter Total of lines 8 thru 9)	\$122,463,210			
11	Spent Nuclear Fuel (120.4)	215,293,529			0
12	Nuclear Fuel Under Capital Leases (120.6)	0			
13	(Less) Accum. Prov. for Amortization of Nuclear Fuel Assemblies (120.5)	299,925,418			
14	TOTAL Nuclear Fuel Stock (Enter Total lines 6, 10, 11, and 12 less line 13)	\$68,368,502			
15	Estimated net Salvage Value of Nuclear Materials in line 9				
16	Estimated net Salvage Value of Nuclear Materials in line 11				
17	Estimated net Salvage Value of Nuclear Materials in Chemical Processing				
18	Nuclear Materials held for Sale (157)				
19	Uranium				
20	Plutonium				
21	Other				
22	TOTAL Nuclear Materials held for Sale Enter Total of lines 19, 20, and 21				

Name of Respondent  
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Year of Report  
Dec. 31, 1994

NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 and 157)(Continued)

Changes During the Year

Amortization (d)	Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)	Line No.
			1
	37,908,656 *	0	2
			3
	0	0	4
			5
		0	6
			7
0	0	0	8
	14,991,108	107,472,102	9
		\$107,472,102	10
	(52,899,765)	268,193,294	11
		0	12
(22,881,588)	0	322,807,006	13
		\$52,858,390	14
			15
			16
			17
			18
			19
			20
			21
			22

< (p203-all(notes) >

Page 203	Item 1	Column e	
Transfer of Nuclear Fuel in Process (120.1) to Reactor (120.3)			37,908,656
			=====

Page 203	Item 9	Column e	
Transfer of Nuclear Fuel in Process (120.1) to Reactor (120.3)			(37,908,657)
Transfer of Nuclear Fuel in Reactor (120.3) to Spent Fuel (120.4)			52,899,765

Total			-----
			14,991,108
			=====

Page 203	Item 11	Column e	
Transfer of Nuclear Fuel in Reactor (120.3) to Spent Fuel (120.4)			(52,899,765)
			=====

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) 12/31/94	Year of Report Dec. 31, 1994
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**ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)**

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column(d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the

Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	9,557,935	4,475,417
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	\$9,557,935	\$4,475,417
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	6,699,072	10,167,622
9	(311) Structures and Improvements	257,982,005	17,732,591
10	(312) Boiler Plant Equipment	749,983,240	22,624,532
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	451,609,418	(16,463,297)
13	(315) Accessory Electric Equipment	139,899,209	15,969,712
14	(316) Misc. Power Plant Equipment	16,835,615	2,866,858
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	\$1,623,008,559	\$52,898,018
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights	41,218	
18	(321) Structures and Improvements	162,116,800	7,157,152
19	(322) Reactor Plant Equipment	204,327,124	11,703,020
20	(323) Turbo generator Units	90,949,397	14,243,408
21	(324) Accessory Electric Equipment	143,393,947	5,075,475
22	(325) Misc. Power Plant Equipment	21,875,893	1,125,665
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	\$622,704,379	\$39,304,720
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights	2,450,187	
35	(341) Structures and Improvements	18,668,293	3,065,568
36	(342) Fuel Holders, Products, and Accessories	25,197,802	32,546,928
37	(343) Prime Movers	253,460,553	4,821,039
38	(344) Generators	54,028,368	774,493
39	(345) Accessory Electric Equipment	32,587,609	5,659,077

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)

reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column(f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
				(301)	2
			0	(302)	3
			14,033,352	(303)	4
			\$14,033,352		5
					6
					7
			16,866,694	(310)	8
703,596		(10,438,699)	264,572,301	(311)	9
3,385,825		(24,711,787)	744,510,160	(312)	10
				(313)	11
2,344,056		(17,626,037)	415,176,028	(314)	12
1,371,311		(5,463,830)	149,033,780	(315)	13
121,034		(781,434)	18,800,005	(316)	14
\$7,925,822		(\$59,021,787)	\$1,608,958,968		15
					16
			41,218	(320)	17
759,404		(66,754)	168,447,794	(321)	18
4,599,883			211,430,261	(322)	19
1,369,102			103,823,703	(323)	20
1,183,564			147,285,858	(324)	21
19,909		66,754	23,048,403	(325)	22
\$7,931,862		0	\$654,077,237		23
					24
				(330)	25
				(331)	26
				(332)	27
				(333)	28
				(334)	29
				(335)	30
				(336)	31
					32
					33
			2,450,187	(340)	34
24,711		6,322	21,715,472	(341)	35
(290,614)		(6,322)	58,029,022	(342)	36
7,196,046			251,085,546	(343)	37
219,258			54,583,603	(344)	38
96,815		(3,476,212)	34,673,659	(345)	39

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	\$1,313,182	\$815,869	
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	\$387,705,994	\$47,682,974	
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	\$2,633,418,932	\$139,885,712	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	39,160,030	907,318	
45	(352) Structures and Improvements	14,092,333	1,004,507	
46	(353) Station Equipment	294,785,500	14,703,703	
47	(354) Towers and Fixtures	67,830,985		
48	(355) Poles and Fixtures	128,811,410	12,791,103	
49	(356) Overhead Conductors and Devices	139,437,773	10,284,193	
50	(357) Underground Conduit	6,885,313		
51	(358) Underground Conductors and Devices	9,055,037	421,437	
52	(359) Roads and Trails	1,923,175		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$701,981,556	\$40,112,261	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	9,076,283	6,774,813	
56	(361) Structures and Improvements	12,963,872	1,365,011	
57	(362) Station Equipment	233,490,093	23,448,650	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	235,987,115	17,336,729	
60	(365) Overhead Conductors and Devices	271,187,657	19,898,171	
61	(366) Underground Conduit	59,090,289	5,097,332	
62	(367) Underground Conductors and Devices	163,419,714	19,594,363	
63	(368) Line Transformers	267,950,187	16,819,830	
64	(369) Services	198,457,277	11,626,892	
65	(370) Meters	102,335,367	7,504,583	
66	(371) Installations on Customer Premises	3,482,741	65,056	
67	(372) Leased Property on Customer Premises			
68	(373) Street Lighting and Signal Systems	100,122,544	11,463,127	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$1,657,563,139	\$140,994,557	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	9,327,642	(58,101)	
72	(390) Structures and Improvements	72,569,775	3,779,601	
73	(391) Office Furniture and Equipment	69,111,556	37,847,455	
74	(392) Transportation Equipment	75,608,264	6,264,896	
75	(393) Stores Equipment	3,515,816	216,648	
76	(394) Tools, Shop and Garage Equipment	7,589,082	394,761	
77	(395) Laboratory Equipment	7,584,663	560,003	
78	(396) Power Operated Equipment	1,661,855	204,296	
79	(397) Communication Equipment	36,835,151	7,175,851	
80	(398) Miscellaneous Equipment	6,628,553	1,905,835	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	\$290,432,357	\$58,291,245	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$290,432,357	\$58,291,245	
84	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	\$5,292,953,919	\$383,759,192	
85	(102) Electric Plant Purchased (See Instr. 8)	1,050,872		
86	(Less) (102) Electric Plant Sold (See Instr. 8)	294,299		
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	\$5,293,710,492	\$383,759,192	

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/94		Year of Report Dec. 31, 1994	
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of year (g)		Line No.		
\$43,686			\$2,085,365	(346)	40		
\$7,289,902		(\$3,476,212)	\$424,622,854		41		
\$23,147,586		(\$62,497,999)	\$2,687,659,059		42		
					43		
27,321			40,040,027	(350)	44		
177,284			14,919,556	(352)	45		
3,093,689		3,375,166	309,770,680	(353)	46		
222,262			67,608,723	(354)	47		
667,305			140,935,208	(355)	48		
1,229,233			148,492,733	(356)	49		
			6,885,313	(357)	50		
			9,476,474	(358)	51		
			1,923,175	(359)	52		
\$5,417,094		\$3,375,166	\$740,051,889		53		
					54		
28,093			15,823,003	(360)	55		
53,294			14,275,589	(361)	56		
3,012,142		115,612	254,042,213	(362)	57		
				(363)	58		
2,111,281		227,298	251,439,861	(364)	59		
1,783,015		146,507	289,449,320	(365)	60		
55,299		20,097	64,152,419	(366)	61		
502,855		75,459	182,586,681	(367)	62		
4,881,157		318,472	280,207,332	(368)	63		
277,619		174,772	209,981,322	(369)	64		
2,618,344			107,221,606	(370)	65		
11,439			3,536,358	(371)	66		
			0	(372)	67		
2,475,488		27,995	109,138,178	(373)	68		
\$17,810,026		\$1,106,212	\$1,781,853,882		69		
					70		
		(337,378)	8,932,163	(389)	71		
1,225,312		(1,512,328)	73,611,736	(390)	72		
9,587,140			97,371,871	(391)	73		
1,831,535			80,041,625	(392)	74		
38,301			3,694,163	(393)	75		
69,981			7,913,862	(394)	76		
			8,144,666	(395)	77		
47,245			1,818,906	(396)	78		
5,799,207		298,225	38,510,020	(397)	79		
			8,534,388	(398)	80		
\$18,598,721		(\$1,551,481)	\$328,573,400		81		
				(399)	82		
\$18,598,721		(\$1,551,481)	\$328,573,400		83		
\$64,973,427		(\$59,568,102)	\$5,552,171,582		84		
		(739,143)	311,729	(102)	85		
		(293,016)	1,283		86		
				(103)	87		
\$64,973,427		(\$60,014,229)	\$5,552,482,028		88		

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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ELECTRIC PLANT LEASED TO OTHERS (Account 104)

1. Report below the information called for concerning electric plant leased to others.

2. In column (c) give the date of Commission authorization of the lease of electric plant to others.

Line No.	Name of Lessee (Designate associated companies with an asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1	NONE				
2					
3					
4					
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45					
46					
47	TOTAL				

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)				
<p>1. Report separately each property held for future use at future use, give in column (a), in addition to other required end of the year having an original cost of \$250,000 or more. information, the date that utility use of such property was Group other items of property held for future use. discontinued, and the date the original cost was transferred to Account 105.</p> <p>2. For property having an original cost of \$ 250,000 or more previously used in utility operations, now held for</p>				
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	GENERAL OFFICE COMPLEX (1)	04/30/82	NA	\$571,673
3	PERRY,CROSS CITY-DUNNELLON(1)	10/31/87	NA	1,256,505
4	HIGGINS - FT MEADE LINE	12/31/91	06/30/96	81,728
5	PERRY - FLA STATE LINE(1)	12/31/92	NA	1,810,052
6	PASS-A-GRILLE SUBSTATION (1)	10/31/83	NA	13,146
7	CLEARWATER SUBSTATION(1)	11/30/83	NA	76,378
8	DeLEON SPRINGS SUBSTATION	12/31/92	11/30/96	100,390
9	ORANGE BLOSSOM SUBSTATION	11/30/93	11/30/95	121,251
10	MONTICELLO DISTRICT OFFICE	05/31/93	03/31/95	105,439
11	MONTVERDE SUBSTATION	06/30/94	12/31/95	208,482
12	INTERNATIONAL DRIVE SUBSTATION	06/30/94	04/30/96	1,467,063
13	OAK HILLS SUBSTATION	08/31/94	01/31/00	34,902
14	LOUGHMAN SUBSTATION	08/31/94	11/30/96	77,484
15	MADISON SOUTH SUBSTATION	12/31/94	01/31/98	74,772
16				
17	TOTAL LAND AND RIGHTS=			
18	\$5,999,265			
19				
20				
21	Other Property:			
22	PERRY - CROSS CITY 230 KV LINE (1)	07/31/90	NA	\$752,861
23	HIGGINS - FT MEADE LINE	12/31/91	06/30/96	1,613,883
24	HIGGINS PLANT (2)	01/31/94	11/30/00	14,322,291
25	TURNER PLANT (2)	01/31/94	11/30/01	17,671,200
26				
27	TOTAL OTHER PROPERTY =			
28	\$34,360,235			
29				
30				
31				
32	(1) FUTURE USE OF THESE			
33	PROPERTIES IS CURRENTLY UNDER STUDY.			
34				
35				
36	(2) THE HIGGINS AND TURNER			
37	STEAM PLANTS WERE REMOVED FROM			
38	SERVICE IN JANUARY 1994.			
39				
40				
41				
42				
43				
44				
45				
46				
47	TOTAL			\$40,359,500

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original. (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
CONSTRUCTION WORK IN PROGRESS--ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107).		Development, and Demonstration ( see Account 107 of the Uniform System of Accounts).		
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,		3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress--Electric (Account 107) (b)		
1	ANCLOTE - GAS CONVERSION	\$1,624,010		
2	ANCLOTE SYS CONTINUOUS EMISSIONS MONITOR	1,779,848		
3	BARTOW - 480V PLUG IN BUS REPLACEMENT	1,124,984		
4	BUENA VISTA NEW FEEDER	1,233,936		
5	CR #3 INTERATED COMPUTER SYSTEM	1,315,859		
6	CR #1&2 - UNIT #1 PLANT COMPUTER	1,645,387		
7	CR #1&2 - PRECIPATOR ROOF	2,541,588		
8	CROSS BAYOU C/O 3 30MVA'S TO 50MVA'S	1,736,315		
9	CR12 - DRY ASH SYSTEMS	1,192,576		
10	CR12 - TURBINE BLAD & DIAPHRAGM	2,742,156		
11	CR3 SECURITY SYS UPGRADES	4,956,534		
12	CUST. SVC. SYS.	47,064,655		
13	DWS DEBARY-WINTER SPRINGS 230KV LINE	3,113,484		
14	ECC - DMMI FOR EMS	1,474,573		
15	GEORGIA - CENTRAL FLORIDA 500KV LINE	4,803,308		
16	GOC PBX REPLACEMENT	1,834,044		
17	HIGGINS 230/115KV BANK ADDITION	1,161,505		
18	HUDSON 2ND 230/115KV, 250 MVA XFMR	2,061,582		
19	IDRS FULL TEXT SEARCH SOFTWARE	1,084,958		
20	IDRS - IMAGING HARDWARE AND SOFTWARE	1,375,141		
21	INTERCESSION CITY - SIEMENS C/T PROJECT	2,403,898		
22	LAKE TARPON-KATHLEEN 500 KV LINE	20,875,740		
23	LOAD MANAGEMENT SIMULCAST TRANSMITTER SY	1,023,709		
24	LOAD MGMT CONTROL COMPUTER CONNECTIVITY	3,011,318		
25	NORTHEAST 230KV TERM & BRKR	1,454,305		
26	OVERHEAD TRANSMISSION LINES	1,190,887		
27	PEOPLESFT HR/PAYROLL SOFTWARE	1,057,392		
28	POLK COUNTY UNITS	35,377,418		
29	PUR 9 CAB & CHASSIS - AERIAL DEVICES	1,285,840		
30	PURCHASE 56.7 MILES OF ABANDONED RR R/W	2,584,486		
31	WELCH ROAD (PONKAN) NEW 230/13KV SUB	1,952,090		
32	WIC/ICLB RELOC FOR CELEBRATION	2,424,529		
33	WILCOX-CROSS CITY NEW 69KV LINE	2,726,455		
34	MINOR PROJECTS	58,865,997		
35				
36				
37				
38				
39				
40				
41				
42				
43	TOTAL	\$222,100,507		

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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**CONSTRUCTION OVERHEADS-ELECTRIC**

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees, and management or supervision fees capitalized should be shown as separate items.
2. On page 218 furnish information concerning construction overheads.
3. A respondent should not report "none" to the page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures, employed and the amounts of engineering, supervision and administrative costs, etc. which are directly charged to construction.
4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	GENERAL ADMINISTRATIVE CAPITALIZED	\$1,573,294
2	ENGINEERING AND SUPERVISION	25,421,335
3	ENGINEERING SERVICES	13,608,233
4	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	10,934,389
5		
6		
7		
8		
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45		
46	TOTAL	\$51,537,251

**GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE**

1. For each construction overhead explain: (a) the nature and extent of work, etc. the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant Instructions 3(17) of the U.S. of A.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

**\* ENGINEERING AND SUPERVISION**

THE EXPENDITURES REPORTED UNDER THE ABOVE CAPTION INCLUDE PAYROLL, AUTO, EXPENSE ACCOUNTS AND MISCELLANEOUS EXPENSES OF EMPLOYEES ENGAGED ON SPECIFIC PROJECTS, AND ARE CHARGED DIRECTLY TO THE WORK ORDERS INVOLVED, EXCEPT OVERHEAD AND UNDERGROUND DISTRIBUTION LINES. COSTS FOR OVERHEAD AND UNDERGROUND LINES ARE CHARGED DIRECTLY TO A SEPARATE WORK ORDER FOR EACH IN CONSTRUCTION WORK IN PROGRESS, ACCOUNT 107, AND ALLOCATED MONTHLY TO OPEN CONSTRUCTION WORK ORDERS. THE ALLOCATION TO OPEN PROJECTS IS DETERMINED BY THE PERCENTAGE OF DISTRIBUTION, ENGINEERING AND SUPERVISION MONTHLY CHARGES TO THE RELATED CONSTRUCTION WORK IN PROGRESS MONTHLY DIRECT CHARGES.

AMOUNT CAPITALIZED \$27,624,219

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio(Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	\$70,826		
(2)	Short-Term Interest			4.19%
(3)	Long-Term Debt	\$1,412,967	45.82%	6.83%
(4)	Preferred Stock	\$148,497	4.81%	6.83%
(5)	Common Equity	\$1,522,428	49.37%	12.00%
(6)	Total Capitalization	\$3,083,892	100%	
(7)	Average Construction Work in Progress Balance	\$264,297		

2. Gross Rate for Borrowed Funds  $s(\frac{S}{W}) + d(\frac{D}{D+P+C})(1 - \frac{S}{W})$  3.41%

3. Rate for Other Funds  $[1 - \frac{S}{W}][p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})]$  4.58%

4. Weighted Average Rate Actually Used for the Year:

- a. Rate for Borrowed Funds - 3.41%
- b. Rate for Other Funds - 4.40%

< (p218-1(notes)) >

FLORIDA POWER CORPORATION  
ORIGINAL REPORT  
YEAR ENDING - DECEMBER 31, 1994

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (continued)

GENERAL ADMINISTRATIVE CAPITALIZED

GENERAL ADMINISTRATIVE CAPITALIZED REPRESENTS THE INCREMENTAL SALARIES AND EXPENSES OF GENERAL OFFICE EMPLOYEES WHOSE DUTIES ARE DIRECTLY ATTRIBUTABLE TO CONSTRUCTION. THE COSTS ARE CHARGED DIRECTLY TO SEPARATE WORK ORDERS, CONSTRUCTION WORK IN PROGRESS, ACCOUNT 107, AND ALLOCATED MONTHLY TO OPEN CONSTRUCTION WORK ORDERS. THE ALLOCATION TO OPEN PROJECTS IS DETERMINED BY THE PERCENTAGE OF GENERAL ADMINISTRATIVE CAPITALIZED MONTHLY CHARGES TO THE MONTHLY CONSTRUCTION WORK IN PROGRESS CHARGES.

AMOUNT CAPITALIZED \$1,603,446

ENGINEERING SERVICES

INCLUDES AMOUNTS PAID TO OTHER COMPANIES, FIRMS, OR INDIVIDUALS FOR SPECIALIZED ENGINEERING SERVICES AND ASSISTANCE, WHICH ARE CHARGED DIRECTLY TO RELATED CONSTRUCTION WORK ORDERS.

AMOUNT CAPITALIZED \$18,947,371

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

THE AFUDC RATE APPROVED BY THE FLORIDA PUBLIC SERVICE COMMISSION AT THE END OF 1993 WAS 7.81%. RATE ORDER 16371 ALLOWED SIMPLE COMPOUNDING OF AFUDC EFFECTIVE JANUARY 1, 1986. THE MONTHLY COMPOUND FACTOR IS COMPUTED USING THE FOLLOWING FORMULA:

$(1+R/12)^{12} - 1 = R = \text{ANNUAL AFUDC RATE}$

THE MONTHLY RATE (ANNUAL RATE / 12) IS APPLIED TO THE BEGINNING MONTH'S BALANCE PLUS ONE HALF OF THE PRIOR MONTH'S CHARGES - ADJUSTED FOR AFUDC AND CONTRACT RETAINAGE. THE COMPOUNDING OF AFUDC IS COMPUTED BY MULTIPLYING THE MONTHLY AFUDC BALANCE BY THE MONTHLY COMPOUND FACTOR. WORK ORDERS REQUIRING LESS THAN ONE YEAR TO COMPLETE AND LESS THAN \$25,000, BLANKETS, AND CERTAIN OTHER MINOR WORK ORDERS ARE NOT SUBJECT TO AFUDC. THE IN-SERVICE DATE IS ASSUMED TO BE THE 15TH DAY OF THE MONTH FOR THOSE PROJECTS LESS THAN \$20,000,000. PROJECTS GREATER THAN \$20,000,000 USE THE ACTUAL IN-SERVICE DATE.

AFUDC, CALCULATED ON NUCLEAR FUEL IN PROCESS BALANCES, IS COMPUTED USING THE ANNUAL RATE DIVIDED BY TWELVE. NUCLEAR FUEL IS CONSIDERED IN-SERVICE WHEN RECEIVED ON SITE.

AMOUNT CAPITALIZED \$6,235,975

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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**ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)**

1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.

If the respondent has a significant amount of plant retired at year end which has not been recorded and / or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

**Section A. Balances and Changes During Year**

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	\$2,027,841,199	\$2,027,841,199		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	253,301,098	253,301,098		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing	5,082,204	5,082,204		
6	Other Clearing Accounts	0			
7	Other Accounts (Specify):				
8		355,451	355,451		
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	\$258,738,753	\$258,738,753		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(65,139,185)	(65,139,185)		
12	Cost of Removal	(17,173,901)	(17,173,901)		
13	Salvage (Credit)	12,336,536	12,336,536		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(\$69,976,550)	(\$69,976,550)		
15	Other Debit or Cr. Items (Describe):				
16		(18,859,155)	(18,859,155)		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$2,197,744,247	\$2,197,744,247		

**Section B. Balances at End of Year According to Functional Classifications**

18	Steam Production	753,489,352	753,489,352		
19	Nuclear Production	420,391,640	420,391,640		
20	Hydraulic Production-Conventional				
21	Hydraulic Production-Pumped Storage	0	0		
22	Other Production	113,073,741	113,073,741		
23	Transmission	262,998,667	262,998,667		
24	Distribution	541,538,818	541,538,818		
25	General	106,252,029	106,252,029		
26	TOTAL (Enter Total of lines 18 thru 25)	\$2,197,744,247 *	\$2,197,744,247		

< (p219-3(26)) >

FLORIDA POWER CORPORATION  
ORIGINAL REPORT  
YEAR ENDING - DECEMBER 31, 1994

RECONCILIATION OF PAGES 207 AND 219 PER INSTRUCTION #2 PAGE 219

PAGE 207 LINE 88 COLUMN D  
PAGE 219 LINE 12 COLUMN C

64,973,427  
65,139,185

DIFFERENCE  
NON-DEPRECIABLE PROPERTY RETIREMENTS

(165,758)  
(342,645)

DEPRECIABLE PROPERTY RETIREMENTS

-----  
177,187  
=====

DESCRIPTION OF DEPRECIABLE PROPERTY RETIRED AND NOT CLOSED TO ACCOUNT 108:

RETIREMENT TO ACCOUNT 111 OF LIMITED - TERM ELECTRIC PLANT

82,082

SALE OF DISTRIBUTION FACILITIES TO WITHLACOOCHEE RIVER ELECTRIC  
COOPERATIVE

23,384

SALE OF DISTRIBUTION FACILITIES TO REEDY CREEK

16,783

SALE OF DISTRIBUTION FACILITIES TO SEBRING UTILITIES COMMISSION

54,938

DEPRECIABLE PROPERTY RETIREMENTS

-----  
177,187  
=====

OTHER DEBIT AND CREDIT ITEMS - LINE 18 PAGE 219

TO RECORD INTEREST INCOME ON THE NUCLEAR PLANT DECOMMISSIONING FUND

5,001,143

TO ADJUST ACCUMULATED PROVISION FOR DEPRECIATION FOR THE PURCHASE  
AND SALE OF VARIOUS DISTRIBUTION SYSTEMS

509,593

TO ADJUST ACCUMULATED PROVISION FOR DEPRECIATION FOR THE TRANSFER TO  
UNRECOVERED PLANT - AVON PARK, TURNER, AND HIGGINS STEAM PLANTS

(24,369,891)

TOTAL OTHER ITEMS

(18,859,155)  
=====

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
NONUTILITY PROPERTY (Account 121)					
1. Give a brief description and state the location of non-utility property included in Account 121.			4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.		
2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.			5. Minor Items ( 5% of the Balance at the End of the Year), for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).		
3. Furnish particulars ( details ) concerning sales, purchases, or transfers of Nonutility Property during the year.					
Line No.	Description and Location (a)		Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	PREVIOUSLY DEVOTED TO PUBLIC SERVICE				0
2	LAND	CITRUS JANUARY 1983	106,132	0	106,132
3	STRUCTURES	GULF DECEMBER 1994	0	141,932	141,932
4	LAND	HIGHLANDS DECEMBER 1994	0	130,452	130,452
5	STRUCTURES	HIGHLANDS DECEMBER 1994	0	410,161	410,161
6	LAND	LAKE DECEMBER 1994	0	138,633	138,633
7	STRUCTURES	LAKE DECEMBER 1994	0	270,030	270,030
8	LAND	MARION MARCH 1994	0	135,191	135,191
9	STRUCTURES	ORANGE DECEMBER 1994	0	131,330	131,330
10	LAND	PASCO AUGUST 1976	185,608	0	185,608
11	STRUCTURES	PINELLAS FEBRUARY 1992	835,678	0	835,678
12	STRUCTURES	SEMINOLE DECEMBER 1989	796,194	(508,494)	287,700
13	STRUCTURES	SUMTER DECEMBER 1994	0	136,524	136,524
14					0
15	NOT PREVIOUSLY DEVOTED TO PUBLIC SERVICE				0
16	STRUCTURES	HARDEE	283,266	0	283,266
17	LAND	PINELLAS	281,024	0	281,024
18	LAND	VOLUSIA	2,749,370	0	2,749,370
19					0
20	TRANSFERS FROM NON-UTILITY - 1994				0
21	NONE				0
22					0
23					0
24	TRANSFERS TO NON-UTILITY - 1994				0
25	STR - PORT ST. JOE D.O.,	GULF,	141,932		0
26	LND - LAKE PLACID D. O.,	HIGHLANDS,	130,452		0
27	STR - LAKE PLACI D.O.,	HIGHLANDS,	410,161		0
28	LND - EUSTIS D.O.,	LAKE,	138,633		0
29	STR - EUSTIS D. O.,	LAKE,	270,030		0
30	LND - OCALA OP CENTER,	MARION,	135,191		0
31	STR - WINTER GARDEN D.O.,	ORANGE,	131,330		0
32	STR - WILDWOOD D. O.,	SUMTER,	136,524		0
33					0
34	ADDITIONS TO NON-UTILITY - 1994				0
35	NONE				0
36					0
37	RETIREMENTS FROM NON-UTILITY - 1994				0
38	STR - ALTAMONTE OP CENTER,	SEMINOLE,	508,494		0
39					0
40					0
41					0
42					0
43					0
44	Minor Item Previously Devoted to Public Service		470,167	195,745	665,912
45	Minor Items-Other Nonutility Property		429,006	(5,749)	423,257
46	TOTAL		\$6,136,445	\$1,175,755	\$7,312,200

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, Investments in Subsidiary Companies.

2. Provide a subheading for each company and list thereunder the information called for below. Sub\_total by company and give a total in columns (e),(f),(g) and (h).

(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate .

(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column(e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	POWER ENERGY SERVICES			
2				
3	COMMON STOCK	06/30/93		3,257,771
4				
5	EQUITY IN EARNINGS			4,241
6				
7	SUBTOTAL			3,262,012
8				
9	POWER INTERSTATE ENERGY			
10				
11	COMMON STOCK	06/30/93		1,587,859
12				
13	EQUITY IN EARNINGS			2,691
14				
15	SUBTOTAL			1,590,550
16				
17				
18				
19				
20				
21	(1) STOCK PURCHASED BY THE			
22	COMPANY 06/94.			
23	(2) TOTAL INVESTMENT WRITTEN OFF			
24	BY COMPANY IN 9/94. THE COMPANY			
25	EXPECTS TO RECEIVE A TAX BENEFIT			
26	OF \$2,437,500 WHICH WAS			
27	REFLECTED IN ACCOUNT 236.			
28				
29				
30				
31				
32				
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41				
42	TOTAL Cost of Account 123.1 \$	6,333,619	TOTAL	\$4,852,562

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)(Continued)

4. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.

5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.

7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment ( or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).

8. Report on Line 42, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year (e)	Revenues For Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
	1,141,815	0	4,399,586	3
				4
6,068		0	10,309	5
				6
6,068	1,141,815	0	4,409,895	7
				8
				9
				10
	326,210	0	1,914,069	11
				12
6,964		0	9,655	13
				14
6,964	326,210	0	1,923,724	15
				16
				17
				18
				19
				20
				21
				22
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				41
\$13,032	\$1,468,025	0	\$6,333,619	42

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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**MATERIALS AND SUPPLIES**

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column(a); estimates of amounts by function are acceptable. In column(d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected - debited or credited. Show separately debit or credits to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	\$58,853,761	\$52,581,011	
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated )			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	83,363,629	78,547,049	
8	Transmission Plant (Estimated)	5,527,096	5,795,455	
9	Distribution Plant (Estimated)	22,108,385	23,181,822	
10	Assigned to - Other	1,112,413	2,282,395	
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	\$112,111,523	\$109,806,721	
12	Merchandise (Account 155)	261,031	0	
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)	(222,067)	540,353	
16				
17	*			
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	\$171,004,248	\$162,928,085	

< (P227-4(B) >

Plant material and operating supplies (account 154) are not segregated by construction, operations and maintenance functions. Most stock items considered by the company as retirement units are issued to construction projects only. Stock items, other than retirement units, are issued as required for construction, operations and maintenance purposes.

IMPORTANT INVENTORY ADJUSTMENTS:

During a review of existing inventory, 42 items were found which qualified as capital spares. These were transferred from inventory account 15405 to work orders to be capitalized.

FPC ACCOUNT	DR	CR
15405		7,016,946.12
70140-02295	6,122,771.12	
70140-02240	894,175.00	

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Allowances (Accounts 158.1 and 158.2)

- |  |  |
|--|--|
| <p>1. Report below the particulars (details) called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.</p> | <p>4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA)</p> |
|--|--|

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		19	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
01	Balance-Beginning of Year				
02	Acquired During Year: Issued (Less Withheld Allow.)				
04					
05	Returned by EPA				
06	Purchases/Transfers:				
07					
08					
09					
10					
11					
12					
13					
14					
15	Total				
16	Relinquished During Year: Charges to Account 509				
18					
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30	Sales: Net Sales Proceeds (Assoc. Co.)				
32					
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Account 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41	Sales: Net Sales Proceeds (Assoc. Co.)				
43					
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

issued allowances. Report withheld portions lines 36-40

System of Accounts).

6. Report on lines 5 allowances returned by the EPA. Report on line 39 the EPA's sales of the withheld allowances. Report on lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.

8. Report on lines 22 - 27 the name of purchasers/transferees of allowances disposed of and identify associated companies.

7. Report on lines 8-14 the names of vendors/transfersors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform

9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers

10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.

19		19		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								01
								02
								03
								04
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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	NOT APPLICABLE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTAL					

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22	Account 182.2 is being used as a					
23	result of the settlement					
24	agreement reached in FERC Docket					
25	No. ER94-961-000 on March 1, 1994					
26	The amortization period					
27	authorized in this agreement is					
28	six years.					
29						
30	SMALL STEAM - UNRECOVERED PLANT					
31	Avon Park Unit No. 2	1,439,695	1,439,695	407	31,288	1,408,408
32	Higgins Steam Plant	4,151,318	4,151,318	407	94,930	4,056,388
33	Turner Steam Plant	5,647,044	5,647,044	407	335,565	5,311,480
34	Transmission Plant	34,790	34,790	407	5,043	29,747
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL	\$11,272,847	\$11,272,847		\$466,826	\$10,806,023

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) [X] An Original (2) [ ] A Resubmission		Date of Report (Mo, Da, Yr) 12/31/94		Year of Report Dec. 31, 1994	
OTHER REGULATORY ASSETS (Account 182.3)							
1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).				3. Minor items ( 5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.			
2. For regulatory assets being amortized, show period of amortization in column (a).							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)		
			Account Charged (c)	Amount (d)			
1							
2	Accumulated Deferred Taxes - FAS109	4,484,000	410.10	7,886,000	172,749,000		
3	Period of Amortization - Amortization occurs as						
4	temporary differences occur.						
5							
6	Nuclear Decommissioning/Decontamination	1,107,828	182\228	3,739,244	16,856,584		
7	Balance will be reduced by 12 annual payments of		242\228				
8	\$1,553,076. (See Note A)		518\518				
9							
10	Nuclear Decommissioning/Decontamination-Wholesale	121,321	518\518	53,833	77,518		
11	Amortization Period = 12 months.						
12							
13	Load Control Switches - Invest	2,863,180	186.21	6,026,016	38,742,449		
14	Load Control Switches - Amort	6,025,740	908.80	8,097,706	(21,471,442)		
15	Carrying Charges - Cold Standby	7	406\421	480,098	7,358,047		
16	Sebring - Transition Rider	21,880	186.65	1,078,003	29,152,333		
17	Sebring - Over(Under) Rec	3,073,545	405.65	3,075,128	(559,529)		
18	Interest on Tax Deficiency	2,108,118	431.50	1,153,627	2,401,854		
19	Interest - Sales Tax Deficiency	0	237\431	567,073	210,703		
20	Def GPIF Rev 04/93-09/93	0	186\456	1,099,827	0		
21	Def GPIF Rev 10/93-03/94	1,192,753	456.98	688,080	504,673		
22	Def GPIF Rev 10/92-03/93	5,482	253\456	620,043	0		
23	Def GPIF Rev 04/94-09/94	986,547		0	986,547		
24	Def Fuel Exp - Orlando Cogen	1,677,468	555.50	1,437,816	239,652		
25	Def Energy Conservation Exp	5,615,269	908.99	10,285,480	(5,282,818)		
26	Def Fuel Exp - Wholesale - Other	1,186,183	557.99	2,858,336	1,844,410		
27	Def Fuel Exp - Retail 10/93-03/94	117,667	253\456	201,566	0		
28			557.99				
29	Def Fuel Exp - Retail 10/94-03/95	346,447	557.99	14,492,496	0		
30	Def Fuel Exp - Wholesale 04/94-09/94	884,854	557.99	371,166	513,688		
31	Def Fuel Exp - Retail 04/94-09/94	42,124,683	557.99	25,189,210	16,935,473		
32	Def Fuel Exp - Wholesale 10/94-03/95	0	557.99	1,028,888	(616,291)		
33	Def Fuel Exp - Wholesale 10/93-3/94	1,456,215	557.99	473,541	0		
34							
35							
36							
37							
38							
39							
40	NOTE A: The amortization period decreased from 14						
41	years (prior year FERC Form 1) to 12 years in the						
42	current year due to paying the 1995 assessment in						
43	1994.						
44	TOTAL	\$75,399,187		\$90,903,177	\$260,642,851		

**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.  
 2. For any deferred debit being amortized, show period of amortization in column (a).  
 3. Minor items ( 1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDIT		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	J.O. #186.08 - 80761					
2	ANCLOTE DESALINATION PROJECT					
3	(8/26/94 - )	0	104,476	-	0	104,476
4						0
5	J.O. #186.09 - 80676					
6	1992 RATE CASE - RETAIL					
7	(7/23/91 - ) AMORT PER = 4 YRS	589,215	0	928.00	207,000	382,215
8						
9	J.O. #186.09 - 80713					
10	1993 RATE CASE - WHOLESALE					
11	(12/03/92 - )	126,349	0	928.00	126,349	0
12						0
13	J.O. #186.09 - 80718					0
14	ACC FLA SALES & USE TAX LIAB.					0
15	(02/26/93 - )	400,000	0	-	0	400,000
16						0
17	J.O. #186.09 - 90063					0
18	WRITE-OFF OF OBSOLETE MATERIALS					0
19	(9/26/87 - )	456,699	380,600	VARIOUS	816,882	20,417
20						0
21	J.O. #186.10 - 80108					0
22	CONSTRUCTION CHARGES FOR CR#3					0
23	PARTICIPANTS					0
24	(3/25/77 - )	202,504	3,063,723	143.10	2,403,970	862,257
25						
26	J.O. #186.10 - 80611					0
27	TANK REPAIRS-ANCLOTE					0
28	(6/02/89 - )	152,963	31,954	-	0	184,917
29						
30	J.O. #186.10 - 80612					0
31	TANK REPAIRS-CR SOUTH					0
32	(6/02/89 - )	174,769	0	-	0	174,769
33						
34	J.O. #186.10 - 80613					0
35	TANK REPAIRS-CR NORTH					0
36	(6/02/89 - )	53,240	0	-	0	53,240
37						
38	J.O. #186.10 - 80614					0
39	TANK REPAIRS - WILDWOOD					0
40	(6/02/89 - )	155,593	33,669	143.10	61,155	128,107
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
49	<b>TOTAL</b>	<b>\$2,311,332</b>				<b>\$2,310,398</b>

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo., Da., Yr.) 12/31/94		Year of Report Dec. 31, 1994	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits.				3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.			
2. For any deferred debit being amortized, show period of amortization in column (a).							
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDIT		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	J.O. #186.10 - 80616					0	
2	TANK REPAIRS - WALSINGHAM					0	
3	(6/02/89 - )	77,396	23,368	143.10	262	100,502	
4							
5	J.O. #186.10 - 80617					0	
6	TANK REPAIRS - LAKE WALES					0	
7	(5/23/90 - )	139,089	21,063	-	0	160,152	
8							
9	J.O. #186.10 - 80624					0	
10	WALSINGHAM DEEP WELL CONTAMIN.					0	
11	(03/01/91 - )	52,940	5,998	-	0	58,938	
12							
13	J.O. #186.10 - 80638					0	
14	TANK REPAIRS-MONTICELLO					0	
15	(10/27/89 - )	83,307	22,418	-	0	105,725	
16							
17	J.O. #186.10 - 80680					0	
18	CLEANUP OF CONTAMINATED WATER/ SOIL (4/11/91 - )	90,842	8,318	-	0	99,160	
19							
20							
21							
22	J.O. #186.10 - 80686					0	
23	SUWANNEE TURBINES CONTAMINATED					0	
24	SOIL (3/10/92 - )	60,031	11,962	-	0	71,993	
25							
26	J.O. #186.10 - 80711					0	
27	CONSTRUCT 230 KV TRANSMISSION					0	
28	LINE (12/08/92 - )	(967,750)	1,307,355	143.10	1,550,000	(1,210,395)	
29							
30	J.O. #186.10 - 80714					0	
31	CONTAMINATED SOIL - INTERCESSIN					0	
32	CITY (12/15/92 - )	75,490	(1,783)	-	0	73,707	
33							
34	J.O. #186.10 - 80719					0	
35	POWER ENERGY SERVICES CORP.					0	
36	(03/04/93 - )	94,169	207,325	426.59	296,985	4,509	
37							
38	J.O. #186.10 - 80737					0	
39	REPAIR DAMAGES TO SUB CABLE AT					0	
40	CASWAY (10/06/93 - )	65,894	0	143.10	65,894	0	
41							
42							
43							
44							
45							
46							
47	Misc. Work in Progress						
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)						
49	TOTAL	\$2,082,740				\$1,774,689	

**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.  
 2. For any deferred debit being amortized, show period of amortization in column (a).  
 3. Minor items ( 1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDIT		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	J.O. #186.13 - 82078					0
2	ELECTRIC FUELS CORP.INSURANCE					0
3	(2/17/93 - )	100,938	517,827	146.10	610,902	7,863
4						
5	J.O. #186.13 - 92202					0
6	TALQUIN DEVELOPMENT-SERVICES					0
7	RENDERED (06/07/90 - )	54,342	59,985	146.70	107,824	6,503
8						
9	J.O. #186.10 - 80743					0
10	REPLACE/REPAIR FIRE DAMAGED					0
11	TRANSFORMER (1/11/94 - )	0	294,793	-	0	294,793
12						
13	J.O. #186.80					0
14	VACATION PAY ACCRUAL	5,153,280	(636,485)	-	0	4,516,795
15						0
16						0
17						0
18						0
19						0
20						0
21						0
22						0
23						0
24						0
25						0
26						0
27						0
28						0
29						0
30						0
31						0
32						0
33						0
34						0
35						0
36						0
37						0
38						0
39						0
40						0
41						0
42						0
43						0
44						0
45						0
46						0
47	Misc. Work in Progress	810,278				895,811
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)	0		0 0	0	0
49	TOTAL	\$8,201,578				\$7,496,454

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) 12/31/94	Year of Report Dec. 31, 1994
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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.      2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	UNBILLED REVENUE	\$16,818,000	\$17,176,000
3	LIFE/MEDICAL BENEFITS	19,723,000	26,910,000
4	UNAMORTIZED INVESTMENT TAX CREDIT	45,444,000	42,168,000
5	REGULATORY LIABILITY	79,367,000	74,970,000
6	NUCLEAR DECOMMISSIONING	9,182,000	10,063,000
7	Other	23,930,000	26,791,000
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$194,464,000	\$198,078,000
9	Gas		
10	NONE		
11			
12			
13			
14			
15	Other	0	0
16	TOTAL Gas (Enter Total of lines 10 thru 15)	0	0
17	Other NONE	0	0
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	\$194,464,000	\$198,078,000

NOTES

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars ( details ) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form(i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized By Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	COMMON STOCK	60,000,000		
2	WITHOUT PAR VALUE			
3				
4	TOTAL_COM	60,000,000		
5				
6	CUMULATIVE			
7	PREFERRED STOCK	4,000,000		
8	4.00% SERIES		100.00	104.25
9	4.60% SERIES		100.00	103.25
10	4.75% SERIES		100.00	102.00
11	4.40% SERIES		100.00	102.00
12	4.58% SERIES		100.00	101.00
13	7.40% SERIES		100.00	102.48
14	7.76% SERIES		100.00	102.21
15	7.08% SERIES		100.00	104.72
16				*
17	CUMULATIVE			
18	PREFERRED STOCK	5,000,000		
19	WITHOUT PAR VALUE			
20	PREFERENCE STOCK	1,000,000	100.00	
21				
22				
23	TOTAL_PRE	10,000,000		
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
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42				

CAPITAL STOCK (Account 201 and 204 )(Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
100	\$354,405,315	0		0		1
						2
						3
100	354,405,315	0		0		4
						5
						6
						7
39,980	3,998,000					8
39,997	3,999,700					9
80,000	8,000,000					10
75,000	7,500,000					11
99,990	9,999,000					12
300,000	30,000,000					13
5,000,000	50,000,000					14
300,000	30,000,000					15
						16
						17
						18
						19
						20
						21
						22
5,934,967	143,496,700	0		0		23
						24
						25
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< (P250-15(D)) >

Redemption price on 7.08% series decreases to: \$102.36 after November 15, 1996.  
\$100.00 after November 15, 2001.

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,  
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK**  
(Accounts 202 and 205, 203 and 206, 207, 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.

2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.

3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203,

Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.

4. For Premium on Account 207, Capital Stock, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	ACCOUNT NO. 207		
2			
3	PREMIUM ON CAPITAL STOCK - CUMULATIVE PREFERRED - 4.00% SERIES		7,076
4	PREMIUM ON CAPITAL STOCK - CUMULATIVE PREFERRED - 4.60% SERIES		24,038
5	PREMIUM ON CAPITAL STOCK - CUMULATIVE PREFERRED - 7.40% SERIES		411,000
6	PREMIUM ON CAPITAL STOCK - CUMULATIVE PREFERRED - 7.76% SERIES		520,000
7			
8			
9			
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43			
44			
45			
46	TOTAL	0	\$962,114

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 12/31/94	Year of Report Dec. 31, 1994
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)			
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208)—State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated Value of Capital Stock (Account 209)—State amount and give brief explanation of the</p>		<p>capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain on Resale or Cancellation of Recquired Capital Stock (Account 210)—Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debt identified by the class and series of stock to which related.</p> <p>(d) Miscellaneous Paid-In Capital (Account 211)—Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>	
Line No.	Item (a)	Amount (b)	
1			
2	ACCOUNT 208 - DONATIONS RECEIVED FROM STOCKHOLDERS		
3	DONATIONS BY GENERAL GAS & ELECTRIC CORPORATION (FORMER PARENT)	419,213	
4	SUBTOTAL	419,213	
5			
6	ACCOUNT 209 - REDUCTION IN PAR VALUE OF COMMON STOCK		
7	EXCESS OF STATED VALUE OF 3,000,000 SHARE OF COMMON STOCK		
8	EXCHANGED FOR 857,143 SHARE OF \$7.50 PAR VALUE COMMON STOCK	321,428	
9	MISCELLANEOUS ADJUSTMENTS APPLICABLE TO EXCHANGE	4,604	
10	SUBTOTAL	326,032	
11			
12			
13			
14			
15			
16			
17			
18	ACCOUNT 211 - MISCELLANEOUS PAID IN CAPITAL		
19	EXCESS OF NET WORTH OF ASSETS AT DATE OF MERGER (12/31/43)		
20	OVER STATED VALUE OF COMMON STOCK ISSUED THEREFOR	1,167,518	
21	FLORIDA PUBLIC SERVICE 4% SERIES "C" BONDS WITH CALLED PREMIUM AND		
22	INTEREST HELD BY GENERAL GAS AND ELECTRIC CORPORATION	65,210	
23	REVERSAL OF OVER ACCRUAL OF FEDERAL INCOME TAX APPLICABLE TO PERIOD		
24	PRIOR TO JANUARY 1, 1944	262,837	
25	TRANSFER FROM EARNED SURPLUS AMOUNT EQUIVALENT TO PREFERRED STOCK DIVIDENDS		
26	PRIOR TO 12/31/43 WHICH ON AN ACCRUAL BASIS WERE APPLICABLE TO 1944	92,552	
27	TO WRITE OFF UNAMORTIZED DEBT DISCOUNT, PREMIUM AND EXPENSE APPLICABLE TO		
28	BONDS REFUNDED IN PRIOR YEARS	(979,793)	
29	ADJUSTMENT OF ORIGINAL COST OF FLORIDA PUBLIC SERVICE COMPANY RESULTING		
30	FROM EXAMINATION BY FEDERAL POWER COMMISSION	(63,027)	
31	ADJUSTMENT IN CARRYING VALUE OF GEORGIA POWER & LIGHT COMPANY COMMON STOCK		
32	OCCASIONED BY THE SUBSIDIARY COMPANY'S INCREASE IN CAPITAL SURPLUS	33,505	
33	CAPITAL CONTRIBUTION FROM PARENT COMPANY	586,108,005	
34	OTHER MISCELLANEOUS ADJUSTMENTS	45,211	
35			
36	SUBTOTAL	586,732,018	
37			
38			
39			
40	TOTAL	\$587,477,263	

Name of Respondent  
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DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock. with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.
2. If any change occurred during the year in the balance

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL	

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of capital stock expenses for each class and series of capital stock. giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column(a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column(a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.</p>		<p>6. In column(b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>	
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total expense, Premium or Discount (c)
1	FIRST MORTGAGE BONDS - 4 5/8%	\$30,000,000	\$272,509
2			(713,700) P
3	FIRST MORTGAGE BONDS - 4 7/8%	25,000,000	227,551
4			(577,750) P
5	FIRST MORTGAGE BONDS - 6 1/8%	25,000,000	274,463
6			(432,250) P
7	FIRST MORTGAGE BONDS - 7 3/8%	50,000,000	561,786
8			(760,000) P
9	FIRST MORTGAGE BONDS - 7 1/4%	50,000,000	510,539
10			(500,000) P
11	FIRST MORTGAGE BONDS - 8 5/8%	150,000,000	1,298,547
12			1,875,000 D
13	FIRST MORTGAGE BONDS - 6 1/2%	75,000,000	521,968
14			1,125,000 D
15	FIRST MORTGAGE BONDS - 8%	150,000,000	1,086,382
16			750,000 D
17	FIRST MORTGAGE BONDS - 6 7/8%	80,000,000	393,275
18			916,800 D
19	FIRST MORTGAGE BONDS - 6 1/8%	70,000,000	449,626
20			756,700 D
21	FIRST MORTGAGE BONDS - 6%	110,000,000	766,710
22			1,021,900 D
23	FIRST MORTGAGE BONDS - 7%	100,000,000	820,972
24			625,000 D
25	POLLUTION CONTROL BONDS 6 5/8%	108,550,000	741,699
26			541,242 D
27	POLL. CONTROL BONDS CITRUS 6.35%	90,000,000	514,314
28			225,000 D
29	POLLUTION CNTL BONDS PASCO 6.35%	10,115,000	72,794
30			25,288 D
31	POLLUTION CONTROL BONDS 7.20%	32,200,000	278,696
32			
33	TOTAL	\$1,155,865,000	\$13,670,061

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LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.

11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

12. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

13. If the respondent has pledged any of its long-term debt

securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.

14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding ( Total amount outstanding without reduction for amounts held by respondent ) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
04/01/65	04/01/95	04/01/65	04/01/95	\$18,656,000	\$862,840	1
						2
11/01/65	11/01/95	11/01/65	11/01/95	15,705,000	765,619	3
						4
08/01/67	08/01/97	08/01/67	08/01/97	16,679,000	1,021,589	5
						6
06/01/72	06/01/02	06/01/72	06/01/02	50,000,000	3,687,500	7
						8
11/01/72	11/01/02	11/01/72	11/01/02	50,000,000	3,625,000	9
						10
11/01/91	11/01/21	11/01/91	11/01/21	150,000,000	12,937,500	11
						12
12/08/92	12/01/99	12/08/92	12/01/99	75,000,000	4,875,000	13
						14
12/08/92	12/01/22	12/08/92	12/01/22	150,000,000	12,000,000	15
						16
02/09/93	02/01/08	02/09/93	02/01/08	80,000,000	5,500,000	17
						18
03/10/93	03/01/03	03/10/93	03/01/03	70,000,000	4,287,500	19
						20
07/20/93	07/01/03	07/20/93	07/01/03	110,000,000	6,600,000	21
						22
12/15/93	12/01/23	12/15/93	12/01/23	100,000,000	7,000,000	23
						24
01/30/92	01/01/27	01/30/92	01/01/27	108,550,000	7,191,437	25
						26
08/26/92	02/01/22	08/26/92	02/01/22	90,000,000	5,715,000	27
						28
08/26/92	02/01/22	08/26/92	02/01/22	10,115,000	642,302	29
						30
06/01/91	12/01/14	06/01/91	12/01/14	32,200,000	2,318,400	31
						32
				\$1,126,905,000	\$79,029,687	33

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LONG-TERM DEBT (Accounts 221, 222, 223, and 224)					
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column(a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column(a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.</p>			<p>6. In column(b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>		
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total expense, Premium or Discount (c)		
1	COMMERCIAL PAPER (NOTE 1)	\$200,000,000			
2	MTN - SEBRING NOTE - 6.67%	30,700,000	233,044		
3	MEDIUM TERM NOTES - 8.50%	20,000,000	100,000		
4	MEDIUM TERM NOTES - 8.40%	25,000,000	125,000		
5	MEDIUM TERM NOTES - 8.55%	20,000,000	120,000		
6	MEDIUM TERM NOTES - 8.40%	14,750,000	73,750		
7	MEDIUM TERM NOTES - 8.40%	14,750,000	73,750		
8					
9	NOTE 1 - THE COMPANY TREATS THE				
10	FIRST \$200 MILLION OF COMMERCIAL				
11	PAPER AS LONG TERM DEBT.				
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32	SUBTOTAL	1,481,065,000	14,395,605		
33	TOTAL	\$1,481,065,000	\$14,395,605		

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LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.

11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

12. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

13. If the respondent has pledged any of its long-term debt

securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.

14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding ( Total amount outstanding without reduction for amounts held by respondent ) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
				\$200,000,000	\$8,148,264	1
04/20/93	04/01/08	04/20/93	04/01/93	29,399,999	1,990,995	2
07/05/89	08/01/94	07/05/89	08/01/94	0	991,668	3
11/14/89	12/01/94	11/14/89	12/01/94	0	1,925,000	4
12/12/89	01/15/97	12/12/89	01/15/97	20,000,000	1,710,000	5
04/09/91	08/01/96	04/09/91	08/01/96	14,750,000	1,239,000	6
04/09/91	08/01/96	04/09/91	08/01/96	14,750,000	1,239,000	7
						8
						9
						10
						11
						12
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						14
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						24
						25
						26
						27
						28
						29
						30
						31
				1,405,804,999	96,273,614	32
				\$1,405,804,999	\$96,273,614	33

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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME  
FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	\$200,792,644
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Taxable Income Not Reported on Books	17,135,943
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal Income Tax Deducted Per books	95,890,808
11		
12	Deductions on Return Not Charged Against Book Income	397,148,028
13		
14	Income Recorded on Books Not Included in Return	
15	Income Recorded on Books Not Included in Return	(5,937,267)
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Deductions on Return Not Charged Against Book Income	(374,971,154)
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	330,059,002
28	Show Computation of Tax:	
29	Provision for Federal Income Tax at 35%	115,522,000
30	1994 True Up Entry	(18,097,192)
31	Total Federal Income Tax Provision (409.1 + 409.2)	97,424,808
32		
33		
34		
35		
36		
37	*PLEASE SEE HARDCOPY FOR DETAIL	
38		
39		
40		
41		
42		
43		
44		

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes).

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL TAXES					
2	FICA	45,167	0	20,163,550	20,168,407	0
3	UNEMPLOYMENT	(16,746)	0	368,091	368,149	0
4	HIGHWAY USE	8,086	0	46,503	54,589	0
5	SUPERFUND	28,098	0	464,165	503,163	0
6	INCOME	17,898,916	0	97,424,808	111,694,551	0
7	INCOME TAX SUBSIDIARY	0	0	0	0	(2,089,900)
8	SUBTOTAL	17,963,521	0	118,467,117	132,788,859	(2,089,900)
9						
10	STATE TAXES					
11	INCOME	6,743,000	0	17,384,553	18,137,333	(83,220)
12	INCOME TAX SUBSIDIARY	0	0	296	296	(347,600)
13	GROSS RECEIPTS	3,599,109	0	45,683,628	42,173,139	0
14	LICENSES-VEHICLES	0	181,579	281,017	306,655	0
15	HAULING PERMIT ESCROW	0	900	0	0	0
16	LICENSES-HP	0	0	14,220	14,220	0
17	DOCUMENTARY STAMPS	0	0	6,957	6,957	0
18	UNEMPLOYMENT	22,016	0	1,565,139	1,562,735	0
19	INTANGIBLES	0	0	0	208,545	0
20	FILING FEE	0	0	200	200	0
21	REGULATORY ASSESSMENT	839,607	0	1,518,880	1,550,086	0
22	SALES TAX-TELECOMM	0	0	175,111	175,111	0
23	SALES TAX-DUPLICATE	0	0	13,764	13,764	0
24	SALES TAX-CO USE TAX	0	0	17,916	17,916	0
25	SALES TAX ADJ	0	0	1,946	1,946	0
26	SPECIAL FUELS	2,934	0	34,767	29,221	0
27						
28	COUNTY TAXES					
29	PROPERTY	0	0	56,254,413	56,036,229	0
30	LICENSES-OCCUP.	0	0	4,671	4,671	0
31	SPECIAL FUELS	6,895	0	99,955	99,494	0
32	SUBTOTAL	11,213,561	182,479	123,057,433	120,338,518	(430,820)
33	STATE AND COUNTY					
34						
35	LOCAL TAXES					
36	FRANCHISE	2,947,986	0	40,722,822	40,651,238	0
37	PROPERTY	0	0	3,585,569	3,575,355	0
38	LICENSES-OCCUP.	0	0	13,892	13,892	0
39	SUBTOTAL	2,947,986	0	44,322,283	44,240,485	0
40	LOCAL TAXES					
41	TOTAL	\$32,125,068	\$182,479	\$285,846,833	\$297,367,862	(\$2,520,720)

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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2, and 409.2 under other accounts in column (i). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED(Show utility department where applicable and account charged.)					Line No.
(Taxes Accrued (Account 236) (g))	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)		
						1	
40,310	0	13,623,221	0	0	6,540,329	2	
(16,804)	0	241,168	0	0	126,923	3	
0	0	7,247	0	0	39,256	4	
(10,900)	0	464,165	0	0	0	5	
3,629,173	0	97,839,607	0	0	(414,799)	6	
(2,089,900)	0		0	0	0	7	
1,551,879		112,175,408			6,291,709	8	
						9	
						10	
5,907,000	0	17,453,855	0	0	(69,302)	11	
(347,600)	0	0	0	0	296	12	
7,109,598	0	45,683,628	0	0	0	13	
0	207,217	0	0	0	281,017	14	
0	900	(14,220)	0	0	14,220	15	
0	0	14,220	0	0	0	16	
0	0	6,957	0	0	0	17	
24,420	0	1,100,608	0	0	464,531	18	
(208,545)	0	0	0	0	0	19	
0	0	200	0	0	0	20	
808,401	0	1,518,880	0	0	0	21	
0	0	175,111	0	0	0	22	
0	0	13,764	0	0	0	23	
0	0	17,916	0	0	0	24	
0	0	1,946	0	0	0	25	
8,480	0	0	0	0	34,767	26	
						27	
						28	
218,184	0	55,608,988	0	0	645,425	29	
0	0	4,671	0	0	0	30	
7,356	0	0	0	0	99,955	31	
13,527,294	208,117	121,586,524			1,470,909	32	
						33	
						34	
						35	
3,019,570	0	40,722,822	0	0	0	36	
10,214	0	3,566,472	0	0	19,097	37	
0	0	13,892	0	0	0	38	
3,029,784		44,303,186			19,097	39	
						40	
\$18,108,957	\$208,117	\$278,065,118	0	0	\$7,781,715	41	

**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)**

Report below information applicable to Account 255. footnote any correction adjustments to the account balance shown in column(g). Include in column(i) the average period over which the tax credits are amortized.  
Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%	\$834,374			411.4	\$371,000	(\$4,000)
3	4%	6,930,761			411.4	778,000	(9,000)
4	7%	0			-	0	0
5	10%	110,043,747			411.4	7,253,000	(80,000)
6							
7							
8	TOTAL	\$117,808,882			0	\$8,402,000	(\$93,000)
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
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Name of Respondent  
FLORIDA POWER CORPORATION

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Year of Report  
Dec. 31, 1994

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
			1
\$459,374	27 YEARS		2
6,143,761	27 YEARS		3
0			4
102,710,747	27 YEARS		5
0			6
\$109,313,882 *			7
			8
			9
			10
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			48

< (P267.X-1(3)) >

ADJUSTMENT EXPLANATION

RECONCILIATION OF INVESTMENT TAX EXPENSE

ALLOCATION TO CURRENT YEAR INCOME	(8,402,000)
PRIOR YEAR ADJUSTMENTS	(93,000)
	-----
TOTAL CHARGED TO ACCOUNT 255	(8,495,000)
	=====

EXPLANATION OF ADJUSTMENTS COLUMN (g)

TRUE UP 1993 TAX RETURN	(93,000)
	-----
TOTAL ADJUSTMENTS COLUMN (g)	(93,000)
	=====

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.  
2. For any deferred credit being amortized, show the period of amortization.

3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	ADVANCE BILLING TO CRYSTAL RIVER					0
2	UNIT #3 PARTICIPANTS	959,377	517.00	2,941,467		(1,982,090)
3			518.00	1,626		(1,626)
4			519.00	26,462		(26,462)
5			520.00	11,652		(11,652)
6			524.00	1,318,655		(1,318,655)
7			524.10	752,371		(752,371)
8			528.00	2,572,735		(2,572,735)
9			529.00	28,373		(28,373)
10			530.00	221,910		(221,910)
11			531.00	47,858		(47,858)
12			532.00	201,754		(201,754)
13			556.00	22,163		(22,163)
14			929.10	2,713,057		(2,713,057)
15			228.47	43,369		(43,369)
16			228.48	3,260,336		(3,260,336)
17			-		13,995,279	13,995,279
18						
19	FLORIDA MUNICIPAL POWER AUTHORITY	2,040,542	-	0	0	2,040,542
20						
21	CABLE COMPANY DEPOSITS	116,583	-	0	9,501	126,084
22						
23	FLEX REIMBURSEMENT FORFEITURES	19,430	-	0	0	19,430
24						
25	QUALIFYING FACILITY DEPOSTS	2,963,501	131.00	2,252,992	408,726	1,119,235
26						
27	REEDY CREEK	740,000	-	0	0	740,000
28						0
29	SECI	2,300,000	-	0	0	2,300,000
30						
31	TALQUIN ELECTRIC COOP ACQUISITION	38,817	-	0	0	38,817
32						
33	CONTRACT DEP - SCRAP PAPER	500	-	0	0	500
34						
35	UNREFUNDED A/R - CREDIT BALANCES -					0
36	DEPOSITS AND OVERPAYMENTS - FL					0
37	STATE LAW - 717.05	3,277	131.00	943	2,700	5,034
38						0
39	MISC UNCLAIMED CHECKS	1,279	131.00	1,279	11,421	11,421
40						0
41	EMPLOYEE APPL SERVICE FEE	39,542	143.30	4,452	16,270	51,360
42						0
43	EMPLOYEE HEAT PUMP DEFERRED					0
44	INTEREST INCOME	31,954	419.04	23,738	18,342	26,558
45						0
46	RENTAL ESCROW	350	-	0	0	350
47	TOTAL	\$9,255,152		\$16,447,192	\$14,462,239	\$7,270,199

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.  
 2. For any deferred credit being amortized, show the period of amortization.  
 3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	DEFERRED MIC PLAN	\$1,613,186	131.00	\$182,495	\$241,081	\$1,671,772
2						0
3	DEFERRED EDC PLAN	0	-	0	52,031	52,031
4						0
5	DEFERRED LONG TERM INCENTIVE PLAN	584,199	131.00	338,281	947,732	1,193,650
6						0
7	ACCUM PROV FOR PENSION EXPENSES	5,353,069	926.10	6,999,844	0	(1,646,775)
8						0
9	SUPPLEMENTAL EXECUTIVE RETIREMENT	439,992	-	0	1,450,000	1,889,992
10						0
11	ACCUM PENSION - EARLY RETIREMENT	0	-	0	14,094,000	14,094,000
12						0
13	DEFERRED GAINS - STORM DAMAGE	13,392	-	0	0	13,392
14						0
15	NEW SYMRNA BEACH SALE	321,410	-	0	0	321,410
16						0
17	CBT TRAINING-PHASE I	40,091	131.00	40,091	6,250	6,250
18						0
19						0
20	ELECTRONIC TOTALS ARE INCORRECT ON					0
21	THIS PAGE. THE AMOUNTS DO ADD TO					0
22	PROPER TOTALS AND AGREE WITH					0
23	AMOUNTS ON THE BALANCE SHEET.					0
24						
25						
26						
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46						
47	TOTAL	\$25,916,266		\$12,127,519	\$45,715,572	\$59,504,319

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
ACCUMULATED DEFERRED INCOME TAXES -- ACCELERATED AMORTIZATION PROPERTY (Account 281)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.					
2. For Other (Specify), include deferrals relating to other					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Accelerated Amortization (Account 281)				
2	Electric				
3	Defense Facilities	0	0	0	
4	Pollution Control Facilities	8,958,000	2,488,000	1,949,000	
5	Other STATE RATE INCREASE TO 5.5%	0	0	0	
6					
7					
8	TOTAL Electric(Enter Total of lines 3 thru 7)	\$8,958,000	\$2,488,000	\$1,949,000	
9	Gas				
10	Defense Facilities				
11	Pollution Control Facilities				
12	Other				
13					
14					
15	TOTAL Gas (Enter Total of lines 10 thru 14)	0	0	0	
16	Other (Specify)				
17	TOTAL (Acct 281) (Total of 8,15,and 16)	\$8,958,000	\$2,488,000	\$1,949,000	
18	Classification of TOTAL				
19	Federal Income Tax	7,681,000	2,133,000	1,671,000	
20	State Income Tax	1,277,000	355,000	278,000	
21	Local Income Tax	0	0	0	
NOTES					

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ACCUMULATED DEFERRED INCOME TAXES -- ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
0	0		0		0	0	3
0	0		0		0	9,497,000	4
0	0		0		0	0	5
							6
							7
0	0		0		0	\$9,497,000	8
							9
							10
							11
							12
							13
							14
0	0		0		0	0	15
						0	16
0	0		0		0	\$9,497,000	17
							18
0	0		0		0	8,143,000	19
0	0		0		0	1,354,000	20
0	0		0		0	0	21

NOTES(Continued)

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
ACCUMULATED DEFERRED INCOME TAXES -- OTHER PROPERTY (Account 282)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating			to property not subject to accelerated amortization. 2. For Other (Specify), include deferrals relating to other		
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 282				
2	Electric	\$548,711,000	\$29,621,000	\$4,783,000	
3	Gas				
4	Other (Define)				
5	TOTAL (Enter Total of lines 2 thru 4)	\$548,711,000	\$29,621,000	\$4,783,000	
6	Other (Specify)	809,000	0	0	
7					
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$549,520,000	\$29,621,000	\$4,783,000	
10	Classification of TOTAL				
11	Federal Income Tax	477,167,000	25,733,000	3,573,000	
12	State Income Tax	72,353,000	3,888,000	1,210,000	
13	Local Income Tax	0	0	0	

NOTES

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Year of Report  
Dec. 31, 1994

ACCUMULATED DEFERRED INCOME TAXES -- OTHER PROPERTY (Account 282) (Continued)

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
0	0		0		0	\$573,549,000	2
							3
							4
0	0		0		0	\$573,549,000	5
0	304,000		0		0	505,000	6
							7
							8
0	\$304,000		0		0	\$574,054,000	9
							10
0	262,000		0		0	499,065,000	11
0	42,000		0		0	74,989,000	12
0	0		0		0	0	13

NOTES(Continued)

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.  
 2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	REGULATORY ASSETS - FAS 109	\$67,950,000	(\$628,000)	\$683,000
4	AMORTIZATION LOSS REACQUIRED DEBT	9,016,000	(317,000)	317,000
5	OVER/UNDER RECOVERY - FUEL	3,811,000	17,544,000	17,250,000
6	DEFERRED CAPACITY REVENUE	(1,060,000)	(1,503,000)	846,000
7	NUCLEAR DECOMMISSIONING & DECONTAMINATION	(482,000)	(509,000)	294,000
8	Other	238,000	519,000	1,589,000
9	TOTAL Electric (Total of lines 3 thru 8)	\$79,473,000	\$15,106,000	\$20,979,000
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)	0	0	0
18	Other (Specify)			
19	TOTAL (Acct 283) (Enter Total of lines 9,17 and 18)	\$79,473,000	\$15,106,000	\$20,979,000
20	Classification of TOTAL			
21	Federal Income Tax	68,142,000	12,951,000	17,987,000
22	State Income Tax	11,331,000	2,155,000	2,992,000
23	Local Income Tax	0	0	0

NOTES

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ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)(Continued)

income and deductions.

and 277. Include amounts relating to insignificant items listed under Other.

3. Provide in the space below explanations for page 276

4. Use separate pages as required.

CHANGES DURING YEAR

ADJUSTMENTS

Amounts Debited to Account 410.2 (e)	Amounts Credits to Account 411.2 (f)	Debits		Credits		Balance at End of Year (k)	Line No.
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
0	0		0		0	\$66,639,000	3
0	0					8,382,000	4
0	0					4,105,000	5
0	0					(3,409,000)	6
0	0					(1,285,000)	7
0	0					(832,000)	8
0	0		0		0	\$73,600,000	9
							10
							11
							12
							13
							14
							15
							16
0	0		0		0	0	17
							18
0	0		0		0	\$73,600,000	19
							20
0	0		0		0	63,106,000	21
0	0		0		0	10,494,000	22
0	0		0		0	0	23

NOTES (Continued)

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
OTHER REGULATORY LIABILITIES (Account 254)					
1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).			3. Minor items ( 5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.		
2. For regulatory liabilities being amortized, show period of amortization in column (a).					
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1					
2	Accumulated Deferred Taxes - FAS109	411.1	11,401,000	0	194,348,000
3	Period of Amortization - Amortization occurs as				
4	temporary differences occur.				
5					
6	Def Fuel Rev - Retail 10/94-03/95	186.93/456.9	13,038,954	13,778,064	8,035,492
7		456.99			
8	Def Capacity Rev 10/94-03/95 & 04/94-09/94	456.97	7,774,709	13,862,506	8,836,141
9					
10					
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35					
36					
37					
38					
39					
40					
41	TOTAL		\$32,214,663	\$27,640,570	\$211,219,633

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) 12/31/94	Year of Report Dec. 31, 1994
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**ELECTRIC OPERATING REVENUES (Account 400)**

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

3. If increases or decreases from previous year (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	\$1,142,724,518	\$1,058,681,547
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr.4)	483,875,510	457,859,728
5	Large (or Ind.) (See Instr.4)	173,105,183	161,926,014
6	(444) Public Street and Highway Lighting	1,055,440	1,029,554
7	(445) Other Sales to Public Authorities	107,242,113	101,141,612
8	(446) Sales to Railroads and Railways	0	0
9	(448) Interdepartmental Sales	0	0
10	TOTAL Sales to Ultimate Consumers	\$1,908,002,764	\$1,780,638,455
11	(447) Sales for Resale	\$124,863,097	\$126,517,305
12	TOTAL Sales of Electricity	* \$2,032,865,861	* \$1,907,155,760
13	(Less) (449.1) Provision for Rate Refunds	(\$3,854,642)	\$6,629,391
14	TOTAL Revenues Net of Prov. for Refunds	\$2,036,720,503	\$1,900,526,369
15	Other Operating Revenues		
16	(450) Forfeited Discounts	\$35,886	\$58,667
17	(451) Miscellaneous Service Revenues	8,018,399	7,222,818
18	(453) Sales of Water and Water Power	0	0
19	(454) Rent from Electric Property	35,115,682	31,229,042
20	(455) Interdepartmental Rents	0	0
21	(456) Other Electric Revenues	15,224,583	15,282,333
22	(456)Deferred Fuel and Capacity Revenues	(\$6,826,907)	(\$8,980,010)
23	(456) Unbilled Revenues	(7,838,070)	12,250,715
24			
25			
26	TOTAL Other Operating Revenues	\$43,729,573	\$57,063,565
27	TOTAL Electric Operating Revenues	\$2,080,450,076	\$1,957,589,934

ELECTRIC OPERATING REVENUES (Account 400)(Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.  
6. For lines 2,4,5,and 6, see page 304 for amounts relating to unbilled revenue by accounts.  
7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVG. NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
13,863,412	13,372,584	1,100,537	1,076,658	2
8,252,062	7,884,747	122,987	119,811	4
3,579,596	3,380,799	3,186	3,107	5
26,316	25,295	2,421	2,394	6
1,953,834	1,864,833	14,744	12,667	7
0	0	0	0	8
0	0	0	0	9
27,675,220	26,528,258	1,243,875	1,214,637	10
2,339,396	2,119,502	16	16	11
* 30,014,616	* 28,647,760	1,243,891	1,214,653	12
				13
30,014,616	28,647,760	1,243,891	1,214,653	14

\*Includes \$ 0 unbilled revenues.  
\*\*Includes 0 MWH relating to unbilled revenues.

< (P300.X3(2)) >

\*Includes \$ -0- unbilled revenues.  
\*\*includes -0- MWH relating to unbilled revenues.

< (P300.X-4(12)) >

\*Includes \$ -0- unbilled revenues.  
\*\*includes -0- mwh relating to unbilled revenues.

(P301.X-12(1)(2)): >

Includes \$ 0 unbilled revenues.  
Includes 0 MWH relating to unbilled revenues.

(P301.X-12(2)): >

Includes \$ 0 unbilled revenues  
Includes 0 MWH relating to unbilled revenues.

**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale which is reported on pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classifica-

tion (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	RESIDENTIAL SERVICE	13,863,412	1,087,082,973	1,100,537	12,597	7.8414¢
2						
3	COMMERCIAL AND IND SERVICE	11,831,658	640,130,788	126,173	93,773	5.4103¢
4						
5	PUBLIC STREET AND HIGHWAY					
6	LIGHTING	26,316	1,055,440	2,421	10,870	4.0106¢
7						
8	OTHER SALES TO PUBLIC AUTHORITIES	1,953,834	106,737,072	14,744	132,517	5.4630¢
9						
10	TOTAL SALES TO ULTIMATE CUSTOMERS	27,675,220	1,835,006,273	1,243,875	22,249	6.6305¢
11						
12						
13						
14	NOTES:					
15	REVENUE EXCLUDES LOAD MANAGEMENT					
16	CREDITS (COLUMN C)					
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37	*					
38						
39						
40						
41	Total Billed					
42	Total Unbilled Rev.(See Instr. 6)					
43	TOTAL	27,675,220	\$1,835,006,273	1,243,875	22,249	6.6305¢

< (P304) >

ANNUAL REPORT OF FLORIDA POWER CORPORATION  
SALES OF ELECTRICITY BY RATE SCHEDULE  
FUEL CHARGE SCHEDULE - 1994 YEAR END

RATE SCHEDULES	1994 FUEL AMOUNTS
RS-1	\$145,622,470.32
RS-1	127,429,322.39
RS-1	24,075.81
RS-1	19,670,727.05
RS-1	208,020.67
RS-2	819,882.02
SD-1	117,269,866.81
SDT-1	79,600,954.28
SJM-1	6,823,656.20
RS-1	45,883.12
RS-1	3,774,906.01
RS-1	6,362,059.16
RS-1	27,612,439.98
RS-1	3,523,235.42
RS-1	227,699.35
RS-2	2,582,398.39
RS-3	10,446.24
FIRM CAP.ENERGY	0.00
AS-AVAIL.ENERGY	0.00
TOTAL	\$541,602,043.22

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	REQUIREMENTS SERVICE:					
2	CITY OF ALACHUA	RQ	NO. 125	54	54	53
3	CITY OF BARTOW	RQ	NO. 114	49	49	47
4	CITY OF CHATTAHOOCHEE	RQ	NO. 126	6	6	7
5	CITY OF FT MEADE	RQ	RS-2	0	0	0
6	CITY OF HAVANA	RQ	NO. 115	4	4	3
7	CITY OF KISSIMMEE	RQ	NO. 120	57	N/A	33
8	CITY OF MOUNT DORA	RQ	NO. 127	15	15	14
9	CITY OF NEWBERRY	RQ	NO. 116	5	5	4
10	CITY OF NEW SMYRNA BEACH	RQ	NO. 144	25	N/A	22
11	CITY OF QUINCY	RQ	RS-2	17	17	22
12	CITY OF ST CLOUD	RQ	NO. 121	44	N/A	14
13	CITY OF SEBRING	RQ	RS-2	0	0	0
14	CITY OF WILLISTON	RQ	NO. 124	5	5	4

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns(e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totalled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total(\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
155	5,417	7,533	(233)	12,717	2
262,260	4,815,140	6,453,074	(386,875)	10,881,339	3
38,955	650,226	1,056,968	(38,685)	1,668,509	4
0	0	0	(50,952)	(50,952)	5
20,481	376,113	485,386	(28,295)	833,204	6
100,471	2,702,280	4,509,330	1,824,022	9,035,632	7
74,859	1,454,039	1,841,827	(113,374)	3,182,492	8
27,963	486,655	710,989	(43,654)	1,153,990	9
91,351	2,364,800	576,743	1,698,994	4,640,537	10
97,628	1,693,132	2,640,771	(102,598)	4,231,305	11
91,539	2,187,560	2,081,473	1,470,588	5,739,621	12
0	0	0	(129)	(129)	13
26,693	488,327	733,613	(39,054)	1,182,886	14

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	FLORIDA MUNICIPAL POWER AGENCY	RQ	NO. 107	142	N/A	113
2	REEDY CREEK IMPROVEMENT DISTRICT	RQ	NO.118	48	N/A	32
3	SEMINOLE ELECTRIC COOPERATIVE, INC.	RQ	NO. 106/RS-2	323	N/A	323
4	SOUTHEASTERN POWER ADMINISTRATION	RQ	FERC NO. 65	2	2	N/A
5						
6	SUBTOTAL-RQ SERVICE					
7						
8	NON-REQUIREMENTS SERVICE(INTERCHANGE):					
9						
10	SOUTHERN SERVICES INC.(1)	OS	FERC NO. 111	N/A	N/A	N/A
11	FLORIDA POWER & LIGHT CO.(1)	OS	FERC NO. 81	N/A	N/A	N/A
12	TAMPA ELECTRIC CO. (2)	OS	FERC NO. 80	N/A	N/A	N/A
13	ORLANDO UTILITIES COMMISSION (2)	OS	FERC NO. 86	N/A	N/A	N/A
14	CITY OF TALLAHASSEE (2)	OS	FERC NO. 122	N/A	N/A	N/A

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns(e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totalled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total(\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
473,094	\$11,617,960	\$3,755,491	\$8,587,487	\$23,960,938	1
44,797	4,549,256	398,361	856,198	5,803,815	2
455,844	25,071,980	8,316,112	8,375,500	41,763,592	3
12,856	0	331,773	0	331,773	4
					5
2,009,937	58,811,027	37,843,768	21,714,449	118,369,244	6
					7
					8
					9
26,179		1,080,220		1,080,220	10
218,119		3,774,931		3,774,931	11
4,924		176,178		176,178	12
57,823		1,070,138		1,070,138	13
22,414		392,386		392,386	14

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

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Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	CITY OF GAINESVILLE (1)	OS	FERC NO. 88	N/A	N/A	N/A
2	CITY OF LAKE LAND(1)	OS	FERC NO. 92	N/A	N/A	N/A
3	CITY OF NEW SMYRNA BEACH	SF	FERC NO. 104	1	1	N/A
4	CITY OF NEW SMYRNA BEACH (3)	OS	FERC NO. 104	N/A	N/A	N/A
5	CITY OF KISSIMMEE (1)	OS	FERC NO. 94	N/A	N/A	N/A
6	CITY OF LAKE WORTH (1)	OS	FERC NO. 101	N/A	N/A	N/A
7	CITY OF HOMESTEAD(1)	OS	FERC NO. 82	N/A	N/A	N/A
8	CITY OF FORT PIERCE (1)	OS	FERC NO. 100	N/A	N/A	N/A
9	JACKSONVILLE ELECTRIC AUTHORITY (1)	OS	FERC NO. 91	N/A	N/A	N/A
10	CITY OF KEY WEST (1)	OS	FERC NO. 108	N/A	N/A	N/A
11	CITY OF STARKE (1)	OS	FERC NO. 103	N/A	N/A	N/A
12	CITY OF ST CLOUD (1)	OS	FERC NO. 95	N/A	N/A	N/A
13	CITY OF ST CLOUD (3)	OS	FERC NO. 95	N/A	N/A	N/A
14	CITY OF REEDY CREEK(1)	OS	FERC NO. 119	N/A	N/A	N/A

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns(e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totalled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j+k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
19,034		\$476,079		\$476,079	1
754		15,617		15,617	2
3	28,402	111		28,513	3
0	61,403	0		61,403	4
40,439		829,550		829,550	5
84		1,931		1,931	6
596		12,557		12,557	7
1,290		25,087		25,087	8
1,255		25,861		25,861	9
695		15,211		15,211	10
89		2,677		2,677	11
9,045		206,356		206,356	12
0	55,081	0		55,081	13
9,884	0	194,488		194,488	14

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	CITY OF REEDY CREEK	SF	FERC NO. 119	4	4	N/A
2	CITY OF REEDY CREEK(3)	OS	FERC NO. 119	N/A	N/A	N/A
3	CITY OF VERO BEACH (1)	OS	FERC NO. 141	N/A	N/A	N/A
4	SEMINOLE ELECTRIC COOPERATIVE, INC.(1)	OS	FERC NO. 128	N/A	N/A	N/A
5	FLORIDA MUNICIPAL POWER AGENCY (1)	OS	FERC NO. 105	N/A	N/A	N/A
6	OGLETHORPE POWER CORPORATION (1)	OS	FERC NO. 139	N/A	N/A	N/A
7	SOUTHEASTERN POWER ADMINISTRATION (1)	OS	FERC NO. 65	N/A	N/A	N/A
8	TRANSFER 20% OF THE JURISDICTIONAL	OS				
9	GAIN ON SALE OF ECONOMY INTERCHANGE					
10	TO ACCOUNT 421.40.					
11	(PER THE FLORIDA PUBLIC SERVICE COMM.)					
12						
13	SUBTOTAL-NON-RQ SERVICE					
14						

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns(e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totalled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total(\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
0	\$20,598	0		\$20,598	1
0	182,658	0		182,658	2
1,001		19,894		19,894	3
22,306		568,905		568,905	4
24,285		439,080		439,080	5
53,983		1,026,156		1,026,156	6
6,248		84,764		84,764	7
			(294,491)	(294,491)	8
					9
					10
					11
					12
0	0	0	0	0	13
					14

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	TOTAL SALES FOR RESALE-ACCT. 447					
2						
3						
4						
5	NOTES:					
6	OS(1) - ECONOMY INTERCHANGE SALES.					
7	OS(2) - ECONOMY & EMERGENCY INTECHANGE					
8	SALES					
9	OS(3) - REGULATION SERVICE.					
10	** - AVERAGE MONTHLY CP DEMAND FOR					
11	INTERCHANGE SALES IS NOT MAINTAINED AS					
12	A CORPORATE STATISTIC.					
13						
14						

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns(e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totalled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total(\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
2,339,396	\$58,811,027	\$44,337,621	0	\$103,148,648	1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	<b>1. POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
3	Operation			
4	(500) Operation Supervision and Engineering	\$5,048,265	\$4,632,509	
5	(501) Fuel	376,008,045	406,422,735	
6	(502) Steam Expenses	6,022,480	7,250,324	
7	(503) Steam from Other Sources	0	0	
8	(Less) (504) Steam Transferred--Cr.	218,837	320,643	
9	(505) Electric Expenses	5,138,430	5,888,274	
10	(506) Miscellaneous Steam Power Expenses	17,334,523	18,025,444	
11	(507) Rents	0	27,347	
12	(509) Allowance	0	0	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	\$409,332,906	\$441,925,990	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	\$5,785,423	\$7,918,974	
16	(511) Maintenance of Structures	2,124,900	6,294,255	
17	(512) Maintenance of Boiler Plant	21,624,340	22,220,150	
18	(513) Maintenance of Electric Plant	9,616,734	8,342,293	
19	(514) Maintenance of Miscellaneous Steam Plant	3,896,599	6,197,816	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	\$43,047,996	\$50,973,488	
21	TOTAL Power Production Expenses--Steam Power (Enter Total of lines 13 and 20)	\$452,380,902	\$492,899,478	
22	<b>B. Nuclear Power Generation</b>			
23	Operation			
24	(517) Operation Supervision and Engineering	\$26,686,548	\$26,130,787	
25	(518) Fuel	30,604,468	31,137,149	
26	(519) Coolants and Water	2,006	(287)	
27	(520) Steam Expenses	186,457	268,580	
28	(521) Steam from Other Sources	9,232	24,053	
29	(Less) (522) Steam Transferred--Cr.	0	0	
30	(523) Electric Expenses	0	0	
31	(524) Miscellaneous Nuclear Power Expenses	17,185,306	20,968,726	
32	(525) Rents	0	0	
33	TOTAL Operation (Enter Total of lines 24 thru 32)	\$74,674,017	\$78,529,008	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering	\$25,326,996	\$28,948,386	
36	(529) Maintenance of Structures	1,306,463	1,365,559	
37	(530) Maintenance of Reactor Plant Equipment	7,770,540	9,383,865	
38	(531) Maintenance of Electric Plant	1,407,522	1,649,751	
39	(532) Maintenance of Miscellaneous Nuclear Plant	1,878,652	2,321,658	
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	\$37,690,173	\$43,669,219	
41	TOTAL Power Production Expenses--Nuclear Power (Enter total of lines 33 and 40)	\$112,364,190	\$122,198,227	
42	<b>C. Hydraulic Power Generation</b>			
43	Operation			
44	(535) Operation Supervision and Engineering			
45	(536) Water for power			
46	(537) Hydraulic Expenses			
47	(538) Electric Expenses			
48	(539) Miscellaneous Hydraulic Power Generation Expenses			
49	(540) Rents			
50	TOTAL Operation (Enter Total of lines 44 thru 49)			

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
ELECTRIC OPERATION AND MAINTENANCE EXPENSES(Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering			
54	(542) Maintenance of Structures			
55	(543) Maintenance of Reservoirs, Dams, and Waterways			
56	(544) Maintenance of Electric Plant			
57	(545) Maintenance of Miscellaneous Hydraulic Plant			
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)			
59	TOTAL Power Production Expenses-Hydraulic Power(Enter total of lines 50 and 58)			
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	\$1,704,420	\$769,755	
63	(547) Fuel	25,254,863	23,260,127	
64	(548) Generation Expenses	1,117,226	121,174	
65	(549) Miscellaneous Other Power Generation Expenses	1,509,298	817,358	
66	(550) Rents	185,177	104,441	
67	TOTAL Operation (Enter Total of lines 62 thru 66)	\$29,770,984	\$25,072,855	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	\$1,027,926	\$744,246	
70	(552) Maintenance of Structures	429,682	396,181	
71	(553) Maintenance of Generating and Electric Plant	1,615,790	2,876,102	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	2,419,099	1,693,040	
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	\$5,492,497	\$5,709,569	
74	TOTAL Power Production Expenses--Other Power (Enter Total of lines 67 and 73)	\$35,263,481	\$30,782,424	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	\$294,658,123	\$209,468,815	
77	(556) System Control and Load Dispatching	1,960,782	1,750,702	
78	(557) Other Expenses	* (1,477,825)	(11,780,703)	
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)	\$295,141,080	\$199,438,814	
80	TOTAL Power Production Expenses (Enter Total of lines 21,41,59,74,and 79)	\$895,149,653	\$845,318,943	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	\$1,182,136	\$1,019,585	
84	(561) Load Dispatching	1,634,991	1,573,071	
85	(562) Station Expenses	1,113,018	1,162,517	
86	(563) Overhead Lines Expenses	221,116	731,095	
87	(564) Underground Lines Expenses	20,076	22,331	
88	(565) Transmission of Electricity by Others	0	0	
89	(566) Miscellaneous Transmission Expenses	1,679,500	1,812,908	
90	(567) Rents	0	68,698	
91	TOTAL Operation (Enter Total of lines 83 thru 90)	\$5,850,837	\$6,390,205	
92	Maintenance			
93	(568) Maintenance Supervision and Engineering	\$147,453	\$160,947	
94	(569) Maintenance of Structures	187,649	262,449	
95	(570) Maintenance of Station Equipment	4,574,766	4,308,958	
96	(571) Maintenance of Overhead Lines	2,323,013	2,148,117	
97	(572) Maintenance of Underground Lines	120,017	111,073	
98	(573) Maintenance of Miscellaneous Transmission Plant	78,777	7,970	
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	\$7,431,675	\$6,999,514	
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	\$13,282,512	\$13,389,719	
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580) Operation Supervision and Engineering	\$5,861,179	\$5,586,731	

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount For Previous Year (c)	
104	<b>3. DISTRIBUTION Expenses (Continued)</b>			
105	(581) Load Dispatching	0	0	
106	(582) Station Expenses	1,199,298	1,183,971	
107	(583) Overhead Line Expenses	2,465,917	2,103,674	
108	(584) Underground Line Expenses	1,115,453	1,109,022	
109	(585) Street Lighting and Signal System Expenses	65,219	66,391	
110	(586) Meter Expenses	5,643,007	4,661,624	
111	(587) Customer Installations Expenses	877,231	1,233,003	
112	(588) Miscellaneous Expenses	10,324,064	10,168,788	
113	(589) Rents	499,975	526,591	
114	TOTAL Operation (Enter Total of lines 103 thru 113)	\$28,051,343	\$26,639,795	
115	<b>Maintenance</b>			
116	(590) Maintenance Supervision and Engineering	\$1,208,203	\$1,070,863	
117	(591) Maintenance of Structures	435,701	561,628	
118	(592) Maintenance of Station Equipment	3,898,223	3,584,777	
119	(593) Maintenance of Overhead Lines	14,129,413	14,228,626	
120	(594) Maintenance of Underground Lines	2,022,802	2,487,629	
121	(595) Maintenance of Line Transformers	934,747	1,044,436	
122	(596) Maintenance of Street Lighting and Signal Systems	1,747,243	1,418,135	
123	(597) Maintenance of Meters	783,475	746,994	
124	(598) Maintenance of Miscellaneous Distribution Plant	663,283	723,005	
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	\$25,823,090	\$25,866,093	
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	\$53,874,433	\$52,505,888	
127	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>			
128	<b>Operation</b>			
129	(901) Supervision	\$818,377	\$3,816,788	
130	(902) Meter Reading Expenses	6,704,831	7,391,008	
131	(903) Customer Records and Collection Expenses	22,712,484	19,634,964	
132	(904) Uncollectible Accounts	3,560,000	2,700,000	
133	(905) Miscellaneous Customer Accounts Expenses	762,744	2,507,348	
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	\$34,558,436	\$36,050,108	
135	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
136	<b>Operation</b>			
137	(907) Supervision	\$119,531	\$304,764	
138	(908) Customer Assistance Expenses	109,058,136	104,059,754	
139	(909) Information and Instructional Expenses	1,183,012	1,507,039	
140	(910) Miscellaneous Customer Service and Information Expenses	1,086,338	875,488	
141	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 137 thru 140)	\$111,447,017	\$106,747,045	
142	<b>6. SALES EXPENSES</b>			
143	<b>Operation</b>			
144	(911) Supervision	0	0	
145	(912) Demonstrating and Selling Expenses	588,837	692,175	
146	(913) Advertising Expenses	265,301	296,283	
147	(916) Miscellaneous Sales Expenses	0	0	
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	\$854,138	\$988,458	
149	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
150	<b>Operation</b>			
151	(920) Administrative and General Salaries	\$30,320,801	\$25,756,263	
152	(921) Office Supplies and Expenses	7,671,011	7,408,149	
153	(Less) (922) Administrative Expenses Transferred--Credit	83,611	98,287	

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
155	(923) Outside Services Employed	\$6,653,276	\$6,363,771	
156	(924) Property Insurance	7,746,923	6,053,892	
157	(925) Injuries and Damages	6,583,422	6,527,931	
158	(926) Employee Pensions and Benefits	49,666,211	40,769,046	
159	(927) Franchise Requirements	0	0	
160	(928) Regulatory Commission Expenses	1,269,921	1,413,781	
161	(929) Duplicate Charges--Cr.	(4,108,805)	(3,262,733)	
162	(930.1) General Advertising Expenses	79,121	159,099	
163	(903.2) Miscellaneous General Expenses	17,084,016	22,262,733	
164	(931) Rents	1,236,941	1,385,701	
165	TOTAL Operation (Enter Total of lines 151 Thru 164)	\$124,119,227	\$114,739,346	
166	Maintenance			
167	(935) Maintenance of General Plant	\$3,393,250	\$3,550,544	
168	TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167)	\$127,512,477	\$118,289,890	
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80,100,126,134,141,148 and 168)	\$1,236,678,666	\$1,173,290,051	

#### NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.	construction employees in a footnote.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special	3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.
1. Payroll Period Ended (Date)	12/25/94
2. Total Regular Full-Time Employees	4,985
3. Total Part-Time and Temporary Employees	544
4. Total Employees	5,529

< (321.X-78(2)) >

\* INCLUDES DEFERRED FUEL EXPENSE

CURRENT YEAR - \$(1,500,846)

PRIOR YEAR - \$ (11,816,420)

**PURCHASED POWER (Account 555)  
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis(i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for

long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	PURCHASED POWER:					
2	SOUTHEASTERN POWER ADMINISTRATION(1)	OS	FERC NO. 65	N/A	N/A	N/A
3	OCCIDENTAL CHEMICAL COMPANY(1)	OS	COG	N/A	N/A	N/A
4	BAY COUNTY(1)	OS	COG	11	11	**
5	US AGRI-CHEMICALS CORPORATION(1)	OS	COG	N/A	N/A	N/A
6	RIDGEWOOD CHEMICAL CORPORATION(1)	OS	COG	N/A	N/A	N/A
7	NRG/RECOVERY GROUP, INC(1)	OS	COG	13	13	N/A
8	PINELLAS COUNTY (1)	OS	COG	55	55	N/A
9	ST. JOE PAPER (1)	OS	COG	N/A	N/A	N/A
10	LFC POWER SYSTEMS(1)	OS	COG	N/A	N/A	N/A
11	TIMBER ENERGY RESOURCES, INC.(1)	OS	COG	13	13	**
12	PASCO COUNTY (1)	OS	COG	23	23	N/A
13	CARGILL FERTILIZER(1)	OS	COG	15	15	**
14	DADE COUNTY (1)	OS	COG	43	43	**

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in

columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The date in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
						0	1
44,447				449,438		449,438	2
13,406				325,856		325,856	3
76,296			975,480	1,716,572		2,692,052	4
43,218				961,232		961,232	5
5,103				104,705		104,705	6
85,076				1,941,233		1,941,233	7
341,965				7,244,670		7,244,670	8
11,948				249,642		249,642	9
5,876				49,862		49,862	10
99,455			3,121,045	1,938,875		5,059,920	11
178,325				4,083,742		4,083,742	12
86,040			3,443,206	1,486,993		4,930,199	13
314,587			6,422,224	7,103,137		13,525,361	14

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis(i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for</p>		<p>long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>				
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	GLADES ELECTRIC COOPERATIVE(1)	OS	*	N/A	N/A	N/A
2	CITRUS WORLD(1)	OS	COG	N/A	N/A	N/A
3	FLORIDA CRUSHED STONE(1)	OS	COG	N/A	N/A	N/A
4	LAKE COGEN LIMITED(1)	OS	COG	109	102	**
5	PASCO COGEN LIMITED(1)	OS	COG	110	102	**
6	ORLANDO COGEN LIMITED(1)	OS	COG	79	79	**
7	RIDGE GENERATING STATION(1)	OS	COG	40	40	**
8	AUBURNDALE COGENERATOR(1)	OS	COG	114	114	**
9	TIGER BAY COGENERATOR(1)	OS	COG	218	218	**
10	MULBERRY ENERGY COGEN(1)	OS	COG	100	100	**
11						
12						
13						
14						

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

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For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in

columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The date in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
104				\$7,369		\$7,369	1
0				0		0	2
13,566				373,046		373,046	3
819,300			17,481,228	19,131,191		36,612,419	4
855,480			17,406,735	19,870,898		37,277,633	5
679,316			12,717,243	16,244,528		28,961,771	6
133,513			4,683,868	3,024,013		7,707,881	7
543,473			8,425,172	12,383,469		20,808,641	8
181,555				3,696,600		3,696,600	9
168,537			9,453,805	2,911,324		12,365,129	10
							11
							12
							13
							14

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994	
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis(i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for</p>			<p>long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>			
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	INTERCHANGE POWER:					
2	SOUTHERN SERVICES INC.(2)	OS	FERC NO. 111	N/A	N/A	N/A
3	SOUTHERN SERVICES INC.(SEE NOTE 2)	IF	FERC NO. 70	200	200	**
4	SOUTHERN SERVICES INC.	LF	FERC NO. 70	200	200	**
5	FLORIDA POWER & LIGHT CO. (3)	OS	FERC NO. 81	N/A	N/A	N/A
6	FLORIDA POWER & LIGHT CO.	SF	FERC NO. 81	N/A	N/A	N/A
7	TAMPA ELECTRIC CO.(3)	OS	FERC NO. 80	N/A	N/A	N/A
8	TAMPA ELECTRIC CO.(SEE NOTE 1)	LF	FERC NO. 46	50	50	**
9	DUKE POWER (2)	OS	FERC NO. 110	N/A	N/A	N/A
10	ORLANDO UTILITIES COMMISSION(2)	OS	FERC NO. 86	N/A	N/A	N/A
11	CAJUN ELECTRIC POWER(2)	OS	FERC NO. 113	N/A	N/A	N/A
12	ENTERGY SERVICES, INC.(2)	OS	FERC NO. 112	N/A	N/A	N/A
13	CITY OF TALLAHASSEE(2)	OS	FERC NO. 122	N/A	N/A	N/A
14	CITY OF GAINESVILLE(2)	OS	FERC NO. 88	N/A	N/A	N/A

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
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Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

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Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
429,325				9,111,577		9,111,577	2
289,355			19,096,355	6,382,644		25,478,999	3
297,345			29,275,657	6,147,171		35,422,828	4
287,933				8,667,975		8,667,975	5
0				0		0	6
207,658				5,354,341		5,354,341	7
65,117			4,655,423	3,059,558		7,714,981	8
0				0		0	9
28,382				1,073,987		1,073,987	10
55				1,804		1,804	11
0				0		0	12
71,713				2,263,753		2,263,753	13
27,393				768,924		768,924	14

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. (so report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis(i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for</p>		<p>long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>				
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	CITY OF LAKE WORTH(3)	OS	FERC NO. 101	N/A	N/A	N/A
2	CITY OF VERO BEACH(2)	OS	FERC NO. 93	N/A	N/A	N/A
3	OGLETHORPE POWER CORP.(2)	OS	FERC NO. 139	N/A	N/A	N/A
4	CITY OF KEY WEST (2)	OS	FERC NO. 108	N/A	N/A	N/A
5	CITY OF HOMESTEAD(2)	OS	FERC NO. 82	N/A	N/A	N/A
6	CITY OF FORT PIERCE(2)	OS	FERC NO. 100	N/A	N/A	N/A
7	SEMINOLE ELECTRIC COOPERATIVE INC.(2)	OS	FERC NO. 128	N/A	N/A	N/A
8	JACKSONVILLE ELECTRIC AUTHORITY (3)	OS	FERC NO. 91	N/A	N/A	N/A
9	CITY OF ST CLOUD(2)	OS	FERC NO. 95	N/A	N/A	N/A
10	CITY OF LAKELAND(2)	OS	FERC NO. 92	N/A	N/A	N/A
11						
12	INADVERTENT INTERCHANGE(NET) ***					
13						
14						

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in

columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The date in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
296				\$9,727		\$9,727	1
924				30,274		30,274	2
263,725				5,550,090		5,550,090	3
0				0		0	4
204				7,885		7,885	5
678				23,716		23,716	6
168,017				1,952,627		1,952,627	7
53,027				1,793,994		1,793,994	8
0				0		0	9
56				2,240		2,240	10
							11
(1,990)				0		0	12
							13
							14

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/94		Year of Report Dec. 31, 1994	
PURCHASED POWER (Account 555) (Including power exchanges)							
<p>1. Report all power purchases made during the year. (so report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis(i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for</p>				<p>long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>			
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)		
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
1							
2	TOTAL PURCHASED & INTERCHANGE POWER						
3							
4							
5							
6	NOTES:						
7	OS(1) - COGENERATION AND SMALL POWER						
8	PRODUCERS						
9	OS(2) - ECONOMY INTERCHANGE PURCHASES.						
10	OS(3) - ECONOMY AND EMERGENCY						
11	INTERCHANGE PURCHASES.						
12	COG - FIRMED AND AS AVAILABLE						
13	COGENERATION CONTRACTS FILED WITH AND						
14	APPROVED BY THE FL PUBLIC SERVICE COMM						

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in

columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The date in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
6,889,799	0	0	137,157,441	157,500,682	0	294,658,123	2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis(i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for</p>		<p>long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>				
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	* - GLADES ELECTRIC COOPERATIVE, INC.					
2	IS NOT REGULATED BY FERC OR THE FPSC.					
3	** - AVERAGE MONTHLY CP DEMAND IS NOT					
4	MAINTAINED AS A CORPORATE STATISTIC.					
5	*** - INADVERTENT INTERCHANGE IS BEING					
6	REPORTED AS A NET TOTAL ADJUSTMENT PER					
7	FERC LETTER DATED 05/09/91.					
8	(1) - TAMPA ELECTRIC CO. RATE SCHEDULE					
9	FERC NO. 46. EARLIEST TERMINATION					
10	DATE IS 12/31/11.					
11	(2) - SOUTHERN SERVICES INC. RATE					
12	SCHEDULE FERC NO. 70.					
13						
14						

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
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(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in

columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The date in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)  
(Including transactions referred to as "wheeling")

- Report all transmission of electricity, i. e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column(b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
- In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:  
  
LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.  
  
SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classification (d)
1	FLORIDA MUNICIPAL POWER AGENCY	SEE FOOTNOTE (1)	FLORIDA MUNICIPAL POWER AGEN.(17)	LF
2				
3	FLORIDA POWER & LIGHT	TALLAHASSEE	FLORIDA POWER & LIGHT (15)	OS
4				
5	FT. PIERCE UTILITIES AUTHORITY	TALLAHASSEE	FLORIDA POWER & LIGHT	OS
6				
7	CITY OF GAINESVILLE	SEE FOOTNOTE (2)	CITY OF GAINESVILLE	OS
8				
9	CITY OF HOMESTEAD	TALLAHASSEE	FLORIDA POWER & LIGHT	OS
10				
11	JACKSONVILLE ELEC.AUTHORITY	TALLAHASSEE	FLORIDA POWER & LIGHT	OS
12				
13	CITY OF KEY WEST	TALLAHASSEE	FLORIDA POWER & LIGHT	OS
14				
15	KISSIMMEE ELECTRIC AUTHORITY	SEE FOOTNOTE (3)	KISSIMMEE ELECTRIC AUTHORITY	OS
16				
17	CITY OF LAKE WORTH UTILITIES	TALLAHASSEE	FLORIDA POWER & LIGHT	OS

Name of Respondent  
FLORIDA POWER CORPORATION

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Date of Report  
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Year of Report  
Dec. 31, 1994

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as "wheeling")

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service,

as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column(h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
107	SEE FOOTNOTE (1)	FL.MUN. POWER AGENCY		3,902	3,781	1
						2
FOOTNOTE (18)	TALLAHASSEE	FLORIDA POWER & LIGHT		6,913	6,701	3
						4
FOOTNOTE (18)	TALLAHASSEE	FLORIDA POWER & LIGHT		29	28	5
						6
FOOTNOTE (18)	SEE FOOTNOTE (2)	GAINESVILLE		31,531	30,577	7
						8
FOOTNOTE (18)	TALLAHASSEE	FLORIDA POWER & LIGHT		112	110	9
						10
FOOTNOTE (18)	TALLAHASSEE	FLORIDA POWER & LIGHT		34	32	11
						12
FOOTNOTE (18)	TALLAHASSEE	FLORIDA POWER & LIGHT		141	137	13
						14
FOOTNOTE (18)	FOOTNOTE (3)	KISSIMMEE ELEC AUTH.		75,924	73,641	15
						16
FOOTNOTE (18)	TALLAHASSEE	FLORIDA POWER & LIGHT		298	292	17

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as "wheeling")				
<p>1. Report all transmission of electricity, i. e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column(b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).</p>		<p>4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:</p> <p>LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p>		
Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classification (d)
1	CITY OF LAKELAND	SEE FOOTNOTE (4)	CITY OF LAKELAND	OS
2				
3	CITY OF NEW SMYRNA BEACH	SEE FOOTNOTE (5)	CITY OF NEW SMYRNA BEACH	OS
4				
5	OGLETHORPE POWER CORPORATION	SEE FOOTNOTE (6)	OGLETHORPE POWER CORPORATION	OS
6				
7	ORLANDO UTILITIES COMMISSION	SEE FOOTNOTE (7)	ORLANDO UTILITIES COMMISSION	OS
8				
9	REEDY CREEK IMPROVEMENT DISTRICT	SEE FOOTNOTE (8)	REEDY CREEK IMPROVEMENT DISTRICT	OS
10				
11	SEMINOLE ELEC COOPERATIVE, INC.	SEE FOOTNOTE (9)	SEMINOLE ELEC COOP., INC. (16,17)	LF
12				
13	SOUTHEASTERN POWER ADMINISTRATION	PROJECT	PREFERENCE CUSTOMERS (17)	LF
14				
15	CITY OF ST. CLOUD	SEE FOOTNOTE (10)	CITY OF ST. CLOUD	OS
16				
17				

Name of Respondent  
FLORIDA POWER CORPORATION

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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as "wheeling")

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service,

as identified in column (d), is provided.  
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.  
7. Report in column(h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
FOOTNOTE (18)	FOOTNOTE (4)	CITY OF LAKELAND		1,288	1,249	1
						2
FOOTNOTE (18)	FOOTNOTE (5)	CITY OF N.SMYRNA BCH		86,736	84,091	3
						4
FOOTNOTE (18)	FOOTNOTE (6)	OGLETHORPE POW.CORP.		31,349	30,360	5
						6
FOOTNOTE (18)	FOOTNOTE (7)	ORLANDO UTIL. COMM.		22,243	21,557	7
						8
118	FOOTNOTE (8)	REEDY CK IMPROV DIST		0	0	9
						10
106	FOOTNOTE (9)	SEMINOLE ELEC COOP.		0	0	11
						12
65	PROJECT	SEPA'S PREF.CUSTOM'S		202,221	188,990	13
						14
FOOTNOTE (18)	FOOTNOTE (10)	ST CLOUD-HOLOPAW SUB		150,929	146,368	15
						16
						17

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)  
(Including transactions referred to as "wheeling")

- Report all transmission of electricity, i. e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column(b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
- In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:  
  
LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.  
  
SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classification (d)
1	CITY OF STARKE	GAINESVILLE	CITY OF STARKE	OS
2				
3	CITY OF TALLAHASSEE	SEE FOOTNOTE (11)	CITY OF TALLAHASSEE	OS
4				
5	TAMPA ELECTRIC COMPANY	SEE FOOTNOTE (12)	TAMPA ELECTRIC COMPANY	OS
6				
7	CITY OF VERO BEACH	TALLAHASSEE	FLORIDA POWER & LIGHT	OS
8				
9	CRYSTAL RIVER NO. 3 PARTICIPANTS	FLORIDA POWER CORPORATION	SEE FOOTNOTE (13) & (17)	LF
10				
11	FLORIDA CRUSHED STONE	SEE FOOTNOTE (14)	FLORIDA POWER & LIGHT (17)	LF
12				
13	TOTAL			
14				
15				
16				
17				

Name of Respondent  
FLORIDA POWER CORPORATION

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Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as "wheeling")

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service,

as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column(h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
FOOTNOTE (18)	GAINESVILLE	GAINESVILLE		74	74	1
						2
FOOTNOTE (18)	FOOTNOTE (11)	TALLAHASSEE		91,124	88,327	3
						4
FOOTNOTE (18)	FOOTNOTE (12)	TAMPA ELEC COMPANY		14,183	13,751	5
						6
FOOTNOTE (18)	TALLAHASSEE	FLORIDA POWER & LIGHT		6	6	7
						8
FOOTNOTE (18)	FLORIDA POWER CORP.	FOOTNOTE 13		567,406	531,887	9
						10
FOOTNOTE (18)	FOOTNOTE (18)	FLORIDA POWER & LIGHT		0	0	11
						12
				1,286,443	1,221,959	13
						14
						15
						16
						17

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as "wheeling")

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column(n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) {k}	Energy Charges (\$) {l}	Other Charges (\$) {m}	Total revenues(\$) (k+l+m) {n}	Line No.
	\$2,263,321		\$2,263,321	1
			0	2
	14,706		14,706	3
				4
	44		44	5
				6
	55,640		55,640	7
				8
	172		172	9
				10
	375		375	11
				12
	219		219	13
				14
	116,841		116,841	15
				16
	457		457	17

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
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Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as "wheeling")

8. Report in column (i) and (j) the total megawatthours received and delivered. shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column(n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge
10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total revenues(\$) (k+l+m) (n)	Line No.
	\$1,948		\$1,948	1
				2
	137,543		137,543	3
				4
	49,104		49,104	5
				6
	34,910		34,910	7
				8
	661,397		661,397	9
				10
	8,637,426		8,637,426	11
				12
	220,348		220,348	13
				14
	232,553		232,553	15
				16
				17

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as "wheeling")

- |   |  |
|---|--|
| <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> <p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge</p> | <p>shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column(n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.</p> <p>10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p> |
|---|--|

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total revenues(\$) (k+l+m) (n)	Line No.
	\$1,791		\$1,791	1
				2
	232,953		232,953	3
				4
	543,287		543,287	5
				6
	9		9	7
				8
	624,825		624,825	9
				10
	1,652,976		1,652,976	11
				12
0	15,482,845	0	15,482,845	13
				14
				15
				16
			*	17

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FLORIDA POWER CORPORATION  
ORIGINAL REPORT  
YEAR ENDING - DECEMBER 31, 1994

TRANSMISSION OF ELECTRICITY FOR OTHERS (ACCOUNT 456)  
INCLUDING TRANSACTIONS REFERRED TO AS "WHEELING"

AGE NO./ITEM NO.	COL. NO.	AND	COMMENTS
28,329	1	B,F	(1) ENERGY RECEIVED FROM FORT PIERCE, HOMESTEAD, KEY WEST, LAKE WORTH UTILITIES, TALLAHASSEE & VERO BEACH.
28,329	7	B,F	(2) ENERGY RECEIVED FROM FLORIDA POWER & LIGHT, JACKSONVILLE, SEMINOLE ELEC. COOPERATIVE, ORLANDO UTILITIES, TALLAHASSEE, & TAMPA ELECTRIC COMPANY.
28,329	15	B,F	(3) ENERGY RECEIVED FROM GAINESVILLE, JACKSONVILLE, SEMINOLE ELECTRIC COOPERATIVE, TALLAHASSEE, TAMPA ELECTRIC COMPANY & VERO BEACH.
28,329	19	B,F	(4) ENERGY RECEIVED FROM FLORIDA POWER & LIGHT, GAINESVILLE, SEMINOLE ELEC COOPERATIVE & TALLAHASSEE.
28,329	21	B,F	(5) ENERGY RECEIVED FROM GAINESVILLE, JACKSONVILLE, SEMINOLE ELECTRIC COOPERATIVE, ORLANDO UTILITIES, TALLAHASSEE, & TAMPA ELECTRIC COMPANY.
28,329	23	B,F	(6) ENERGY RECEIVED FROM TAMPA ELECTRIC COMPANY & SEMINOLE ELEC COOPERATIVE.
28,329	25	B,F	(7) ENERGY RECEIVED FROM FLORIDA POWER & LIGHT, GAINESVILLE, JACKSONVILLE ELEC AUTHORITY, SEMINOLE ELECTRIC COOPERATIVE, TALLAHASSEE & TAMPA ELECTRIC COMPANY.
28,329	27	B,F	(8) ENERGY RECEIVED FROM REEDY CREEK IMPROVEMENT DISTRICT INTERCONNECTIONS.
28,329	29	B,F	(9) ENERGY RECEIVED FROM SEMINOLE ELEC COOPERATIVE INTERCONNECTIONS.
28,329	34	B,F	(10) ENERGY RECEIVED FROM FLORIDA POWER & LIGHT, FORT PIERCE, GAINESVILLE, HOMESTEAD, JACKSONVILLE ELEC AUTHORITY, CITY OF LAKE WORTH, CITY OF LAKELAND, ORLANDO UTILITIES, REEDY CREEK IMPROVEMENT DISTRICT, SEMINOLE ELECTRIC COOPERATIVE, TALLAHASSEE, TAMPA ELECTRIC COMPANY & VERO BEACH.
28A,329A	38	B,F,	(11) ENERGY RECEIVED FROM FLORIDA POWER & LIGHT, GAINESVILLE, JACKSON BLUFF HYDRO PLANT, JACKSONVILLE ELECTRIC AUTHORITY, CITY OF LAKE WORTH, ORLANDO UTILITIES, SEMINOLE ELECTRIC COOPERATIVE & TAMPA ELECTRIC COMPANY.
28A,329A	40	B,F	(12) ENERGY RECEIVED FROM GAINESVILLE, JACKSONVILLE ELEC AUTHORITY, ORLANDO UTILITIES, SEMINOLE ELECTRIC COOPERATIVE & TALLAHASSEE.
28a,329a	44	C,G	(13) ENERGY DELIVERED TO CRYSTAL RIVER NO. 3 PARTICIPANTS, WHICH INCLUDE CITY OF ALACHUA, CITY OF BUSHNELL, KISSIMMEE, LEESBURG, NEW SMYRNA BEACH, CITY OF OCALA, ORLANDO UTILITIES, TALLAHASSEE AND SEMINOLE ELECTRIC COOPERATIVE.
28A,329A	46	B,F	(14) FLORIDA CRUSHED STONE INTERCONNECTION - FLORIDA CRUSHED STONE PLANT SUBSTATION.
28	VARIOUS	D	(15) ALL OTHER SERVICE (OS) ARE CLASSIFIED AS HOUR BY HOUR TRANSMISSION SERVICE TRANSACTIONS.
28	VARIOUS	D	(16) SEMINOLE ELECTRIC COOPERATIVE'S MONTHLY ENERGY CHARGE BASED ON HIGHEST HOURLY USAGE DURING THE MONTH.
28	VARIOUS	D	(17) ALL LONG TERM CONTRACT CLASSIFICATIONS REMAIN IN EFFECT FOR LIFE UNLESS TERMINATED BY EITHER PARTY WITH WRITTEN NOTICE.
29,329A	VARIOUS	E	(18) FERC ELECTRIC TARIFF 2ND REVISED VOL. 1.

**TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)**  
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.

2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.

3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."

4. Report in columns (b) and (c) the total megawatthours received and delivered by the provider of the transmission service.

5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In

column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.

6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19. Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.

7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt-hours Received (b)	Megawatt-hours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1							
2							
3							
4							
5	NONE						
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
MISCELLANEOUS GENERAL EXPENSES (Account 930.2)(ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	\$6,599,311		
2	Nuclear Power Research Expenses	0		
3	Other Experimental and General Research Expenses	97,985		
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	1,191,650		
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)			
6	Company Membership Dues (930.21) (Detail Page 335A)	\$161,999		
7	Director's Fees(930.23)(Detail Page 335A)	61,375		
8	Other Expenses(930.30) (Detail Page 335A)	4,999,970		
9	Management Development(930.32)	733,564		
10	Corporate Expense-Florida Progress (930.34)	3,238,160		
11				
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45		*		
46	TOTAL	\$17,084,014		

(p235-45(B)) >

FLORIDA POWER CORPORATION  
ORIGINAL REPORT  
YEAR ENDING - DECEMBER 31, 1994

MISCELLANEOUS GENERAL EXPENSES (Account 930) (Electric) (Continued)

Company Membership Dues - Account 930.21

Miscellaneous Dues

Central Florida Development Council	\$5,000.00	
Electric Council of Florida	5,016.24	
Greater Clearwater Chamber of Commerce	5,915.00	
Pasco County Committee of 100	5,000.00	
St. Petersburg Area Chamber of Commerce	20,000.00	
Florida Center Chamber of Commerce	7,500.00	
Metro Orlando Economic	15,000.00	
Various Miscellaneous Dues(239)	71,404.02	134,835.26
	-----	

Miscellaneous Expenses

Expense Accounts & Travel (156)	9,834.64	
NUS Operating Service	12,720.00	
Various Miscellaneous Expenses (23)	4,609.24	27,163.88
	-----	
Total Account 930.21		\$161,999.14
		=====

Corporate Expense - Account 930.23

Directors' Retainer Fees and Meeting Compensation

R. Mark Bostick	\$20,875.00	
Stanley A. Brandimore	5,500.00	
Frank Logan	7,250.00	
Clarence V. McKee	4,500.00	
Joan D. Ruffier	6,000.00	
Lee H. Scott	5,500.00	
Jean Giles Wittner	6,750.00	
	-----	
	\$61,375.00	
	=====	

Other Expenses - Account 930.30

Computer Services Charges	\$3,859,420.94	
Equipment Maintenance	279,360.37	
Expense Accounts & Travel	378,869.68	
Materials & Office Supplies	1,020.80	
Payroll	38,391.74	4,856,703.53
	-----	

Outside Computer-related Charges

Price Waterhouse	28,720.00	
Corporate Software Inc.	5,298.80	
Various (179)	109,247.66	143,266.46
	-----	

Total Account 930.30		\$4,999,969.99
		=====

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994		
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405) (Except amortization of acquisition adjustments)					
<p>1. Report in Section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).</p> <p>2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>3. Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.</p> <p>Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.</p> <p>In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional</p>		<p>classifications and showing a composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.</p> <p>For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.</p> <p>If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.</p>			
A. Summary of Depreciation and Amortization Charges					
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Acc 404) (c)	Amortization of Other Electric Plant (Acc 405) (d)	Total (e)
1	Intangible Plant	0	0	\$3,520,917	\$3,520,917
2	Steam Product Plant	85,794,244	0	0	85,794,244
3	Nuclear Production Plant	39,176,120	0	0	39,176,120
4	Hydraulic Production Plant--Conventional	0	0	0	0
5	Hydraulic Production Plant--Pumped Storage	0	0	0	0
6	Other Production Plant	15,279,780	0	0	15,279,780
7	Transmission Plant	22,840,336	0	0	22,840,336
8	Distribution Plant	69,799,003	911,716	0	70,710,719
9	General Plant	20,411,615	651,055	0	21,062,670
10	Common Plant--Electric	0	0	0	0
11	TOTAL	\$253,301,098	\$1,562,771	\$3,520,917	\$258,384,786
B. Basis for Amortization Charges					
ACCOUNT 404			ACCOUNT 405		
SUBACCOUNT 370.1 - METERS (ENERGY CONSERVATION)			SUBACCOUNT 303 - INTANGIBLE PLANT		
SUBACCOUNT 398.1 - MISC. EQUIP. (ENERGY CONSERV.)			ASL = 5 YEARS		
ASL = 5 YEARS			NSR = 0%		
NSR = 0%			ACCRUAL RATE = 20%		
ACCRUAL RATE = 20%					

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13							
14							
15							
16							
17	NOT APPLICABLE FOR						
18							
19	REPORTING THIS YEAR						
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
64							
65							
66							
67							
68							
69	NOT APPLICABLE FOR						
70							
71	REPORTING THIS YEAR						
72							
73							
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Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of

Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	ACCOUNT 425 - MISCELLANEOUS AMORTIZATION	
2		
3	PURCHASE OF FACILITIES-CONTRA ACCOUNT 114.00-	317,005
4	AMORTIZATION PERIOD=60 MONTHS	
5	PURCHASE OF CUSTOMERS-CONTRA ACCOUNT 114.00-	88,825
6	AMORTIZATION PERIOD=1 MONTH	
7		
8	TOTAL-425	405,830
9		
10		
11	ACCOUNT 426-MISCELLANEOUS INCOME DEDUCTIONS	2,729,905
12		
13	TOTAL-426	* 2,729,905
14		
15		
16		
17		
18	ACCOUNT 431-OTHER INTEREST EXPENSE	
19		
20	CUSTOMER DEPOSITS-RATE 6.00-9.00% PER ANNUM	4,979,043
21	COMMERCIAL PAPER-RATE 4.18% WEIGHTED AVERAGE	2,602,415
22	INTEREST RELATED TO PROJECTED TAX DEFICIENCY ON	1,245,772
23	VARIOUS AUDIT ISSUES FOR THE TAX YEARS 1986	
24	THROUGH 1993-RATE 6.00%-12.00%	
25	CAPITAL LEASE-RATE 5.65% TERM-60 MONTHS	308,046
26	INTEREST RELATED TO WHOLESALE RATE LIMITATION REFUND	79,065
27	RATE 6.00%	
28	INTEREST RELATED TO 1993 WHOLESALE RATE SETTLEMENT	55,587
29	REFUND-RATE 6.00%	
30	MISCELLANEOUS OTHER INTEREST EXPENSE-RATE 3.09-8.00%	112,332
31		
32	TOTAL-431	9,382,260
33		
34		
35		
36		
37		
38		
39		
40		
41		

< (P340.11(B)) >

FLORIDA POWER CORPORATION  
ORIGINAL REPORT  
YEAR ENDING-DECEMBER 31, 1994

ACCOUNT 426-MISCELLANEOUS INCOME DEDUCTIONS

ENERGY NEIGHBOR FUND	\$150,001
UNITED WAY OF PINELLAS COUNTY	120,000
TIME IS MONEY PROGRAM	89,825
FLORIDA PROGRESS FOUNDATION	75,000
ALL CHILDREN'S HOSPITAL	20,000
ALL CHILDREN'S HOSPITAL CHAIR	20,000
CLEARWATER JAZZ HOLIDAY	15,000
UNIVERSITY OF CENTRAL FLORIDA FOUNDATION	15,000
ORANGE/SEMINOLE COUNTY UNITED WAY	11,825
GREATER CLEARWATER CHAMBER	11,000
ACT, INC.	10,000
COMMUNITY COORDINATED CARE	10,000
CENTER FOUNDATION	10,000
HEART OF FLORIDA UNITED WAY	88,675
ABILITIES, INC.	7,500
JUNIOR ACHIEVEMENT-PINELLAS COUNTY	7,000
JR. ACHIEVEMENT-ORANGE COUNTY	7,000
PASCO COUNTY UNITED WAY	6,000
JUNIOR ACHIEVEMENT OF CENTRAL FLORIDA	6,000
WALT DISNEY WORLD CO.	6,000
SEMINOLE BOOSTERS	5,000
MORTON PLANT HOSPITAL	5,000
UNITED WAY OF CENTRAL FLORIDA	5,000
ST. PETE HISTORICAL SOCIETY	5,000
SECME	5,000
OPERATION PAR	5,000
AMERICAN STAGE COMPANY	5,000
FLORIDA COUNCIL ON ECONOMIC EDUCATION	5,000
UNIVERSITY OF CENTRAL FLORIDA FOUNDATION	5,000
FLORIDA CENTER CHAMBER OF COMMERCE	5,000
UNITED ARTS OF CENTRAL FLORIDA	5,000
VOLUSIA COUNTY UNITED WAY	5,000
POLK EDUCATION FOUNDATION	5,000
CITY OF APOPKA COMMUNITY	5,000
VOLUSIA FAMILY YMCA	5,000
UNITED WAY OF MARION COUNTY	5,000
PASCO YMCA CAPITAL FUNDS DRIVE	5,000
ABILITIES, INC./JC PENNEY CLASSIC	5,000
CLEARWATER NEIGHBORHOOD HOUSING	5,000
SEMINOLE COUNTY TEACHER-OF-THE-YEAR	5,000
FLORIDA INDEPENDENT COLLEGE FUND	5,000
TRUSS COUNTY UNITED WAY (INVERNESS)	5,000
COMMUNITY SERVICE FOUNDATION	5,000
SOUTHERN SCHOLARSHIP FOUNDATION	5,000
ABILITIES REHABILITATION CENTER	5,000
ENVIRONMENTAL EDUCATION FOUNDATION	5,000
PPR COMMUNITY CO-OP "MARCH ON ART"	5,000
DISCOVERYS SCIENCE CENTER	5,000
HIGHLANDS COUNTY FAIR	5,000
PROJECT SELF SUFFICIENCY	5,000
UNEDIN CHAMBER OF COMMERCE BLDG RENOVATION	5,000
ASA	5,000
ASF-ENGINEERING OLYMPIAD	5,000
COMMUNITY PRIDE OF CLEARWATER	5,000
MARCH OF DIMES	5,000
FLORIDA CONSERVATION FOUNDATION	5,000
UNITED WAY LAKE SUMTER	5,000
MARTIN LUTHER KING COMMEMORATIVE COMM.	5,000
CENTRAL FLORIDA DEVELOPMENT	5,000
CLEARWATER FOR YOUTH	5,000
BTG BEND UNITED WAY	5,000
NAACP - ST. PETE BRANCH	5,000
HIGHLAND COUNTY YMCA	5,000
MOTE MARINE LABORATORY	5,000
TRUST FOR PUBLIC LANDS	5,000
PASCO COUNTY PUBLIC SCHOOL FOUND	5,000
FLA GULF COAST ART CENTER	5,000
PASCO YMCA SCHOLARSHIP FUND	5,000
ERVIN HARRIS YOUTH CENTER	5,000
UNIVERSITY OF FLORIDA	5,000
CENTER FOR MARINE CONSERVATION	5,000
SEMINOLE CHAMBER OF COMMERCE	5,000
BOYS AND GIRLS CLUBS OF THE SUNCOAST	5,000
LAKE MINNEOLA RAIL/TRAIL	5,000
CFHMA EDUCATION TRUST FUND	5,000
WALKER MEMORIAL HOSPITAL	5,000
1000 FRIENDS OF FLORIDA	5,000
FLORIDA DEFENDERS OF THE ENVIRONMENT	5,000
APOPKA AREA CHAMBER CAPITAL CAMPAIGN	5,000
SAVE THE MANATEE CLUB	5,000
URBAN LEAGUE-PINELLAS COUNTY	5,000
PAINT YOUR HEAR OUT CLEARWATER	5,000
PINELLAS COUNTY SCIENCE CENTER	5,000
LARGO CHAMBER OF COMMERCE	5,000
PINELLAS OPPORTUNITY COUNCIL	5,000
PINELLAS MARINE INSTITUTE	5,000
PARC	5,000
GREATER SEMINOLE COUNTY CHAMBER OF COMMERCE	5,000
NATIONAL COUNCIL OF CHRISSTIANS & JEWS	5,000
CHI CHI RODRIGUEZ YOUTH FOUNDATION	5,000
N. PIN FAMILY YMCA CAPITAL FUNDS DRIVE	5,000
PINELLAS COUNTY ARTS COUNCIL	5,000
PINELLAS COUNTY MENTAL HEALTH SVCS	5,000
PAINT ST. PETE PROUD	5,000
VARIOUS HEALTH & HUMAN SERVICES	8,801
EDUCATION RELATED CONTRIBUTIONS	17,425
MISCELLANEOUS CULTURAL ORGANIZATIONS	7,100
MISC. CIVIC & COMMUNITY ORGANIZATIONS	138,021
TOTAL CONTRIBUTIONS-SUBACCOUNTS 426.11 & 426.12	929,448

CIVIC & SOCIAL CLUB DUES & EXPENSES SUBACCOUNT-426.13 37,274

PENALTIES	SUBACCOUNT-426.30	37
CERTAIN CIVIC, POLITICAL & RELATED ACTIVITIES		
	SUBACCOUNT-426.40	1,214,842
LEGISLATIVE ACTIVITIES-NONDEDUCTIBLE	SUBACCOUNT-426.41	68,597
MISC. OTHER DEDUCTIONS	SUBACCOUNT-426.59	479,707
TOTAL MISCELLANEOUS INCOME DEDUCTIONS-ACCOUNT 426		\$2,729,905

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo., Da., Yr) 12/31/94	Year of Report Dec. 31, 1994
REGULATORY COMMISSION EXPENSES					
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.			2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.		
Line No.	Description (Furnish name of regulatory commission or body the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of year (e)
1					
2	FPSC DOCKET NO. 910890-EI				
3	RETAIL RATE CASE FILING		207,000	207,000	589,215
4					
5	FERC DOCKET NO. ER93-299-000			0	
6	WHOLESALE RATE CASE FILING		139,824	139,824	126,349
7					
8	FERC DOCKET NO. ER94-961-000				
9	WHOLESALE RATE CASE FILING		52,035	52,035	26,739
10					
11					
12	FERC DOCKET NO. ER95-469-000/ER95-457-000				
13	WHOLESALE RATE CASE FILING		1,815	1,815	0
14					
15	MISCELLANEOUS EXPENSES RELATING TO:			0	
16	VARIOUS FPSC AND FERC DOCKETS		656,511	656,511	
17	NRC REGULATORY ACTIVITIES		65,253	65,253	
18	ENVIRONMENTAL REGULATORY ACTIVITIES		61,497	61,497	
19					
20					
21	ANNUAL CHARGES UNDER 18 CFR PART 382 FOR				
22	PERIOD BEGINNING 10/01/93 ENDING 9/30/94	85,986		85,986	
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
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39					
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41					
42					
43					
44					
45					
46	TOTAL	\$85,986	\$1,183,935	\$1,269,921	\$742,303

Name of Respondent  
FLORIDA POWER CORPORATION

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12/31/94

Year of Report  
Dec. 31, 1994

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.

4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 233 for Account

186.

5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.

6. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR

AMORTIZED DURING YEAR

CHARGED CURRENTLY TO

Deferred to  
Account 186

Contra  
Account

Amount

Deferred in  
Account 186,  
End of Year

Line  
No.

Department  
(f)

Account  
No.  
(g)

Amount  
(h)

(i)

(j)

(k)

(l)

Department (f)	Account No. (g)	Amount (h)	Deferred to Account 186 (i)	Contra Account (j)	Amount (k)	Deferred in Account 186, End of Year (l)	Line No.
							1
							2
				928	207,000	382,215	3
							4
							5
ELECTRIC	928	13,475		928	126,349	0	6
							7
ELECTRIC	928	673	43,348	928	51,362	18,725	9
							10
							11
ELECTRIC	928	1,815	24,561			24,561	13
							14
							15
ELECTRIC	928	656,511	0			0	16
ELECTRIC	928	65,253	0			0	17
ELECTRIC	928	61,497	0			0	18
						0	19
							20
							21
ELECTRIC	928	85,986					22
							23
							24
							25
							26
							27
							28
							29
							30
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							44
							45
		\$885,210	\$67,909		\$384,711	\$425,501	46

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

- b. Fossil-fuel steam
- c. Internal combustion or gas turbine
- d. Nuclear
- e. Unconventional generation
- f. Siting and heat rejection
- (2) System Planning, Engineering and Operation
- (3) Transmission
  - a. Overhead
  - b. Underground
- (4) Distribution
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of \$5,000.)
- (7) Total Cost Incurred
- B. Electric, R, D & D Performed Externally
  - (1) Research Support to the Electrical Research Council or the Electric Power Research Institute

2. Indicate in column (a) the applicable classification, as shown below. Classifications:

- A. Electric R, D & D Performed Internally
  - (1) Generation
    - a. Hydroelectric
    - i. Recreation, fish, and wildlife
    - ii. Other hydroelectric

Line No.	Classification (a)	Description (b)
1	B(1) E.P.R.I.	DUES
2	B(1) E.P.R.I.	ACTIVITIES
3	B(1) E.P.R.I.	ACTIVITIES
4	SUBTOTAL	
5	A(1b) GENERATION-FOSSIL FUEL STEAM	STGE COMPRESSED AIR/NATURAL GAS
6	A(1b) GENERATION-FOSSIL FUEL STEAM	CONDENSER TUBE COATING
7	A(1d) GENERATION-NUCLEAR	FIRE PROBABILITY RISK ASSESS SFTW DEV & DEMO
8	A(1b) GENERATION-FOSSIL FUEL STEAM	EXTERNAL FIRED COMBINED CYCLE
9	A(1b) GENERATION-FOSSIL FUEL STEAM	BOILER FEED PUMP EXPERT SYS
10	A(1d) GENERATION-NUCLEAR	NUCLEAR PROGRAM
11	A(1b) GENERATION-FOSSIL FUEL STEAM	PWR PLT ENVIRON IMPROVE PROG
12	A(1b) GENERATION-FOSSIL FUEL STEAM	DIAG.PROCED.PREV.MTCE IMPR.,OP&PLT MONITOR
13	A(6) OTHER	SOLOR TECHNOLOGIES
14	A(1b) GENERATION-FOSSIL FUEL STEAM	ADVANCED TURBINE BASED GENERATION
15	A(1b) GENERATION-FOSSIL FUEL STEAM	ANCLOTE TARGETED CHLORIN.OP&TESTING
16	A(1b) GENERATION-FOSSIL FUEL STEAM	PWR PLT O&M/HR IMPROVEMENT
17	A(1c) GENERATION-INTERNAL COMBUSTION	WATER PURIFICATION TECHNOLOGIES
18	A(1b) GENERATION-FOSSIL FUEL STEAM	WASTE/BY PRODUCT UTILIZATION PROGRAM
19	A(4) DISTRIBUTION	PCM ENHANCED WATERHTR DEVELOP.AT USF
20	A(4) DISTRIBUTION	EPRI-DISTRIBUTION SYS POWER QUALITY
21	A(5) ENVIRONMENT	ELEC VEHICLES METER READER TRANSP
22	A(5) ENVIRONMENT	ELEC VEHICLE DEMO USF
23	A(5) ENVIRONMENT	DEVELOP ENHANCED THERMAL STGE
24	A(4) DISTRIBUTION	DIST SYS TESTING & RESEARCH
25	A(4) DISTRIBUTION	DEVEL CUSTOMER DATANET SYS
26	A(5) ENVIRONMENT	END-USE LOAD SHAPES:METERING
27	A(4) DISTRIBUTION	HEATING, VENTILATION,A/C TECHNOLOGIES
28	A(6) OTHER	R&D GEN RESEARCH NOTE:(1)
29	SUBTOTAL	
30		
31		(1) ELECTRIC POWER RESEARCH INSTITUTE REIMBURSEMENT FOR TAILOR
32		COLLABORATION PROJECTS.
33		
34		
35		
36		
37		
38	TOTAL	

Name of Respondent  
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Year of Report  
Dec. 31, 1994

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
- (3) Research Support to Nuclear Power Groups
- (4) Research Support to Others (Classify)
- (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged

with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).

5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
0	\$4,116,654	930	\$4,116,654	0	1
0	29,626	930	29,626	0	2
0	1,485	930	1,485	0	3
0	4,147,765		4,147,765	0	4
426	0	506	426	0	5
214,900	0	506	214,900	0	6
150,000	0	524	150,000	0	7
100	0	506	100	0	8
42,670	0	549	42,670	0	9
231,185	0	517	231,185	0	10
232,307	0	512	232,307	0	11
224,149	0	506	224,149	0	12
52,248	0	930	52,248	0	13
1,214	0	506	1,214	0	14
47	0	506	47	0	15
85,148	0	506	85,148	0	16
19,212	0	549	19,212	0	17
2,635	0	506	2,635	0	18
5,065	0	913	5,065	0	19
1,792	0	588	1,792	0	20
3,028	0	912	3,028	0	21
324	0	913	324	0	22
134,576	0	912	134,576	0	23
30,000	0	588	30,000	0	24
156,730	0	580	156,730	0	25
75,000	0	908	75,000	0	26
58,427	0	586	58,427	0	27
(196,421)	0	930	(196,421)	0	28
1,524,762	0		1,524,762	0	29
					30
					31
					32
					33
					34
					35
					36
					37
				0	38

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input type="checkbox"/> An Original. (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 12/31/94	Year of Report Dec. 31, 1994
<b>DISTRIBUTION OF SALARIES AND WAGES</b>				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the		appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	\$53,740,791		
4	Transmission	4,407,379		
5	Distribution	19,764,858		
6	Customer Accounts	19,395,557		
7	Customer Service and Informational	11,294,702		
8	Sales	299,783		
9	Administrative and General	29,151,420		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	\$138,054,490		
11	Maintenance			
12	Production	45,440,650		
13	Transmission	3,018,353		
14	Distribution	11,490,740		
15	Administrative and General	1,932,948		
16	TOTAL Maint. (Total of lines 12 thru 15)	\$61,882,691		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	\$99,181,441		
19	Transmission (Enter Total of lines 4 and 13)	\$7,425,732		
20	Distribution (Enter Total of lines 5 and 14)	\$31,255,598		
21	Customer Accounts (Transcribe from line 6)	19,395,557		
22	Customer Service and Informational (Transcribe from line 7)	11,294,702		
23	Sales (Transcribe from line 8)	299,783		
24	Administrative and General (Enter Total of lines 9 and 15)	\$31,084,368		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	\$199,937,181	\$2,754,175	\$202,691,356
26	Gas			
27	Operation			
28	Production--Manufactured Gas			
29	Production--Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution			
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General			
38	TOTAL Operation (Enter Total of lines 28 thru 37)			
39	Maintenance			
40	Production--Manufactured Gas			
41	Production--Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maint. (Enter Total of lines 40 thru 46)			

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Year of Report  
Dec. 31, 1994

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas			
48	Total Operation and Maintenance			
49	Production--Manufactured Gas (Enter Total of lines 28 and 40)	0		
50	Production--Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)	0		
51	Other Gas Supply (Enter Total of lines 30 and 42)	0		
52	Storage, LNG Terminaling, and Processing (Total of lines 31 and 43)	0		
53	Transmission (Lines 32 and 44)	0		
54	Distribution (Lines 33 and 45)	0		
55	Customer Accounts (Line 34)			
56	Customer Service and Informational (Line 35)			
57	Sales (Line 36)			
58	Administrative and General (Lines 37 and 46)	0		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	0	0	0
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	\$199,937,181	\$2,754,175	\$202,691,356
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	50,511,784	5,720,131	56,231,915
66	Gas Plant	0	0	0
67	Other	0	0	0
68	TOTAL Construction (Total of lines 65 thru 67)	\$50,511,784	\$5,720,131	\$56,231,915
69	Plant Removal (By Utility Departments)			
70	Electric Plant	5,365,065	548,212	5,913,277
71	Gas Plant	0	0	0
72	Other	0	0	0
73	TOTAL Plant Removal (Total of lines 70 thru 72)	\$5,365,065	\$548,212	\$5,913,277
74	Other Accounts (Specify):			
75	PRELIMINARY SURVEY AND INVESTIGATION	0	0	0
76	COMPUTER SERVICE CHARGES	8,099,187	295,378	8,394,565
77	OTHER WORK IN PROCESS	1,319,256	48,113	1,367,369
78	RESEARCH AND DEVELOPMENT	396,258	14,451	410,709
79	MISC. OPERATING RESERVES	3,624,726	132,195	3,756,921
80	CURRENT LIABILITY	2,216,950	80,852	2,297,802
81	DEFERRED CREDIT	182,496	6,655	189,151
82	OTHER OPERATING REVENUE	80,060	2,920	82,980
83	MERCHANDISING	0	0	0
84	OTHER INCOME	431,293	15,729	447,022
85	OTHER INCOME DEDUCTIONS	643,059	23,453	666,512
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	\$16,993,285	\$619,746	\$17,613,031
96	TOTAL SALARIES AND WAGES	\$272,807,315	\$9,642,264	\$282,449,579

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant

to which such accumulated provisions relate, including explanation of basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

NONE

**ELECTRIC ENERGY ACCOUNT**

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	27,675,220
3	Steam	18,838,349	23	Requirements Sales for Resale (See instruction 4, page 311.)	1,818,946
4	Nuclear	5,372,343	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	520,450
5	Hydro--Conventional	0	25	Energy Furnished Without Charge	0
6	Hydro--Pumped Storage	0	26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	184,524
7	Other	529,423	27	Total Energy Losses	1,495,259
8	(Less) Energy for Pumping	0	28	TOTAL (Enter Total of Lines 22 Thru 27) (MUST EQUAL LINE 20)	31,694,399
9	Net Generation (Enter Total of lines 3 thru 8)	24,740,115			
10	Purchases	6,889,800			
11	Power Exchanges:				
12	Received	0			
13	Delivered	0			
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received	1,286,443			
17	Delivered	1,221,959			
18	Net Transmission for Other (Line 16 minus Line 17)	64,484			
19	Transmission By Other Losses	0			
20	TOTAL (Enter Total of Lines 9, 10, 14, 18 and 19)	31,694,399			

**MONTHLY PEAKS AND OUTPUT**

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.

2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.

3. Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on line 24. Include in the monthly amounts any energy losses associated

with the sales so that the total on line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales For Resale.

4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).

5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM: FLORIDA POWER CORPORATION

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales For Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	2,608,015	88,850	6,460	6	7-8 a.m.
30	February	2,101,871	24,779	6,955	3	7-8 a.m.
31	March	2,343,573	42,611	5,159	28	4-5 p.m.
32	April	2,453,038	21,215	5,308	15	4-5 p.m.
33	May	2,815,004	3,605	6,054	16	3-4 p.m.
34	June	3,039,540	13,085	6,681	27	5-6 p.m.
35	July	3,117,483	22,703	6,495	11	4-5 p.m.
36	August	3,115,293	50,113	6,373	1	4-5 p.m.
37	September	2,852,097	78,589	6,323	2	4-5 p.m.
38	October	2,585,048	67,049	5,482	3	4-5 p.m.
39	November	2,294,882	52,890	4,825	9	6-7 p.m.
40	December	2,368,555	55,231	4,487	5	6-7 p.m.
41	TOTAL	31,694,399	520,720			

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input type="checkbox"/> An Original. (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- Report data for plant in Service only.
- Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
- Indicate by a footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
- Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.
- If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: ANCLOTE (b)		Plant Name: BARTOW (c)	
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	STEAM		STEAM	
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	CONVENTIONAL		CONVENTIONAL	
3	Year Originally Constructed	1974		1958	
4	Year Last Unit was Installed	1978		1963	
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	1,112.40		494.40	
6	Net Peak Demand on Plant -- MW (60 minutes)	1,022		442	
7	Plant Hours Connected to Load	11,266		19,937	
8	Net Continuous Plant Capability (Megawatts)				
9	When Not Limited by Condenser Water	1,034		449	
10	When Limited by Condenser Water	1,006		440	
11	Average Number of Employees	75		85	
12	Net Generation, Exclusive of Plant Use --KWh	2,802,123,000		1,769,795,600	
13	Cost of Plant				
14	Land and Land Rights	1,869,309		1,893,551	
15	Structures and Improvements	33,533,491		15,190,839	
16	Equipment Costs	199,923,485		93,614,771	
17	Total Cost	\$235,326,285		\$110,699,161	
18	Cost per KW of Installed Capacity (line 5)	211.5483		223.9061	
19	Production Expenses:				
20	Operation Supervision and Engineering	885,250		739,506	
21	Fuel	66,423,872		36,752,736	
22	Coolants and Water (Nuclear Plants Only)				
23	Steam Expenses	1,049,403		1,546,139	
24	Steam From Other Sources				
25	Steam Transferred (Cr.)				
26	Electric Expenses	1,112,795		882,480	
27	Misc. Steam (or Nuclear) Power Expenses	2,616,707		2,163,202	
28	Rents			195,936	
29	Maintenance Supervision and Engineering	979,078		729,115	
30	Maintenance of Structures	146,388		283,794	
31	Maintenance of Boiler (Or Reactor) Plant	3,429,671		2,177,327	
32	Maintenance of Electric Plant	4,282,354		2,319,173	
33	Maintenance Misc. Steam (or Nuclear) Plant	1,072,186		658,587	
34	Total Production Expenses	\$81,997,704		\$48,447,995	
35	Expenses per Net KWh	\$0.0293		\$0.0274	
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	GAS	OIL	GAS	OIL
37	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf)(Nuclear-indicate)	MCF	Bbl.	MCF	Bbl.
38	Quantity (Units) of Fuel Burned		4,500,293		2,874,219
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil or per Mcf of gas) (Give unit if unclear)		151,926		151,870
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year		\$14.888		\$13.377
41	Average Cost of Fuel per Unit Burned		\$14.760		\$12.787
42	Avg. Cost of Fuel Burned per Million Btu		\$2.313		\$2.005
43	Avg. Cost of Fuel Burned per KWh Net Gen		\$0.024		\$0.021
44	Average Btu per KWh Net Generation		10,248.000		10,359.000

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr) 12/31/94		Year of Report Dec. 31, 1994	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)							
9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.				-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.			
10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.				12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.			
Plant Name: C.R. SOUTH (d)		Plant Name: CRYSTAL RIVER NORTH (e)		Plant Name: CRYSTAL RIVER (f)		Line No.	
STEAM		STEAM		STEAM(NUCLEAR)		1	
CONVENTIONAL		CONVENTIONAL		CONVENTIONAL		2	
1966		1982		1977		3	
1969		1984		1977		4	
964.30		1,478.60		801.40		5	
840		1,394		743		6	
14,291		16,256		7,294		7	
						8	
842		1,434		755		9	
833		1,394		734		10	
115		111		348		11	
4,620,773,100		9,313,315,700		5,372,342,596		12	
						13	
\$2,414,674		0		\$41,218		14	
65,410,794		144,897,165		168,447,794		15	
267,414,037		730,961,374		485,588,225		16	
\$335,239,505		\$875,858,539		\$654,077,237		17	
347.6506		592.3566		816.1683		18	
						19	
1,511,215		1,490,834		26,686,548		20	
87,454,079		174,735,791		30,604,468		21	
				2,006		22	
1,273,627		1,478,452		186,457		23	
				9,232		24	
(218,837)						25	
928,753		1,677,984				26	
5,328,640		4,571,365		17,185,305		27	
0		0				28	
2,042,494		1,765,517		25,326,996		29	
402,475		1,105,229		1,306,463		30	
8,457,690		6,293,586		7,770,540		31	
1,745,200		924,602		1,407,522		32	
703,985		992,063		1,878,651		33	
\$109,629,321		\$195,035,423		\$112,364,188		34	
\$0.0237		\$0.0209		\$0.0209		35	
COAL	OIL	COAL	OIL	NUCLEAR	OIL	36	
TONS	Bbl.	TONS	Bbl.	MMBTU	Bbl.	37	
1,865,521	30,077	3,436,337	74,086	55,615,358	595	38	
12,292	139,286	12,583	139,157		138,135	39	
\$44.671	\$23.235	\$49.708	\$23.188	\$0.361	\$25.373	40	
\$46.505	\$23.194	\$50.349	\$23.228	\$0.550	\$24.313	41	
\$1.892	\$3.965	\$2.001	\$3.974	\$0.550	\$4.191	42	
\$0.019		\$0.019		\$0.006		43	
9,964.000		9,332.000		10,353.000		44	

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- Report data for plant in Service only.
- Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
- Indicate by a footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
- Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as show on line 21.
- If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: BAYBORO (b)		Plant Name: DEBARY (c)	
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	GAS TURBINES		GAS TURBINES	
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	CONVENTIONAL		CONVENTIONAL	
3	Year Originally Constructed	1973		1975	
4	Year Last Unit was Installed	1973		1992	
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	226.80		861.40	
6	Net Peak Demand on Plant -- MW (60 minutes)	184		614	
7	Plant Hours Connected to Load	941		2,571	
8	Net Continuous Plant Capability (Megawatts)				
9	When Not Limited by Condenser Water	232		786	
10	When Limited by Condenser Water	188		656	
11	Average Number of Employees	3		12	
12	Net Generation, Exclusive of Plant Use --KWh	37,070,000		109,515,000	
13	Cost of Plant				
14	Land and Land Rights	0		1,983,868	
15	Structures and Improvements	1,359,797		8,241,233	
16	Equipment Costs	17,448,683		128,211,515	
17	Total Cost	\$18,808,480		\$138,436,616	
18	Cost per KW of Installed Capacity (line 5)	82.9298		160.7112	
19	Production Expenses:				
20	Operation Supervision and Engineering	97,335		334,149	
21	Fuel	1,945,140		6,129,934	
22	Coolants and Water (Nuclear Plants Only)				
23	Steam Expenses	16,992		153,840	
24	Steam From Other Sources				
25	Steam Transferred (Cr.)				
26	Electric Expenses				
27	Misc. Steam (or Nuclear) Power Expenses	91,172		398,387	
28	Rents	183,700		0	
29	Maintenance Supervision and Engineering	68,466		209,581	
30	Maintenance of Structures	4,866		137,308	
31	Maintenance of Boiler (Or Reactor) Plant				
32	Maintenance of Electric Plant	169,860		262,274	
33	Maintenance Misc. Steam (or Nuclear) Plant	16,527		411,775	
34	Total Production Expenses	\$2,594,058		\$8,037,248	
35	Expenses per Net KWh	\$0.0700		\$0.0734	
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	GAS	OIL	GAS	OIL
37	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	MCF	Bbl.	MCF	Bbl.
38	Quantity (Units) of Fuel Burned		84,506		261,574
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if unclear)		140,479		139,165
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year		\$22.699		\$23.371
41	Average Cost of Fuel per Unit Burned		\$23.018		\$23.435
42	Avg. Cost of Fuel Burned per Million Btu		\$3.901		\$4.009
43	Avg. Cost of Fuel Burned per KWh Net Gen		\$0.052		\$0.056
44	Average Btu per KWh Net Generation		13,450.000		13,960.000

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas

- turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: INTERCITY (d)		Plant Name: SUWANNEE (e)		Plant Name: BARTOW (f)		Line No.
GAS TURBINES		GAS TURBINES		GAS TURBINES		1
CONVENTIONAL		CONVENTIONAL		CONVENTIONAL		2
1974		1980		1972		3
1992		1980		1972		4
800.20		183.60		222.80		5
608		159		184		6
3,189		252		859		7
						8
750		201		217		9
614		162		187		10
12		2		3		11
149,888,000		10,721,700		29,193,100		12
						13
\$293,544		0		0		14
3,813,722		1,414,706		1,075,193		15
125,721,869		25,999,098		19,313,660		16
\$129,829,135		\$27,413,804		\$20,388,853		17
162.2459		149.3127		91.5119		18
						19
290,642		39,390		58,641		20
8,260,961		587,658		1,475,094		21
						22
369,999		12,979		5,535		23
						24
						25
						26
429,966		30,068		65,971		27
1,229						28
197,681		33,379		31,916		29
67,821		1,370		54,333		30
						31
(9,318)		138,701		343,508		32
456,213		65,655		33,938		33
\$10,065,194		\$909,200		\$2,068,936		34
\$0.0672		\$0.0848		\$0.0709		35
GAS	OIL	GAS	OIL	GAS	OIL	36
MCF	Bbl.	MCF	Bbl.	MCF	Bbl.	37
	348,905		25,164		71,078	38
	139,244		137,981		138,592	39
	\$23.753		\$23.857		\$22.355	40
	\$23.677		\$23.353		\$20.753	41
	\$4.049		\$4.030		\$3.565	42
	\$0.055		\$0.055		\$0.051	43
	13,613.000		13,601.000		14,172.000	44

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>1. Report data for plant in Service only.</li> <li>2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 KW or more. Report on this page gas-turbine and internal combustion plants of 10,000 KW or more, and nuclear plants.</li> <li>3. Indicate by a footnote any plant leased or operated as a joint facility.</li> <li>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</li> <li>5. If any employees attend more than one plant, report on line 11 the approximate average number of employees</li> </ol> | <ol style="list-style-type: none"> <li>6. assignable to each plant. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.</li> <li>7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as show on line 21.</li> <li>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</li> </ol> |
|---|---|

Line No.	Item (a)	Plant Name: PORT ST. JOE (b)	Plant Name: RIO PINAR (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	GAS TURBINES	GAS TURBINES
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	CONVENTIONAL	CONVENTIONAL
3	Year Originally Constructed	1970	1970
4	Year Last Unit was Installed	1970	1970
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	19.30	19.30
6	Net Peak Demand on Plant -- MW (60 minutes)	14	14
7	Plant Hours Connected to Load	16	10
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water	18	18
10	When Limited by Condenser Water	15	15
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use --KWh	179,000	121,000
13	Cost of Plant		
14	Land and Land Rights	0	0
15	Structures and Improvements	46,472	53,310
16	Equipment Costs	2,326,811	2,247,165
17	Total Cost	\$2,373,283	\$2,300,475
18	Cost per KW of Installed Capacity (line 5)	122.9680	119.1956
19	Production Expenses:		
20	Operation Supervision and Engineering	10,112	8,113
21	Fuel	15,880	9,548
22	Coolants and Water (Nuclear Plants Only)		
23	Steam Expenses	2,508	1,277
24	Steam From Other Sources		
25	Steam Transferred (Cr.)		
26	Electric Expenses		
27	Misc. Steam (or Nuclear) Power Expenses	7,552	13,803
28	Rents	0	0
29	Maintenance Supervision and Engineering	5,342	4,082
30	Maintenance of Structures	997	749
31	Maintenance of Boiler (Or Reactor) Plant		
32	Maintenance of Electric Plant	(6,553)	(1,970)
33	Maintenance Misc. Steam (or Nuclear) Plant	4,363	5,429
34	Total Production Expenses	\$40,201	\$41,031
35	Expenses per Net KWh	\$0.2246	\$0.3391
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	GAS	OIL
37	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf)(Nuclear-indicate)	MCF	Bbl.
38	Quantity (Units) of Fuel Burned	560	353
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if unclear)	138,861	138,810
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year		
41	Average Cost of Fuel per Unit Burned	\$28.357	\$27.048
42	Avg. Cost of Fuel Burned per Million Btu	\$4.862	\$4.639
43	Avg. Cost of Fuel Burned per KWh Net Gen	\$0.089	\$0.079
44	Average Btu per KWh Net Generation	18,246.000	17,008.000

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/94		Year of Report Dec. 31, 1994	
<b>STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)</b>							
<p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.</p> <p>10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.</p> <p>11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas</p>				<p>-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.</p> <p>12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.</p>			
Plant Name: TURNER (d)		Plant Name: AVON PARK (e)		Plant Name: HIGGINS (f)		Line No.	
GAS TURBINES		GAS TURBINES		GAS TURBINES		1	
CONVENTIONAL		CONVENTIONAL		CONVENTIONAL		2	
1970		1968		1969		3	
1974		1968		1971		4	
181.00		67.60		153.40		5	
158		50		110		6	
329		346		409		7	
						8	
200		64		148		9	
160		58		124		10	
4		2		1		11	
17,006,000		8,532,600		11,002,400		12	
						13	
\$105,568		\$67,207		0		14	
654,254		347,754		620,018		15	
18,459,910		6,881,745		14,838,454		16	
\$19,219,732		\$7,296,706		\$15,458,472		17	
106.1864		107.9394		100.7723		18	
						19	
92,659		34,686		32,805		20	
1,570,705		325,812		503,353		21	
						22	
23,288		35,780		3,251		23	
						24	
						25	
						26	
88,206		57,444		22,171		27	
						28	
59,840		17,173		16,734		29	
76,762		14,752		3,507		30	
						31	
(40,565)		3,181		400,514		32	
207,312		118,057		10,920		33	
\$2,078,207		\$606,885		\$993,255		34	
\$0.1222		\$0.0711		\$0.0903		35	
GAS	OIL	GAS	OIL	GAS	OIL	36	
MCF	Bbl.	MCF	Bbl.	MCF	Bbl.	37	
	42,469	117,113	2,615	138,998	8,696	38	
	138,526	1,038	140,636	1,039	140,697	39	
	\$24.423	\$2.179	\$23.150	\$1.988	\$23.640	40	
	\$22.932	\$2.179	\$27.027	\$1.988	\$26.109	41	
	\$3.942	\$2.098	\$4.576	\$1.914	\$4.418	42	
	\$0.057		\$0.038		\$0.046	43	
	14,529.000		16,060.000		17,793.000	44	

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: U.F. (d)		Plant Name: SUWANNEE (e)		Plant Name: (f)		Line No.
GAS TURBINES		STEAM				1
CONVENTIONAL		CONVENTIONAL				2
1994		1993				3
1994		1996				4
43.00		147.00				5
40		145				6
6,892		8,280				7
42		147				9
40		145				10
10		43				11
156,194,700		312,475,000				12
0		\$22,059				14
4,089,013		4,406,562				15
39,008,285		23,475,141				16
\$43,097,298		\$27,903,762				17
1,002.2627		189.8215				18
705,889		221,748				20
4,430,989		10,383,825				21
491,777		585,599				23
		473,606				26
304,558		780,283				27
248		0				28
383,732		156,621				29
67,216		36,412				30
		657,838				31
356,158		138,865				32
1,088,911		292,916				33
\$7,829,478		\$13,727,713				34
\$0.0501		\$0.0439				35
GAS	OIL	GAS	OIL			36
MCF	Bbl.	MCF	Bbl.			37
2,156,797	1,190	1,648,211	320,171			38
1,036	136,595	1,022	151,391			39
\$2.311	\$21.339	\$2.959	\$17.584			40
\$2.311	\$36.514	\$2.959	\$17.201			41
\$2,230.000	\$6.365	\$2.895	\$2.705			42
	\$0.032	\$0.021				43
	14,351.000	11,906.000	*			44

FOOTNOTES TO FERC FORM 1 PAGES 402 & 403:

1. WINTER: 11/1 TO 04/30, AMBIENT 40 DEGREES F.  
SUMMER: 05/01 TO 10/31, AMBIENT 90 DEGREES F.
2. WINTER AND SUMMER PERFORMANCE RATING IS ACCORDING TO SOUTHEASTERN ELECTRIC RELIABILITY COUNCIL GUIDELINE NO. 2 FOR UNIFORM GENERATOR RATINGS FOR REPORTING PUBLISHED BY SERC TECHNICAL ADVISORY COMMITTEE AND APPROVED BY THE EXECUTIVE BOARD, NOVEMBER 1979.
3. ALL COMBUSTION GAS TURBINE UNITS GENERATOR NAMEPLATE RATINGS CONFORM TO ANSI-14 CODE FOR AIR-COOLED ELECTRIC GENERATORS AT SEA LEVEL, 59 DEGREES F. AND BASE LOAD.
4. CRYSTAL RIVER NO. 3(NUCLEAR) IS OWNED JOINTLY: FLORIDA POWER CORPORATION - 90.4473%, PARTICIPATING UTILITIES - 9.5527%. RATING AND GENERATOR SHOWN = 90.4473%.
5. THE SYSTEM MAXIMUM ANNUAL PEAK HOUR OF 6,955 MW OCCURRED ON FEBRUARY 3, 1994 FROM 7-8 a.m.
6. THE NET PEAK DEMAND BY PLANT IS NOT AVAILABLE. THE FIGURES REPORTED ARE THE ANNUAL UNIFORM GENERATOR RATINGS.
7. N/M - THE INFORMATION IS NOT MEANINGFUL DUE TO DISTORTION CAUSED BY LOW GENERATION.
8. TURNER AND HIGGINS PLANTS WERE PUT INTO EXTENDED COLD SHUTDOWN IN EARLY 1994.

**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construc-

tion. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	500 KV LINES	OVERHEAD							
2	-----	-----							
3	CRYSTAL RIVER	LAKE TARPON	500.00	500.00	ST	72.03		1	
4	CRYSTAL RIVER	CENTRAL FLA	500.00	500.00	ST	52.91		1	
5	CENTRAL FLA	KATHLEEN	500.00	500.00	ST	44.22		1	
6									
7	230 KV LINES	UNDERGROUND							
8	-----	-----							
9	BARTOW PLANT	NORTHEAST	230.00	230.00	HPOF	3.91		1	
10	BARTOW PLANT	NORTHEAST	230.00	230.00	HPOF	3.98		1	
11									
12	230 KV LINES	OVERHEAD							
13	-----	-----							
14	CENTRAL FL	CF072	69.00	230.00	WP	0.28		1	
15					ST		18.28		
16	FX24	FX68	69.00	230.00	ST		4.17		
17	PT ST JOE	ST JOE IND	69.00	230.00	ST		1.43		
18	PS 130	SES 4	69.00	230.00	SP		1.01		
19	CF087	BELLVIEW	69.00	230.00	ST		3.77		
20					CP	0.08		1	
21	WINDERMERE	WIC 7	69.00	230.00	WH		0.93		
22	WINDERMERE	WX09	69.00	230.00	WH		1.07		
23	AVON PARK	AF44	115.00	230.00	ST		4.30		
24	FT MEADE	FR 1 SW	115.00	230.00	ST		1.92		
25	40TH STREET	PASADENA	115.00	230.00	WP	0.13		1	
26					SP	3.80		1	
27	LTC 1	LTC 21	115.00	230.00	ST		4.01		
28	NORTHEAST	40TH STREET	115.00	230.00	SP	8.45		1	
29	AVON PARK	FORT MEADE	230.00	230.00	ST	4.30		1	
30					CP	2.01		1	
31					WH	20.80		1	
32					SP		1.22		
33	AVON PARK	FISHEATING CR	230.00	230.00	SP	9.02		1	
34					CP	17.05		1	
35					WH	3.29		1	
36	TOTAL						246.26	42.11	16

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g). respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
								2
2335KCMACAR	0	12,186,373	12,186,373					3
2335KCMACAR	9,840	8,750,129	8,759,969					4
2156KCMACSR	2,099,487	20,105,945	22,205,432					5
								6
								7
								8
2500KCMCU								9
2500KCMCU	251,470	4,213,381	4,464,851					10
								11
								12
								13
								14
1590KCMACSR	0	93,899	93,899				0	15
795KCMAC	0	353,958	353,958					16
795KCMACSR	11,479	56,836	68,315				0	17
795KCMACSR	40,406	1,058,515	1,098,921					18
1590KCMACSR			0					19
795KCMAC	0	228,296	228,296				0	20
954KCMACSR	4,538	367,693	372,231				0	21
954KCMACSR	269,521	2,004,653	2,274,174					22
4/0CU	303,961	1,424,622	1,728,583					23
795KCMAC	0	88,629	88,629					24
795 KCM AAC								25
1590KCMACSR	2,510	789,087	791,597					26
1590KCMACSR	0	230,555	230,555				0	27
1081KCMACAR	288,076	1,243,417	1,531,493					28
								29
								30
1081KCMACAR			0					31
954KCMACSR	85,476	2,902,853	2,988,329				0	32
			0				0	33
1590KCMACSR	481,954	8,826,523	9,308,477				0	34
1590KCMACSR								35
	\$3,848,718	\$64,925,364	\$68,774,082	0	0	0	0	36

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction.

If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	ANCLOTE PLANT	E. CLEARWATER	230.00	230.00	SH		15.30	1	
2	ANCLOTE PLANT	LARGO	230.00	230.00	SH	15.29		1	
3					SP	8.54		1	
4	ANCLOTE PLANT	SEVEN SPRINGS	230.00	230.00	SP	7.71		1	
5	ALTAMONTE	WOODSMERE	230.00	230.00	WP	0.10		1	
6					ST		0.56		
7					WH	10.20		1	
8					SP	0.82		1	
9	BARCOLA	LAKELAND W	230.00	230.00	WH	18.57		1	
10	BROOKRIDGE	BROOKRIDGE	230.00	230.00	WP	0.21		1	
11	CRYSTAL RIVER	CURLEW	230.00	230.00	ST	11.16		2	
12					ST	72.24		1	
13					ST		72.50		
14	CRYSTAL RIVER	CENTRAL FL	230.00	230.00	ST	11.16		2	
15					ST	47.92		1	
16					ST		47.78		
17	CRYSTAL RIVER	FORT WHITE	230.00	230.00	WH	73.31		1	
18	CENTRAL FL	SILVER SPRINGS	230.00	230.00	ST	27.39		1	
19			230.00	69.00	ST		5.51		
20	CFS 1	SORRENTO	230.00	230.00	SP	14.82		1	
21					CP	14.65		1	
22	CENTRAL FL	WINDERMERE	230.00	230.00	ST	46.61		1	
23					ST		46.61		
24	CRAWFORDVILLE	PERRY	230.00	230.00	ST	12.09		1	
25					WH	40.35		1	
26	CRAWFORDVILLE	SEVEN SPRINGS	230.00	230.00	WH	58.85		1	
27					SP	2.65		1	
28					SH	0.65		1	
29	CR EAST	SEVEN SPRINGS	230.00	230.00	ST		2.90	1	
30	DEBARY	ALTAMONTE	230.00	230.00	WH	6.58		1	
31					CP	0.49		1	
32					ST		3.36		
33					SP		8.59		
34	DEBARY	DELAND W	230.00	230.00	WH	7.16		1	
35					CP	0.28		1	
36	TOTAL						756.06	245.22	45

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).  
 8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.  
 9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.  
 10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1590KMACSR	0	\$635,748	\$635,748					1
1590KMACSR	390,081	5,628,984	6,019,065				0	2
2335KMACSR	1,145,863	1,387,207	2,533,070				0	3
			0				0	4
								5
								6
1590KMACSR	43,889	1,538,396	1,582,285				0	7
1590KMACSR	133,007	2,532,442	2,665,449				0	8
1590KMACSR	0	110,272	110,272				0	9
			0				0	10
			0				0	11
1590KMACSR	1,267,030	10,714,405	11,981,435				0	12
			0				0	13
			0				0	14
1590KMACSR	774,675	6,750,321	7,524,996				0	15
954KMACSR	160,450	5,377,410	5,537,860				0	16
			0				0	17
1590KMACSR	439,516	3,003,363	3,442,879				0	18
			0				0	19
1590KMACSR	1,621,137	10,713,298	12,334,435				0	20
			0				0	21
1590KMACSR	1,133,471	5,903,286	7,036,757				0	22
			0				0	23
954KMACSR	1,203,558	3,746,848	4,950,406				0	24
			0				0	25
			0				0	26
954KMACSR	589,875	5,155,922	5,745,797				0	27
1590KMACSR	66,391	139,498	205,889				0	28
								29
								30
								31
1590KMACSR	253,625	2,002,200	2,255,825				0	32
			0				0	33
			0				0	34
							0	35
	\$13,071,286	\$130,264,964	\$143,336,250	0	0	0	0	36

**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column(e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construc-

tion. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	DEBARY	N LONGWOOD	230.00	230.00	WP	1.72	2.70	1
2					WH	0.54		
3					CH			
4					ST	3.36		
5					SP	9.15		
6	FORT WHITE	SILVER SPRINGS	230.00	230.00	ST	1.46		1
7					SL	4.99		
8					CH	64.80		
9					CP	3.21		
10					SP	1.20		
11	FORT MEADE	VANDOLAH	230.00	230.00	WH	21.05		1
12					CP	1.80		
13					ST	8.11		
14					ST	3.07		
15					WH	16.80		
16	INTER CTY	INTER CTY	230.00	230.00	WH	1.38		1
17					SP	0.22		
18					WH	14.79		
19					CP	0.95		
20					WH	0.83		
21	KATHLEEN	ZEPHYRHILLS	230.00	230.00	CP	8.70		1
22					WH	1.35		
23					ST			
24					SP	13.13		
25					ST	4.32		
26	LAKE TARPON	CURLEW	230.00	230.00	CP	2.90		1
27					SP	14.49		
28					ST	2.90		
29					ST	0.36		
30					ST	16.95		
31	NORTHEAST	CUR CC 301	230.00	230.00	ST		0.36	1
32					ST			
33					ST	4.34		
34					SP	0.31		
35					WH	6.16		
36					TOTAL	991.40	266.71	76

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) 12/31/94	Year of Report Dec. 31, 1994
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g). respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1590KCMACSR	\$400,219	\$2,050,188	\$2,450,407				0	1
								2
								3
								4
1590KCMACSR	198,130	2,825,576	3,023,706				0	5
			0				0	6
			0				0	7
795KCMACSR			0					8
954KCMACSR	449,980	4,373,395	4,823,375				0	9
			0				0	10
			0				0	11
954KCMACSR	63,923	3,121,104	3,185,027					12
1081KCMACSR			0					13
			0					14
1081KCMACAR	55,284	1,195,450	1,250,734				0	15
954KCMACSR	2,353	1,075,773	1,078,126				0	16
2335KCMACAR	0	194,088	194,088				0	17
			0				0	18
1590KCMACSR	485,915	2,691,691	3,177,606					19
								20
								21
1590KCMACSR	275,097	2,958,949	3,234,046				0	22
			0				0	23
1590KCMACSR	152,473	2,539,776	2,692,249				0	24
1590KCMACSR	0	955,417	955,417					25
								26
1590KCMACSR	412,563	8,575,830	8,988,393				0	27
1590KCMACSR	189,338	694,404	883,742				0	28
1590KCMACSR	0	197,855	197,855				0	29
			0				0	30
1590KCMACSR	1,555,115	2,152,727	3,707,842				0	31
1590KCMACSR	0	329,847	329,847					32
			0					33
			0					34
954KCMACSR	16,834	499,863	516,697					35
							0	36
	\$17,328,510	\$166,696,897	\$184,025,407	0	0	0	0	

**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	N LONGWOOD	FP&L TIE	230.00	230.00	SP	4.04		1	
2					WH	2.77			
3	N LONGWOOD	RIO PINAR	230.00	230.00	AT	12.82		1	
4					ST	2.60		1	
5					CP	0.21		1	
6	NEWBERRY	WILCOX	230.00	230.00	SP	19.33		1	
7	NORTHEAST	PINELLAS	230.00	230.00	CP	1.90		1	
8	PIEDMONT	SORRENTO	230.00	230.00	SP	3.90		1	
9					CP	6.57		1	
10					WH	4.79		1	
11	PIEDMONT	WOODSMERE	230.00	230.00	WH	6.72		1	
12	PORT ST JOE	GULF POWER	230.00	230.00	ST	1.46		1	
13					ST		16.12		
14	RIO PINAR	OUC TIE	230.00	230.00	SP	0.52		1	
15					AT	2.12		1	
16	CFO 89	DELAND WEST	230.00	230.00	SP	1.57		1	
17					SL	40.85		1	
18	SUWANNEE	FORT WHITE	230.00	230.00	ST	56.74		1	
19	SLX 1	OUC SO WD	230.00	230.00	CP	2.40		1	
20					WP	2.22		1	
21	SUWANNEE	PERRY	230.00	230.00	ST	28.61		1	
22	SUWANNEE PKR	SUWANNEE	230.00	230.00	WH	0.65		1	
23	SUWANNEE	GEORGIA	230.00	230.00	ST	18.36		1	
24	ULMERTON	LARGO	230.00	230.00	ST	5.05		1	
25	VANDOLAH	VX 1	230.00	230.00	SP	0.03		1	
26	WINDERMERE	INTER.CITY	230.00	230.00	WH	18.67		1	
27					ST	0.94		1	
28	WINDERMERE	WOODSMERE	230.00	230.00	WH	4.68		1	
29					ST	1.82		1	
30	W LAKE WALES	INT.CITY	230.00	230.00	WH	29.34		1	
31					ST		0.79		
32	W LAKE WALES	FP&L TIE	230.00	230.00	AT	58.48		1	
33	W LAKE WALES	TECO	230.00	230.00	AT	2.29		1	
34	WOODSMERE	WIW 45	230.00	230.00	ST		0.29		
35	WINDERMERE	OUC TIE	230.00	230.00	WH	1.31		1	
36	TOTAL						1,335.16	283.91	108

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) 12/31/94	Year of Report Dec. 31, 1994
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g). respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent is not the sole owner and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
954KCMACSR	207,841	1,069,138	1,276,979					1
			0					2
			0					3
			0					4
954KCMACSR	420,736	1,984,441	2,405,177					5
1590KCMACSR	0	6,012,812	6,012,812					6
954KCMACSR	0	4,498	4,498					7
			0					8
			0					9
1590KCMACSR	574,273	4,445,485	5,019,758					10
954KCMACSR	15,605	478,332	493,937					11
			0					12
795KCMACSR	71,747	2,297,172	2,368,919					13
			0					14
954KCMACSR	100,114	704,889	805,003					15
			0					16
1590KCMACSR	54,890	6,226,547	6,281,437					17
9554KCMACSR	196,750	2,362,830	2,559,580					18
			0					19
954KCMACSR	121,530	1,160,369	1,281,899					20
795KCMACSR	151,754	1,320,102	1,471,856					21
795KCMACSR	0	8,063	8,063					22
954KCMACSR	104,190	1,110,240	1,214,430					23
1590KCMACSR	604,697	573,287	1,177,984					24
1590KCMACSR	0	0	0					25
								26
954KCMACSR	135,968	1,584,771	1,720,739					27
								28
1590KCMACSR	19,739	886,187	905,926					29
954ACSR								30
1081KCMACSR	364,444	2,130,114	2,494,558					31
954KCMACSR	595,674	4,788,357	5,384,031					32
954KCMACSR	17,342	232,082	249,424					33
954KCMACSR	0	4,479	4,479					34
954KCMACSR	0	435,407	435,407					35
	\$21,085,804	\$206,516,499	\$227,602,303	0	0	0	0	36

**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction.

If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1									
2									
3	OTHER TRANS. LINES -	OVERHEAD 115 & 69			VARIOUS	2,544.01	286.20		
4	OTHER TRANS. LINES - UNDER	GROUND 115			VARIOUS	34.16	13.13		
5									
6									
7									
8	HPOF - HIGH PRESSURE OIL	FILLED							
9	ST - STEEL TOWER								
10	AT - ALUMINUM TOWER								
11	SL - STEEL LATTICE								
12	SH - STEEL TUBULAR POLES								
13	SP - SINGLE STEEL POLES								
14	CH - CONCRETE POLES								
15	CP - CONCRETE PORTAL								
16	WH - WOOD "H" FRAME								
17	WP - SINGLE WOOD POLE								
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36	<b>TOTAL</b>						<b>3,913.33</b>	<b>583.24</b>	<b>108</b>

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
	\$2,109,327	\$41,042,447	\$43,151,774	\$18	\$143,620	0	\$143,638	1
	16,867,150	124,431,605	141,298,755	671	394,584	0	395,255	2
	13,420,827	144,117,865	157,538,692	220,427	1,784,809	0	2,005,236	3
	114,590	11,726,969	11,841,559	20,076	0	0	20,076	4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
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								21
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								30
								31
								32
								33
								34
								35
	\$53,597,698	\$527,835,385	\$581,433,083	\$241,192	\$2,323,013	0	\$2,564,205	36

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo., Da., Yr) 12/31/94		Year of Report Dec. 31, 1994	
TRANSMISSION LINES ADDED DURING YEAR							
1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.				ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the estimated final completion			
2. Provide separate subheadings for overhead and under-							
Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	AL-14 SW (2)	CROOKED LAKE (1)	3.96	WP	15.00	1	1
2	ORANGEWOOD	SHINGLE CREEK	2.90	CP,WP,SP	15.00	1	1
3	LBX-3	LBX-23	1.03	WP	15.00	1	1
4	SUMTER REA	HOWEY (1)	4.06	WP	15.00	1	1
5	WILCOX	CROSS CITY (1)	11.89	CP,WP,SP	15.00	1	1
6	WLB-21 LOOP	WLB-21-5	1.18	SP	15.00	2	2
7	MULBERRY	HOMELAND (1)	5.61	CP,WP	15.00	1	1
8	FMA-20	AGRICOLA #4 (1)	3.52	WP	15.00	1	1
9	E. LAKE WALES	PREC POLE	2.14	WP	15.00	1	1
10	OCF-319-40	OCF-319-44	0.35	CP.WP	15.00	1	1
11	OCF-319-51	OCF-319-59	0.77	CP.WP	15.00	1	1
12	VFG-95-44	MITCHELL	4.15	WP	15.00	1	1
13	FMB-142 SW	ORANGE COGEN (1)	0.41	WP	15.00	1	1
14	LITTLE PAYNE #1	FFG-171 SW	1.85	WP	15.00	1	1
15	NEWBERRY	WILCOX (1)	19.33	SP	12.00	1	1
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	(1) ESTIMATED FINAL						
38	CONSTRUCTION COSTS						
39	(2) ALL TRANSMISSION LINE	DESIGNATIONS ARE OVERHEAD.					
40	NOTE: MINOR REVISIONS OF	TRANSMISSION LINES IS					
41	CONSIDERED TO BE LESS THAN .25	OF A MILE IN LENGTH.					
42							
43							
44	TOTAL		63.15		222.00	16	16

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. 3. If design voltage differs from operating voltage, Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column(m). indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Device (n)	Total (o)	
795	AAC	V	69	\$30,077	\$378,512	\$244,794	\$653,383	1
795	AAC	V	69	27,169	606,210	298,625	932,004	2
795	AAC	V	69	0	103,977	73,115	177,092	3
795	AAC	V	69	171,580	280,687	213,488	665,755	4
795	AACR	V	69	35,650	1,686,606	1,013,409	2,735,665	5
954	ACSR	V	69	268,461	486,809	162,020	917,290	6
954	AACR	V	69	0	370,500	864,500	1,235,000	7
795	AAC	V	69	0	237,900	237,900	475,800	8
336	ACSR	V	69	8,696	196,870	124,744	330,310	9
795	AAC	V	69	0	57,497	35,356	92,853	10
795	AAC	V	69	0	126,492	77,784	204,276	11
4/0	ACSR	V	69	0	166,654	129,450	296,104	12
954	ACSR	V	69	0	102,900	102,900	205,800	13
795	AAC	V	69	0	134,294	96,748	231,042	14
1590	ACSR	V	230	615,901	3,006,406	3,006,406	6,628,713	15
								16
								17
								18
								19
								20
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								39
								40
								41
								42
								43
				\$1,157,534	\$7,942,314	\$6,681,239	\$15,781,087	44

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for

resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	32ND STREET - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
2	40TH STREET - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
3	51ST STREET - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
4	ALDERMAN - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
5	BAYVIEW - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
6	BAYWAY - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
7	BELLEAIR - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
8	BROOKER CREEK - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
9	CENTRAL PLAZA - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
10	CLEARWATER - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
11	CROSS BAYOU - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
12	CROSSROADS - SUNCOAST FLORIDA REION	DIST - UNATTENDED	115.00	13.00	
13	CURLEW - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
14	DENHAM - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
15	DISSTON - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	67.00	
16			115.00	13.00	
17	DUNEDIN - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
18	ELFERS - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
19	FLORA MAR - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
20	GATEWAY - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
21	HIGHLANDS - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
22	KENNETH - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
23	MAXIMO - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
24	NEW PORT RICHEY - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
25	OAKHURST - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
26	OLDSMAR - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
27	PALM HARBOR - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
28			230.00	67.00	
29	PILSBURY - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
30	PORT RICHEY WEST - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
31	SAFETY HARBOR - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
32	SEMINOLE - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	230.00	67.00	
33			67.00	13.00	
34	SIXTEENTH ST. - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
35	STARKEY ROAD - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
36	TAYLOR AVE. - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
37	TRI-CITY - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
38	ULMERTON WEST - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
39	VINOY - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
40	WALSINGHAM - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
60	2					1
60	2					2
90	2					3
90	3					4
100	2					5
40	1					6
80	2					7
60	2					8
60	2					9
120	4					10
150	3					11
80	2					12
90	3					13
60	2					14
150	1					15
80	2					16
60	3					17
100	2					18
100	2					19
60	2					20
80	2					21
60	2					22
150	3					23
60	2					24
90	3					25
15	2					26
60	2					27
250	1					28
100	2					29
90	3					30
80	2					31
250	1					32
100	2					33
80	2					34
80	2					35
80	2					36
60	2					37
80	2					38
100	2					39
100	2					40

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994	
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year.			resale, may be grouped according to functional character, but the number of such substations must be shown.		
2. Substations which serve only one industrial or street railway customer should not be listed below.			4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).		
3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ZEPHYRHILLS - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
2	ZEPHYRHILLS NORTH - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
3			230.00	69.00	
4	ADAMS - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
5	ALACHUA - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
6	APPALACHICOLA - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
7	BEACON HILL - NORTH FLORIDA REGION	DIST - UNATTENDED	69.00	13.00	
8	BELLEVIEW - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
9	BEVERLY HILLS - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
10	BUSHNELL - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
11	CARRABELLE - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
12	CIRCLE SQUARE - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
13	CITRUS HILL - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
14	COLEMAN - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
15	CROSS CITY - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
16	CRYSTAL RIVER NORTH - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
17	DUNELLON - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
18	EAGLES NEST - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
19	EAST POINT - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
20	FLORAL CITY - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
21	FOLEY - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
22	G A PACIFIC - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
23	HAMMOCK - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	4.00	
24			67.00	4.00	
25	HIGH SPRINGS - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
26	HOMOSASSA - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
27	INVERNESS - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	67.00	
28			67.00	13.00	
29	LADY LAKE - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
30	LAKE WEIR - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
31	MADISON - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
32	MARTIN - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
33	MONTICELLO - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
34	NEWBERRY - NORTH FLORIDA REGION	DIST - UNATTENDED	230.00	67.00	
35			67.00	13.00	
36	PERRY NORTH - NORTH FLORIDA REGION	DIST - UNATTENDED	69.00	13.00	
37	PORT ST. JOE IND. - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
38	REDDICK - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
39	RIVER JUNCTION - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
40	SANTOS - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo. Da. Yr.)  
12/31/94

Year of Report  
Dec. 31, 1994

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name

of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
60	2					1
250	1					2
40	2					3
20	1					4
10	1					5
13	1					6
10	1					7
40	2					8
60	2					9
13	1					10
13	1					11
20	1					12
20	1					13
40	2					14
13	1					15
19	1					16
60	2					17
19	2					18
13	1					19
13	1					20
40	2					21
10	1					22
20	1					23
19	2					24
13	1					25
20	1					26
100	1					27
60	2					28
29	2					29
19	2					30
40	2					31
20	1					32
40	2					33
100	1					34
13	1					35
20	1					36
20	1					37
22	2					38
19	1					39
12	1					40

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994	
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year.			resale, may be grouped according to functional character, but the number of such substations must be shown.		
2. Substations which serve only one industrial or street railway customer should not be listed below.			4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).		
3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SILVER SPRINGS SHORE - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
2	SOPCHOPPY - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
3	ST MARKS - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
4	TANGERINE - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
5	TRENTON - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
6	TROPIC TERRACE - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
7	TWIN COUNTY RANCH - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
8	WEIRSDALE - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
9	WILLISTON - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
10	WILLISTON TOWN - NORTH FLORIDA REGION	DIST - UNATTENDED	13.00	4.00	
11	ZUBER - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
12	ALAFAYA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
13	APOPKA SOUTH - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
14	AVON PARK NORTH - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
15	BABSON PARK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
16	BARBERVILLE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
17			115.00	67.00	
18	BAY RIDGE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
19	BAYHILL - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
20	BITHLO - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
21	BOGGY MARSH - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
22	BONNET CREEK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
23	CABBAGE ISLAND - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
24	CASSADAGA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
25	CASSELBERRY - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
26	CENTRAL PARK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
27	CITRUSVILLE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
28	CLARCONA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
29	CLEAR SPRINGS EAST - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	25.00	
30			67.00	4.00	
31	CLERMONT - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
32	CONWAY - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
33	COUNTRY OAKS - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
34	CROOKED LAKE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
35	CYPRESSWOOD - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
36	DAVENPORT - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
37	DELAND - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
38	DELAND EAST - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
39	DELTONA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	69.00	
40			115.00	13.00	

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 12/31/94	Year of Report Dec. 31, 1994
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SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
40	2					1
10	1					2
10	1					3
30	1					4
10	1					5
20	1					6
22	2					7
19	2					8
13	1					9
10	2					10
29	2					11
60	2					12
90	3					13
40	2					14
20	1					15
40	2					16
23	1					17
40	2					18
90	3					19
50	2					20
40	2					21
60	2					22
19	2					23
30	1					24
110	3					25
90	3					26
20	1					27
90	3					28
20	1					29
19	2					30
60	2					31
40	2					32
19	2					33
10	1					34
40	2					35
20	1					36
100	2					37
90	3					38
75	1					39
80	2					40

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994	
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year.			resale, may be grouped according to functional character, but the number of such substations must be shown.		
2. Substations which serve only one industrial or street railway customer should not be listed below.			4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).		
3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	DELTONA EAST - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
2	DESOTO CITY - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
3	DINNER LAKE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
4	DUNDEE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
5	EAST LAKE WALES - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
6	EAST ORANGE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
7	EATONVILLE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
8	ECON - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	69.00	
9	EUSTIS - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
10	EUSTIS SOUTH - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
11	FISHEATING CREEK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	69.00	
12			69.00	13.00	
13	FOUR CORNERS - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
14	FROSTPROOF - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
15	GROVELAND - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
16	HAINES CITY - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
17	HOLOPAW - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	25.00	
18	HOWEY - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
19	HUNTER'S CREEK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
20	ISLEWORTH - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
21	LAKE ALOMA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
22	LAKE BRYAN - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
23	LAKE EMMA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
24	LAKE HELEN - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
25	LAKE MARION - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
26	LAKE PLACID - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
27	LAKE WALES - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
28	LAKE WILSON - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	67.00	
29			67.00	13.00	
30	LAKWOOD - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
31	LISBON - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
32	MAGNOLIA RANCH - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
33	MAITLAND - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
34	MOUNT DORA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
35	MYRTLE LAKE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	13.00	
36	NARCOOSSEE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
37	OCOEE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
38	OKAHUMPKA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
39	ORANGE CITY - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
40	ORANGEWOOD - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
60	2					1
19	2					2
79	2					3
20	1					4
19	2					5
60	3					6
60	2					7
100	2					8
40	2					9
63	2					10
150	1					11
9	1					12
60	2					13
50	2					14
19	2					15
80	2					16
25	2					17
13	1					18
20	1					19
19	2					20
100	2					21
60	2					22
60	2					23
19	2					24
20	1					25
40	2					26
60	2					27
150	1					28
20	1					29
28	1					30
40	2					31
10	1					32
90	3					33
40	2					34
50	1					35
90	3					36
90	3					37
40	2					38
60	2					39
100	2					40

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original. (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994	
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year.			resale, may be grouped according to functional character, but the number of such substations must be shown.		
2. Substations which serve only one industrial or street railway customer should not be listed below.			4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).		
3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	OVIEDO - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
2	PARKWAY - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
3	PEACE CREEK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
4	PINECASTLE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
5	PLYMOUTH - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
6			67.00	8.00	
7	POINCIANNA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
8	REEDY LAKE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
9	ROCKLAND - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	2.50	
10			115.00	13.00	
11			115.00	4.00	
12	SAND LAKE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
13	SHINGLE CREEK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
14	SKY LAKE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	67.00	
15			67.00	13.00	
16	SOUTH FT. MEADE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	4.00	
17			115.00	25.00	
18	SPRING LAKE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
19	SUN' N LAKES - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
20	TAFT - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
21	UMATILLA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
22	UNIV OF CENTRAL FLA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
23	VINELAND - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
24	WAUCHULA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
25	WEKIVA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	13.00	
26	WEWAHOOTEE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
27			13.00	4.00	
28	WINTER GARDEN - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
29	WINTER PARK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
30	WINTER PARK EAST - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	13.00	
31			230.00	69.00	
32	WINTER SPRINGS - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	69.00	
33			67.00	13.00	
34	ZELLWOOD - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
35	84 SUBSTATIONS AT VARIOUS LOCATIONS	DIST - UNATTENDED			
36	TOTAL DISTRIBUTION (259 SUBSTATIONS)				
37					
38					
39					
40					

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
60	2					1
40	2					2
30	1					3
40	2					4
13	1					5
13	1					6
60	2					7
40	2					8
19	1					9
25	1					10
40	2					11
60	2					12
30	1					13
200	1					14
90	3					15
25	1					16
19	1					17
90	3					18
40	2					19
60	2					20
40	2					21
60	2					22
40	2					23
19	2					24
150	3					25
10	1					26
9	1					27
60	2					28
120	4					29
100	2					30
250	1					31
250	1					32
90	3					33
40	2					34
1,265						35
12,356						36
						37
						38
						39
						40

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/94		Year of Report Dec. 31, 1994	
SUBSTATIONS							
1. Report below the information called for concerning substations of the respondent as of the end of the year.				resale, may be grouped according to functional character, but the number of such substations must be shown.			
2. Substations which serve only one industrial or street railway customer should not be listed below.				4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).			
3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for							
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)				
			Primary (c)	Secondary (d)	Tertiary (e)		
1	ANCLOTE PLANT - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	230.00	13.00			
2			230.00	25.00			
3	BARTOW PLANT - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00			
4			230.00	13.00			
5	BAYBORO - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00			
6	EAST CLEARWATER - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	230.00	115.00			
7			230.00	67.00			
8			115.00	67.00			
9			67.00	13.00			
10	HIGGINS PLANT - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00			
11	HUDSON - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	230.00	115.00			
12	LAKE TARPON - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	500.00	230.00	13.00		
13	LARGO - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00			
14			230.00	67.00			
15	NORTHEAST - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00			
16			230.00	115.00			
17	PASADENA - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	230.00	115.00			
18			115.00	13.00			
19	SEVEN SPRINGS - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	115.00	15.00			
20			230.00	115.00			
21	TARPON SPRINGS - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00			
22			115.00	67.00			
23	ULMERTON - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00			
24			230.00	115.00			
25	ARCHER - NORTH FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00			
26			230.00	67.00			
27	BROOKRIDGE - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	115.00			
28			500.00	230.00	13.00		
29	BROOKSVILLE - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	67.00			
30			115.00	13.00			
31	BROOKSVILLE WEST - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	115.00			
32	CENTRAL FLORIDA - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
33			500.00	230.00	13.00		
34	CRAWFORDVILLE - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
35	CRYSTAL RIVER EAST - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	115.00			
36	CRYSTAL RIVER PLANT - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	25.00			
37			230.00	13.00			
38			500.00	25.00			
39	DRIFTON - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	67.00			
40	FORT WHITE - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	69.00			

Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo. Da. Yr.)  
12/31/94

Year of Report  
Dec. 31, 1994

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name

the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
100	2					1
1,240	2					2
300	4					3
480	4					4
310	4					5
200	1					6
250	1					7
200	1					8
150	3					9
335	5					10
250	1					11
1,500	2					12
100	2					13
600	3					14
100	2					15
400	2					16
250	1					17
80	2					18
60	2					19
750	3					20
100	2					21
150	1					22
100	2					23
400	2					24
10	2					25
150	1					26
500	2					27
750	1					28
250	2					29
60	2					30
250	1					31
450	2					32
750	1					33
100	1					34
250	1					35
1,850	4					36
80	2					37
1,760	2					38
39	2					39
100	1					40

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for

resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (in Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1			67.00	13.00	
2			115.00	67.00	
3	HAVANA - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	67.00	
4	HOLDER - NORTH FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00	
5			230.00	115.00	
6	IDYLWILD - NORTH FLORIDA REGION	TRANS - UNATTENDED	138.00	67.00	
7	INGLIS - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	67.00	
8			67.00	13.00	
9	JASPER - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	67.00	
10			67.00	13.00	
11	MARTIN WEST - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
12	PERRY - NORTH FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00	
13			230.00	67.00	
14	PORT ST. JOE - NORTH FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00	
15			230.00	67.00	
16	QUINCY - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	67.00	
17	SILVER SPRINGS - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
18			67.00	13.00	
19	SUWANNEE 230KV - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	13.00	
20			230.00	115.00	
21	SUWANNEE RIVER PLT - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00	
22	TALLAHASSEE - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	67.00	
23	WILCOX - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	69.00	
24	ALTAMONTE - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
25			67.00	13.00	
26	AVON PARK PLANT - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00	
27			230.00	67.00	
28			115.00	69.00	
29			115.00	13.00	
30	BARCOLA - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	69.00	
31	CAMP LAKE - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
32	CLERMONT EAST - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
33	DEBARY - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	13.00	
34	DELAND WEST - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
35			115.00	67.00	
36	FORT MEADE - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
37			67.00	13.00	
38			115.00	67.00	
39			230.00	115.00	
40	HAINES CREEK - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
6	1					1
75	1					2
75	1					3
10	1					4
500	2					5
150	1					6
100	1					7
9	1					8
29	1					9
14	1					10
200	1					11
40	2					12
250	2					13
40	2					14
200	2					15
75	1					16
250	1					17
20	1					18
256	2					19
400	2					20
178	4					21
120	2					22
150	1					23
200	1					24
100	2					25
93	3					26
200	1					27
150	1					28
55	1					29
150	1					30
150	1					31
500	2					32
835	7					33
200	1					34
125	1					35
200	1					36
10	1					37
60	1					38
150	1					39
250	1					40

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994	
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year.			resale, may be grouped according to functional character, but the number of such substations must be shown.		
2. Substations which serve only one industrial or street railway customer should not be listed below.			4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).		
3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	INTERCESSION CITY - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00	
2			230.00	13.00	
3			230.00	67.00	
4	KATHLEEN - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	500.00	230.00	13.00
5	LOCKHART - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	13.00	
6	MEADOW WOODS SO - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
7			67.00	13.00	
8	NORTH BARTOW - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
9	NORTH LONGWOOD - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	13.00	
10			230.00	67.00	
11			230.00	115.00	
12			115.00	67.00	
13	PIEDMONT - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00	
14			230.00	67.00	
15	RIO PINAR - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
16			67.00	13.00	
17	SORRENTO - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
18	TURNER PLANT - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00	
19			115.00	67.00	
20			67.00	13.00	
21	VANDOLAH - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
22	WEST LAKE WALES - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00	
23			230.00	67.00	
24	WINDERMERE - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
25			67.00	13.00	
26	WOODSMERE - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
27			67.00	13.00	
28	27 SUBSTATIONS AT VARIOUS LOCATIONS				
29	VARIOUS PRIMARY & SECONDARY				
30					
31					
32	TOTAL TRANSMISSION(85 SUBSTATIONS)				
33					
34					
35					
36					
37					
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Name of Respondent  
FLORIDA POWER CORPORATION

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
335	4					1
460	4					2
250	1					3
750	1					4
50	1					5
200	1					6
50	2					7
150	1					8
100	2					9
250	1					10
150	1					11
150	1					12
100	2					13
250	1					14
350	2					15
120	3					16
250	1					17
325	3					18
160	2					19
60	3					20
200	1					21
13	1					22
250	1					23
200	1					24
19	2					25
250	1					26
40	2					27
0						28
						29
						30
						31
26,710						32
						33
						34
						35
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Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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**ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS**

- |  |  |
|--|--|
| <p>1. Report below the information called for concerning distribution watt-hour meters and line transformers.</p> <p>2. Include watt-hour demand distribution meters, but not external demand meters.</p> <p>3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a</p> | <p>lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other parties, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.</p> |
|--|--|

Line No.	Item (a)	Number of Watt-Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In MVA) (d)
1	Number at Beginning of Year	1,363,274	297,937	13,725
2	Additions During Year			
3	Purchases	34,657	13,264	725
4	Associated with Utility Plant Acquired	0	11	0
5	TOTAL Additions (Enter Total of lines 3 and 4)	34,657	13,275	725
6	Reductions During Year			
7	Retirements	29,411	6,217	576
8	Associated with Utility Plant Sold	0	6	0
9	TOTAL Reductions (Enter Total of lines 7 and 8)	29,411	6,223	576
10	Number at End of Year (Lines 1+5-9)	1,368,520	304,989	13,874
11	In Stock	83,470	4,817	390
12	Locked Meters on Customers' Premises	0	0	0
13	Inactive Transformers on System	0	0	0
14	In Customers' Use	1,284,590	0	0
15	In Company's Use	460	300,172	13,484
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	1,368,520	304,989 *	13,874

< (P429.X-1(17)) >

NOTE:  
BEGINNING BALANCE ADJUSTED TO CORRECT A PRESENTATION ERROR IN THE PRIOR YEAR'S REPORTING.

**ENVIRONMENTAL PROTECTION FACILITIES**

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgement where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimations on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

- A. Air pollution control facilities:
- (1) Scrubbers, precipitators, tall smokestacks, etc.
  - (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash

- or low sulfur fuels including storage and handling equipment
  - (3) Monitoring equipment
  - (4) Other.
- B. Water pollution control facilities:
- (1) Cooling towers, ponds, piping, pumps, etc.
  - (2) Waste water treatment equipment
  - (3) Sanitary waste disposal equipment
  - (4) Oil interceptors
  - (5) Sediment control facilities
  - (6) Monitoring equipment
  - (7) Other.
- C. Solid waste disposal costs:
- (1) Ash handling and disposal equipment
  - (2) Land
  - (3) Settling ponds
  - (4) Other.
- D. Noise abatement equipment:
- (1) Structures
  - (2) Mufflers
  - (3) Sound proofing equipment
  - (4) Monitoring equipment
  - (5) Other.
- E. Esthetic costs:
- (1) Architectural costs
  - (2) Towers
  - (3) Underground lines
  - (4) Landscaping
  - (5) Other.
- F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.
- G. Miscellaneous:
- (1) Preparation of environmental reports
  - (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.
  - (3) Parks and related facilities
  - (4) Other.
5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).
6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Facilities	\$11,940,024	\$4,568,155	\$895,113	\$264,519,346	\$264,519,346
2	Water Pollution Control Facilities	99,430,809	5,994,842	0	235,854,130	235,854,130
3	Solid Waste Disposal Costs	41,708	159,453	18,325	3,786,246	3,786,246
4	Noise Abatement Equipment	765,656	0	0	8,486,919	8,486,919
5	Esthetic Costs	59,532	11,271	0	574,205	574,205
6	Additional Plant Capacity	13,194,457	0	0	13,194,457	0
7	Miscellaneous (Identify significant)	0	0	0	0	0
8	TOTAL (Total of lines 1 thru 7)	\$125,432,186	\$10,733,721	\$913,438	\$526,415,303	\$513,220,846
9	Construction Work in Progress	17,869,232	0	0	5,764,094	5,764,094

**ENVIRONMENTAL PROTECTION EXPENSES**

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.

2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.

3. Report expenses under the subheadings listed below.

4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.

5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.

6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.

7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	\$21,277,428	\$20,741,837
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	11,592,734	11,482,005
3	Fuel Related Costs		
4	Operation of Facilities	3,197,359	3,197,359
5	Fly Ash and Sulfur Sludge Removal	223,781	223,781
6	Difference in Cost of Environmentally Clean Fuels	21,025,345	21,025,345
7	Replacement Power Costs	1,431,057	0
8	Taxes and Fees	626,528	626,528
9	Administrative and General	12,041,706	0
10	Other (Identify significant)	212,928	212,928
11	TOTAL	* \$71,628,866	\$57,509,783

< (P431.X-2(12)) >

NOTES:

1. Depreciation expense is determined by applying current depreciation rates to pollution control investment.
6. Difference in cost of environmentally clean fuels was calculated based on average ton/barrel price differential between high and low sulfur coal/oil.
9. Allocation of expenses based on plant investment.

## Schedule

## INDEX

## Page No.

Accrued and prepaid taxes .....	262-263
Accumulated Deferred Income Taxes .....	234
	272-277
Accumulated provisions for depreciation of	
common utility plant .....	356
utility plant .....	219
utility plant (summary) .....	200-201
Advances	
from associated companies .....	256-257
Allowances .....	228-229
Amortization	
miscellaneous .....	340
of nuclear fuel .....	202-203
Appropriations of Retained Earnings .....	118-119
Associated Companies	
advances from .....	256-257
corporations controlled by respondent .....	103
control over respondent .....	102
interest on debt to .....	256-257
Attestation .....	1
Balance sheet	
comparative .....	110-113
notes to .....	122-123
Bonds .....	256-257
Capital Stock .....	251
discount .....	254
expense .....	254
installments received .....	252
premiums .....	252
reacquired .....	251
subscribed .....	252
Cash flows, statement of .....	120-121
Changes	
important during year .....	108-109
Construction	
overheads, electric .....	217
overhead procedures, general description of .....	218
work in progress - common utility plant .....	356
work in progress - electric .....	216
work in progress - other utility departments .....	200-201
Control	
corporations controlled by respondent .....	103
over respondent .....	102
security holders and voting powers .....	106-107
Corporation	
controlled by .....	103
incorporated .....	101
CPA, background information on .....	101
CPA Certification, this report form .....	i-ii

## Schedule

## INDEX (Continued)

## Page No.

Deferred	
credits, other .....	269
debits, miscellaneous .....	233
income taxes accumulated - accelerated	
amortization property .....	272-273
income taxes accumulated - other property .....	274-275
income taxes accumulated - other .....	276-277
income taxes accumulated - pollution control facilities .....	234
Definitions, this report form .....	iii
Depreciation and amortization	
of common utility plant .....	356
of electric plant .....	219
	336-338
Directors .....	105
Discount on capital stock .....	254
Discount - premium on long-term debt .....	256-257
Distribution of salaries and wages .....	354-355
Dividend appropriations .....	118-119
Earnings, Retained .....	118-119
Electric energy account .....	401
Environmental protection	
expenses .....	431
facilities .....	430
Expenses	
electric operation and maintenance .....	320-323
electric operation and maintenance, summary .....	323
unamortized debt .....	256
Extraordinary property losses .....	230
Filing requirements, this report form .....	i-ii
General description of construction overhead procedure .....	218
General information .....	101
General instructions .....	i-vi
Generating plant statistics	
hydroelectric (large) .....	406-407
pumped storage (large) .....	408-409
small plants .....	410-411
steam-electric (large) .....	402-403
Hydro-electric generating plant statistics .....	406-407
Identification .....	101
Important changes during year .....	108-109
Income	
statement of, by departments .....	114-117
statement of, for the year (see also revenues) .....	114-117
deductions, interest on debt to associated companies .....	340
deductions, miscellaneous amortization .....	340
deductions, other income deduction .....	340
deductions, other interest charges .....	340
Incorporation information .....	101
Installments received on capital stock .....	252

## Schedule

## INDEX (Continued)

## Page No.

Interest	
charges, on debt to associated companies .....	340
charges, other .....	340
charges, paid on long-term debt, advances, etc. ....	256-257
Investments	
nonutility property .....	221
subsidiary companies .....	224-225
Investment tax credits, accumulated deferred .....	266-267
Law, excerpts applicable to this report form .....	iii-iv
List of schedules, this report form .....	2-4
Long-term debt .....	256-257
Losses - Extraordinary property .....	230
Materials and supplies .....	227
Meters and line transformers .....	429
Miscellaneous general expenses .....	335
Notes	
to balance sheet .....	122-123
to statement of changes in financial position .....	122-123
to statement of income .....	122-123
to statement of retained earnings .....	122-123
Nonutility property .....	221
Nuclear fuel materials .....	202-203
Nuclear generating plant, statistics .....	402-403
Number of Electric Department Employees .....	323
Officers and officers' salaries .....	104
Operating	
expenses - electric .....	320-323
expenses - electric (summary) .....	323
Other	
paid-in capital .....	253
donations received from stockholders .....	253
gains on resale or cancellation of reacquired capital stock .....	253
miscellaneous paid-in capital .....	253
reduction in par or stated value of capital stock .....	253
regulatory assets .....	232
regulatory liabilities .....	278
Overhead, construction - electric .....	217
Peaks, monthly, and output .....	401
Plant, Common utility	
accumulated provision for depreciation .....	356
acquisition adjustments .....	356
allocated to utility departments .....	356
completed construction not classified .....	356
construction work in progress .....	356
expenses .....	356
held for future use .....	356
in service .....	356
leased to others .....	356
Plant data .....	217-218
	336-338

Schedule	INDEX (Continued)	Page No.
Plant - electric		
accumulated provision for depreciation .....		219
construction work in progress .....		216
held for future use .....		214
in service .....		204-207
leased to others .....		213
Plant - utility and accumulated provisions for depreciation		
amortization and depletion (summary) .....		201
Pollution control facilities, accumulated deferred		
income taxes .....		234
Power Exchanges .....		326-327
Premium and discount on long-term debt .....		256
Premium on capital stock .....		251
Prepaid taxes .....		262-263
Property - losses, extraordinary .....		230
Pumped storage generating plant statistics .....		408-409
Purchased power (including power exchanges) .....		326-327
Reacquired capital stock .....		250
Reacquired long-term debt .....		256-257
Receivers' certificates .....		256-257
Reconciliation of reported net income with taxable income		
from Federal income taxes .....		261
Regulatory commission expenses deferred .....		233
Regulatory commission expenses for year .....		350-351
Research, development and demonstration activities .....		352-353
Retained Earnings		
amortization reserve Federal .....		119
appropriated .....		118-119
statement of, for the year .....		118-119
unappropriated .....		118-119
Revenues - electric operating .....		300-301
Salaries and wages		
directors fees .....		105
distribution of .....		354-355
officers' .....		104
Sales of electricity by rate schedules .....		304
Sales - for resale .....		310-311
Salvage - nuclear fuel .....		202-203
Schedules, this report form .....		2-4
Securities		
exchange registration .....		250-251
holders and voting powers .....		106-107
Statement of Cash Flows .....		120-121
Statement of income for the year .....		114-117
Statement of retained earnings for the year .....		118-119
Steam-electric generating plant statistics .....		402-403
Stock liability for conversion .....		252
Substations .....		426
Supplies - materials and .....		227

Schedule

INDEX (Continued)

Page No.

Taxes	
accrued and prepaid .....	262-263
charged during year .....	262-263
on income, deferred and accumulated .....	234
	272-277
reconciliation of net income with taxable income for .....	261
Transformers, line - electric .....	429
Transmission	
lines added during year .....	424-425
lines statistics .....	422-423
of electricity for others .....	328-330
of electricity by others .....	332
Unamortized	
debt discount .....	256-257
debt expense .....	256-257
premium on debt .....	256-257
Unrecovered Plant and Regulatory Study Costs .....	230

**FLORIDA POWER CORPORATION**  
**1994 FERC Form 1 Edit Check Exceptions**  
**Explanation of Differences**

<u>Line No.</u>	<u>Line No.</u>	<u>Column</u>	<u>Page No.</u>	<u>Explanation</u>
1	48	B	233	Deferred regulatory Commission expenses
2	46	E	350	excluded from page 233
3				
4	48	C	233	Deferred regulatory Commission expenses
5	46	I	351	excluded from page 233
6				
7	48	E	233	Deferred regulatory Commission expenses
8	46	K	351	excluded from page 233
9				
10	48	F	233	Deferred regulatory Commission expenses
11	46	L	351	excluded from page 233
12				
13	5	C	200	Net balance in Account 102.00 agrees.
14	85+86	G	207	Page 207 formula is Line 85-Line 86
15				
16	37	C	118	Subsidiary Book balance on page 118 line
17	51+52	B	119	37 is shown on line 11
18				
19	all	all	254	The Company had no activity. Table of
20				contents shown as Not applicable.
21				
22	11	D	112	Amount on page 112 is gross of
23	48	B	119	subsidiary activity
24				
25	12	D	112	Subsidiary Book balance on page 119
26	53	D	119	transferred to FPC and shown on line 11
27				
28	37	D	112	Amounts on Page 263 do not include sales
29	41	G	263	tax on gross receipts because amounts are
30				not charged to operations
31				
32	50	C	113	Sum of individual line items on page 269
33	47	B	269	add up to total shown on page 113
34				
35	50	D	113	Sum of individual line items on page 269
36	47	F	269	add up to total shown on page 113
37				
38	11B	--	300	Sum of individual line items on page 311
39	Total Line	K	311	add up to total shown on page 300
40				
41	23	B	401	Sum of individual line items on page 311.4
42	Sub Total RQ	G	311.4	add up to total shown on page 401
43				
44	23	B	401	Sum of individual line items on page 311.4
45	Sub Total RQ	G	311.4	add up to total shown on page 401

FLORIDA POWER CORPORATION  
 1994 FERC Form 1 Edit Check Exceptions  
 Explanation of Differences

<u>Line No.</u>	<u>Line No.</u>	<u>Column</u>	<u>Page No.</u>	<u>Explanation</u>
1	9	C	110	Rounding. All amounts differ by 1.
2	14	B	202	
3				
4	17	C	110	Rounding. All amounts differ by 1.
5	42	D	224	
6				
7	37	D	110	Rounding. All amounts differ by 1.
8	11	C	227	
9				
10	11	C	200	Rounding. All amounts differ by 1.
11	43	B	216	
12				
13	56	D	111	Rounding. All amounts differ by 1.
14	49	F	230	
15				
16	163	B	323	Rounding. All amounts differ by 1.
17	46	B	335	
18				
19	4+5	F	115	Rounding. All amounts differ by 1.
20	169	C	323	

Regulatory Accounting      05/26/95