

**BUREAU OF REVENUE REQUIREMENTS
ELECTRIC & GAS ACCOUNTING**

EI801-96-AR

Form Approved
OMB No. 1902-0021
(Expires 7/31/98)

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**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, 1996
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THIS FILING IS (CHECK ONE BOX FOR EACH ITEM)

Form Approved
OMB No. 1902-0021
(Expires 7/31/98)

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OFFICIAL COPY
AUDITING AND FINANCIAL ANALYSIS
DIVISION, FPSC

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 96

SEARCHED
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COMMUNICATIONS SECTION
ANALYSIS DIV

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

Independent Auditors' Report

RECEIVED
FLORIDA PUBLIC SERVICE
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AUDITING &
FINANCIAL ANALYSIS DIV

The Board of Directors
Florida Power Corporation:

We have audited the balance sheets - regulatory basis of Florida Power Corporation as of December 31, 1996 and 1995, and the related statements of income - regulatory basis for the years ended December 31, 1996 and 1995 and retained earnings and cash flows - regulatory basis for the year ended December 31, 1996, included on pages 110 through 121 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, 1996 and 1995, and the results of its operations for the years then ended and the results of its cash flows for the year ended December 31, 1996, 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 purpose.

KPMG Peat Marwick LLP

January 27, 1997

INSTRUCTIONS FOR FILING THE
FERC FORM NO. 1
GENERAL INFORMATION

I. Purpose

This form is a regulatory support requirement (18 CFR 141.1). It is designed to collect financial and operational information from major electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a nonconfidential public use form supporting a statistical publication (Financial Statistics of Selected Electric Utilities), published by the Energy Information Administration.

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 CFR 101), must submit this form.

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- (1) One million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

- (a) Submit this form on electronic media consisting of two (2) duplicate data diskettes and an original and six (6) conformed paper copies, properly filed in and attested, to:

Office of the Secretary
Federal Energy Regulatory Commission
888 First Street, NE.
Room 1A-21
Washington, DC 20426

Retain one copy of this report for your files.

Include with the original and each conformed paper copy of this form the subscription statement required by 18 C.F.R. 385.2011(c)(5). Paragraph (c)(5) of 18 C.F.R. 385.2011 requires each respondent submitting data electronically to file a subscription stating that the paper copies contain the same information as contained on the electronic media, that the signer knows the contents of the paper copies and electronic media, and that the contents as stated in the copies and on the electronic media are true to the best knowledge and belief of the signer.

- (b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
888 First Street, NE.
Room 1A-21
Washington, DC 20426

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):
- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
 - (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 CFR 41.10-41.12 for specific qualifications.)

III. What and Where to Submit (Continued)

(c) Continued

Schedules	Reference Pages
Comparative Balance Sheet	110 - 113
Statement of Income	114 - 117
Statement of Retained Earnings	118 - 119
Statement of Cash Flows	120 - 121
Notes to Financial Statements	122 - 123

When accompanying this form, insert the letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the Office of the Secretary at the address indicated at III (a).

Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under date of _____ we have also reviewed schedules _____ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from:

Public Reference and Files Maintenance Branch
Federal Energy Regulatory Commission
888 First Street, NE.
Room 2A-1 ED-12.2
Washington, DC 20426
(202) 208-2474

IV. When to Submit:

Submit this report form on or before April 30th of the year following the year covered by this report.

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for this collection of information is estimated to average 1,217 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 888 First Street NE., Washington, DC 20426 (Attention: Mr. Michael Miller, ED-12.3); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U. S. of A.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses. ().
- VII. For any resubmissions, two (2) new data diskettes and an original and six (6) conformed paper copies of the entire form, as well as the appropriate number of copies of the subscription statement indicated at instruction III (a) must be filed. Resubmissions must be numbered sequentially both on the diskettes and on the cover page of the paper copies of the form. In addition, the cover page of each paper copy must indicate that the filing is a resubmission. Send the resubmissions to the address indicated at instruction III (a).
- VIII. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.

DEFINITIONS

- I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent -- The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. 791a-825r)

"Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:
...(3) 'corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities' as hereinafter defined;

(4) 'person' means an individual or a corporation;

(5) 'licensee' means any person, State, or municipality licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality' means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the laws thereof to carry on the business of developing, transmitting, utilizing, or distributing power;...."

(11) 'project' means a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or forebay reservoirs directly connected therewith, the primary line or lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, lands, or interest in lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered -

(a) To make investigations and to collect and record data concerning the utilization of the water resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites,...to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed...."

GENERAL PENALTIES

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information or document required by the Commission in the course of an investigation conducted under this Act,...shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing...."

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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, 1996
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 JAVIER J. PORTUONDO		06 Title of Contact Person MGR REGULATORY & FUEL 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) 866-4835	09 This Report is (1) x An Original (2) A Resubmission	10 Date of Report (Mo, Da, Yr) 12/31/96
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) 04/25/97
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.		

LIST OF SCHEDULES (Electric Utility)

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)
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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) 12/31/96	Year of Report Dec. 31, 1996
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Steam-Electric Generating Plant Statistics (Large Plants)	402 - 403	Rev. 12-95	
Hydroelectric Generating Plant Statistics (Large Plants)	406 - 407	Ed. 12-89	none
Pumped Storage Generating Plant Statistics (Large Plants)	408 - 409	Ed. 12-88	none
Generating Plant Statistics (Small Plants)	410 - 411	Ed. 12-87	none

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. 12-96	
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	none
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 type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/96	Year of Report Dec. 31, 1996
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 & 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>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>			

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) 12/31/96	Year of Report Dec. 31, 1996
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CONTROL OVER RESPONDENT

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 name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

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.

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/96	Year of Report Dec. 31, 1996
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 remuneration of the previous incumbent, and the date the change in incumbency was made.		
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	
1	PRESIDENT & CHIEF EXECUTIVE OFFICER	A. J. KEESLER, JR (retired 04/01/96)	\$395,386	
2	VICE PRESIDENT, CORPORATE SERVICES	D. L. MILLER	255,903	
3	SR VICE PRESIDENT, ENERGY SUPPLY	J. A. HANCOCK	322,385	
4	SR VICE PRESIDENT, FINANCIAL SERVICES & CFO	J. R. HEINICKA	398,456	
5	SR VICE PRESIDENT, NUCLEAR OPERATIONS	P. M. BEARD, JR	236,068	
6	PRESIDENT & CHIEF OPERATING OFFICER	J. H. RICHARDSON (promoted 04/01/96)	401,884	
7	SR VICE PRESIDENT, ENERGY DELIVERY	M. B. FOLEY, JR	171,154	
8	VICE PRESIDENT, HUMAN RESOURCES	P. A. BLIZZARD	217,724	
9	VICE PRESIDENT, GENERAL COUNSEL	K. E. ARMSTRONG	329,785	
10	VICE PRESIDENT, ENERGY SOLUTIONS	J. B. CASE	205,911	
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28	(c) TOTAL SALARY INCLUDES THE AMOUNT EARNED UNDER THE MANAGEMENT INCENTIVE COMPENSATION PLAN.			
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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 a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	R. Mark Bostick ***	Auburndale, Florida
2	Jack B. Critchfield ***	St. Petersburg, Florida
3	Allen J. Keesler	St. Petersburg, Florida
4	Richard Korpan **	St. Petersburg, Florida
5	Frank C. Logan ***	Clearwater, Florida
6	Clarence V. McKee	Tampa, Florida
7	Joseph H. Richardson ***	St. Petersburg, Florida
8	Joan D. Ruffier	Orlando, Florida
9	Jean Giles Wittner	St. Petersburg, Florida
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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) 12/31/96	Year of Report Dec. 31, 1996	
SECURITY HOLDERS AND VOTING POWERS				
<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 footnote 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 booksd not closed in 1996.</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 18, 1996 St. Louis, MO</p>		
VOTING SECURITIES				
Line No.	Name (Title) and Address of Security Holder	Number of votes as of (date): December 31, 1996		
	(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	* See Page 102			
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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) 12/31/96	Year of Report Dec. 31, 1996
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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 included on this page.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION

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) 12/31/96	Year of Report Dec. 31, 1996
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IMPORTANT CHANGES DURING THE YEAR (Continued)

1. CHANGES IN AND IMPORTANT ADDITIONS TO FRANCHISE RIGHTS:

In 1996 the following municipalities executed new standard 30-year franchise agreements. The franchise fee rate is 6% of all residential, commercial, industrial and municipal street lighting revenues:

Avon Park	Largo
Branford	Mexico Beach
Clermont	New Port Richey
Cross City	Perry
Frostproof	St. Petersburg
Groveland	Wildwood
Haines City	Zephyrhills

In 1996 the City of Alachua executed a new standard franchise agreement for 30 years or as long as the territorial agreement between the parties is in full force and effect. Said territorial agreement is for 20 years. The franchise fee rate is 6% of all residential, commercial, industrial and municipal street lighting revenues.

In 1996 the following municipalities executed amendments to their existing franchise agreements to exercise their option for the increased franchise rate of 6% of all residential, commercial, industrial and municipal street lighting revenue:

Fanning Springs	Pierson
Lake Wales	Sebring
Orlando	

On July 15, 1996, Gilchrist County imposed a Privilege Use Fee for an indefinite period of time. The fee rate is 1% of all residential, commercial and industrial revenues within the unincorporated areas (previously imposed on 12/14/95 for a one-year period).

2. ACQUISITION OF OWNERSHIP IN OTHER COMPANIES

None

3. PURCHASE OR SALE OF AN OPERATING UNIT OR SYSTEM

Purchase of distribution system from the Central Florida Electric Cooperative.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

Purchase of distribution system from the Central Florida Electric Cooperative.

Purchase Price	\$494,248
Original Cost	318,221
Accumulated Provision for Depreciation	208,731
Miscellaneous Amortization	384,758

This transaction was approved by Federal Energy Regulatory Commission (FERC) Order issued November 20, 1996, Docket No. AC97-22-000. Related journal entries were submitted to the FERC by letter dated October 28, 1996.

4. IMPORTANT LEASEHOLDS

None

5. IMPORTANT EXTENSION OR REDUCTION OF TRANSMISSION OR DISTRIBUTION SYSTEM

See Item 3 above.

6. OBLIGATIONS INCURRED AS A RESULT OF ISSUANCE OF SECURITIES OR ASSUMPTION OR LIABILITIES OR GUARANTEES

During 1996 Florida Power Corporation (the Company) issued a total of \$2,764,560,000 of commercial paper, and redeemed a total of \$2,705,660,000. The average daily weighted interest rate during the period was 5.41%. The Company did not sell, or otherwise incur, any other securities or debt obligations.

Authorization for items under note 6 was received from the Florida Public Service Commission under Order No. PSC-95-1530-FOF-EI.

7. CHANGES IN ARTICLES OF INCORPORATION OR AMENDMENTS TO CHARTER

None

8. STATE THE ESTIMATED ANNUAL EFFECT AND NATURE OF ANY IMPORTANT WAGE SCALE CHANGES DURING THE YEAR.

An agreement between the Company and the International Brotherhood of Electric Workers (IBEW) expired December 12, 1996. Negotiations continue at this time.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

9. LEGAL PROCEEDINGS

1. In Re: Fuel And Purchased Power Cost Recovery Clause and Generating Performance Incentive Factor, Florida Public Service Commission, Docket No. 970001 EI.

Review Of Nuclear Outage At Florida Power Corporation's Crystal River Unit 3, Florida Public Service Commission, Docket No. 970261 EI.

On February 19, 1997, the FPSC approved, subject to refund, an increase of approximately \$2 per 1,000 kilowatt hours ("KWH") in the monthly retail residential customer bills for replacement fuel costs associated with the extended outage of CR3. This increase covers replacement fuel for the period from September 2, 1996 through March 31, 1997. At a later time, Florida Power plans to request FPSC approval of additional replacement fuel charges for the period from April 1, 1997 to the date the unit eventually restarts, which is expected to occur by year end 1997.

In conjunction with approving the \$2 adjustment, the FPSC instituted an investigation concerning the reasons for the current outage. On February 28, 1997, the FPSC issued an order establishing procedures for this docket. On March 19, 1997, Florida Power filed a preliminary report outlining the specific actions and circumstances that led to the shut down of CR3 on September 2, 1996, and the reasons why Florida Power determined that it was necessary to keep CR3 down for an extended outage. The schedule also calls for a hearing in June 1997, with a final FPSC decision in August 1997.

Purchased Power Contracts

Florida Power has entered into purchased power contracts with certain cogenerators which provide for capacity and energy payments. Florida Power has interpreted the pricing provision in these contracts to allow it to pay an as available energy price rather than a higher firm energy price when the avoided unit upon which the contract is based would not have been operated. Four cogenerators filed suit against Florida Power over the level of payments made by Florida Power under the contracts. Florida Power has entered into settlement agreements with three of the four cogenerators, two of which are awaiting certain approvals from the FPSC and others. The settlement agreements generally provide for a mutually agreed upon methodology for computing the energy payments under the

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IMPORTANT CHANGES DURING THE YEAR (Continued)

contracts, and a reduction of the length of terms of the contracts. Additional details regarding the legal proceedings with these four cogenerators are covered in paragraphs 2 and 5 below:

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

In re: Petition for Expedited Approval of Settlement with Pasco Cogen, Ltd., Florida Public Service Commission, Docket No. 961407 EI.

On October 14, 1994, Florida Power was served with a complaint brought by Pasco Cogen, Ltd. ("Pasco") seeking declaratory relief with respect to the pricing provision in its cogeneration contract and unspecified damages for breach of contract and violations of antitrust laws. In October 1996, Florida Power and Pasco resolved their dispute by executing a final settlement agreement, subject to approval by the FPSC and lenders to Pasco. On March 20, 1997, the FPSC's staff issued a primary recommendation in favor of approving the settlement and two alternative recommendations against the settlement. The FPSC is scheduled to make its decision regarding the petition in April 1997.

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

In re: Petition for Expedited Approval of Settlement with Lake Cogen, Ltd., Florida Public Service Commission, Docket No. 961477 EQ.

Lake Interest Holdings, Inc. v. Lake Cogen, Ltd., NCP Lake Power, Inc., Lake Investments, L.P. and Florida Power Corporation, Fifth Judicial Circuit for Lake County, Florida, Case No. 97 549 CA 01.

In October 1996, Florida Power was served with a complaint brought by NCP Lake Power, Inc. ("Lake") seeking unspecified damages for breach of contract with respect to the pricing provision in its cogeneration contract. In December 1996, Florida Power and Lake resolved their dispute by executing a final settlement agreement, subject to approval by the FPSC and lenders to Lake. The settlement agreement was executed by NCP Lake Power, Inc., as general partner of Lake Cogen, Ltd. On March 11, 1997, Florida Power was served with a

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IMPORTANT CHANGES DURING THE YEAR (Continued)

complaint filed by Lake Interest Holdings, Inc., a partner of Lake Cogen, Ltd., alleging among other things that the settlement agreement was signed without authority and is void and of no force and effect, and seeking declaratory relief, attorneys fees and costs. On March 21, 1997, Florida Power moved to dismiss Lake Interest Holdings' claim against Florida Power, to consolidate the two Lake County circuit court cases, and for an order ratifying and enforcing its settlement agreement.

4. 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.

In re: Petition for approval of an early termination amendment to negotiated qualifying facility contract with Orlando CoGen Limited, FPSC Docket No. 970002 EI.

On March 10, 1994, the general partners of Orlando CoGen Limited, L.P. ("OCL") filed suit against Florida Power seeking an order directing Florida Power to pay the capacity payment under its cogeneration contract and unspecified damages under federal and state antitrust laws. In February 1996, the parties executed a final settlement agreement, which was approved by the FPSC and OCL's lenders. In October 1996, Florida Power filed a petition for approval of an early termination amendment to reduce the term of the cogeneration contract from 30 to 20 years, expiring 2013. In January 1997, the FPSC issued a preliminary order denying the petition to reduce the term of the contract, citing among other things that the projected benefits of the early termination were overly sensitive to certain assumptions and would not be realized until too far into the future. Florida Power has requested a hearing on this matter.

5. Metropolitan Dade County and Montenay Power Corp. v. Florida Power Corporation, Circuit Court of the Eleventh Circuit for Dade County, Florida, Case No. 96 09598 CA 30.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

Metropolitan Dade County and Montenay Power Corp. v. Florida Progress Corporation, Florida Power Corporation and Electric Fuels Corporation, U.S. District Court, Southern District, Miami Division, Florida, Case No 96 594 CIV LENARD.

On February 13, 1996, Metropolitan Dade County ("Dade") and Montenay Power Corp. ("Montenay") filed a complaint in the Circuit Court of the Eleventh Circuit for Dade County, Florida, seeking a declaratory judgment that their interpretation of the energy pricing provision in the cogeneration contract is correct, and damages in excess of \$1.3 million for breach of that contract. No court schedule has as yet been set in this case. On May 14, 1996, Dade and Montenay lodged a complaint against Florida Power in the U.S. District Court for the Southern District, Miami Division, based on essentially the same facts as presented in the state court case, but alleging violations of federal antitrust laws and demanding unspecified treble damages. The current schedule established by the court contemplates a trial commencing in December 1997. In March 1997, the plaintiffs amended the federal court case to include Florida Progress and Electric Fuels.

6. In re: Standard Offer Contract for the purchase of firm capacity and energy from a qualifying facility between Panda Kathleen, L.P. and Florida Power Corporation, FPSC Docket No. 950110 EI.

On January 23, 1995, Florida Power petitioned the FPSC for a declaratory statement that Florida Power's standard offer contract is not available to Panda Kathleen, L.P. ("Panda L.P.") if it constructs a 115 MW cogeneration facility. In May 1996, the FPSC ruled that Panda L.P.'s proposed 115 MW facility does not comply with the 75 MW limitation contained in the FPSC's standard offer rules, and that Florida Power is required to make capacity payments only for 20 years rather than 30 years. In June 1996, Panda L.P. appealed this order to the

Florida Supreme Court. Oral arguments were held in February 1997 and the Supreme Court is expected to render a decision in the first half of 1997.

7. Florida Power Corporation v. Panda Kathleen Corp., United States District Court for the Middle District of Florida, Tampa, Division, Case No. 95 2145 CIV T 25 B.

In late 1995, Panda Kathleen Corp. ("Panda Corp.")

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IMPORTANT CHANGES DURING THE YEAR (Continued)

threatened Florida Power with litigation, alleging that Florida Power tortiously interfered with Panda Corp.'s rights by contracting with the City of Lakeland, Florida for certain rights to transport natural gas over an interstate natural gas pipeline. No legal action was taken by Panda Corp., but on December 27, 1995, Florida Power filed a complaint in the U.S. District Court for the Middle District of Florida seeking declaratory and other relief in response to Panda Corp.'s allegations. The current schedule, which the court is expected to revise, calls for a trial in the second quarter of 1997.

8. In re: Petition for expedited approval of an agreement to purchase the Tiger Bay cogeneration facility and terminate the related purchased power contracts, FPSC Docket No. 970096 EQ.

On January 22, 1997, Florida Power petitioned the FPSC for approval of an agreement between the Tiger Bay Limited Partnership ("Tiger Bay") and Florida Power. Tiger Bay is Florida Power's largest cogeneration power supplier, representing 220 MW (21%) of the 1050 MW of total capacity that it receives from 16 cogenerators. The agreement provides for the purchase of the Tiger Bay cogeneration facility and related assets by Florida Power, resulting in the termination of five separate purchased power agreements under which Florida Power purchases power produced by the facility. Florida Power has requested authority to recover the purchase price over a period not to exceed five years, through Florida Power's capacity cost recovery clause. Florida Power also requested that it be allowed to recover the cost of fuel consumed by the Tiger Bay facility through Florida Power's fuel and purchased power cost recovery clause. Florida Power has asked the FPSC to expedite its consideration of this petition in order to satisfy the conditions precedent for closing the agreement on or before July 1, 1997. The FPSC has scheduled this matter for hearing in April 1997, with a decision to be rendered in June 1997.

9. Northern States Power Company, et al., v. United States Department of Energy, Case Number 97 1064, U.S. Court of Appeals, D.C. Circuit.

On January 31, 1997, Florida Power joined approximately 35 other utilities with nuclear plants in an action brought against DOE under the Nuclear Waste Policy Act ("NWPA") to suspend payments to the Nuclear Waste Fund. Under the NWPA and contracts between utilities (including Florida Power) and DOE, utilities are required to make payments into the Nuclear Waste Fund based on the KWH of electricity generated by and sold from

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IMPORTANT CHANGES DURING THE YEAR (Continued)

nuclear plants. In exchange, the NWPAs and those contracts require DOE to begin accepting utilities' SNF by January 31, 1998. The U.S. Court of Appeals for the District of Columbia Circuit recently confirmed DOE's unconditional statutory and contractual responsibility to take SNF by January 31, 1998. See *Indiana Michigan Power Co. v. DOE*, 88 F.3d 1272 (D.C. Cir. 1996). In December 1996, DOE announced that it would be unable to meet its court affirmed obligation to commence disposing of SNF by January 31, 1998 and conceded that a national high level waste repository will not be available until 2010. The utilities request that, in view of DOE's recent announcement, the court issue a declaration that the utilities are relieved of their reciprocal obligation to pay fees into the Nuclear Waste Fund and are authorized to place those fees into escrow accounts unless and until DOE commences disposing of SNF.

Failure of DOE to accept SNF will not immediately affect Florida Power, which has sufficient on site temporary storage capacity for SNF through the year 2010. If, however, DOE does not begin accepting SNF, eventually Florida Power will be forced to seek other temporary storage options.

10. Florida Power Corp. v. United States, United States Court of Federal Claims, Case No. 96 702C.

In November 1996, Florida Power filed suit against the United States alleging breach of contract and illegal taking of property without just compensation. Florida Power seeks more than \$7.5 million in damages, plus interest, and has requested declaratory and injunctive relief.

The suit arises out of several contracts under which the United States provided Florida Power uranium enrichment services at fixed prices. After Florida Power fully paid for all such services under the contracts, the United States, through congressional legislation enacted in 1992, imposed a retroactive price increase on the completed enrichment services contracts in order to fund the decontamination and decommissioning of the United States' gaseous diffusion uranium enrichment facilities. The United States is collecting this increase through an annual "special assessment" levied on all utilities that had enrichment services contracts with the United States. Collection of the special assessments began in 1992 and is scheduled to continue for a fifteen year period.

To date, Florida Power has paid more than \$7.5 million in special assessments. If the payments continue for the full fifteen year period, they will increase the cost of Florida

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) 12/31/96	Year of Report Dec. 31, 1996
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IMPORTANT CHANGES DURING THE YEAR (Continued)

Power's contracts by a total of more than \$23 million. In its complaint, Florida Power is seeking (1) an order declaring that all special assessments are unlawful, (2) an injunction prohibiting the United States from collecting future special assessments, and (3) an award of more than \$7.5 million, plus interest, as damages for the United States' wrongful acts.

In December 1996, the court granted the parties' joint motion to stay proceedings in this matter until 45 days after the entry of a final judgement in *Yankee Atomic Electric Co. v. United States*, 33 Fed. Ct. 580 (1995), which is now on appeal to the U.S. Court of Appeals, No. 96 5021 5025. That case is similar to Florida Power's suit. A decision in the *Yankee Atomic Electric* matter is expected in the second quarter of 1997.

11. *Wanda L. Adams, et. al. v. Florida Power Corporation and Florida Progress Corporation*, U.S. District Court, Middle District of Florida, Ocala Division; Case No. 95 123 CIV OC 10.

In October 1995, Florida Power and Florida Progress were served with a multi party lawsuit involving 17 named plaintiffs. Subsequent motions to the case seek to add 39 additional plaintiffs. If successful, the motions would increase the total number to 56 named plaintiffs. The plaintiffs, all former Florida Power employees, generally allege age discrimination in violation of the Age Discrimination in Employment Act and wrongful interference with pension rights in violation of the Employee Retirement Income Security Act as a result of their involuntary terminations. While no dollar amount is requested, each plaintiff seeks back pay, reinstatement or front pay through their projected dates of normal retirement, costs and attorneys' fees.

In November 1995, Florida Power filed its answer, a motion to dismiss Florida Progress, and a counterclaim against the plaintiffs who signed a career transition agreement and general release, promising, among other things, not to sue Florida Power with respect to this matter.

On October 29, 1996, the court approved a joint stipulation whereby it provisionally certified the case as a class action. As a result, a notice was sent to all former employees terminated during Florida Power's recent reduction in force who were over the age of forty at the time of their terminations. The notice informed those persons of the existence of the lawsuit and of their 90 day right to "opt in."

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IMPORTANT CHANGES DURING THE YEAR (Continued)

A status conference is scheduled for April 22, 1997.

12. Gulf Power et al v. United States and the Federal Communications Commission, U.S. District Court, Northern District of Florida, Pensacola Division, Case No. 3:96 CV 381 LAC.

On July 30, 1996, Florida Power, together with six other electric utilities, filed the above referenced suit against the United States challenging the constitutionality of the pole attachment amendments to the Telecommunications Act of 1996. The suit seeks a declaration that the act's requirements are unconstitutional because they impose a mandatory obligation on utilities to provide access to poles they own or control to cable television and telecommunications service providers without providing just compensation for this use. The suit also seeks a permanent injunction against the Federal Communications Commission preventing it from enforcing the mandatory access provision.

On October 11, 1996, the United States and the Federal Communications Commission filed their answers and asked the court to dismiss the case with prejudice.

13. Sanford Gasification Plant Site, Sanford, Florida

The Sanford gasification site is a former manufactured gas plant site located in the city of Sanford, Florida. It began operation in the 1880's and continued through the early 1950's. Originally owned by Southern Utilities Company, the plant was purchased in 1924 by the City of Sanford, then sold again in 1928 to Sanford Gas Company. Sanford Gas Company, which merged into Florida Power in 1944, operated the plant until 1946 when it was sold to South Atlantic Gas Company (now known as Atlanta Gas Light Company). The plant was conveyed three more times, being purchased by the current owner, Florida Public Utilities Company ("FPUC"), in 1965. The FDEP began investigating the site in 1990. FPUC subsequently initiated an action styled FPUC v. Florida Power, Florida Power & Light, Atlanta Gas 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, seeking contribution from former owners or operators of the site, including Florida Power. The complaint alleged that Florida Power's liability was based on prior ownership and operation of the gasification plant between the years 1928 and 1946. This action was dismissed without prejudice in February 1995.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

In response to the FDEP, the parties to the action initiated by FPUC had a contamination assessment conducted. The report of this assessment was forwarded to FDEP in February 1994. The FDEP reviewed the report and issued its site prioritization report, scoring the site with regard to the national priorities list. Currently, the site is evaluated at 25.9 with 28.5 as the threshold for listing the site on the national priorities list.

The EPA is performing a supplemental study of nearby Lake Monroe to determine if contamination exists in the water or sediment. If associated contamination is confirmed, the site could score over the 28.5 threshold, thereby causing the EPA to add this site to the EPA's National Priorities List of sites that require cleanup. The EPA is expected to coordinate with the FDEP in scoring the site.

Florida Power cannot at this time reasonably ascertain its share of the costs of cleaning up this site because of variables beyond its control, including: (i) whether the EPA will score nearby Lake Monroe above 28.5, thus placing the site under federal regulations and possibly requiring a more costly cleanup; (ii) whether litigation will ensue to determine the allocation of liability, and if so, among what number of other PRPs; and (iii) the cost of potential cleanup, monitoring or other work. Although estimates of any additional costs are not available, the results of the EPA's additional testing is not expected to have a material effect on Florida Power's financial position, operations or liquidity. 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. For further information regarding contaminated site cleanup, see Note 11 to the Financial Statements.

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

Florida Power has been notified by the EPA that it is or could be a 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

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IMPORTANT CHANGES DURING THE YEAR (Continued)

several, and because the extent to which Florida Power may ultimately have to participate in those cleanup costs is not presently determinable.

In 1996, Florida Power settled the Sydney Mine Superfund site litigation. In connection with the settlement, Florida Power paid approximately \$56,000 in exchange for a release from liability in connection with the site. For further information regarding contaminated site cleanup, see Note 11 to the Financial Statements.

15. Peak Oil Company and Zellwood Groundwater Superfund Sites.

In 1992, Florida Progress was notified by the EPA that Progress Packaging Corporation ("Progress Packaging") is or could be a PRP in reference to the Zellwood Groundwater site. Florida Progress sold the assets of Progress Packaging in 1988. Based upon the information presently available, Florida Progress believes that its total liability for the cleanup of this site will not be material. The EPA recently issued Special Notice Letters to newly identified PRPs. To date, Florida Progress has not received such a letter. Florida Progress has been advised orally by the EPA that if Florida Progress did not receive such a letter then Progress Packaging will not be held liable for any damages related to this matter. Florida Progress is currently awaiting written confirmation from the EPA that Progress Packaging was not mailed a letter naming it as a PRP, as none has been received to date. For further information regarding contaminated site cleanup, see Note 11 to the Financial Statements.

10. DESCRIBE BRIEFLY ANY MATERIALLY IMPORTANT TRANSACTIONS OF THE RESPONDENT NOT DISCLOSED ELSEWHERE IN THIS REPORT.

None

11. (Reserved)

12. None

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/96	Year of Report Dec. 31, 1996
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	\$5,867,524,076	\$5,965,605,341
3	Construction Work in Progress (107)	200-201	131,814,617	140,336,520
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		\$5,999,338,693	\$6,105,941,861
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	2,449,317,922	2,648,672,321
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	\$3,550,020,771	\$3,457,269,540
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	407,796,674	416,638,879
8	(Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)	202-203	348,691,098	356,720,677
9	Net Nuclear Fuel (Enter Total of lines 7 Less 8)	-	\$59,105,576	\$59,918,202
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	\$3,609,126,347	\$3,517,187,742
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground-Noncurrent (117)	-		
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	11,129,753	4,682,443
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	459,231	348,579
16	Investments in Associated Companies (123)	-		
17	Investment in Subsidiary Companies (123.1)	224-225		
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)	-		
19	Noncurrent Portion of Allowances	228-229		
20	Other Investments (124)		6,704	6,704
21	Special Funds (125-128)	-	142,890,673	176,879,151
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)		\$153,567,899	\$181,219,719
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	-	(2,760,916)	(2,196,510)
25	Special Deposits (132-134)	-	3,203,272	1,786,434
26	Working Fund (135)	-	371,687	361,918
27	Temporary Cash Investments (136)	-		
28	Notes Receivable (141)	-	144,192	110,235
29	Customer Accounts Receivable (142)	-		
30	Other Accounts Receivable (143)	-	(92,105)	(91,136)
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-		
32	Notes Receivable from Associated Companies (145)	-	124,154,398	110,302,205
33	Accounts Receivable from Assoc. Companies (146)	-	162,746	281,275
34	Fuel Stock (151)	227	40,824,257	47,213,779
35	Fuel Stock Expenses Undistributed (152)	227		
36	Residuals (Elec) and Extracted Products (153)	227		
37	Plant Materials and Operating Supplies (154)	227	101,405,732	95,871,642
38	Merchandise (155)	227		
39	Other Materials and Supplies (156)	227		
40	Nuclear Materials Held for Sale (157)	202-203/227		
41	Allowances (158.1 and 158.2)	228-229		
42	(Less) Noncurrent Portion of Allowances	228-229		
43	Stores Expense Undistributed (163)	-	(129,591)	(464,881)
44	Gas Stored Underground-Current (164.1)	-		
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-		
46	Prepayments (165)	-	3,899,835	6,197,663
47	Advances for Gas (166-167)	-		
48	Interest and Dividends Receivable (171)	-		
49	Rents Receivable (172)	-		
50	Accrued Utility Revenues (173)	-	67,024,892	64,575,933
51	Miscellaneous Current and Accrued Assets (174)			
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$338,208,399	\$323,948,557

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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)	-	\$7,360,409	\$6,578,144
55	Extraordinary Property Losses (182.1)	230		
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	24,301,839	4,943,714
57	Other Regulatory Assets (182.3)	232	238,031,697	302,812,825
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	37,481	
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-		
60	Clearing Accounts (184)	-	338,273	(1,573,798)
61	Temporary Facilities (185)	-		
62	Miscellaneous Deferred Debits (186)	233	8,608,781	7,787,547
63	Def. Losses from Disposition of Utility Plt. (187)	-		
64	Research, Devel. and Demonstration Expend. (188)	352-353		78,835
65	Unamortized Loss on Reacquired Debt (189)	-	20,087,986	18,438,970
66	Accumulated Deferred Income Taxes (190)	234	206,599,000	208,231,000
67	Unrecovered Purchased Gas Costs (191)	-		
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		\$505,365,466	\$547,297,237
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52, and 68)		\$4,606,268,111	\$4,569,653,255

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Day, Yr) 12/31/96	Year of Report Dec. 31, 1996
COMPARATIVE BALANCE SHEET (LIABILITES AND OTHER CREDITS)				
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	138,496,700	33,496,700
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	962,114	31,115
7	Other Paid-in Capital (208-211)	253	637,477,263	649,977,263
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254		
11	Retained Earnings (215, 215.1, 216)	118-119	761,168,787	821,134,293
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251		
14	TOTAL Proprietary Capital (Enter Total of Lines 2 thru 13)	-	\$1,892,510,179	\$1,859,044,686
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	1,092,544,000	1,075,865,000
17	(Less) Reacquired Bonds (222)	256-257		
18	Advances from Associated Companies (223)	256-257		
19	Other Long-Term Debt (224)	256-257	223,100,002	247,300,003
20	Unamortized Premium on Long-Term Debt (225)	-	292,163	234,655
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	6,248,723	5,714,834
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	\$1,309,687,442	\$1,317,684,824
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases-Noncurrent (227)	-	2,316,172	952,108
25	Accumulated Provision for Property Insurance (228.1)	-	7,300,988	13,294,380
26	Accumulated Provision for Injuries and Damages (228.2)	-	10,706,445	13,705,284
27	Accumulated Provision for Pensions and Benefits (228.3)	-	90,768,958	106,550,980
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	29,126,108	22,015,071
29	Accumulated Provision for Rate Refunds (229)	-	5,837,481	5,195,823
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		\$146,056,152	\$161,713,646
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-		4,100,000
33	Accounts Payable (232)	-	72,584,889	97,055,460
34	Notes Payable to Associated Companies (233)	-		
35	Account Payable to Associated Companies (234)	-	24,767,370	21,237,638
36	Customer Deposits (235)	-	85,266,229	81,804,016
37	Taxes Accrued (236)	262-263	21,197,851	20,419,244
38	Interest Accrued (237)	-	32,914,838	34,723,135
39	Dividends Declared (238)	-		
40	Matured Long-Term Debt (239)	-		
41	Matured Interests (240)	-		
42	Tax Collections Payable (241)	-	7,940,378	8,206,601
43	Miscellaneous Current and Accrued Liabilities (242)	-	27,418,727	28,373,131
44	Obligations Under Capital Leases-Current (243)	-	1,392,938	1,474,258
45	TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44)		\$273,483,220	\$297,393,483

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)		\$5,655	\$5,913
48	Accumulated Deferred Investment Tax Credits (255)	266-267	100,832,882	92,879,882
49	Deferred Gains from Disposition of Utility Plant (256)			
50	Other Deferred Credits (253)	269	21,398,660	21,576,326
51	Other Regulatory Liabilities (254)	278	208,731,921	181,981,495
52	Unamortized Gain on Reacquired Debt (257)	269		
53	Accumulated Deferred Income Taxes (281-283)	272-277	653,562,000	637,373,000
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		\$984,531,118	\$933,816,616
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68	TOTAL Liabilities and Other Credits (Enter Total of Lines 14, 22, 30, 45 and 54)		\$4,606,268,111	\$4,569,653,255

< Page 112 Line 37 Column d >

The difference between the Taxes Accrued amount on Page 112, Line 37 and Taxes Accrued on Page 262-263, Col. (b) & (g) are for exclusions of Sales Taxes per instruction #1 on Page 262.

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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) 12/31/96	Year of Report Dec. 31, 1996
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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 pages 122-123 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	\$2,393,592,542	\$2,271,664,180
3	Operating Expenses			
4	Operation Expenses (401)	320-323	* 1,373,641,098	1,231,323,655
5	Maintenance Expenses (402)	320-323	119,797,115	114,091,000
6	Depreciation Expense (403)	336-337	276,661,792	270,675,220
7	Amort. & Depl. of Utility Plant (404-405)	336-337	14,369,394	11,849,089
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	2,103,179	2,103,179
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		31,037,848	9,100,073
10	Amort. of Conversion Expenses (407)			0
11	Regulatory Debits (407.3)		* 88,207,345	0
12	(Less) Regulatory Credits (407.4)		* 161,726,758	0
13	Taxes Other Than Income Taxes (408.1)	262-263	183,638,973	176,199,335
14	Income Taxes - Federal (409.1)	262-263	143,101,624	136,777,407
15	- Other (409.1)	262-263	24,774,906	22,016,862
16	Provision for Deferred Income Taxes (410.1)	234,272-277	24,481,000	56,625,000
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	48,610,000	77,432,000
18	Investment Tax Credit Adj. - Net (411.4)	266	(7,953,000)	(8,481,000)
19	(Less) Gains from Disp. of Utility Plant (411.6)			0
20	Losses from Disp. of Utility Plant (411.7)			0
21	(Less) Gains from Disposition of Allowances (411.8)			0
22	Losses from Disposition of Allowances (411.9)			0
23	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 22)		\$2,063,524,516	\$1,944,847,820
24	Net Utility Operating Income (Enter Total of Line 2 less 23) (Carry forward to page 117, Line 25)		\$330,068,026	\$326,816,360

Name of Respondent
FLORIDA POWER CORPORATION

This Report Is:
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(2) A Resubmission

Date of Report
(Mo, Da, Yr)
12/31/96

Year of Report
Dec. 31, 1996

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 included on pages 122-123.

8. Enter on pages 122-123 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 pages 122-123 or in a footnote.

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
\$2,393,592,542	\$2,271,664,180					2
						3
1,373,641,098	1,231,323,655					4
119,797,115	114,091,000					5
276,661,792	270,675,220					6
14,369,394	11,849,089					7
2,103,179	2,103,179					8
						9
31,037,848	9,100,073					10
	0					11
88,207,345	0					12
161,726,758	0					13
183,638,973	176,199,335					14
143,101,624	136,777,407					15
24,774,906	22,016,862					16
24,481,000	56,625,000					17
48,610,000	77,432,000					18
(7,953,000)	(8,481,000)					19
	0					20
	0					21
	0					22
\$2,063,524,516	\$1,944,847,820	0	0	0	0	23
\$330,068,026	\$326,816,360	0	0	0	0	24

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	0	0				
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24	0	0				

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) 12/31/96	Year of Report Dec. 31, 1996
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)	--	\$330,068,026	\$326,816,360
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)			
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)			
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)		0	14,990
33	Nonoperating Rental Income (418)		(36,017)	(76,850)
34	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0
35	Interest and Dividend Income (419)		230,481	209,954
36	Allowance for Other Funds Used During Construction (419.1)		4,525,242	3,780,684
37	Miscellaneous Nonoperating Income (421)		323,110	747,909
38	Gain on Disposition of Property (421.1)		(13,258)	344,376
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		\$5,029,558	\$4,991,083
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		0	0
42	Miscellaneous Amortization (425)	340	384,758	563,520
43	Miscellaneous Income Deductions (426.1-426.5)	340	3,516,689	2,980,082
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		\$3,901,447	\$3,543,602
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	151,219	155,732
47	Income Taxes - Federal (409.2)	262-263	522,902	(8,742)
48	Income Taxes - Other (409.2)	262-263	89,698	108,765
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277	160,000	0
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	909,000	15,000
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)		\$14,819	\$240,755
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		\$1,113,292	\$1,206,726
55	Interest Charges			
56	Interest on Long-Term Debt (427)		86,570,044	93,517,925
57	Amort. of Debt Disc. and Expense (428)		1,391,879	1,278,557
58	Amortization of Loss on Reacquired Debt (428.1)		1,649,016	1,642,562
59	(Less) Amort. of Premium on Debt - Credit (429)		57,508	65,366
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	* 6,201,660	8,170,433
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,931,080	3,492,660
64	Net Interest Charges (Enter Total of lines 56 thru 63)		\$92,824,011	\$101,051,451
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		\$238,357,307	\$226,971,635
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items (Enter Total of line 67 less line 68)		0	0
70	Income Taxes-Federal and Other (409.3)	262-263		
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)		\$238,357,307	\$226,971,635

< Page 114 Line 4 Column c >

As a result of the latest FERC compliance audit, all expenses associated with deferred fuel expense have been reclassified from accounts 55799 and 55798 to either regulatory debits or regulatory credit.

The interest associated with the deferred fuel has been reclassified to other income in FERC accounts 431xx.

< Page 114 Line 11 Column c >

As a result of the latest FERC compliance audit, all debits to FERC accounts 55798 and 55799 have been reclassified to FERC account 407.3 as regulatory debits.

< Page 114 Line 12 Column c >

As a result of the latest FERC compliance audit, all credits to accounts 55799 and 55798 other than interest have been reclassified to FERC account 407.4.

< Page 117 Line 62 Column c >

As a result of the latest FERC compliance audit, any interest associated with the underrecovery of fuel expense has been reclassified to FERC account 431xx from account 55799.

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the the year.
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).
3. State the purpose and amount of each reservation or appropriation of retained earnings.
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.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining 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.
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance - Beginning of Year		\$761,168,787
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		(1,403,700)
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acc. 439) (Total of lines 10 thru 14)		(\$1,403,700)
16	Balance Transferred from Income (Account 433 less Account 418.1)		238,357,307
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 7.08% - \$1,553,750		
25	4.60% - \$183,986 7.40% - \$985,504		
26	4.75% - \$379,998 7.76% - \$1,725,006		
27	4.40% - \$330,002		
28	4.58% - \$457,956	242.00	(5,776,122)
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(5,776,122)
30	Dividends Declared - Common Stock (Account 438)		
31			(171,211,979)
32			
33			
34			
35		238.10	
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		(\$171,211,979)
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36, and 37)		\$821,134,293

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Amount (b)		
	<p style="text-align: center;">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 style="text-align: center;">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)	0		
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter total of lines 38 and 47)	\$821,134,293		
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1)			
49	Balance - Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance - End of Year (Total of Lines 49 Thru 52)	0		

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STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be included in pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. Provide also on pages 122-123 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
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 pages 122-123 the amount of interest paid (net of amounts capitalized) and income taxes paid.

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)	\$314,530,638
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	276,551,140
5	Amortization of (Specify)	
6	Limited & Electric Plant, Nuclear Fuel, Load	42,270,843
7	Management, Debt Premium, Expense & Loss on Reacquisition	22,310,857
8	Deferred Income Taxes (Net)	(24,878,000)
9	Investment Tax Credit Adjustment (Net)	(7,953,000)
10	Net (Increase) Decrease in Receivables	16,215,611
11	Net (Increase) Decrease in Inventory	(520,142)
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	19,810,264
14	Net (Increase) Decrease in Other Regulatory Assets	(64,781,128)
15	Net Increase (Decrease) in Other Regulatory Liabilities	(26,750,426)
16	(Less) Allowance for Other Funds Used During Construction	4,525,242
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other:Change in net current assets - Other	(2,297,828)
19	Change in other - Net	19,567,341
20		
21		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	\$579,550,928
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (Including Land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(215,878,277)
27	Gross Additions to Nuclear Fuel	(8,842,205)
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	(3,141)
30	(Less) Allowance for Other Funds Used During Construction	4,525,242
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$220,198,381)
35		
36	Acquisition of Other Noncurrent Assets (d)	(2,664,846)
37	Proceeds from Disposal of Noncurrent Assets (d)	5,543,439
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
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)	

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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 pages 122-123.

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 pages 122-123.

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 pages 122-123 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	(27,604,140)
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(\$244,923,928)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long - Term Debt (b)	54,754,930
62	Preferred Stock	
63	Common Stock	
64	Other: Equity Contribution from Parent	12,500,000
65		
66	Net Increase in Short - Term Debt (c)	
67	Other: Increase in Commercial Paper with L/T support	
68		4,100,000
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	\$71,354,930
71		
72	Payments for Retirement of:	
73	Long - term Debt (b)	(47,278,999)
74	Preferred Stock	(106,403,700)
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	(5,776,122)
81	Dividends on Common Stock	(171,211,979)
82	Net Cash provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(\$259,315,870)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57, and 83)	\$75,311,130
87		
88	Cash and Cash Equivalents at Beginning of Year	814,043
89		
90	Cash and Cash Equivalents at End of Year	(48,158)

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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 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 included herein.

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION

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NOTES TO FINANCIAL STATEMENTS (Continued)

FLORIDA PROGRESS CORPORATION AND FLORIDA POWER CORPORATION
NOTES TO FINANCIAL STATEMENTS

NOTE 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 80% 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.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. This could affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Certain reclassifications have been made to prior year amounts to conform to the current year's presentation.

REGULATION - Florida Power is regulated by the FPSC and the FERC. The utility follows the accounting practices set forth in Financial Accounting Standard (FAS) No. 71, "Accounting for the Effects of Certain Types of Regulation" FAS 71 as amended. This standard allows utilities to capitalize or defer certain costs or revenues based on management's ongoing assessment that it is probable these items will be recovered through the ratemaking process.

At December 31, 1996, Florida Power had \$173.8 million of regulatory assets, including \$82.6 million of underrecovery of fuel costs, and \$51.8 million of regulatory liabilities. The utility expects to fully recover these assets and refund the liabilities through customer rates under current regulatory practice.

If Florida Power no longer applied FAS No. 71 due to competition, regulatory changes or other reasons, the utility would make certain adjustments. These adjustments would include the write off of all or a portion of its regulatory assets and liabilities, the evaluation of utility plant, contracts and commitments and the recognition, if necessary, of any losses to reflect market conditions.

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NOTES TO FINANCIAL STATEMENTS (Continued)

In April 1996, FERC issued new rules governing open transmission access, stranded cost issues and electronically offering information on transmission capacity. The new rules are designed to provide open access to the nation's interstate transmission network. In July 1996, FERC accepted Florida Power's nondiscriminatory open access transmission tariff that was filed to comply with the new rules. The new FERC rules did not have a material effect on the utility's revenues or earnings.

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 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%.

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 difference between actual and billed costs is included on the balance sheet as a current regulatory asset or liability. Any difference is billed or refunded to customers during the subsequent period.

As ordered by the FPSC, Florida Power is conducting a three year test for residential revenue decoupling, which began in January 1995. Decoupling eliminates the direct link between kilowatt hour sales and revenues. A nonfuel revenue target is determined by multiplying a revenue per customer amount by the total number of residential customers. The difference between target revenues and actual revenues is included as a current asset or liability on the balance sheet. The revenue per customer amount is adjusted annually for a growth factor.

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

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.

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NOTES TO FINANCIAL STATEMENTS (Continued)

INCOME TAXES - Deferred income taxes are provided on all significant temporary differences between the financial and tax basis of assets and liabilities using presently enacted tax rates in accordance with FAS No. 109, "Accounting for Income Taxes."

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 4.9% for 1996, 5% for 1995 and 4.8% for 1994.

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.

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

INSURANCE PREMIUMS, POLICY ACQUISITION COSTS AND BENEFIT RESERVES - Life insurance premiums are recognized as revenues 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 are amortized over the expected premium paying period. Benefit reserves are established out of each premium payment to provide for the present value of future insurance policy benefits. Florida Progress reviews the adequacy and recoverability of the deferred acquisition costs and the benefit reserves based on a gross premium reserve analysis of the in force business.

Significant assumptions used in this analysis include estimates of future premium increases, mortality rates, withdrawal rates, expense rates, and investment yield. The assumptions are based on Florida Progress' actual experience adjusted for the effect of future actions affecting the in force business. Although these assumptions are Florida Progress' best estimate of the future experience, actual results may vary in either direction and could significantly impact income in the period of change. Management believes deferred policy

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NOTES TO FINANCIAL STATEMENTS (Continued)

acquisition costs are recoverable at December 31, 1996.

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. Florida Progress' 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 2 for securities held to maturity or available for sale. Florida Progress had no investments in assets classified as trading securities at December 31, 1996 and 1995. A decline in the market value of any security available for sale or held to maturity that falls below cost results in a reduction in carrying amount to fair value if the decline is not considered temporary. The impairment is charged to earnings and a new cost basis for the security is established. Premiums and discounts are amortized or accreted over the life of the related held to maturity security as an adjustment to yield using the effective interest method. Dividend and interest income are recognized when earned.

ACCOUNTING FOR LONG LIVED ASSETS - Florida Progress adopted the provisions of FAS No. 121, "Accounting for the Impairment of Long Lived Assets and for Long Lived Assets to Be Disposed Of," on January 1, 1996. This statement requires that long lived assets and certain identifiable intangibles be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to undiscounted future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceed the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell. Adoption of this statement in January 1996 did not have a material impact on

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NOTES TO FINANCIAL STATEMENTS (Continued)

Florida Progress' financial position, results of operations, or liquidity.

The Financial Accounting Standards Board 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 reduction of Electric Plant in Service on the balance sheet. One alternative, if adopted, would require Florida Power's 90.4% share of estimated nuclear decommissioning costs totaling \$385 million in 1996 dollars to be recorded as a liability, with a corresponding plant asset. There would be no impact on earnings or cash flows.

STOCK BASED COMPENSATION - Under its Long Term Incentive Plan ("LTIP"), Florida Progress grants selected executives performance shares, which upon achievement of performance criteria for a three year performance cycle, result in the award of shares of common stock of Florida Progress, two thirds of which would be restricted for periods of time. Florida Progress accounts for its LTIP in accordance with the provisions of Accounting Principles Board (APB) Opinion No. 25, "Accounting for Stock Issued to Employees." On January 1, 1996, Florida Progress adopted FAS No. 123, "Accounting for Stock Based Compensation," and Florida Progress elected to continue to apply the accounting provisions of APB No. 25. There was no material difference in earnings as a result of this election.

BUSINESS ACQUISITIONS - Florida Progress and its subsidiaries acquired several businesses in 1996, 1995 and 1994. 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.

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 these shares at the date of issuance was \$21.1 million.

COMMITMENTS AND CONTINGENCIES - In October 1996, the American Institute of Certified Public Accountants issued Statement of Position ("SOP") 96 1, "Environmental Remediation Liabilities." SOP 96 1 was adopted by Florida Progress on January 1, 1997 and requires, among other things, environmental remediation liabilities to be accrued when the criteria of FAS No. 5, "Accounting for Contingencies," have been met. The SOP also provides guidance with respect to the measurement of the remediation liabilities. Such accounting is consistent with Florida Progress' current method of

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accounting for environmental remediation costs and, therefore, adoption of this new statement did not have a material impact on Florida Progress' financial position, results of operations or liquidity.

NOTE 2 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 may be different than the amounts that Florida Progress could realize in a current market exchange.

Florida Progress currently has no derivative financial instruments, such as futures, forwards, swaps or options contracts. At December 31, 1996 and 1995, Florida Progress had the following financial instruments with estimated fair values and carrying amounts:

(In millions)	1996		1995	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
ASSETS:				
Loans receivable:				
Echelon International	\$ 32.9	\$ 32.9	\$	\$
Life insurance business:				
Loans secured by real estate	4.1	4.4	6.0	7.8
Policy loans	11.0	10.1	9.7	11.1
	-----	-----	-----	-----
	\$ 48.0	\$ 47.4	\$ 15.7	\$ 18.9
	=====	=====	=====	=====
Marketable securities:				
Available for sale	\$ 352.4	\$ 352.4	\$ 296.3	\$ 296.3
Held to maturity	73.3	76.8	53.0	58.6
CAPITAL AND LIABILITIES:				
Florida Power preferred stock with sinking funds	\$	\$	\$ 25.0	\$ 26.1
Long term debt:				
Florida Power Corporation	1,317.7	1,335.3	1,309.7	1,352.8
Progress Capital Holdings	494.1	497.1	526.2	532.8

NOTE 3 INCOME TAXES

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FLORIDA PROGRESS

(In millions)	1996	1995	1994

Components of income tax expense:			
Payable currently:			
Federal	\$179.7	\$157.3	\$109.7
State	23.0	18.8	12.8
	202.7	176.1	122.5

Deferred, net:			
Federal	(41.9)	(27.5)	(1.9)
State	(6.9)	(2.0)	(.2)
	(48.8)	(29.5)	(2.1)

Amortization of investment tax credits, net			
	(8.0)	(8.5)	(9.6)
	\$145.9	\$138.1	\$110.8
=====			

FLORIDA POWER

(In millions)	1996	1995	1994

Components of income tax expense:			
Payable currently:			
Federal	\$143.6	\$136.8	\$ 95.3
State	24.9	22.1	17.1
	168.5	158.9	112.4

Deferred, net:			
Federal	(20.9)	(18.9)	7.0
State	(4.0)	(1.9)	.6
	(24.9)	(20.8)	7.6

Amortization of investment tax credits, net			
	(7.9)	(8.5)	(8.5)

Total income tax expense	135.7	129.6	111.5
Less: Amounts charged or (credited) to non operating income	(.1)	.1	(3.2)

Amounts charged to operating income	\$135.8	\$129.5	\$114.7
=====			

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

FLORIDA PROGRESS	1996	1995	1994

Federal statutory income tax rate	35.0%	35.0%	35.0%
State income tax, net of federal income tax benefits	2.6	2.8	2.5
Amortization of investment tax credits	(2.0)	(2.2)	(2.9)
Other	.6	.1	(1.3)

Effective income tax rates	36.2%	35.7%	33.3%
=====			

FLORIDA POWER	1996	1995	1994

Federal statutory income tax rate	35.0%	35.0%	35.0%
State income tax, net of federal income tax benefits	3.6	3.7	3.7
Amortization of investment tax credits	(2.2)	(2.4)	(2.7)
Other			(.3)

Effective income tax rates	36.4%	36.3%	35.7%
=====			

The following summarizes the components of deferred tax liabilities and assets at December 31, 1996 and 1995:

FLORIDA PROGRESS (In millions)	1996	1995

Difference in tax basis of property, plant and equipment	\$544.1	\$550.8
Deferred acquisition costs	35.9	37.2
Investment in partnerships	20.1	20.9
Other	35.6	41.6

Total deferred tax liabilities	\$635.7	\$650.5
=====		
Deferred tax assets:		
Loss reserves not currently deductible	\$ 69.5	\$ 41.2
Accrued book expenses	90.6	79.2
Unbilled revenues	17.6	20.8
Other	18.2	29.6

Total deferred tax assets	\$195.9	\$170.8
=====		

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At December 31, 1996 and 1995, Florida Progress had net noncurrent deferred tax liabilities of \$475.4 million and \$512 million and net current deferred tax assets of \$35.6 million and \$32.3 million, respectively. Florida Progress expects the results of future operations will generate sufficient taxable income to allow for the utilization of deferred tax assets.

FLORIDA POWER (In millions)	1996	1995

Deferred tax liabilities:		
Difference in tax basis of property, plant and equipment	\$516.0	\$526.0
Deferred book expenses	12.7	19.9
Under recovery of fuel	2.8	2.8
Carrying value of securities over cost	7.7	4.5

Total deferred tax liabilities	\$539.2	\$553.2
=====		
Deferred tax assets:		
Accrued book expenses	\$ 76.5	\$ 64.4
Unbilled revenues	17.6	20.8
Regulatory liability for deferred income taxes	4.4	13.4
Other	4.0	3.1

Total deferred tax assets	\$102.5	\$101.7
=====		

At December 31, 1996 and 1995, Florida Power had net noncurrent deferred tax liabilities of \$472.3 million and \$483.8 million and net current deferred tax assets of \$35.6 million and \$32.3 million, respectively. Florida Power expects the results of future operations will generate sufficient taxable income to allow the utilization of deferred tax assets.

NOTE 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, 1996 and 1995:

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(In millions)	1996	1995
Utility plant in service	\$643.6	\$656.6
Construction work in progress	14.8	18.3
Unamortized nuclear fuel	59.9	59.1
Accumulated depreciation	309.5	310.9
Accumulated decommissioning	193.3	165.2

Net capital additions/(retirements) for Florida Power were \$(16.5) million in 1996 and \$7.8 million in 1995, and depreciation expense, exclusive of nuclear decommissioning, was \$28.3 million in 1996 and \$28.4 million in 1995. 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 November 1995, the FPSC approved a new site specific study that estimated total future decommissioning costs at approximately \$2.0 billion, which corresponds to \$425.4 million in 1996 dollars. Florida Power increased its share of the retail portion of annual decommissioning expense to the FPSC approved level of \$20.5 million, effective January 1995. Funding of the approved increase occurred during the first quarter of 1996, upon receipt in January 1996 of the FPSC's final order, effective retroactively to January 1995. Florida Power also has adjusted the wholesale portion of this expense in a comparable manner, increasing it to \$1.2 million annually.

Under the previous study, Florida Power's share of total annual decommissioning expense, as authorized by the FPSC and the FERC, was \$11.9 million for 1994.

FUEL DISPOSAL COSTS - Florida Power has entered into a contract with the 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

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storing SNF on site and has sufficient storage capacity in place or under construction for fuel consumed through the year 2010.

NOTE 5 RATES

Florida Power's retail rates are set by the FPSC. Florida Power's last general rate case was approved in 1992 and allowed a 12% regulatory return on equity with an allowed range between 11% and 13%. The utility's retail regulatory return was 12.3% for 1996.

Under Florida Power's revenue decoupling plan (See Note 1), Florida Power has recorded a regulatory liability of \$3.6 million for the 1996 time period and \$18.7 million for the 1995 time period.

The extended maintenance outage at the Crystal River nuclear plant requires Florida Power to incur higher replacement power costs. The cost of this replacement power exceeds the amount currently being recovered in Florida Power's rates. As a result, Florida Power has an underrecovery of fuel and purchased power costs of approximately \$82.6 million at December 31, 1996. In January 1997, Florida Power petitioned the FPSC for an increase in its rates to recover, over a 12 month period beginning April 1997, the current balance of deferred fuel together with an estimate of under recoveries through March 1997. The FPSC is scheduled to have hearings in February 1997. Management believes that the FPSC will approve the increase in rates.

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NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 DEBT

Florida Progress' long term debt at December 31, 1996 and 1995, is scheduled to mature as follows:

	Interest Rate	1996	1995

Florida Power Corporation: (In millions)			
First mortgage bonds:			
Maturing in 1997 and 1999	6.50%	\$ 75.0	\$ 91.7
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
Pollution control revenue bonds:			
Maturing 2014 through 2027	6.59%(a)	240.9	240.9
Notes maturing:			
1996-1997	8.44%(a)	21.3	51.9
1998-2008	6.67%	26.0	26.0
Commercial paper, supported by revolver maturing November 30, 2001	5.53%(a)	200.0	145.2
Discount, net of premium, being amortized over term of bonds.		(5.5)	6.0
		1,317.7	1,309.7

Progress Capital Holdings:			
Notes maturing:			
1996 1997	9.35%	10.0	150.0
1998 2006	7.01%(a)	304.0	126.0
Commercial paper, supported by revolver maturing November 30, 2001	5.71%(a)	169.4	239.6
Other debt, maturing through 2006	6.81%(a)	10.7	10.7
		1,811.8	1,836.0
Less: Current portion of long term debt		34.9	173.7
		\$1,776.9	\$1,662.3
=====			

(a) Weighted average interest rate at December 31, 1996.

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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, 1996. Interest rate options under the line of credit arrangements vary from subprime or money market rates to the prime rate. Banks providing lines of credit are compensated through fees. Commitment fees on lines of credit vary between .06 and .10 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 1996, both 364 day facilities were extended to November 1997. In addition, both five year facilities were extended to November 2001. Based on the duration of the underlying backup credit facilities, \$369.4 million of outstanding commercial paper at December 31, 1996, and \$384.8 million of outstanding commercial paper at December 31, 1995, are classified as long term debt. Florida Power had another \$4.1 million of outstanding commercial paper at December 31, 1996, which was classified as short term debt.

Florida Power has a public \$300 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. All \$300 million is available for issuance.

Florida Power has registered \$370 million of first mortgage bonds which are unissued and available for issuance.

Progress Capital has a private \$300 million, medium term note program providing for the issuance of either fixed or floating interest rate notes, with maturities ranging from nine months to 30 years. A balance of \$122 million is available for issuance under this program at either fixed or floating rates.

The combined aggregate maturities of long term debt for 1997 through 2001 are \$34.9 million, \$15 million, \$128.6 million, \$2.7 million and \$472.4 million, respectively. In addition, about 12% of Florida Power's outstanding first mortgage bonds have an annual 1% sinking fund requirement. These requirements, which total \$1 million annually for 1997 through 2000, are expected to be satisfied with property additions.

Florida Progress and Progress Capital entered into an amended guaranty and support agreement in 1996, pursuant to which Florida Progress has unconditionally guaranteed the payment of Progress Capital's debt as defined in the agreement.

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NOTE 7 PREFERRED AND PREFERENCE STOCK AND SHAREHOLDER RIGHTS

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

Dividend Rate	Current Redemption Price	Shares		Outstanding December 31	
		Authorized	Outstanding	1996	1995
(In millions)					
Without sinking funds, not subject to mandatory redemption:					
4.00%	\$104.25	40,000	39,980	\$ 4.0	\$ 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	-	-	30.0
7.76%	\$102.21	500,000	-	-	50.0
		334,967		\$ 33.5	113.5
With sinking funds, subject to mandatory redemption:					
7.08%	\$102.36	500,000	-	\$ -	\$ 25.0

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. However, under Florida Progress' Shareholder Rights Agreement, each share of common stock has associated with it approximately two thirds of one right to purchase one one hundredth of a share of Series A Junior Participating Preferred Stock, 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 334,967 shares of the Cumulative Preferred Stock,

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\$100 par value, are issued and outstanding in various series as detailed in the table above.

During 1996, Florida Power redeemed 1,050,000 shares of its Cumulative Preferred Stock. Florida Power also redeemed 50,000 shares in 1995 and 850,000 shares in 1994.

NOTE 8 RETIREMENT BENEFIT PLANS

STAFF REDUCTIONS - Florida Progress recognized pension and other postretirement benefit expenses of \$15.5 million in 1994 related to an early retirement option. In addition, in late 1994, Florida Power 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 most 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 1996, 1995 or 1994.

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

(In millions)	1996	1995	1994
Service cost	\$ 16.2	\$ 13.4	\$ 17.2
Interest cost	31.3	30.1	29.3
Actual losses (earnings) on plan assets	(88.0)	(124.4)	6.6
Net amortization and deferral	29.5	77.7	(54.3)
Net pension cost (benefit)	(11.0)	(3.2)	(1.2)
Staff reduction cost, net	-	-	10.0
Net pension cost (benefit) recognized	\$(11.0)	\$(3.2)	\$ 8.8

Florida Power's share of the plan's net pension costs (benefits) for 1996, 1995 and 1994 was \$(10.3) million, \$(3) million and \$9 million, respectively.

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

	1996	1995	1994
Discount rate	7.25%	8.25%	7.25%
Expected long term rate of return	9.00%	9.00%	9.00%
Rate of compensation increase	4.50%	5.00%	5.00%

The following summarizes the funded status of the pension plan at December 31, 1996 and 1995:

(In millions)	1996	1995

Accumulated benefit obligation:		
Vested	\$326.1	\$315.8
Nonvested	31.5	30.6

Effect of projected compensation increases	357.6	346.4
	94.4	94.7

Projected benefit obligation	452.0	441.1
Plan assets at market value, primarily listed stocks and bonds	655.0	585.0

Plan assets in excess of projected benefit obligation	\$203.0	\$143.9
=====		
Consisting of the following components:		
Unrecognized transition asset	\$ 30.4	\$ 35.4
Unrecognized prior service cost	(6.3)	(6.9)
Unrecognized net actuarial gains	176.4	123.9
(Accrued)/prepaid pension costs	2.5	(8.5)

	\$203.0	\$143.9
=====		

Due to changes in interest rates, Florida Progress used a discount rate of 7.5% to calculate the pension plan's 1996 year end funded status. The change in the discount rate from 7.25% at December 31, 1995, to 7.5% at December 31, 1996, decreased the projected benefit obligation by \$16.5 million and is expected to decrease the annual pension costs by \$2.1 million, beginning in 1997.

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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.

The net postretirement benefit costs for 1996, 1995 and 1994 are detailed below:

(In millions)	1996	1995	1994
Service cost	\$ 5.3	\$ 5.1	\$ 5.3
Interest cost	12.4	13.5	12.9
Amortization of unrecognized transition obligation	6.1	6.1	6.1
Actual earnings on plan assets	(.3)	(.3)	
Staff reduction cost	-	-	3.7
	\$23.5	\$24.4	\$28.0

The following summarizes the plan's status, reconciled with amounts recognized in Florida Progress' balance sheet at December 31, 1996 and 1995:

(In millions)	1996	1995
Accumulated postretirement benefit obligation:		
Retirees	\$100.4	\$ 96.6
Fully eligible active plan participants	3.1	2.6
Other active plan participants	81.2	91.4
Plan assets at fair value	(4.7)	(3.2)
	180.0	187.4
Unrecognized transition obligation	(97.2)	(103.6)
Unrecognized net gains	17.2	1.0
Accrued postretirement benefit cost	\$100.0	\$ 84.8

Florida Power's share of the plan's net postretirement benefit cost for 1996, 1995 and 1994 was \$22.7 million, \$23.5 million and \$27.1 million, respectively.

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

	1996	1995
Discount rate	7.50%	7.25%
Rate of compensation increase	4.50%	4.50%
Health care cost trend rates:		
Pre-Medicare	9.50%-5.25%	11.50%-5.00%
Post-Medicare	7.50%-5.00%	8.25%-4.75%

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 1996 current service and interest cost by approximately \$3 million and the accumulated postretirement benefit obligation as of December 31, 1996, by about \$26.2 million. The change in the discount rate from 7.25% at December 31, 1995, to 7.5% at December 31, 1996, decreased the projected benefit obligation by \$6 million and is expected to decrease annual postretirement benefit costs by \$.5 million, beginning in 1997.

Due to different retail and wholesale regulatory rate requirements, Florida Power began making quarterly contributions in 1995 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 \$1.3 million in 1996 and \$1.4 million in 1995 to the trust fund.

NOTE 9 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 products and services and the mining, procurement and transportation of coal to Florida Power and other unaffiliated customers. Other diversified operations include ownership of a life insurance subsidiary.

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Florida Progress' business segment information for 1996, 1995 and 1994 is summarized below. No single customer accounted for 10% or more of unaffiliated revenues.

(In millions)	1996	1995	1994
Revenues:			
Utility	\$2,393.6	\$2,271.7	\$2,080.5
Diversified:			
Electric Fuels, combined:			
Coal sales to electric utility	272.1	236.8	249.4
Sales to external customers	609.0	607.0	534.1
Other	155.3	129.1	110.7
	-----	-----	-----
Eliminations	3,430.0 (272.1)	3,244.6 (236.8)	2,974.7 (249.4)
	-----	-----	-----
Revenues from external customers	\$3,157.9	\$3,007.8	\$2,725.3
	=====	=====	=====
Income from operations:			
Utility	\$ 468.5	\$ 456.3	\$ 419.5
Diversified:			
Electric Fuels recurring, combined	61.4	52.1	41.6
Electric Fuels loss provision	(40.9)	-	-
Other	(6.6)	.5	-
	-----	-----	-----
Interest and other expense	482.4 85.8	508.9 131.9	461.1 138.3
	-----	-----	-----
Income from continuing operations before income taxes	\$ 396.6	\$ 377.0	\$ 322.8
	=====	=====	=====
Identifiable assets:			
Utility	\$4,263.7	\$4,284.7	\$4,284.0
Diversified:			
Electric Fuels, combined	619.8	573.6	489.4
Other	464.9	692.1	679.7
	-----	-----	-----
	\$5,348.4	\$5,550.4	\$5,453.1
	=====	=====	=====

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NOTES TO FINANCIAL STATEMENTS (Continued)

Depreciation and amortization:			
Utility	\$ 341.1	\$ 329.7	\$ 294.8
Diversified:			
Electric Fuels, combined	23.5	21.2	19.7
Other	2.1	1.8	1.9
	-----	-----	-----
	\$ 366.7	\$ 352.7	\$ 316.4
	=====	=====	=====

Capital additions:			
Utility	\$ 222.9	\$ 289.2	\$ 327.2
Diversified:			
Electric Fuels, combined	40.6	40.5	38.1
Other	.5	1.7	1.5
	-----	-----	-----
	\$ 264.0	\$ 331.4	\$ 366.8
	=====	=====	=====

In December 1996, Electric Fuels revised its assessment that low sulfur coal market prices were depressed temporarily. Electric Fuels decided to close and dispose of its unprofitable coal operations and recorded a provision for loss of \$40.9 million, as shown above.

NOTE 10 DISCONTINUED OPERATIONS

On November 21, 1996, Florida Progress' Board of Directors declared a spin off distribution to common shareholders of record on December 5, 1996, of the common shares of Echelon International Corporation, which comprised Florida Progress' lending, leasing and real estate operations. Common shares were distributed on the basis of one share of Echelon common stock for every 15 shares of Florida Progress' common stock.

In connection with the spin off, Florida Progress has presented Echelon as a discontinued operation in the accompanying Consolidated Statements of Income. As of the date of the spin off, the net assets of Echelon were \$194.5 million. This amount has been charged against Florida Progress' retained earnings in the accompanying December 31, 1996 Consolidated Balance Sheet to reflect the distribution of Echelon common shares on December 18, 1996. A summary of net assets distributed is as follows:

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NOTES TO FINANCIAL STATEMENTS (Continued)

(In millions)

Cash and equivalents	\$ 53.8
Assets held for sale	26.8
Leases and loans receivable, net	272.0
Property and equipment, net	126.0
Other assets	39.9
Total assets	518.5
Total liabilities	(324.0)
Net assets distributed	\$ 194.5

Summarized income statement information relating to Echelon's results of operations (as reported in discontinued operations) is as follows:

(In millions)	Year ended December 31,		
	1996	1995	1994
Sales and revenues	\$63.2	\$50.0	\$48.8
Loss from operations (net of income tax)	-	-	-
Provision for loss on disposition of assets (net of income tax benefits of \$11.3)	(18.0)	-	-
Spin off transaction costs (net of income tax benefits of \$1.8)	(8.3)	-	-
Total discontinued operations	(\$26.3)	\$ -	\$ -

Fiscal year 1996 includes results of operations through December 18, 1996. Results of operations include allocated interest expense of \$8.7 million, \$11.7 million and \$12.4 million for 1996, 1995 and 1994, respectively.

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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) 12/31/96	Year of Report Dec. 31, 1996
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NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 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 \$8 million, \$28 million, \$36 million, \$33 million and \$29 million for 1997 through 2001, respectively, and \$324 million in total thereafter. Additional commitments will be required in the future to supply Florida Power's fuel needs.

Electric Fuels has entered into several contracts with outside parties for the purchase of coal. Electric Fuels also has entered into several operating leases, and rental or royalty agreements, relating to transportation equipment and coal procurement and processing. The annual obligations under these contracts and leases, including transportation costs, are \$278.6 million, \$131.6 million, \$108.5 million, \$77.3 million and \$75.4 million for 1997 through 2001, respectively, and \$85.6 million in total thereafter. The total cost incurred for these commitments was \$221.4 million in 1996, \$235.2 million in 1995 and \$199.2 million in 1994.

Florida Power has long term contracts for about 480 MW of purchased power with other utilities, including a contract with Southern for approximately 400 MW of purchased power annually through 2010. This represents 4.5% of Florida Power's total current installed system capacity. Florida Power has an option to lower these Southern purchases to approximately 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, 1996, Florida Power had entered into purchased power contracts with certain cogenerators for about 1,160 MW of capacity with expiration dates ranging from 2002 to 2025. The purchased power contracts provide for capacity and energy payments. Energy payments are based on the actual power taken under these contracts. Capacity payments are subject to the qualifying facilities meeting certain contract performance obligations. In most cases, these contracts account for 100% of the generating capacity of each of the facilities. Of the 1,160 MW under contract, 1,050 MW currently are available to Florida Power. All commitments have been approved by the FPSC. Florida Power does not plan to increase the level of purchased power currently under contract.

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NOTES TO FINANCIAL STATEMENTS (Continued)

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

Florida Power incurred purchased power capacity costs totaling \$284 million in 1996, \$260.1 million in 1995 and \$138.6 million in 1994. The following table shows minimum expected future capacity payments for purchased power commitments. Because the purchased power commitments have relatively long durations, the total 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	Total
1997	\$ 64	\$ 233	\$ 297
1998	63	245	308
1999	64	256	320
2000	36	270	306
2001	36	281	317
2002 2025	324	9,293	9,617
Total	\$587	\$10,578	\$11,165
Total net present value			\$ 3,350

As part of Florida Power's strategy to mitigate its exposure to these expensive cogeneration contracts, Florida Power has agreed, subject to FPSC approval, to acquire a 220 MW cogeneration facility for \$445 million.

The cogeneration purchased power contracts employ separate pricing methodologies for capacity payments and energy payments. Four cogenerators filed suit against Florida Power over the contract payment terms. Florida Power entered into settlement agreements with three of the four cogenerators. One of those agreements already has been finalized and litigation terminated. The other two agreements are awaiting certain approvals from the FPSC and others before being finalized. Management does not expect that the results of these legal actions will have a material impact on Florida Power's financial position, operations or liquidity.

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NOTES TO FINANCIAL STATEMENTS (Continued)

Florida Power was threatened in late 1995 with litigation from another cogeneration developer, which claimed interference involving an effort to obtain a gas transportation contract with a third party. However, no legal action has been taken by the developer.

UTILITY CONSTRUCTION PROGRAM - Substantial commitments have been made in connection with Florida Power's construction program. In 1997, total construction expenditures of \$372 million are projected, primarily for electric plant and nuclear fuel.

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. These credit risks are not material to the financial statements and 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.

Florida Power self insures its transmission and distribution lines against loss due to storm damage and other natural disasters. Pursuant to a regulatory order, 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, which limits liability for accidents at nuclear power plants, 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 NEIL, an industry mutual insurer, which provides business interruption and extra expense 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 \$2.5

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NOTES TO FINANCIAL STATEMENTS (Continued)

million per policy year.

Florida Power also maintains nuclear property damage insurance and decontamination and 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 a maximum of \$10.3 million in any policy year if losses in excess of NEIL's available surplus are incurred.

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

CONTAMINATED SITE CLEANUP - Florida Progress is subject to regulation with respect to the environmental effects of its operations. Florida Progress' disposal of hazardous waste through third party vendors can result in costs to clean up facilities found to be contaminated. Federal and state statutes authorize governmental agencies to compel responsible parties to pay for cleanup of these hazardous waste sites.

Florida Power and former subsidiaries of Florida Progress, whose properties were sold in prior years, have been identified by the EPA as PRPs at certain sites. In addition to these designated sites, there are other sites where affiliates may be responsible for additional environmental cleanup, including a coal gasification plant site that Florida Power previously owned and operated. There are five parties that have been identified as potentially responsible for this gas site, including Florida Power. Liability for the cleanup costs of these sites is joint and several.

Florida Progress believes that its subsidiaries will not be required to pay a disproportionate share of the costs for cleanup of these sites. Florida Progress' best estimates indicate that its proportionate share of liability for cleaning up all sites ranges from \$3.7 million to \$5.4 million. It has reserved \$3.7 million against these potential costs. The EPA is expected to further study the coal gasification plant site, which could cause Florida Power to increase its reserve for its portion of liability for cleanup costs. Although estimates of any additional costs are not available, the results of the tests are not expected to have a material effect on Florida Progress' financial position, results of operations or liquidity.

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NOTES TO FINANCIAL STATEMENTS (Continued)

AGE DISCRIMINATION SUIT - Florida Power and Florida Progress have been served with an age discrimination lawsuit involving 56 former Florida Power employees. While no dollar amount was requested, each plaintiff seeks back pay, reinstatement or front pay through their projected dates of normal retirement, costs and attorneys' fees. In October 1996, the court approved an agreement between parties to provisionally certify this case as a class action suit under the Age Discrimination in Employment Act. A notice was sent to eligible former employees informing them of their right to become a party to this provisional class action within 90 days. Estimates of the potential liability associated with this lawsuit cannot be determined until the size of the potential class has been determined.

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

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	\$5,868,816,118	\$5,868,379,437
4	Property Under Capital Leases	2,230,882	2,230,882
5	Plant Purchased or Sold	326,106	326,106
6	Completed Construction not Classified	77,052,856	77,052,856
7	Experimental Plant Unclassified	0	0
8	TOTAL (Enter Total of lines 3 thru 7)	\$5,948,425,962	\$5,947,989,281
9	Leased to Others	0	0
10	Held for Future Use	11,412,663	11,412,663
11	Construction Work in Progress	140,336,520	140,336,520
12	Acquisition Adjustments	5,766,716	5,766,716
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	\$6,105,941,861	\$6,105,505,180
14	Accum. Prov. for Depr., Amort., & Depl.	2,648,672,321	2,648,658,215
15	Net Utility Plant (Enter Total of line 13 less 14)	\$3,457,269,540	\$3,456,846,965
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	2,614,328,426	2,614,328,426
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	0	
20	Amort. of Underground Storage Land and Land Rights	0	
21	Amort. of Other Utility Plant	28,937,598	28,923,492
22	TOTAL In Service (Enter Total of lines 18 thru 21)	\$2,643,266,024	\$2,643,251,918
23	Leased to Others		
24	Depreciation	0	0
25	Amortization and Depletion	0	0
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0	0
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	0	
31	Abandonment of Leases (Natural Gas)		
32	Amort. of Plant Aquisition Adj.	5,406,297	5,406,297
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31 and 32)	\$2,648,672,321	\$2,648,658,215

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

Gas (d)	Other(Specify) Other Utility Plant (e)	Other(Specify) (f)	Other(Specify) (g)	Common (h)	Line No.
					1
					2
	\$436,681				3
					4
					5
					6
					7
	\$436,681				8
					9
					10
					11
					12
0	\$436,681	0	0	0	13
	14,106				14
0	\$422,575	0	0	0	15
					16
					17
					18
					19
					20
	14,106				21
0	\$14,106	0	0	0	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
0	\$14,106	0	0	0	33

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	32,812,361	8,842,205
3	Nuclear Materials		
4	Allowance for Funds Used during Construction		
5	(Other Overhead Construction Costs)		
6	SUBTOTAL (Enter Total of lines 2 thru 5)	\$32,812,361	
7	Nuclear Fuel Materials and Assemblies		
8	In Stock (120.2)		5,705,306
9	In Reactor (120.3)	106,791,019	41,654,566
10	SUBTOTAL (Enter Total of lines 8 thru 9)	\$106,791,019	
11	Spent Nuclear Fuel (120.4)	268,193,294	43,074,461
12	Nuclear Fuel Under Capital Leases (120.6)		
13	(Less) Accum. Prov. for Amortization of Nuclear Fuel Assemblies (120.5)	348,691,098	
14	TOTAL Nuclear Fuel Stock (Enter Total lines 6, 10, 11, and 12 less line 13)	\$59,105,576	
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	0	

Name of Respondent
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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)	Lin No.
		0	1
	* 41,654,566	0	2
			3
			4
			5
		0	6
		0	7
	0	5,705,306	8
	* 48,779,767	99,665,818	9
		\$105,371,124	10
		311,267,755	11
			12
(8,029,579)	0	356,720,677	13
		\$59,918,202	14
			15
			16
			17
		0	18
			19
			20
			21
			22

< Page 203 Line 2 Column E >

TRANSFER OF NUCLEAR FUEL IN PROCESS (120.1) TO NUCLEAR FUEL IN REACTOR	41,654,566
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< Page 203 Line 9 Column E >

TRANSFER OF NUCLEAR FUEL IN REACTOR (120.3) TO SPENT NUCLEAR FUEL (120.4)	43,074,460
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TRANSFER OF NUCLEAR FUEL IN REACTOR (120.3) TO NUCLEAR FUEL IN STOCK (120.2)	5,705,307
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48,779,767

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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. Show in a footnote 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	77,917,678	142,588
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	\$77,917,678	\$142,588
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	7,346,118	
9	(311) Structures and Improvements	270,450,658	1,832,121
10	(312) Boiler Plant Equipment	746,293,233	19,219,717
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	417,349,145	1,983,411
13	(315) Accessory Electric Equipment	154,414,772	835,924
14	(316) Misc. Power Plant Equipment	19,822,963	877,175
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	\$1,615,676,889	\$24,748,348
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights	41,218	
18	(321) Structures and Improvements	168,928,479	2,729,417
19	(322) Reactor Plant Equipment	213,653,623	3,416,730
20	(323) Turbo generator Units	103,936,950	5,476,285
21	(324) Accessory Electric Equipment	145,785,298	2,112,632
22	(325) Misc. Power Plant Equipment	24,304,149	2,599,873
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	\$656,649,717	\$16,334,937
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	13,462,811	452,761
35	(341) Structures and Improvements	30,722,288	293,330
36	(342) Fuel Holders, Products, and Accessories	63,905,003	878,719
37	(343) Prime Movers	222,392,756	1,020,505
38	(344) Generators	72,469,837	
39	(345) Accessory Electric Equipment	34,624,632	634,683

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ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)						
<p>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.</p> <p>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-</p>				<p>umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>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.</p> <p>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.</p>		
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.	
					1	
				(301)	2	
				(302)	3	
596,447			77,463,819	(303)	4	
\$596,447			\$77,463,819		5	
					6	
					7	
		96,110	7,442,228	(310)	8	
405,504		112,073	271,989,348	(311)	9	
7,938,125		(109,082)	757,465,743	(312)	10	
				(313)	11	
852,626		(146,803)	418,333,127	(314)	12	
1,627,343		146,803	153,770,156	(315)	13	
193,724			20,506,414	(316)	14	
\$11,017,322		\$99,101	\$1,629,507,016		15	
					16	
			41,218	(320)	17	
494,278		(2,991)	171,160,627	(321)	18	
1,806,804		2,845,208	218,108,757	(322)	19	
25,679,622			83,733,613	(323)	20	
1,273,507			146,624,423	(324)	21	
84,545		(2,845,208)	23,974,269	(325)	22	
\$29,338,756		(\$2,991)	\$643,642,907		23	
					24	
				(330)	25	
				(331)	26	
				(332)	27	
				(333)	28	
				(334)	29	
				(335)	30	
				(336)	31	
			0		32	
					33	
			13,915,572	(340)	34	
19,875			30,995,743	(341)	35	
377,304		51,675	64,458,093	(342)	36	
11,254		(51,675)	223,350,332	(343)	37	
			72,469,837	(344)	38	
316,990			34,942,325	(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) 12/31/96	Year of Report Dec. 31, 1996
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	\$2,204,677	\$46,482	
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	\$439,782,004	\$3,326,480	
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	\$2,712,108,610	\$44,409,765	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	43,127,959	1,056,982	
45	(352) Structures and Improvements	15,060,765	654,025	
46	(353) Station Equipment	330,956,817	9,640,843	
47	(354) Towers and Fixtures	67,852,416		
48	(355) Poles and Fixtures	159,350,895	11,559,161	
49	(356) Overhead Conductors and Devices	162,538,795	5,406,478	
50	(357) Underground Conduit	6,885,313		
51	(358) Underground Conductors and Devices	9,476,474		
52	(359) Roads and Trails	1,923,175		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$797,172,609	\$28,317,489	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	16,933,867	646,599	
56	(361) Structures and Improvements	14,715,829	1,055,643	
57	(362) Station Equipment	277,380,254	10,213,693	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	263,890,423	14,735,906	
60	(365) Overhead Conductors and Devices	304,358,784	16,690,902	
61	(366) Underground Conduit	69,291,282	3,631,759	
62	(367) Underground Conductors and Devices	202,391,960	22,286,828	
63	(368) Line Transformers	288,728,581	16,610,222	
64	(369) Services	223,243,278	13,142,029	
65	(370) Meters	114,923,330	5,155,315	
66	(371) Installations on Customer Premises	3,538,936	10,360	
67	(372) Leased Property on Customer Premises			
68	(373) Street Lighting and Signal Systems	117,540,100	11,620,880	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$1,896,936,624	\$115,800,136	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	8,550,353		
72	(390) Structures and Improvements	75,177,121	3,511,405	
73	(391) Office Furniture and Equipment	95,887,815	3,316,782	
74	(392) Transportation Equipment	81,924,862	1,624,718	
75	(393) Stores Equipment	3,708,874	66,114	
76	(394) Tools, Shop and Garage Equipment	7,933,071	88,280	
77	(395) Laboratory Equipment	8,993,104	298,878	
78	(396) Power Operated Equipment	1,707,823		
79	(397) Communication Equipment	44,611,047	5,375,995	
80	(398) Miscellaneous Equipment	9,093,558	673,215	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	\$337,587,628	\$14,955,387	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$337,587,628	\$14,955,387	
84	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	\$5,821,723,149	\$203,625,365	
85	(102) Electric Plant Purchased (See Instr. 8)	328,082	494,248	
86	(Less) (102) Electric Plant Sold (See Instr. 8)	1,976		
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	\$5,822,049,255	\$204,119,613	

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) [X] An Original (2) [] A Resubmission		Date of Report (Mo, Da, Yr) 12/31/96		Year of Report Dec. 31, 1996	
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.		
\$20,923			\$2,230,236	(346)	40		
\$746,346	0	0	\$442,362,138		41		
\$41,102,424	0	\$96,110	\$2,715,512,061		42		
					43		
252		2,895,450	47,080,139	(350)	44		
32,038		297,385	15,980,137	(352)	45		
1,475,167		5,814,829	344,937,322	(353)	46		
750			67,851,666	(354)	47		
787,286			170,122,770	(355)	48		
878,354			167,066,919	(356)	49		
			6,885,313	(357)	50		
			9,476,474	(358)	51		
			1,923,175	(359)	52		
\$3,173,847		\$9,007,664	\$831,323,915		53		
					54		
867		(2,710,950)	14,868,649	(360)	55		
91,495		(228,524)	15,451,453	(361)	56		
1,686,163		(5,552,675)	280,355,109	(362)	57		
				(363)	58		
1,781,958		114,519	276,958,890	(364)	59		
1,675,613		64,885	319,438,958	(365)	60		
74,110		744	72,849,675	(366)	61		
446,299		7,924	224,240,413	(367)	62		
4,231,670		73,704	301,180,837	(368)	63		
2,219,947		56,445	234,221,805	(369)	64		
2,935,819			117,142,826	(370)	65		
19,093			3,530,203	(371)	66		
				(372)	67		
2,438,225			126,722,755	(373)	68		
\$17,601,259		(\$8,173,928)	\$1,986,961,573		69		
					70		
28,030			8,522,323	(389)	71		
2,697,662		1,374,412	77,365,276	(390)	72		
11,303,435			87,901,162	(391)	73		
2,656,358			80,893,222	(392)	74		
628,621			3,146,367	(393)	75		
92,767			7,928,584	(394)	76		
452,393			8,839,589	(395)	77		
64,137			1,643,686	(396)	78		
225,353			49,761,689	(397)	79		
1,597,746			8,169,027	(398)	80		
\$19,746,502		\$1,374,412	\$334,170,925		81		
			0	(399)	82		
\$19,746,502	0	\$1,374,412	\$334,170,925		83		
\$82,220,479	0	\$2,304,258	\$5,945,432,293		84		
		(494,248)	328,082	(102)	85		
			1,976		86		
			0	(103)	87		
\$82,220,479	0	\$1,810,010	\$5,945,758,399		88		

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.

2. For property having an original cost of \$ 250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

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	04/82	12/07	\$571,673
3	PERRY-CROSS CITY-DUNNELLON	10/87	05/05	1,047,089
4	PERRY-FLA STATE LINE	12/92	05/05	1,810,052
5	HIGH SPRINGS-JASPER-ST.LINE	03/96	05/03	2,584,486
6	INTERNATIONAL DRIVE SUBST.	06/94	01/97	1,467,154
7	BELCHER ROAD SUBSTATION	05/96	11/02	267,012
8				
9				
10				
11				
12				
13				
14	OTHER LAND AND RIGHTS			1,298,453
15				
16				
17	TOTAL LAND AND RIGHTS=10,077,360			
18				
19				
20				
21	Other Property:			
22	HIGGINS-FT. MEADE	12/91	01/97	1,613,883
23	PERRY-CROSS CITY-DUNNELLON	07/90	05/05	752,861
24				
25				
26				
27				
28	TOTAL OTHER PROPERTY=2,366,744			
29				
30				
31				
32				
33				
34				
35	(1) The Higgins and Turner			
36	steam plants were removed			
37	from service in January '94			
38				
39				
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42				
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46				
47	TOTAL			\$11,412,663

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) 12/31/96	Year of Report Dec. 31, 1996
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	CR #3 Interated Computer System	\$1,734,605		
2	CR #1 & 2 Waste Water	1,111,104		
3	CR #1 & 2 Unit 1 Dry Bottom Ash System	3,341,320		
4	CR #12 - #1 Low Nox Firing System	2,266,571		
5	CR #3 Roof Replacement	2,360,281		
6	CR #3 Security System Upgrades	7,478,547		
7	Curry Ford - New 230/13kv Dist. Sub. w/ Line	1,630,821		
8	Intercession City - Siemens C/T Project	4,709,131		
9	PeopleSoft HR/Payroll Software	5,526,522		
10	Polk County Units	80,848,810		
11	Remittance Processing Equipment	1,115,302		
12	Minor Projects	28,213,506		
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43	TOTAL	\$140,336,520		

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da Yr) 12/31/96	Year of Report Dec. 31, 1996
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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.

lain on page 218 the accounting procedures, employed and the amounts of engineering, supervision and administrative costs, etc. which are directly charged to construction.

2. On page 218 furnish information concerning construction overheads.

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.

3. A respondent should not report "none" to the page if no overhead apportionments are made, but rather should exp-

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	GENERAL ADMINISTRATIVE CAPITALIZED	\$1,574,607
2	ENGINEERING AND SUPERVISION	20,269,896
3	ENGINEERING SERVICES	4,833,944
4	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	7,456,322
5		
6		
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46	TOTAL	\$34,134,769

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) 12/31/96	Year of Report Dec. 31, 1996
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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 \$19,646,659

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	S \$4,780		
(2)	Short-Term Interest			s 8.58%
(3)	Long-Term Debt	D \$1,282,239	40.39%	d 7.20%
(4)	Preferred Stock	P \$138,497	4.36%	p 6.80%
(5)	Common Equity	C \$1,754,013	55.25%	c 12.00%
(6)	Total Capitalization	\$3,174,749	100%	
(7)	Average Construction Work in Progress Balance	W \$169,891		

2. Gross Rate for Borrowed Funds $s(\frac{S}{W}) + d(\frac{D}{D+P+C})(1 - \frac{S}{W})$ 3.07%

3. Rate for Other Funds $[1 - \frac{S}{W}][p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})]$ 6.73%

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 3.07%

b. Rate for Other Funds - 4.74%

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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 \$1,431,273

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 \$5,375,209

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

THE AFUDC RATE APPROVED BY THE FLORIDA PUBLIC SERVICE COMMISSION AT THE END OF 1996 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 THE 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 \$1,836,776

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/96	Year of Report Dec. 31, 1996
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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	\$2,427,242,669	\$2,427,242,669		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	276,647,686	276,647,686		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing	4,610,053	4,610,053		
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8	A/C 151 Fuel Stock - Oil	335,023	335,023		
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	\$281,592,762	\$281,592,762	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(111,888,451)	(111,888,451)		
12	Cost of Removal	(12,814,914)	(12,814,914)		
13	Salvage (Credit)	11,915,230	11,915,230		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(\$112,788,135)	(\$112,788,135)		
15	Other Debit or Cr. Items (Describe):	0			
16	See Page 219-A	* 18,281,130	18,281,130		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$2,614,328,426	\$2,614,328,426	0	0

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

18	Steam Production	872,483,528	872,483,528		
19	Nuclear Production	502,768,695	502,768,695		
20	Hydraulic Production-Conventional	0	0		
21	Hydraulic Production-Pumped Storage	0	0		
22	Other Production	145,990,890	145,990,890		
23	Transmission	303,291,333	303,291,333		
24	Distribution	654,710,514	654,710,514		
25	General	135,083,466	135,083,466		
26	TOTAL (Enter Total of lines 18 thru 25)	\$2,614,328,426	\$2,614,328,426		

< Page 219 Line 16 Column B >

FLORIDA POWER CORPORATION
ORIGINAL REPORT
YEAR ENDING - DECEMBER 31, 1996

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

PAGE 207 LINE 88 COLUMN D	82,220,479
PAGE 219 LINE 11 COLUMN C	111,888,451

DIFFERENCE	-29,667,972
NON-DEPRECIABLE PROPERTY RETIREMENTS	29,149
RETIREMENT FROM PLANT HELD FOR FUTURE USE (A/C 105)	31,890,421

DEPRECIABLE PROPERTY RETIREMENTS	2,193,300
	=====

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

RETIREMENT TO A/C 111 LIMITED-TERM ELECTRIC PLANT	2,190,443
SALE OF DISTRIBUTION FACILITIES TO TRI-COUNTY CO-OP	2,857

DEPRECIABLE PROPERTY RETIREMENTS	2,193,300
	=====

OTHER DEBIT AND CREDIT ITEMS - LINE 16 PAGE 219:

TO RECORD INTEREST INCOME ON THE NUCLEAR DECOMMISSIONING FUND	6,384,338
TO ADJUST ACCUMULATED PROVISION FOR DEPRECIATION FOR THE PURCHASE OF A DISTRIBUTION SYSTEM	208,731
TO ADJUST ACCUMULATED PROVISION FOR DEPRECIATION FOR THE SALE OF A DISTRIBUTION SYSTEM	-2,225
TO ADJUST ACCUMULATED PROVISION FOR DEPRECIATION FOR THE ADJUSTMENT TO UNRECOVERED PLANT - TURNER AND HIGGINS STEAM PLANTS	11,690,286

TOTAL OTHER ITEMS	18,281,130
	=====

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: <input type="checkbox"/> An Original <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) 12/31/96	Year of Report Dec. 31, 1996
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NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of non-utility property included in Account 121.
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
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).

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			
2	LAND - CITRUS JANUARY 1983	106,132	(96,110)	10,022
3	STRUCTURES - GULF DECEMBER 1994	141,932	(141,932)	
4	LAND - HIGHLANDS DECEMBER 1994	130,452	0	130,452
5	STRUCTURES - HIGHLANDS DECEMBER 1994	410,161	(410,161)	
6	LAND - LAKE DECEMBER 1994	138,633	0	138,633
7	STRUCTURES - LAKE DECEMBER 1994	270,030	0	270,030
8	LAND - MARION MARCH 1994	135,191	0	135,191
9	STRUCTURES - ORANGE DECEMBER 1994	131,330	(131,330)	
10	LAND - PASCO AUGUST 1976	185,608	0	185,608
11	STRUCTURES - PINELLAS FEBRUARY 1992	835,678	(340,998)	494,680
12	STRUCTURES - SUMTER DECEMBER 1994	136,524	(136,524)	
13				
14	NOT PREVIOUSLY DEVOTED TO PUBLIC SERVICE			
15	STRUCTURES - HARDEE	283,266	(283,266)	
16	LAND - JEFFERSON	105,439	0	105,439
17	LAND - PINELLAS	213,220	(172,168)	41,052
18	LAND - PINELLAS	571,673	(571,673)	
19	LAND - TAYLOR	2,857,141	(2,857,141)	
20	STRUCTURES - TAYLOR	752,861	(752,861)	
21	LAND - VOLUSIA	2,749,370	3,141	2,752,511
22				
23	TRANSFERS FROM NON-UTILITY - 1996			
24	LND-CR12 , CITRUS	96,110		
25	LND-CF TRANS LINE, CITRUS	58,981		
26	STR-HICKORY CREEK SUB, HARDEE	283,266		
27	STR-AVON PARK B.O., HIGHLANDS	32,804		
28	STR-LAKE PLACID B.O., HIGHLANDS	410,161		
29	LND-CAMP LAKE SUBSTATION, LAKE	43,158		
30	LND-DR TRANS LINE, MARION	7,573		
31	STR-WINTER GARDEN B. O., ORANGE	131,330		
32	LND-GENERAL OFFICE, PINELLAS	571,673		
33	LND-SEMINOLE SUBSTATION, PINELLAS	51,655		
34	LND-CLEARWATER BEACH SUBSTATION, PINELLAS	40,377		
35	STR-CLEARWATER BEACH SUBSTATION, PINELLAS	47,749		
36	LND-PASS-A-GILLE SUBSTATION, PINELLAS	78,520		
37	STR-TARPON SPRINGS OP CNTR, PINELLAS	663,593		
38	LND-BABSON PARK SUBSTATION, POLK	13,340		
39	LND-CYPRESSWOOD SUBSTATION, POLK	9,793		
40	STR-WILDWOOD B.O., SUMTER	136,524		
41	LND-PCC TRANS LINE, TAYLOR	2,857,141		
42	STR-PCC TRANS LINE, TAYLOR	752,861		
43				
44	Minor Item Previously Devoted to Public Service			0
45	Minor Items-Other Nonutility Property			0
46	TOTAL			

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of non-utility property included in Account 121.

2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

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).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	TRANSFERS TO NON-UTILITY - 1996			
2	NONE			
3				
4	ADDITIONS TO NON-UTILITY -1996			
5	LND-DEBARY, VOLUSIA	3,141		
6				
7	RETIREMENTS FROM NON-UTILITY -1996			
8	LND-PORT ST JOE B.O., GULF	21,910		
9	STR-PORT ST JOE B.O., GULF	141,932		
10				
11				
12				
13				
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39				
40				
41				
42				
43				
44	Minor Item Previously Devoted to Public Service	551,855	(534,038)	17,817
45	Minor Items-Other Nonutility Property	423,257	(22,249)	401,008
46	TOTAL	\$11,129,753	(\$6,447,310)	\$4,682,443

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo. Da. Yr) 12/31/96	Year of Report Dec. 31, 1996
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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 (in a footnote) 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)	\$40,824,257	\$47,213,779	
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)	77,369,585	74,004,459	
8	Transmission Plant (Estimated)	4,387,588	3,993,973	
9	Distribution Plant (Estimated)	17,550,351	15,975,891	
10	Assigned to - Other	2,098,208	1,897,319	
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	* \$101,405,732	\$95,871,642	
12	Merchandise (Account 155)			
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)	(129,591)	(464,881)	
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	\$142,100,398	\$142,620,540	

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.

Account	1967	1968	1969
154-0000	1,115,741	1,115,741	1,115,741
154-0001			
154-0002			
154-0003			
154-0004			
154-0005			
154-0006			
154-0007			
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154-0010			
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154-0055			
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154-0059			
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154-0063			
154-0064			
154-0065			
154-0066			
154-0067			
154-0068			
154-0069			
154-0070			
154-0071			
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154-0074			
154-0075			
154-0076			
154-0077			
154-0078			
154-0079			
154-0080			
154-0081			
154-0082			
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154-0086			
154-0087			
154-0088			
154-0089			
154-0090			
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154-0093			
154-0094			
154-0095			
154-0096			
154-0097			
154-0098			
154-0099			
154-0100			

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) 12/31/96	Year of Report Dec. 31, 1996
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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	0	0		
02 03 04	Acquired During Year; Issued (Less Withheld Allow.)				
05	Returned by EPA				
06 07 08	Purchases/Transfers: ENRON (PURCHASE)				
09					
10					
11					
12					
13					
14					
15	Total				
16 17 18	Relinquished During Year: Charges to Account 509				
19	Other:				
20					
21 22	Cost of Sales/Transfers:				
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	0	0	0	0
30 31 32	Sales: Net Sales Proceeds (Assoc. Co.)				
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	0	0	0	0
41 42 43	Sales: Net Sales Proceeds (Assoc. Co.)				
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
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.
7. Report on lines 8-14 the names of vendors/transferrers of
allowances acquired and identify associated companies (See
"associated company" under "Definitions" in the Uniform

System of Accounts).
8. Report on lines 22 - 27 the name of purchasers/transferees
of allowances disposed of and identify associated companies.
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)	
				3,097,760.00		3,097,760.00		0 01
								02 03 04
								05
				8,500.00	0	8,500.00		06 07 08
								09
								10
								11
								12
								13
								14
				8,500.00	0	8,500.00		0 15
								16 17 18
						0		0 19
						0		0 20
								21 22
								23
								24
								25
								26
								27
						0		0 28
0	0	0	0	3,106,260.00	0	3,106,260.00		0 29
								30 31 32
						0		0 33
						0		0 34
						0		0 35
				86,737.00		86,737.00		0 36
						0		0 37
						0		0 38
						0		0 39
0	0	0	0	86,737.00	0	86,737.00		0 40
								41 42 43
						0		0 44
						0		0 45
						0		0 46

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	Small Steam Unrecovered Plant is being amortized over 6 years as a					
22	result of the settlement agree-					
23	ment reached in FERC Docket No.					
24	ER94-961-000 on March 1, 1994.					
25	LTK line scheduled amortization					
26	over 4 years or less as a result					
27	of settlement agreement reached					
28	in FPSC Docket No. 950270-El on					
29	October 3, 1995.					
30	SMALL STEAM - UNRECOVERED PLANT					
31	Avon Park Unit No. 2	1,439,695		407	167,168	0
32	Higgins Steam Plant	4,113,896		407	877,855	2,263,256
33	Turner Steam Plant	5,556,615		407	1,270,296	2,680,458
34	LTK Line	22,723,741		407	17,042,806	0
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL	\$33,833,947			\$19,358,125	\$4,943,714

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) 12/31/96		Year of Report Dec. 31, 1996	
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	Accumulated Deferred Taxes - FAS109	\$882,000	410.10	\$5,500,000	\$165,095,000		
2	Period of Amortization - Amortization occurs as						
3	temporary differences occur.						
4							
5	Nuclear Decommissioning/Decontamination - Retail	613,150	228.49\	1,640,175	14,834,940		
6	Amortization Period = 12 months.		242.25\				
7			518.11\				
8			518.13				
9							
10	Nuclear Decommissioning/Decontamination Wholesale	95,294	518.11\	73,522	79,412		
11	Amortization Period = 12 months.		518.13				
12							
13	Load Control Switches - Invest	2,710,084	186.21	8,427,416	27,675,905		
14	Load Control Switches - Amort	8,382,178	908.8	6,088,970	(18,792,374)		
15	Carrying Charges - Cold Standby		406.00\	661,500	6,035,047		
16			421.50				
17	Sebring - Transition Rider	43,030	186.65	1,122,228	27,096,621		
18	Sebring - Over(Under) Rec	2,945,368	405.65	3,239,604	(1,179,154)		
19	Interest on Tax Deficiency	3,002,221	431.50	2,577,481	4,868,889		
20	Interest - Sales Tax Deficiency		237.42	52,675	0		
21	Def GPIF Rev 04/95-09/95	74,235	456.97	1,456,161	0		
22	Def GPIF Rev 10/95-03/96	1,527,566	456.98	763,783	763,783		
23	Def GPIF Rev 10/94-03/95		456.98	91,764	0		
24	Def GPIF Rev 04/96-09/96	431,674			431,674		
25	Def GPIF Rev 010/96-03/97	2,357,583			2,357,583		
26	Def Energy Conservation Exp	14,064,953	908.99	19,484,825	(13,932,173)		
27	Def Fuel Exp - Wholesale - Other	2,296,742	407.3	1,621,813	1,848,832		
28	Def Fuel Exp - Retail 04/95-09/95	10,032,306	407.3	15,048,464	0		
29	Def Fuel Exp - Retail 10/96-03/97	88,436,717	407.3	35,034,224	54,970,089		
30							
31	Def Fuel Exp - Retail 04/96-09/96	70,609,683	407.3	41,084,733	29,524,951		
32	Def Fuel Exp - Wholesale 10/95-03/96	2,161,724	407.3	1,101,602	1,133,800		
33	Def Fuel Exp - Wholesale 04/95-09/95		407.3	814,439	0		
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL	\$210,666,508		\$145,885,379	\$302,812,825		

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. #186.09 - 80718					
2	ACC FLA SALES & USE TAX LIABLS					
3	(2/26/93 -)	400,000		0	143.10	400,000
4						0
5	J.O. #186.09 - 80804					
6	TRAINING AT KISSIMMEE UTILITY Y					
7	(1/19/96 -)	0	61,351	143.10		148,509
8						(87,158)
9	J.O. #186.10 - 80108					
10	CONSTRUCTION CHARGES FOR CR#3					
11	PARTICIPANTS					
12	(3/25/77 -)	271,552	1,320,015	143.10		1,475,663
13						115,904
14	J.O. #186.10 - 80611					
15	TANK REPAIRS-ANCLOTE					
16	(6/2/89 -)	190,600	6,541	---		0
17						197,141
18	J.O. #186.10 - 80612					
19	TANK REPAIRS-CR SOUTH					
20	(6/2/89 -)	174,769		---		0
21						174,769
22	J.O. #186.10 - 80613					
23	TANK REPAIRS-CR NORTH					
24	(6/2/89-)	53,240		---		0
25						53,240
26	J.O. #186.10 - 80614					
27	TANK REPAIRS - WILDWOOD					
28	(6/2/89 -)	144,317	14,607	595.10		554
29						158,370
30	J.O. #186.10 - 80616					
31	TANK REPAIRS - WALSINGHAM					
32	(6/2/89 -)	104,724	6,317	143.10		21,171
33						89,870
34	J.O. #186.10 - 80617					
35	TANK REPAIRS - LAKE WALES					
36	(5/23/90 -)	94,084		0	228.25	71,122
37						22,962
38	J.O. #186.10 - 80624					
39	WALSINGHAM DEEP WELL CONTAMINAN					
40	(3/1/91 - 1/31/96)	59,987		0	143.10	59,987
41						0
42	J.O. #186.10 - 80625					
43	RIO PINAR #2 DIESEL FUEL LEAK					
44	(6/19/91 -)	47,464	2,572	---		0
45						50,036
46						
47	Misc. Work in Progress					
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
49	TOTAL					

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/96	Year of Report Dec. 31, 1996
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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. #186.10 - 80626					
2	TURNER GAS TURBINES #2 DIESEL					
3	(6/19/91 -)	45,744	5,426	---	0	51,170
4						
5	J.O. #186.10 - 80638					
6	TANK REPAIRS - MONTICELLO					
7	(10/27/89 -)	118,427	1,046	---	0	119,473
8						
9	J.O. #186.10 - 80680					
10	CLEANUP OF CONTAMINATED SOIL		0			0
11	(4/11/91 -)	100,805	3,157	---	0	103,962
12						
13	J.O. #186.10 - 80686					
14	SUWANNEE TURBINES CONTAM SOIL					
15	(3/10/92 -)	84,038	5,305	---	0	89,343
16						
17	J.O. #186.10 - 80712					
18	AVON PARK CONTAMINATED SOIL					
19	(12/8/92 -)	48,147	3,100	---	0	51,247
20						
21	J.O. #186.10 - 80714					
22	CONTAMINATED SOIL-INTERCESSION					
23	(12/15/92 -)	74,007	799	---	0	74,806
24						
25	J.O. #186.10 - 80743					
26	REPLACE/REPAIR FIRE DAMAGED					
27	TRANSFORMER(11/94 -)	37,253	121,563	143.10	145,245	13,571
28						
29	J.O. #186.10 - 80756					
30	CONTAMINATION ASSESSMENT NORTH					
31	COAL YARD (5/31/94 -)	62,347	8,405	---	0	70,752
32						
33	J.O. #186.10 - 80800					
34	HURRICANE ASSISTANCE TO ALABAMA					
35	POWER (11/13/95-12/31/96)	529,181	0	143.10	529,181	0
36						
37	J.O. #186.10 - 80802					
38	OUTSIDE WORK-ENERGY SUPPLY					
39	(1/5/96 -)	0	2,037,449	143.10	1,035,811	1,001,638
40						
41	J.O. #186.10 - 80803					
42	OUTSIDE WORK-TRANS/SUBSTATION					
43	(1/15/96 -)	0	3,226,670	143.10	4,913,542	(1,686,872)
44						
45						
46						
47	Misc. Work in Progress					
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
49	TOTAL					

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 - 80808					
2	ATTACHMENT TO FPC TOWER					
3	(2/16/96 -)	0	26,143.10		105,355	(105,329)
4						
5	J.O. #186.10 - 80814					
6	TESTING OF THERMOLAG WITH					
7	MECATISS (3/20/96 -)	0	58,884	---	0	58,884
8						
9	J.O. #186.10 - 80815					
10	ACC CHRGS BIDDING EXTERNAL					
11	WORK (4/29/96 -)	0	59,302	143.10	125,000	(65,698)
12						
13	J.O. #186.10 - 80828					
14	FIBER CONSTRUCTION AND INSTALL					
15	(8/29/96 -)	0	251,058	---	0	251,058
16						
17	J.O. #186.10 - 80836					
18	ENERGY SUPPLY SYSTEM MTCE CREW					
19	(10/29/96 -)	0	(126,985)	---	0	(126,985)
20						
21	J.O. #186.10 - 80840					
22	ECHELON - GENERAL SERVICES					
23	(11/27/96 -)	0	387,742	---	0	387,742
24						
25	J.O. #186.10 - 99999					
26	PAYROLL ACCRUAL					
27	(1/1/76 -)	16,722	41,108	---	0	57,830
28						
29	J.O. #186.11					
30	STORM DAMAGE	0	1,086,818	228.13	1,735	1,085,083
31						
32	J.O. #186.13 - 90137					
33	PROGRESS CREDIT	991	130,256	146.80	57,640	73,607
34						
35	J.O. #186.13 - 92202					
36	TALQUIN DEVELOPMENT	1,207	244,247	146.70	192,718	52,736
37						
38	J.O. #186.80					
39	VACATION PAY ACCRUAL	5,067,073	0	---	0	5,067,073
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47	Misc. Work in Progress	669,662				387,322
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)	212,440		928.00	212,440	0
49	TOTAL	\$8,608,781				\$7,787,547

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo., Da., Yr.)
12/31/96

Year of Report
Dec. 31, 1996

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	\$20,776,000	\$17,573,000
3	Life/Medical Benefits	34,543,000	41,011,000
4	Unamortized Investment Tax Credit	38,896,000	35,828,000
5	Regulatory Liability	70,439,000	65,934,000
6	Nuclear Decommissioning	11,778,000	13,795,000
7	Other	30,167,000	34,090,000
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$206,599,000	\$208,231,000
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	0	0
17	Other		
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	\$206,599,000	\$208,231,000

NOTES

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.) 12/31/96	Year of Report Dec. 31, 1996
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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	TOTAL_COM	60,000,000		
3	CUMULATIVE PREFERRED STOCK	4,000,000		
4	4.00% SERIES		\$100.00	\$104.25
5	4.60% SERIES		\$100.00	\$103.25
6	4.75% SERIES		\$100.00	\$102.00
7	4.40% SERIES		\$100.00	\$102.00
8	4.58% SERIES		\$100.00	\$101.00
9	CUMULATIVE PREFERRED STOCK	5,000,000	*	
10	PREFERENCE STOCK	1,000,000	\$100.00	
11	TOTAL_PRE	10,000,000		
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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					1
100	354,405,315	0	0	0	0	2
						3
39,980	3,998,000					4
39,997	3,999,700					5
80,000	8,000,000					6
75,000	7,500,000					7
99,990	9,999,000					8
						9
						10
334,967	33,496,700	0	0	0	0	11
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< Page 250 Line 1 Column 4 >

*WITHOUT PAR VALUE

< Page 250 Line 9 Column 4 >

*WITHOUT PAR VALUE

Line	Code	Amount	Code	Amount	Code	Amount
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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) 12/31/96	Year of Report Dec. 31, 1996
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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)**

- | | |
|--|---|
| <p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>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.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203,</p> | <p>Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.</p> <p>4. For Premium on Account 207, Capital Stock, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p> |
|--|---|

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	ACCOUNT NO. 207		
2	PREMIUM ON CAPITAL STOCK-CUMULATIVE PREFERRED-4.00% SERIES		7,076
3	PREMIUM ON CAPITAL STOCK-CUMULATIVE PREFERRED - 4.60% SERIES		24,038
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46	TOTAL	0	\$31,114

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) 12/31/96	Year of Report Dec. 31, 1996
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 Reacquired 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	ACCOUNT 208 - DONATIONS RECEIVED FROM STOCKHOLDERS			
2	Donations by General Gas & Electric Corporation (Former Parent)	419,213		
3	SUBTOTAL	419,213		
4	ACCOUNT 209 - REDUCTION IN PAR VALUE OF COMMON STOCK			
5	Excess of Stated Value of 3,000,000 shares of Common Stock			
6	exchanged for 857,143 shares of \$7.50 par value Common Stock	321,428		
7	Miscellaneous adjustments applicable to exchange	4,604		
8	SUBTOTAL REDUCTION IN PAR VALUE OF COMMON STOCK	326,032		
9				
10	ACCOUNT 211 - MISCELLANEOUS PAID IN CAPITAL			
11	Excess of Net Worth of Assets at date of Merger (12/31/43)			
12	over stated value of Common Stock issued therefor	1,167,518		
13	Florida Public Service 4% Series "C" Bonds with called premium			
14	and interest held by General Gas and Electric Corporation	65,210		
15	Reversal of over accrual of Federal Income Tax applicable to			
16	period prior to January 1, 1944	262,837		
17	Transfer from Earned Surplus amount equivalent to Preferred Stock			
18	Dividends prior to 12/31/43 which on an accrual basis were applicable to 1944	92,552		
19	To write off unamortized debt discount, premium and expense			
20	applicable to Bonds refunded in prior years	(979,793)		
21	Adjustment of original cost of Florida Public Service Company			
22	resulting from examination by Federal Power Commission	(63,027)		
23	Adjustment in carrying value of Georgia Power & Light Company Common			
24	Stock occasioned by the subsidiary company's increase in capital surplus	33,505		
25	Capital Contribution from Parent Company	648,608,005		
26	Other miscellaneous adjustments	45,211		
27	SUBTOTAL MISCELLANEOUS PAID IN CAPITAL	649,232,018		
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40	TOTAL	\$649,977,263		

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

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.
2. In column (a), for new issues, give Commission authorization numbers and dates.
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.
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.
5. For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.

6. In column(b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
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.
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.

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 - 6 1/8%	\$25,000,000	\$274,463
2			(432,250) P
3	FIRST MORTGAGE BONDS - 7 3/8%	50,000,000	561,786
4			(760,000) P
5	FIRST MORTGAGE BONDS - 7 1/4%	50,000,000	510,539
6			(500,000) P
7	FIRST MORTGAGE BONDS - 8 5/8%	150,000,000	1,298,547
8			1,875,000 D
9	FIRST MORTGAGE BONDS - 6 1/2%	75,000,000	521,968
10			1,125,000 D
11	FIRST MORTGAGE BONDS - 8%	150,000,000	1,086,382
12			750,000 D
13	FIRST MORTGAGE BONDS - 6 7/8%	80,000,000	393,275
14			916,800 D
15	FIRST MORTGAGE BONDS - 6 1/8%	70,000,000	449,626
16			756,700 D
17	FIRST MORTGAGE BONDS - 6%	110,000,000	766,710
18			1,021,900 D
19	FIRST MORTGAGE BONDS - 7%	100,000,000	820,972
20			625,000 D
21	POLLUTION CONTROL BONDS - 6 5/8%	108,550,000	741,699
22			541,242 D
23	POLLUTION CONTROL BONDS - CITRUS - 6.35%	90,000,000	514,314
24			225,000 D
25	POLLUTION CONTROL BONDS - PASCO - 6.35%	10,115,000	72,794
26			25,288 D
27	POLLUTION CONTROL BONDS - 7.20%	32,200,000	278,696
28			
29			
30			
31			
32			
33	TOTAL		

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 footnote, 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)			
08/01/67	08/01/96	08/01/67	08/01/96	0	595,926	1
						2
06/01/72	06/01/02	06/01/72	06/01/02	50,000,000	3,687,500	3
						4
11/01/72	11/01/02	11/01/72	11/01/02	50,000,000	3,625,000	5
						6
11/01/91	11/01/21	11/01/91	11/01/21	150,000,000	12,937,500	7
						8
12/08/92	12/01/99	12/08/92	12/01/99	75,000,000	4,875,000	9
						10
12/08/92	12/01/22	12/08/92	12/01/22	150,000,000	12,000,000	11
						12
02/09/93	02/01/08	02/09/93	02/01/08	80,000,000	5,500,002	13
						14
03/10/93	03/01/03	03/10/93	03/01/03	70,000,000	4,287,497	15
						16
07/20/93	07/01/03	07/20/93	07/01/03	110,000,000	6,599,999	17
						18
12/15/93	12/01/23	12/15/93	12/01/23	100,000,000	6,999,999	19
						20
01/30/92	01/01/27	01/30/92	01/01/27	108,550,000	7,191,438	21
						22
08/26/92	02/01/22	08/26/92	02/01/22	90,000,000	5,715,005	23
						24
08/26/92	02/01/22	08/26/92	02/01/22	10,115,000	642,303	25
						26
06/01/91	12/01/14	06/01/91	12/01/14	32,200,000	2,318,400	27
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LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

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.
2. In column (a), for new issues, give Commission authorization numbers and dates.
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.
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.
5. For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.
6. In column(b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
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.
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.

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	\$200,000,000	
2	MTN - SEBRING NOTE - 6.67%	30,700,000	233,044
3	MEDIUM TERM NOTES - 8.55%	20,000,000	120,000
4	MEDIUM TERM NOTES - 8.40%	14,750,000	73,750
5	MEDIUM TERM NOTES - 8.40%	14,750,000	73,750
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33	TOTAL	\$1,381,065,000	\$14,961,995

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 footnote, 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	4,581,379	1
04/20/93	04/01/08	04/20/93	04/01/08	27,300,003	1,857,596	2
12/12/89	01/15/97	12/12/89	01/15/97	20,000,000	1,710,000	3
04/09/91	08/01/96	04/09/91	08/01/96	0	722,750	4
04/09/91	08/01/96	04/09/91	08/01/96	0	722,750	5
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				\$1,323,165,003	\$86,570,044	33

THE COMPANY TREATS THE FIRST \$200 MILLION OF COMMERCIAL PAPER AS LONG TERM DEBT.

... of the first \$200 million of commercial paper as long term debt. ...

Line	Description	Amount	Maturity Date		Amount
			Start	End	
1	Commercial Paper	200,000,000			
2			01/01/80	12/31/80	200,000,000
3			01/01/81	12/31/81	200,000,000
4		0	01/01/82	12/31/82	0
5		0	01/01/83	12/31/83	0
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Name of Respondent FLORIDA POWER CORPORATION		This Report Is: <input type="checkbox"/> (1) An Original <input checked="" type="checkbox"/> (2) A Resubmission		Date of Report (Mo. Da. Yr) 12/31/96	Year of Report Dec. 31, 1996
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES					
<p>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.</p> <p>2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be</p>			<p>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.</p> <p>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. For electronic reporting purposes complete line 27 and provide the substitute page in the context of a footnote.</p>		
Line No.	Particulars (Details) (a)	Amount (b)			
1	Net Income for the Year (Page 117)	\$238,357,307			
2	Reconciling Items for the Year				
3					
4	Taxable Income Not Reported on Books				
5	Taxable Income Not Reported on Books	19,018,369			
6					
7					
8					
9	Deductions Recorded on Books Not Deducted for Return				
10	Federal Income Tax Deducted Per Books	114,818,526			
11					
12	Deductions Recorded on Books Not Deducted for Return	415,042,699			
13					
14	Income Recorded on Books Not Included in Return				
15	Income Recorded on Books Not Included in Return	(4,247,009)			
16					
17					
18					
19	Deductions on Return Not Charged Against Book Income				
20	Deductions on Return Not Charged Against Book Income	(355,432,647)			
21					
22					
23					
24					
25					
26					
27	Federal Tax Net Income	427,557,245			
28	Show Computation of Tax:				
29	Provision for Federal Income Tax at 35%	149,645,000			
30	True up Entries	(6,020,474)			
31					
32	Total Federal Income Tax Provision (409.1 + 409.2)	143,624,526			
33					
34					
35					
36					
37					
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	20,928	0	18,962,530	18,989,632	0
3	Unemployment	(9,856)	0	320,082	318,051	0
4	Highway Use		0	114,331	114,331	0
5	Superfund	(13,900)	0	(2,395)	(19,078)	0
6	Income	4,348,004	0	143,624,526	144,980,405	0
7	Income Tax Subsidiary	(2,095,830)	0	0	(535,166)	0
8	Excise		0	(207,380)	(207,380)	0
9	SubTotal Federal Taxes	2,249,346	0	162,811,694	163,640,795	0
10						
11	STATE TAXES					
12	Income	6,883,001	0	24,864,604	22,516,401	0
13	Income Tax Subsidiary	(242,226)	0	0	660	0
14	Gross Receipts	7,668,503	0	52,854,238	56,552,002	0
15	Licenses-Vehicles		181,670	258,800	297,801	0
16	Hauling Permit Escrow		900	0	0	0
17	Licenses-HP		0	0	0	0
18	Documentary Stamps		0	2,579	2,579	0
19	Unemployment	63,257	0	2,166,026	2,139,327	0
20	Intangibles		0	50,148	50,148	0
21	Filing Fee		0	200	200	0
22	Regulatory Assessment	897,118	0	1,797,580	1,746,270	0
23	Sales Tax-Telecomm		0	372,000	359,260	18,260
24	Sales Tax-Duplicate		0	19,800	19,800	1,650
25	Misc Taxes		0	1,675	1,675	0
26	Company Use		0	13,516	15,175	16,230
27	Special Fuels	8,920	0	18,507	28,645	0
28						
29	COUNTY TAXES					
30	Property	221,565	0	63,014,412	63,235,977	0
31	Licenses-Occup		0	4,519	5,146	0
32	Special Fuels	7,169	0	54,132	61,301	0
33	Sales Tax-County		0	650	650	50
34	Subtotal State & County	15,507,307	182,570	145,493,386	147,033,017	36,190
35						
36	LOCAL TAXES					
37	Franchise	3,094,537	0	47,646,879	47,187,927	0
38	Property	10,513	0	4,027,299	4,037,812	0
39	Licenses-Occup/Misc.		0	277,229	277,229	0
40	Subtotal Local Taxes	3,105,050	0	51,951,407	51,502,968	0
41	TOTAL	\$20,861,703	\$182,570	\$360,256,487	\$362,176,780	\$36,190

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. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also show in column (l) the taxes charged to utility plant or other balance sheet accounts.

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					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	
(6,174)	0	12,515,292	0	0	6,447,238	2	
(7,825)	0	189,601	0	0	130,481	3	
0	0	0	0	0	114,331	4	
2,783	0	(2,395)	0	0	0	5	
2,992,125	0	143,101,624	0	0	522,902	6	
(1,560,664)	0	0	0	0	0	7	
0	0	(207,380)	0	0	0	8	
1,420,245	0	155,596,742	0	0	7,214,952	9	
						10	
						11	
9,231,204	0	24,774,906	0	0	89,698	12	
(242,886)	0	0	0	0	0	13	
3,970,739	0	52,854,238	0	0	0	14	
0	142,669	0	0	0	258,800	15	
0	900	0	0	0	0	16	
0	0	0	0	0	0	17	
0	0	2,579	0	0	0	18	
89,956	0	1,687,012	0	0	479,014	19	
0	0	50,148	0	0	0	20	
0	0	200	0	0	0	21	
948,428	0	1,797,580	0	0	0	22	
31,000	0	372,000	0	0	0	23	
1,650	0	19,800	0	0	0	24	
0	0	1,675	0	0	0	25	
14,571	0	13,516	0	0	0	26	
(1,218)	0	0	0	0	18,507	27	
						28	
0	0	0	0	0	0	29	
0	0	62,433,781	0	0	580,631	30	
(627)	0	4,519	0	0	0	31	
0	0	0	0	0	54,132	32	
50	0	650	0	0	0	33	
14,042,867	143,569	144,012,604	0	0	1,480,782	34	
						35	
						36	
3,553,489	0	47,646,879	0	0	0	37	
0	0	3,982,049	0	0	45,250	38	
0	0	277,229	0	0	0	39	
3,553,489	0	51,906,157	0	0	45,250	40	
\$19,016,601	\$143,569	\$351,515,503	0	0	\$8,740,984	41	

All amounts in column (f) represent the balance at the beginning of the year for other sales tax charged to the electric account 408.1.

NO.	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
1	855,149.8	0	0	555,218.24	0	1,412,368
2	159,621	0	0	159,981	0	1,572,349
3	122,277	0	0	0	0	0
4	0	0	0	1,072,53	0	2,644,882
5	589,032	0	0	253,201,847	0	253,790,879
6	0	0	0	0	0	1,998,027,73
7	0	0	0	259,7552	0	0
8	220,415.3	0	0	545,040,07	0	245,000.0
9						
10						
11						
12	843,00	0	0	600,475,45	0	405,125.0
13	0	0	0	0	0	1,608,445
14	0	0	0	155,441,22	0	1,763,886.8
15	300,711	0	0	0	0	0
16	0	0	0	0	0	0
17	0	0	0	0	0	0
18	0	0	0	0	0	0
19	740,973	0	0	952.5	0	0
20	0	0	0	170,580,7	0	200,00
21	0	0	0	840,00	0	0
22	0	0	0	100	0	0
23	0	0	0	602,707,1	0	604,847
24	0	0	0	600,572	0	600,72
25	0	0	0	600,91	0	600,7
26	0	0	0	254.7	0	0
27	0	0	0	472.27	0	1,12,27
28	710.24	0	0	0	0	1,602,71
29	0	0	0	0	0	0
30	0	0	0	0	0	0
31	103,022	0	0	121,222,24	0	0
32	0	0	0	912.4	0	1,153
33	527,42	0	0	0	0	0
34	0	0	0	0	0	0
35	145,34,1	0	0	106,210,24	0	106,210,24
36						
37	0	0	0	912,245,72	0	604,272.2
38	445,71	0	0	940,220,0	0	0
39	0	0	0	532,775	0	0
40	105,74	0	0	127,200,77	0	604,260.7
41	127,045,4	0	0			1,412,368

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%	\$84,374			411.4	\$86,000	\$2,000
3	4%	5,360,761			411.4	764,000	4,000
4	7%	0			-	0	0
5	10%	95,387,747			411.4	7,138,000	29,000
6							
8	TOTAL	\$100,832,882			0	\$7,988,000 *	\$35,000
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
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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)
12/31/96

Year of Report
Dec. 31, 1996

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
\$374	27 Years		2
4,600,761	27 Years		3
0			4
88,278,747	27 Years		5
0			6
\$92,879,882			8
			9
			10
			11
			12
			13
			14
			15
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			48

ADJUSTMENT EXPLANATION

RECONCILIATION OF INVESTMENT TAX EXPENSE

ALLOCATION TO CURRENT YEAR INCOME	(7,988,000)
PRIOR YEAR ADJUSTMENTS	35,000

(7,953,000)
=====

EXPLANATION OF ADJUSTMENTS COLUMN (g)

TRUE-UP 1995 TAX RETURN	35,000
-------------------------	--------

TOTAL ADJUSTMENTS COLUMN (g) 35,000
=====

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					
2	UNIT #3 PARTICIPANTS	827,264	*	11,398,473	11,317,657	746,448
3						
4	FLORIDA MUNICIPAL POWER AUTHORITY	2,040,542	131.00	250,542	0	1,790,000
5						
6	CABLE COMPANY DEPOSITS	158,119	131/253	21,638	9,360	145,841
7						
8	FLEX REIMBURSEMENT FORFEITURES	19,430	----	0	0	19,430
9						
10	QUALIFYING FACILITY DEPOSITS	826,745	----	0	46,394	873,139
11						
12	REEDY CREEK	560,000	----	0	10,000	570,000
13						
14	SECI	2,300,000	----	0	2,970,000	5,270,000
15						
16	PARAGON CABLE		107/108			
17		0	401/402	177,511	195,333	17,822
18						
19	TRANSMISSION SERVICE DEPOSITS	0	----	0	513,513	513,513
20						
21	TALQUIN ELECTRIC COOP ACQUISITION	38,817	----	0	0	38,817
22						
23	CONTRACT DEP - SCRAP PAPER	5,500	131.00	5,000	0	500
24						
25	UNREFUNDED A/R - CREDIT BALANCES -					
26	DEPOSITS AND OVERPAYMENTS - FLA.					
27	STATE LAW - 717.05	41,791	131.00	65,690	136,110	112,211
28						
29	EMPLOYEE APPL SERVICE FEE	75,915	143.30	7,142	26,139	94,912
30						
31	EMPLOYEE HEAT PUMP DEFERRED					
32	INTEREST INCOME	18,565	419.04	12,655	15,272	21,182
33						
34	RENTAL ESCROW	350	----	0	0	350
35						
36	DEFERRED MIC PLAN	1,780,245	131.00	225,970	2,252,319	3,806,594
37						
38	DEFERRED EDC PLAN	168,281	131.00	42,516	142,243	268,008
39						
40	DEFERRED LONG TERM INCENTIVE PLAN	1,660,470	131.00	691,125	1,843,420	2,812,765
41						
42	ACCUM PROV FOR PENSION EXPENSES	8,712,801	926.10	10,298,978	0	(1,586,177)
43						
44	SUPPLEMENTAL EXECUTIVE RETIREMENT					
45	PLAN	1,422,773	----	0	3,887,126	5,309,899
46						
47	TOTAL					

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 GAINS-STORM DAMAGE	\$13,392	----	0	0	\$13,392
2						
3	NEW SYMRNA BEACH SALE	321,410	107.00	321,410	0	0
4						
5	CBT TRAINING-PHASE I	6,250	524.10	6,250	0	0
6						
7	GATX TERMINALS CORP	400,000	----	0	0	400,000
8						
9	INTERSTATE FIBERNET	0	----	0	337,680	337,680
10						
11						
12						
13						
14						
15						
16						
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46						
47	TOTAL	\$21,398,660	██████████	\$23,524,900	\$23,702,566	\$21,576,326

Advance billing to Crystal River Unit #3

Contra Account	Amount
228.42	\$2,053,640
517.00	2,842,406
518.00	2,484
520.00	19,296
524.00	1,444,273
524.10	712,058
528.00	2,033,865
529.00	36,969
530.00	342,560
531.00	66,964
532.00	69,353
556.00	22,353
929.10	1,752,252

	\$11,398,473

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) 12/31/96	Year of Report Dec. 31, 1996
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	0
4	Pollution Control Facilities	10,351,000	1,033,000	213,000	
5	Other	0	0	0	0
6					
7					
8	TOTAL Electric(Enter Total of lines 3 thru 7)	\$10,351,000	\$1,033,000	\$213,000	
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	0
16	Other (Specify)	0			
17	TOTAL (Acct 281) (Total of 8,15,and 16)	\$10,351,000	\$1,033,000	\$213,000	
18	Classification of TOTAL				
19	Federal Income Tax	8,875,000	887,000	184,000	
20	State Income Tax	1,476,000	146,000	29,000	
21	Local Income Tax	0	0	0	0

NOTES

Name of Respondent
FLORIDA POWER CORPORATION

This Report Is:
(1) An Original
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Date of Report
(Mo, Da, Yr)
12/31/96

Year of Report
Dec. 31, 1996

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

income and deductions.

3. Use footnotes 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	11,171,000	4
0	0		0		0	0	5
						0	6
						0	7
0	0		0		0	\$11,171,000	8
							9
						0	10
						0	11
						0	12
						0	13
						0	14
0	0		0		0	0	15
						0	16
0	0		0		0	\$11,171,000	17
							18
0	0		0		0	9,578,000	19
0	0		0		0	1,593,000	20
0	0		0		0	0	21

NOTES(Continued)

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) 12/31/96	Year of Report Dec. 31, 1996
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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	\$570,530,000	\$8,036,000	\$18,708,000
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	\$570,530,000	\$8,036,000	\$18,708,000
6	Other (Specify)	490,000	0	0
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$571,020,000	\$8,036,000	\$18,708,000
10	Classification of TOTAL			
11	Federal Income Tax	495,793,000	7,047,000	15,420,000
12	State Income Tax	75,227,000	989,000	3,288,000
13	Local Income Tax	0	0	0

NOTES

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

income and deductions.

3. Use footnotes 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)		
0	0		0	190.1	(\$162,000)	\$559,696,000	2
						0	3
						0	4
0	0		0		(\$162,000)	\$559,696,000	5
160,000	909,000		0	282.1	162,000	(97,000)	6
						0	7
						0	8
\$160,000	\$909,000		0		0	\$559,599,000	9
							10
137,000	779,000		0	282.1	0	486,778,000	11
23,000	130,000		0	282.1	0	72,821,000	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	\$65,467,000	\$284,000	\$2,065,000
4				
5				
6				
7				
8	Other	6,724,000	628,000	4,435,000
9	TOTAL Electric (Total of lines 3 thru 8)	\$72,191,000	\$912,000	\$6,500,000
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)	\$72,191,000	\$912,000	\$6,500,000
20	Classification of TOTAL			
21	Federal Income Tax	61,898,000	783,000	5,574,000
22	State Income Tax	10,293,000	129,000	926,000
23	Local Income Tax	0	0	0

NOTES

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 footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credits to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
0	0		0		0	\$63,686,000	3
0	0		0		0	0	4
						0	5
						0	6
						0	7
						2,917,000	8
0	0		0		0	\$66,603,000	9
							10
						0	11
						0	12
						0	13
						0	14
						0	15
						0	16
0	0		0		0	0	17
						0	18
0	0		0		0	\$66,603,000	19
							20
0	0		0		0	57,107,000	21
0	0		0		0	9,496,000	22
0	0		0		0	0	23

NOTES (Continued)

OTHER REGULATORY LIABILITIES (Account 254)

- | | |
|--|---|
| <p>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).</p> <p>2. For regulatory liabilities being amortized, show period of amortization in column (a).</p> | <p>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.</p> |
|--|---|

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	Accumulated Deferred Taxes - FAS109	411.1	\$11,888,000	\$213,000	\$170,925,000
2	Period of Amortization-Amortization occurs as				
3	temporary differences occur.				
4					
5	Def Fuel Rev - Retail 10/95-03/96	456.9			0
6					
7	Def Capacity Rev 04/96-09/96	456.97	9,041,009	14,466,238	7,227,204
8	Def Capacity Rev 10/96-03/97	456.97	16,825,942	10,252,269	0
9	Def Capacity Rev 04/96-09/96	456.97			0
10					
11					
12	Revenue Decoupling Over-Recovery	456.95	48,848,060	34,909,970	3,808,441
13					
14					
15	OPEBS Liability - Wholesale	926.31/	606,224	617,331	20,850
16		926.41			
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		\$87,209,235	\$60,458,808	\$181,981,495

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) 12/31/96	Year of Report Dec. 31, 1996
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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	\$1,299,108,653	\$1,252,717,931
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr.4)	537,248,202	515,258,881
5	Large (or Ind.) (See Instr.4)	206,764,971	189,318,778
6	(444) Public Street and Highway Lighting	1,079,302	1,096,598
7	(445) Other Sales to Public Authorities	124,840,341	115,446,717
8	(446) Sales to Railroads and Railways	0	0
9	(448) Interdepartmental Sales	0	0
10	TOTAL Sales to Ultimate Consumers	\$2,169,041,469	\$2,073,838,905
11	(447) Sales for Resale	\$159,296,678	\$153,373,049
12	TOTAL Sales of Electricity	\$2,328,338,147	\$2,227,211,954
13	(Less) (449.1) Provision for Rate Refunds (641,658)		\$3,811,827
14	TOTAL Revenues Net of Prov. for Refunds	\$2,328,979,805	\$2,223,400,127
15	Other Operating Revenues		
16	(450) Forfeited Discounts	\$60,613	\$2,622
17	(451) Miscellaneous Service Revenues	10,444,100	7,768,839
18	(453) Sales of Water and Water Power	0	0
19	(454) Rent from Electric Property	37,323,107	35,007,947
20	(455) Interdepartmental Rents	0	0
21	(456) Other Electric Revenues	* 16,784,917	5,484,645
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	\$64,612,737	\$48,264,053
27	TOTAL Electric Operating Revenues	\$2,393,592,542	\$2,271,664,180

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 pages 108-109, 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)	
15,481,371	14,937,961	1,141,671	1,124,679	2
8,848,015	8,612,145	129,440	126,189	4
4,223,693	3,864,421	2,927	3,143	5
26,290	27,223	2,321	2,432	6
2,205,426	2,057,726	15,698	15,326	7
0	0	0	0	8
0	0	0	0	9
30,784,795	29,499,476	1,292,057	1,271,769	10
2,707,733	2,903,121	18	15	11
33,492,528	32,402,597	1,292,075	1,271,784	12
33,492,528	32,402,597	1,292,075	1,271,784	14

Line 12, Column (b) includes \$ 0 of unbilled revenues.
 Line 12, Column (d) includes 0 MWH relating to unbilled revenues.

Florida Power Corporation expects to account for all over or underrecoveries of fuel in Accounts 407.3 and 407.4. This change is a result of the FERC Compliance Audit for the years 1990 through 1993.

Line	Account	1990	1991	1992	1993
1	407.3	101,851	104,951	101,270.8	117,187.01
2	407.4	101,851	104,951	101,270.8	117,187.01
3	407.3	101,851	104,951	101,270.8	117,187.01
4	407.4	101,851	104,951	101,270.8	117,187.01
5	407.3	101,851	104,951	101,270.8	117,187.01
6	407.4	101,851	104,951	101,270.8	117,187.01
7	407.3	101,851	104,951	101,270.8	117,187.01
8	407.4	101,851	104,951	101,270.8	117,187.01
9	407.3	101,851	104,951	101,270.8	117,187.01
10	407.4	101,851	104,951	101,270.8	117,187.01
11	407.3	101,851	104,951	101,270.8	117,187.01
12	407.4	101,851	104,951	101,270.8	117,187.01
13	407.3	101,851	104,951	101,270.8	117,187.01
14	407.4	101,851	104,951	101,270.8	117,187.01
15	407.3	101,851	104,951	101,270.8	117,187.01
16	407.4	101,851	104,951	101,270.8	117,187.01
17	407.3	101,851	104,951	101,270.8	117,187.01
18	407.4	101,851	104,951	101,270.8	117,187.01
19	407.3	101,851	104,951	101,270.8	117,187.01
20	407.4	101,851	104,951	101,270.8	117,187.01
21	407.3	101,851	104,951	101,270.8	117,187.01
22	407.4	101,851	104,951	101,270.8	117,187.01
23	407.3	101,851	104,951	101,270.8	117,187.01
24	407.4	101,851	104,951	101,270.8	117,187.01
25	407.3	101,851	104,951	101,270.8	117,187.01
26	407.4	101,851	104,951	101,270.8	117,187.01
27	407.3	101,851	104,951	101,270.8	117,187.01
28	407.4	101,851	104,951	101,270.8	117,187.01
29	407.3	101,851	104,951	101,270.8	117,187.01
30	407.4	101,851	104,951	101,270.8	117,187.01
31	407.3	101,851	104,951	101,270.8	117,187.01
32	407.4	101,851	104,951	101,270.8	117,187.01
33	407.3	101,851	104,951	101,270.8	117,187.01
34	407.4	101,851	104,951	101,270.8	117,187.01
35	407.3	101,851	104,951	101,270.8	117,187.01
36	407.4	101,851	104,951	101,270.8	117,187.01
37	407.3	101,851	104,951	101,270.8	117,187.01
38	407.4	101,851	104,951	101,270.8	117,187.01
39	407.3	101,851	104,951	101,270.8	117,187.01
40	407.4	101,851	104,951	101,270.8	117,187.01
41	407.3	101,851	104,951	101,270.8	117,187.01
42	407.4	101,851	104,951	101,270.8	117,187.01
43	407.3	101,851	104,951	101,270.8	117,187.01
44	407.4	101,851	104,951	101,270.8	117,187.01
45	407.3	101,851	104,951	101,270.8	117,187.01
46	407.4	101,851	104,951	101,270.8	117,187.01
47	407.3	101,851	104,951	101,270.8	117,187.01
48	407.4	101,851	104,951	101,270.8	117,187.01
49	407.3	101,851	104,951	101,270.8	117,187.01
50	407.4	101,851	104,951	101,270.8	117,187.01

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo, Da, Yr)
12/31/96

Year of Report
Dec. 31, 1996

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," pages 300-301. 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	15,481,371	1,299,108,653	1,141,671	13,560	8.3914¢
2						
3	COMMERCIAL AND IND SERVICE	13,071,708	744,013,173	132,367	98,753	5.6917¢
4						
5						
6	PUBLIC STREET AND HIGHWAY LIGHTING	26,290	1,079,302	2,321	11,327	4.1053¢
7						
8						
9	OTHER SALES TO PUBLIC AUTHORITIES	2,205,426	124,840,341	15,698	140,490	5.6605¢
10						
11						
12	TOTAL SALES TO ULTIMATE CUSTOMERS	30,784,795	2,169,041,469	1,292,057	23,826	7.0458¢
13						
14						
15						
16						
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	30,784,795	\$2,169,041,469	1,292,057	23,826	7.0458¢

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	1	1	1
3	CITY OF BARTOW	RQ	NO. 114	54	54	54
4	CITY OF CHATTAHOOCHEE	RQ	NO. 126	8	8	8
5	CITY OF FT MEADE	RQ	RS-2	0	0	0
6	GEORGIA POWER	RQ	NO. 3	133	133	133
7	CITY OF HAVANA	RQ	NO. 115	4	4	4
8	CITY OF KISSIMMEE	RQ	NO. 120	23	N/A	23
9	CITY OF MOUNT DORA	RQ	NO. 127	17	17	17
10	CITY OF NEWBERRY	RQ	NO. 116	5	5	5
11	CITY OF NEW SMYRNA BEACH	RQ	NO. 144	27	N/A	20
12	CITY OF QUINCY	RQ	RS-2	18	18	18
13	CITY OF ST CLOUD	RQ	NO. 121	30	N/A	10
14	CITY OF SEBRING	RQ	RS-2	0	0	0

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)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
250	9,340	10,835	664	20,839	2
277,947	6,104,823	5,539,027	808,404	12,452,254	3
40,078	788,393	1,114,460	106,706	2,009,559	4
0	0	0	0	0	5
0	6,169,800	0	0	6,169,800	6
22,453	502,196	417,520	66,059	985,775	7
10,313	1,674,480	435,149	143,441	2,253,070	8
83,767	1,899,037	1,640,123	245,146	3,784,306	9
30,456	620,072	627,817	88,736	1,336,625	10
133,689	2,332,944	1,371,185	2,162,268	5,866,397	11
101,417	2,039,081	2,826,555	265,200	5,130,836	12
4,199	2,031,480	236,490	50,945	2,318,915	13
0	0	0	0	0	14

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo, Da, Yr)
12/31/96

Year of Report
Dec. 31, 1996

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 WILLISTON	RQ	NO. 124	5	5	5
2	FLORIDA MUNICIPAL POWER AGENCY	RQ	NO. 107	112	N/A	112
3	REEDY CREEK IMPROVEMENT DISTRICT	RQ	NO. 118	31	N/A	31
4	SEMINOLE ELECTRIC COOPERATIVE, INC.	RQ	NO.106/RS-2	449	N/A	449
5	SOUTHEASTERN POWER ADMINISTRATION	RQ	FERC NO. 65	2	2	N/A
6						
7						
8	SUBTOTAL-RQ					
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) 12/31/96	Year of Report Dec. 31, 1996
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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 subtalled 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)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
30,475	\$636,947	\$857,785	\$88,292	\$1,583,024	1
459,070	11,761,620	5,888,447	7,482,295	25,132,362	2
59,040	3,905,040	1,102,457	966,963	5,974,460	3
813,948	39,522,070	16,860,477	12,905,739	69,288,286	4
21,646	0	518,452	0	518,452	5
				0	6
					7
2,088,748	79,997,323	39,446,779	25,380,858	144,824,960	8
					9
					10
					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)
12/31/96

Year of Report
Dec. 31, 1996

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	NON-REQUIREMENTS SERVICE (INTERCHANGE):					
2	SOUTHERN SERVICES, INC.(1)	OS	FERC NO.111	N/A	N/A	N/A
3	FLORIDA POWER & LIGHT CO. (1)	OS	FERC NO. 81	N/A	N/A	N/A
4	TAMPA ELECTRIC CO. (2)	OS	FERC NO. 80	N/A	N/A	N/A
5	ORLANDO UTILITIES COMMISSION (2)	OS	FERC NO. 86	N/A	N/A	N/A
6	CITY OF TALLAHASSEE (2)	OS	FERC NO.122	N/A	N/A	N/A
7	CITY OF GAINESVILLE (1)	OS	FERC NO. 88	N/A	N/A	N/A
8	CITY OF LAKELAND (1)	OS	FERC NO. 92	N/A	N/A	N/A
9	CITY OF NEW SMYRNA BEACH	SF	FERC NO.104	24	24	N/A
10	CITY OF NEW SMYRNA BEACH (3)	OS	FERC NO.104	N/A	N/A	N/A
11	CITY OF KISSIMMEE (1)	OS	FERC NO. 94	N/A	N/A	N/A
12	CITY OF LAKE WORTH (1)	OS	FERC NO.101	N/A	N/A	N/A
13	CITY OF HOMESTEAD (1)	OS	FERC NO. 82	N/A	N/A	N/A
14	CITY OF FORT PIERCE (1)	OS	FERC NO.100	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) 12/31/96	Year of Report Dec. 31, 1996
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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)		
					1
29,053		1,252,202		1,252,202	2
182,099		3,521,165		3,521,165	3
9,315		346,384		346,384	4
29,702		625,620		625,620	5
23,308		435,095		435,095	6
20,878		484,962		484,962	7
189		4,071		4,071	8
870	30,238	30,158		60,396	9
0	52,734	0		52,734	10
0		0		0	11
23		541		541	12
1,186		29,641		29,641	13
134		3,005		3,005	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) 12/31/96	Year of Report Dec. 31, 1996
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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	JACKSONVILLE ELECTRIC AUTHORITY (1)	OS	FERC NO. 91	N/A	N/A	N/A
2	CITY OF KEY WEST (1)	OS	FERC NO.108	N/A	N/A	N/A
3	CITY OF STARKE (1)	OS	FERC NO.103	N/A	N/A	N/A
4	CITY OF ST CLOUD (1)	OS	FERC NO. 95	N/A	N/A	N/A
5	CITY OF ST CLOUD (3)	OS	FERC NO. 95	N/A	N/A	N/A
6	CITY OF REEDY CREEK (1)	OS	FERC NO.119	N/A	N/A	N/A
7	CITY OF REEDY CREEK	SF	FERC NO.119	N/A	N/A	N/A
8	CITY OF REEDY CREEK (3)	OS	FERC NO.119	N/A	N/A	N/A
9	CITY OF VERO BEACH (1)	OS	FERC NO.141	N/A	N/A	N/A
10	SEMINOLE ELECTRIC COOPERATIVE, INC. (1)	OS	FERC NO.128	N/A	N/A	N/A
11	FLORIDA MUNICIPAL POWER AGENCY (1)	OS	FERC NO.105	N/A	N/A	N/A
12	OGLETHORPE POWER COPORATION (1)	OS	FERC NO.139	N/A	N/A	N/A
13	SOUTHEASTERN POWER ADMINISTRATION (1)	OS	FERC NO. 65	N/A	N/A	N/A
14	ENRON POWER MARKETING (1)	OS	FERC NO. 55	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)		
2,809		\$62,572		\$62,572	1
500		14,752		14,752	2
6		205		205	3
0		0		0	4
0	0	0		0	5
1,221	0	20,324		20,324	6
0	23,558	0		23,558	7
0	30,829	0		30,829	8
126		2,632		2,632	9
43,111		986,204		986,204	10
3,410		36,410		36,410	11
32,253		692,975		692,975	12
22,441		351,001		351,001	13
102,115		2,383,294		2,383,294	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) 12/31/96	Year of Report Dec. 31, 1996
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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.

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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	ALABAMA ELECTRIC CO-OP (1)	OS	FERC NO. 148	N/A	N/A	N/A
2	ELECTRIC CLEARINGHOUSE INC. (1)	OS	FERC NO. 156	N/A	N/A	N/A
3	CATEX VITOL ELECTRIC (1)	OS	FERC NO. 154	N/A	N/A	N/A
4	NORAM ENERGY SERVICES (1)	OS	FERC NO. 167	N/A	N/A	N/A
5	KOCH POWER SERVICES (1)	OS	FERC NO. 159	N/A	N/A	N/A
6	L.G. & E. POWER MKTG. (1)	OS	FERC NO. 157	N/A	N/A	N/A
7	SONAT POWER MARKETING (1)	OS	FERC NO. 160	N/A	N/A	N/A
8	WESTERN POWER SERVICES, INC. (1)	OS	FERC NO. 168	N/A	N/A	N/A
9	CALPINE POWER SERVICES CO. (1)	OS	FERC NO. 170	N/A	N/A	N/A
10	LOUIS DREYFUS (1)	OS	FERC NO. 155	N/A	N/A	N/A
11	SOUTHERN WHOLESALE POWER (1)	OS	FERC NO. 3	N/A	N/A	N/A
12						
13	SUBTOTAL-NON-RQ					
14						

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo., Da., Yr)
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Year of Report
Dec. 31, 1996

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.

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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)

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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.

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

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
4,276		\$222,301		\$222,301	1
15,919		381,986		381,986	2
5,429		164,390		164,390	3
24,317		581,178		581,178	4
22,746		521,839		521,839	5
8,921		211,808		211,808	6
8,922		260,178		260,178	7
450		13,600		13,600	8
600		13,200		13,200	9
17,951		408,704		408,704	10
4,705		466,080		466,080	11
					12
618,985	137,359	14,528,477	0	14,665,836	13
					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) 12/31/96	Year of Report Dec. 31, 1996
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SALES FOR RESALE (Account 447)

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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.

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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	TRANSFER 20% OF THE JURISDICTIONAL GAIN					
2	ON SALE OF ECONOMY INTERCHANGE					
3	TO ACCOUNT 421.40.(PER THE FLORIDA					
4	PUBLIC SERVICE COMMISSION)					
5						
6						
7	TOTAL					
8						
9	NOTES:					
10	OS(1) - ECONOMY INTERCHANGE SALES.					
11	OS(2) - ECONOMY AND EMERGENCY					
12	INTERCHANGE SALES.					
13	OS(3) - REGULATION SERVICE.					
14						

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 subtotalled 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)		
			(\$194,118)	(\$194,118)	1
					2
					3
					4
					5
					6
2,707,733	80,134,682	53,975,256	25,186,740	159,296,678	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) 12/31/96	Year of Report Dec. 31, 1996
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
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	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	\$6,115,101	\$5,978,644	
5	(501) Fuel	427,939,928	371,943,489	
6	(502) Steam Expenses	6,549,921	5,909,086	
7	(503) Steam from Other Sources	0	0	
8	(Less) (504) Steam Transferred--Cr.	296,454	225,786	
9	(505) Electric Expenses	3,710,825	5,055,041	
10	(506) Miscellaneous Steam Power Expenses	11,031,939	15,113,162	
11	(507) Rents			
12	(509) Allowance	621,579	(624,384)	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	\$455,672,839	\$403,149,252	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	\$4,168,212	\$5,645,627	
16	(511) Maintenance of Structures	1,511,123	1,636,705	
17	(512) Maintenance of Boiler Plant	16,761,083	19,897,365	
18	(513) Maintenance of Electric Plant	6,804,279	8,207,505	
19	(514) Maintenance of Miscellaneous Steam Plant	5,633,898	3,104,924	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	\$34,878,595	\$38,492,126	
21	TOTAL Power Production Expenses--Steam Power (Enter Total of lines 13 and 20)	\$490,551,434	\$441,641,378	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering	\$25,135,447	\$23,935,528	
25	(518) Fuel	11,590,483	33,546,584	
26	(519) Coolants and Water		(191)	
27	(520) Steam Expenses	226,895	204,152	
28	(521) Steam from Other Sources	18,288		
29	(Less) (522) Steam Transferred--Cr.			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses	20,519,375	21,573,403	
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)	\$57,490,488	\$79,259,476	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering	\$30,144,668	\$25,808,725	
36	(529) Maintenance of Structures	1,753,730	1,426,464	
37	(530) Maintenance of Reactor Plant Equipment	11,926,356	8,014,548	
38	(531) Maintenance of Electric Plant	1,827,860	1,095,971	
39	(532) Maintenance of Miscellaneous Nuclear Plant	1,842,452	1,948,146	
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	\$47,495,066	\$38,293,854	
41	TOTAL Power Production Expenses--Nuclear Power (Enter total of lines 33 and 40)	\$104,985,554	\$117,553,330	
42	C. Hydraulic Power Generation			
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) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/96	Year of Report Dec. 31, 1996
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)		0	0
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering		\$1,721,079	\$971,206
63	(547) Fuel		48,146,699	28,866,826
64	(548) Generation Expenses		397,463	790,609
65	(549) Miscellaneous Other Power Generation Expenses		2,764,336	1,903,487
66	(550) Rents		146,299	127,420
67	TOTAL Operation (Enter Total of lines 62 thru 66)		\$53,175,876	\$32,659,548
68	Maintenance			
69	(551) Maintenance Supervision and Engineering		\$578,698	\$827,393
70	(552) Maintenance of Structures		674,297	689,675
71	(553) Maintenance of Generating and Electric Plant		2,301,198	2,689,049
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		1,440,382	2,549,656
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)		\$4,994,575	\$6,755,773
74	TOTAL Power Production Expenses--Other Power (Enter Total of lines 67 and 73)		\$58,170,451	\$39,415,321
75	E. Other Power Supply Expenses			
76	(555) Purchased Power		\$533,991,034	\$440,667,837
77	(556) System Control and Load Dispatching		2,011,217	2,036,981
78	(557) Other Expenses		*	(1,675,562)
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)		\$536,002,251	\$441,029,256
80	TOTAL Power Production Expenses (Enter Total of lines 21,41,59,74, and 79)		\$1,189,709,690	\$1,039,639,285
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering		\$1,528,423	\$1,253,122
84	(561) Load Dispatching		1,753,946	1,473,104
85	(562) Station Expenses		506,367	571,450
86	(563) Overhead Lines Expenses		2	1,412
87	(564) Underground Lines Expenses			182
88	(565) Transmission of Electricity by Others		84,007	0
89	(566) Miscellaneous Transmission Expenses		4,731,114	2,584,726
90	(567) Rents		2,680	0
91	TOTAL Operation (Enter Total of lines 83 thru 90)		\$8,606,539	\$5,883,996
92	Maintenance			
93	(568) Maintenance Supervision and Engineering		(\$20,214)	\$186,770
94	(569) Maintenance of Structures		159,685	249,729
95	(570) Maintenance of Station Equipment		5,017,850	4,808,389
96	(571) Maintenance of Overhead Lines		2,524,337	2,153,924
97	(572) Maintenance of Underground Lines		165,050	155,717
98	(573) Maintenance of Miscellaneous Transmission Plant		90,064	109,481
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)		\$7,936,772	\$7,664,010
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)		\$16,543,311	\$13,548,006
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580) Operation Supervision and Engineering		\$2,833,069	\$4,467,293

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/96	Year of Report Dec. 31, 1996
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount For Previous Year (c)	
104	3. DISTRIBUTION Expenses (Continued)			
105	(581) Load Dispatching	0	0	
106	(582) Station Expenses	240,281	286,084	
107	(583) Overhead Line Expenses	2,634,082	3,294,220	
108	(584) Underground Line Expenses	2,075,733	2,557,632	
109	(585) Street Lighting and Signal System Expenses	5	(210)	
110	(586) Meter Expenses	5,059,264	5,347,425	
111	(587) Customer Installations Expenses	1,242,417	1,394,756	
112	(588) Miscellaneous Expenses	14,693,324	14,231,523	
113	(589) Rents	467,727	520,175	
114	TOTAL Operation (Enter Total of lines 103 thru 113)	\$29,245,902	\$32,098,898	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	\$608,769	\$76,528	
117	(591) Maintenance of Structures	296,918	472,393	
118	(592) Maintenance of Station Equipment	4,121,132	3,665,326	
119	(593) Maintenance of Overhead Lines	14,546,179	11,208,877	
120	(594) Maintenance of Underground Lines	1,020,985	1,324,223	
121	(595) Maintenance of Line Transformers	776,900	700,374	
122	(596) Maintenance of Street Lighting and Signal Systems	1,520,609	1,327,674	
123	(597) Maintenance of Meters	621,425	767,657	
124	(598) Maintenance of Miscellaneous Distribution Plant	250,992	333,892	
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	\$23,763,909	\$19,876,944	
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	\$53,009,811	\$51,975,842	
127	4. CUSTOMER ACCOUNTS EXPENSES			
128	Operation			
129	(901) Supervision	\$955,346	\$731,970	
130	(902) Meter Reading Expenses	7,061,645	7,184,216	
131	(903) Customer Records and Collection Expenses	40,746,379	25,283,094	
132	(904) Uncollectible Accounts	3,750,000	7,200,000	
133	(905) Miscellaneous Customer Accounts Expenses	717,736	2,690,397	
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	\$53,231,106	\$43,089,677	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
136	Operation			
137	(907) Supervision	\$134,759	\$165,136	
138	(908) Customer Assistance Expenses	66,157,534	88,268,228	
139	(909) Information and Instructional Expenses	532,605	301,541	
140	(910) Miscellaneous Customer Service and Information Expenses	879,673	660,453	
141	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 137 thru 140)	\$67,704,571	\$89,395,358	
142	6. SALES EXPENSES			
143	Operation			
144	(911) Supervision	\$73,086	0	
145	(912) Demonstrating and Selling Expenses	6,234,495	194,516	
146	(913) Advertising Expenses	31,363	(6,812)	
147	(916) Miscellaneous Sales Expenses	0	0	
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	\$6,338,944	\$187,704	
149	7. ADMINISTRATIVE AND GENERAL EXPENSES			
150	Operation			
151	(920) Administrative and General Salaries	\$34,471,351	\$27,109,015	
152	(921) Office Supplies and Expenses	4,906,517	7,706,568	
153	(Less) (922) Administrative Expenses Transferred--Credit	90,317	88,059	

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) 12/31/96	Year of Report Dec. 31, 1996
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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	\$13,573,339	\$6,412,321
156	(924) Property Insurance	9,941,269	9,937,378
157	(925) Injuries and Damages	8,273,692	9,367,996
158	(926) Employee Pensions and Benefits	28,485,327	29,579,915
159	(927) Franchise Requirements	0	0
160	(928) Regulatory Commission Expenses	1,252,760	949,298
161	(929) (Less) Duplicate Charges--Cr.	6,004,254	4,022,833
162	(930.1) General Advertising Expenses	75,411	150,985
163	(930.2) Miscellaneous General Expenses	10,027,473	16,756,083
164	(931) Rents	1,260,013	711,823
165	TOTAL Operation (Enter Total of lines 151 Thru 164)	\$106,172,581	\$104,570,490
166	Maintenance		
167	(935) Maintenance of General Plant	\$728,199	\$3,008,293
168	TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167)	\$106,900,780	\$107,578,783
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80,100,126,134,141,148 and 168)	\$1,493,438,213	\$1,345,414,655

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)	12/22/96
2. Total Regular Full-Time Employees	4,629
3. Total Part-Time and Temporary Employees	553
4. Total Employees	5,182

As a result of the latest FERC compliance audit, deferred fuel and capacity expenses in accounts 55798 and 55799 have been reclassified as follows:

Deferred debits for both the Wholesale and Retail portion are reflected on FERC form page 114 as Regulatory Debits.

Deferred credits for Wholesale, Retail and capacity are reflected on FERC form page 114 as Regulatory Credits.

Deferred fuel and capacity charges were the only items in FERC accounts 55798 and 55799 (Other Expenses).

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.) 12/31/96	Year of Report Dec. 31, 1996
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

- Report all power purchases made during the year. Iso report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
- 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.
- 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 firm 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	AUBURNDALE COGENERATOR (1)	OS	COG	131	131	**
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	**

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 data 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
34,439			0	318,292		318,292	2
3,583			0	94,078		94,078	3
77,740			1,726,560	1,520,084		3,246,644	4
100,963			0	2,743,578		2,743,578	5
0			0	0		0	6
77,951			3,261,960	1,564,443		4,826,403	7
339,701			12,199,541	6,655,474		18,855,015	8
11,569			0	309,003		309,003	9
1,034,722			24,287,104	24,520,022		48,807,126	10
100,648			3,467,227	2,056,865		5,524,092	11
160,786			5,884,320	3,226,018		9,110,338	12
110,200			3,852,039	1,701,103		5,553,142	13
313,636			6,915,056	6,510,324		13,425,380	14

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo. Da. Yr) 12/31/96	Year of Report Dec. 31, 1996
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**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 firm 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	GLADES ELECTRIC COOPERATIVE INC. (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	TIGER BAY COGENERATOR (1)	OS	COG	218	218	**
9	MULBERRY ENERGY COGEN (1)	OS	COG	110	110	**
10	ORANGE COGEN LIMITED (1)	OS	COG	74	74	**
11						
12						
13						
14						

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.
4. 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.
5. 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 data 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)	
123			0	\$12,279		\$12,279	1
11			0	428		428	2
12			0	168		168	3
826,478			22,455,261	23,148,127		45,603,388	4
857,249			22,778,112	23,595,594		46,373,706	5
700,621			14,456,829	17,531,090		31,987,919	6
201,826			9,355,905	6,107,105		15,463,010	7
1,427,639			45,418,398	27,362,461		72,780,859	8
499,289			29,265,588	8,159,066		37,424,654	9
401,038			16,558,524	8,636,962		25,195,486	10
							11
							12
							13
							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) 12/31/96	Year of Report Dec. 31, 1996
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**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 firm 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	* 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	0	0	**
4	SOUTHERN SERVICES INC.	LF	FERC NO. 70	409	409	**
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	CITY OF KISSIMMEE (2)	OS	FERC NO. 94	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	ENRON POWER MARKETING (2)	OS	FERC NO. 55	N/A	N/A	N/A
13	CITY OF TALLHASSEE (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

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.
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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
813			0	21,708		21,708	2
0			0	0		0	3
2,186,247			56,497,805	40,783,999		97,281,804	4
337,668			0	12,636,432		12,636,432	5
0			0	0		0	6
274,119			0	6,412,933		6,412,933	7
123,074			5,656,404	3,548,638		9,205,042	8
0			0	0		0	9
143,191			0	4,636,460		4,636,460	10
0			0	0		0	11
127,268			0	3,320,220		3,320,220	12
226			0	2,598,640		2,598,640	13
898			0	1,018,412		1,018,412	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) 12/31/96	Year of Report Dec. 31, 1996
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**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 firm 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.

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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	CITY OF LAKE WORTH (2)	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	ELECTRIC CLEARINGHOUSE INC. (2)	OS	FERC NO.156	N/A	N/A	N/A
12	ALABAMA ELECTRIC (2)	OS	FERC NO.148	N/A	N/A	N/A
13	LOUIS DREYFUS (2)	OS	FERC NO.155	N/A	N/A	N/A
14	CATEX VITOL ELECTRIC (2)	OS	FERC NO.154	N/A	N/A	N/A

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.

4. 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.

5. 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.
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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)	
2,113			0	\$78,675		\$78,675	1
2,914			0	111,109		111,109	2
54,546			0	1,253,605		1,253,605	3
625			0	22,783		22,783	4
446			0	23,221		23,221	5
29			0	701		701	6
258,937			0	1,091,974		1,091,974	7
36,125			0	1,331,812		1,331,812	8
0			0	0		0	9
21,434			0	725,745		725,745	10
29,489			0	636,075		636,075	11
50			0	1,311		1,311	12
13,640			0	336,214		336,214	13
1,518			0	24,997		24,997	14

**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:

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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.

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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 (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	KOCH POWER SERVICES (2)	OS	FERC NO.159	N/A	N/A	N/A
2	NORAM SERVICES INC. (2)	OS	FERC NO.167	N/A	N/A	N/A
3	TENNESSEE VALLEY AUTHORITY (2)	OS	FERC NO. 92	N/A	N/A	N/A
4	WESTERN GAS RESOURCES (2)	OS	FERC NO.168	N/A	N/A	N/A
5	L.G. & E. POWER MKTG. (2)	OS	FERC NO.157	N/A	N/A	N/A
6	P.E.C.O. ENERGY CO. (2)	OS	TARIFF NO. 4	N/A	N/A	N/A
7	SONAT POWER (2)	OS	FERC NO.160	N/A	N/A	N/A
8	CITY OF NEW SMYRNA BEACH (2)	OS	FERC NO.104	N/A	N/A	N/A
9	REEDY CREEK (2)	OS	FERC NO.119	N/A	N/A	N/A
10	DELHI ENERGY SERVICE (2)	OS	FERC NO.165	N/A	N/A	N/A
11						
12	* INADVERTENT INTERCHANGE (NET)					
13						
14	TOTAL PURCHASED & INTERCHANGE POWER					

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo, Da, Yr)
12/31/96

Year of Report
Dec. 31, 1996

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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4. 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.

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8. The data 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)	
11,406				\$237,111		\$237,111	1
3,159				81,917		81,917	2
0				200		200	3
6,527				214,274		214,274	4
22,542				686,851		686,851	5
80,718				2,154,246		2,154,246	6
14,398				337,003		337,003	7
574				22,024		22,024	8
1,027				36,149		36,149	9
500				8,750		8,750	10
							11
2,439							12
							13
11,154,884	0	0	284,036,633	250,166,753	0	534,203,386	14

< Page 326 Line 1 Column a >

NOTES:

OS(1) - COGENERATION AND SMALL POWER PRODUCERS.

COG - FIRMED AND AS AVAILABLE. COGENERATION CONTRACTS FILED WITH AND APPROVED BY THE FLA. PUBLIC SERVICE COMMISSION.

* - GLADES ELECTRIC COOPERATIVE, INC. IS NOT REGULATED BY FERC OR THE FLA. PUBLIC SERVICE COMMISSION.

** - AVG. MONTHLY CP DEMAND IS NOT MAINTAINED AS A CORPORATE STATISTIC.

< Page 326.2 Line 1 Column a >

OS(2) - ECONOMY INTERCHANGE PURCHASES.

OS(3) - ECONOMY AND EMERGENCY INTERCHANGE PURCHASES.

(1) - TAMPA ELECTRIC CO. RATE SCHEDULE FERC NO. 46. EARLIEST TERMINATION DATE IS 12/31/11.

(2) - SOUTHERN SERVICES INC. RATE SCHEDULE FERC NO. 70.

< Page 326.4 Line 12 Column a >

INADVERTENT INTERCHANGE IS BEING REPORTED AS A NET TOTAL ADJUSTMENT PER FERC LETTER DATED 05/09/91.

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) 12/31/96	Year of Report Dec. 31, 1996
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 Classifi- cation (d)
1	Florida Municipal Power Agency	* See footnote (1)	* Fla. Municipal Pwr Agency (17)	LF
2				
3	Florida Power & Light	Tallahassee	* Florida Power & Light (15)	OS
4				
5	City of Gainesville	* See footnote (2)	City of Gainesville	OS
6				
7	City of Homestead	Tallahassee	Florida Power & Light	OS
8				
9	Jacksonville Elec Authority	Tallahassee	Seminole Elec Cooperative, Inc.	OS
10				
11	City of Keywest	Tallahassee	Florida Power & Light	OS
12				
13	Southern Company	* See footnote (3)	Southern Company	OS
14				
15	City of Lake Worth Utilities	Tallahassee	Florida Power & Light	OS
16				
17	City of Lakeland	* See footnote (4)	City of Lakeland	OS

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo., Da., Yr)
12/31/96

Year of Report
Dec. 31, 1996

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)	Fla Municipal Pwr		0	0	1
						2
* Footnote (18)	Tallahassee	Fla Power & Light		999	975	3
						4
Footnote (18)	See footnote (2)	Gainesville		25,712	24,969	5
						6
Footnote (18)	Tallahassee	Fla Power & Light		149	148	7
						8
Footnote (18)	Tallahassee	Fla Power & Light		157	154	9
						10
Footnote (18)	Tallahassee	Fla Power & Light		15	15	11
						12
Footnote (18)	See footnote (3)	Southern Company		24,446	23,837	13
						14
Footnote (18)	Tallahassee	Fla Power & Light		771	756	15
						16
Footnote (18)	See footnote (4)	City of Lakeland		2,806	2,721	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.
	\$2,863,597		\$2,863,597	1
			0	2
	4,543		4,543	3
			0	4
	62,786		62,786	5
			0	6
	476		476	7
			0	8
	448		448	9
			0	10
	43		43	11
			0	12
	44,087		44,087	13
			0	14
	1,770		1,770	15
			0	16
	363		363	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) 12/31/96	Year of Report Dec. 31, 1996
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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 Classifi- cation (d)
1	City of New Smyrna Beach	* See footnote (5)	City of New Smyrna Beach	OS
2				
3	Oglethorpe Power Corporation	* See footnote (6)	Oglethorpe Power Corporation	OS
4				
5	Orlando Utilities Commission	* See footnote (7)	Orlando Utilities Commission	OS
6				
7	Reedy Creek Improvement District	* See footnote (8)	Reedy Creek Improvement District	OS
8				
9	Seminole Elec Cooperative, Inc.	* See footnote (9)	* Seminole Elec Coop. Inc.(16)(17)	LF
10				
11	Southeastern Power Administration	Project	Preference Customers (17)	LF
12				
13	City of St. Cloud	* See footnote (10)	City of St. Cloud	OS
14				
15	City of Starke	Gainesville	Florida Power & Light	OS
16				
17	City of Tallahassee	* See Footnote (11)	City of Tallahassee	OS

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) 12/31/96	Year of Report Dec. 31, 1996
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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		
				Megatthours Received (i)	Megatthours Delivered (j)	
Footnote (18)	See footnote (5)	New Smyrna Beach		94,301	92,044	1
						2
Footnote (18)	See footnote (6)	Oglethorpe Pwr Corp.		7,380	7,179	3
						4
Footnote (18)	See footnote (7)	Orlando Util. Comm.		21,937	21,322	5
						6
118	See footnote (8)	Reedy Creek Improv.		243	241	7
						8
106	See footnote (9)	Seminole Elec Coop.		8,993	8,993	9
						10
65	Project	Preference Customers		190,971	178,000	11
						12
Footnote (18)	See footnote (10)	St. Cloud - Holopawn		29,030	28,000	13
						14
Footnote (18)	See footnote (10)	St. Cloud - Holopawn		18	18	15
						16
Footnote (18)	Gainesville	Gainesville		34,609	33,705	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.
	\$172,020		\$172,020	1
			0	2
	10,665		10,665	3
			0	4
	42,785		42,785	5
			0	6
	578,574		578,574	7
			0	8
	9,282,425		9,282,425	9
			0	10
	756,190		756,190	11
			0	12
	56,114		56,114	13
				14
	114		114	15
			0	16
	192,881		192,881	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) 12/31/96	Year of Report Dec. 31, 1996
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	Tampa Electric Company	* See Footnote (12)	Tampa Electric Company	OS	
2					
3	Crystal River No. 3 Participants	Florida Power Corporation	* See Footnote (13)	LF	
4					
5	Florida Crushed Stone	* See Footnote (14)	Florida Power & Light (17)	LF	
6					
7	Louisville Power Marketing	* See Footnote (24)	Louisville Power Marketing	OS	
8					
9	Southern Wholesale Power Marketing	City of Tallahassee	Southern Wholesale Pwr Marketing	OS	
10					
11	Enron	* See Footnote (19)	* See Footnote (21)	OS	
12					
13	L.G. & E. Power Mktg.	* See Footnote (20)	* See Footnote (22)	OS	
14					
15	Louis Dreyfus	Orlando Utilities Commission	Southern Services Inc.	OS	
16					
17	Electric Clearinghouse	Seminole Electric Co-operative I.	Southern Services Inc.	OS	

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) 12/31/96	Year of Report Dec. 31, 1996
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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)	See Footnote (11)	Tallahassee		20,194	19,672	1
						2
Footnote (18)	Tallahassee	Fla Power & Light		230,924	224,865	3
						4
Footnote (18)	Fla Power Corp.	See footnote 13		0	0	5
						6
Footnote (18)	See Footnote (24)	Louisville Pwr Mktg.		2,264	2,207	7
						8
Footnote (18)	Oglethorpe	Sem. Electric Corp.		0	0	9
						10
Footnote (18)	See Footnote (19)	See Footnote (21)		83	81	11
						12
Footnote (18)	See Footnote (20)	See Footnote (22)		21,716	21,167	13
						14
Footnote (18)	Orlando Util. Comm.	Sou. Services Inc.		2,887	2,815	15
						16
Footnote (18)	Sem. Electric Corp.	Sou. Services Inc.		450	439	17

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.
	\$357,395		\$357,395	1
			0	2
	641,102		641,102	3
			0	4
	2,012,633		2,012,633	5
			0	6
	5,090		5,090	7
			0	8
191,245			191,245	9
			0	10
	237		237	11
			0	12
	51,664		51,664	13
			0	14
	8,216		8,216	15
			0	16
	1,166		1,166	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) 12/31/96	Year of Report Dec. 31, 1996
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as "wheeling")

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.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
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).
4. 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 Classifi- cation (d)
1	Woram Energy	Orlando Utilities Commission	Southern Services Inc.	OS
2				
3	P.E.C.O Energy Co.	Orlando Utilities Commission	Southern Services Inc.	OS
4				
5	Koch Power Services	* See Footnote (23)	Southern Services Inc.	OS
6				
7	Sonat Power	Southern Services Inc.	Sonat Power	OS
8				
9	TOTAL			
10				
11				
12				
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) 12/31/96	Year of Report Dec. 31, 1996			
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as "wheeling")						
<p>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.</p> <p>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.</p>		<p>as identified in column (d), is provided.</p>				
<p>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,</p>		<p>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.</p> <p>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.</p>				
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)	Orlando Util. Comm.	Sou. Services Inc.		947	923	1
						2
Footnote (18)	Orlando Util. Comm.	Sou. Services Inc.		3,200	3,120	3
						4
Footnote (18)	See Footnote (23)	Sou. Services Inc.		2,376	2,305	5
						6
Footnote (18)	Sou. Services Inc.	Sou. Services Inc.		1,513	1,475	7
						8
				729,091	702,760	9
						10
						11
						12
						13
						14
						15
						16
						17

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo, Da, Yr)
12/31/96

Year of Report
Dec. 31, 1996

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.
	\$2,453		\$2,453	1
			0	2
	9,099		9,099	3
			0	4
	6,205		6,205	5
			0	6
	4,312		4,312	7
				8
191,245	17,169,453	0	17,360,698	9
				10
				11
				12
				13
				14
				15
				16
				17

< Page 328 Line 1 Column b >

(1) Energy received from Municipal Power Agency interconnections.

< Page 328 Line 1 Column c >

(17) All long term contract classifications remain in effect for life unless terminated by either party with written notice.

< Page 328 Line 3 Column c >

(15) All Other Service (OS) are classified as hour by hour transmission service transactions.

< Page 328 Line 5 Column b >

(2) Energy received from Reedy Creek Improvement District, Jacksonville, Seminole Electric Cooperative, Orlando Utilities, Tallahassee, New Smyrna Beach, Oglethorpe Power Corporation & Tampa Electric Company.

< Page 328 Line 13 Column b >

(3) Energy received from Gainesville, Orlando Utilities & Tampa Electric Company.

< Page 328 Line 17 Column b >

(4) Energy received from Oglethorpe Power Corporation, Tampa Electric Company, Florida Power & Light & Seminole Electric Cooperative.

< Page 328.1 Line 1 Column b >

(5) Energy received from Gainesville, Jacksonville, Seminole Electric Cooperative, Orlando Utilities, Tallahassee & Tampa Electric Company.

< Page 328.1 Line 3 Column b >

(6) Energy received from Gainesville, Orlando Utilities & Tampa Electric Company.

< Page 328.1 Line 5 Column b >

- (7) Energy received from reedy Creek Improvement District, Jacksonville, Seminole Electric Cooperative, Tallahassee, Tampa Electric Company & City of New Smyrna Beach.

< Page 328.1 Line 7 Column b >

- (8) Energy received from Reedy Creek Improvement District interconnections.

< Page 328.1 Line 9 Column b >

- (9) Energy received from Seminole Electric Cooperative interconnections.

< Page 328.1 Line 9 Column c >

- (16) Seminole Electric Cooperative's monthly energy charge based on highest hourly usage during the month.
- (17) All long term contract classifications remains in effect for life unless terminated by either party with written notice.

< Page 328.1 Line 13 Column b >

- (10) Energy received from Tampa Electric Company.

< Page 328.1 Line 17 Column b >

- (11) Energy received from Florida Power & Light, Gainesville, Jackson Bluff Hydro Plant, Jacksonville, City of Lake Worth, New Smyrna Beach, Orlando Utilities, Seminole Electric Cooperative, Tampa Electric Company & Vero Beach.

< Page 328.2 Line 1 Column b >

- (12) Energy received from Gainesville, Jacksonville, New Smyrna Beach, Reedy Creek Improvement District, Seminole Electric Cooperative & Tallahassee.

< Page 328.2 Line 3 Column c >

(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, Tallahassee, Orlando Utilities & Seminole Electric Cooperative.

< Page 328.2 Line 5 Column b >

(14) Florida Crushed Stone interconnection - Florida Crushed Stone plant substation.

< Page 328.2 Line 7 Column b >

(24) Energy received from Tallahassee and Seminole Electric Cooperative.

< Page 328.2 Line 11 Column b >

(19) Energy received from New Smyrna Beach and Seminole Electric Cooperative.

< Page 328.2 Line 11 Column c >

(21) Energy delivered to Gainesville and Lakeland.

< Page 328.2 Line 13 Column b >

(20) Energy received from Orlando Utilities, Seminole Electric Cooperative & Tallahassee.

< Page 328.2 Line 13 Column c >

(22) Energy delivered to Gainesville, Southern Company, Services, Seminole Electric Cooperative & Oglethrope Power Corporation.

< Page 328.3 Line 5 Column b >

(23) Energy received from Orlando Utilities and Seminole Electric Cooperative.

< Page 329 Line 3 Column e >

(18) FERC Electric Tariff 2nd Revised Vol 1.

< Page 328.3 Line 3 Column e >

(17) Energy delivered to Crystal River No. 1 Station, which includes City of Leesford, New Smyrna Beach, City of Seaside, Orlando Utilities & Seminole Electric Cooperative.

< Page 328.3 Line 5 Column e >

(16) Florida Crystals Stone Interconnection - Florida Crystals Stone Plant Station.

< Page 328.3 Line 7 Column e >

(15) Energy received from Tallahassee and Seminole Electric Cooperative.

< Page 328.3 Line 11 Column e >

(14) Energy received from New Smyrna Beach and Seminole Electric Cooperative.

< Page 328.3 Line 15 Column e >

(13) Energy delivered to Gainesville and Lakeland.

< Page 328.3 Line 19 Column e >

(12) Energy received from Orlando Utilities, Seminole Electric Cooperative & Tallahassee.

< Page 328.3 Line 23 Column e >

(11) Energy delivered to Gainesville, Southern Company Services, Seminole Electric Cooperative & Ocala-Orange Power Corporation.

< Page 328.3 Line 27 Column e >

(10) Energy received from Orlando Utilities and Seminole Electric Cooperative.

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	CITY OF TALLAHASSEE	0	0	84,007			84,007
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	TOTAL	0	0	84,007	0	0	84,007
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) 12/31/96	Year of Report Dec. 31, 1996
MISCELLANEOUS GENERAL EXPENSES (Account 930.2)(ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	\$1,124,379		
2	Nuclear Power Research Expenses	0		
3	Other Experimental and General Research Expenses	(241,057)		
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	995,560		
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)	*	\$73,026	
7	Directors' Fees (930.23)(Detail Page 335A)	*	89,500	
8	Other Expenses (930.30)(Detail Page 335A)	*	7,902,913	
9	Management Development (930.32)	30,861		
10	Corporate Expense Allocation (930.34)	52,291		
11				
12				
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15				
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45				
46	TOTAL	\$10,027,473		

< Page 335 Line 6 Column b >

Company Membership Dues - Account 930.21

Miscellaneous Dues

Central Florida Development Council	\$5,000.00	
Economic Development Council	18,750.00	
Labor Policy Association	7,000.00	
Various Miscellaneous Dues (118)	24,718.02	\$55,468.02

Miscellaneous Expenses

Expense Accounts & Travel (27)	1,263.54	
NUS Operating Service	16,250.00	
Various Miscellaneous Expenses (1)	44.94	1,755.48

Total Account 930.21		\$73,026.50
		=====

< Page 335 Line 7 Column b >

Corporate Expense - Account 930.23

Directors' Retainer Fees and Meeting Compensation

R. Mark Bostick	\$29,000.00
Allen Keesler	21,000.00
Frank Logan	27,500.00
Clarence V. Mckee	3,750.00
Joan D. Ruffier	4,500.00
Jean Giles Wittner	3,750.00

	\$89,500.00
	=====

< Page 335 Line 8 Column B >

Other Expenses - Account 930.30

Computer Services Charges	\$4,049,897.75
Equipment Maintenance	3,139,601.05
Expense Accounts & Travel (123)	1,878,840.49
Materials & Office Supplies	250.38
Payroll	1,530.12
Journal Entry Adjustments	(1,940,197.58)
Outside Service - Various (7)	522,859.49

Total Account 930.30	\$7,902,912.63
	=====

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) 12/31/96	Year of Report Dec. 31, 1996
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)

(Except amortization of acquisition adjustments)

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).

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.

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.

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.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional

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.

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 average remaining life of surviving plant.

If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

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.

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	\$11,056,325	\$11,056,325
2	Steam Product Plant	83,953,128	0	0	83,953,128
3	Nuclear Production Plant	50,014,890	0	0	50,014,890
4	Hydraulic Production Plant--Conventional	0	0	0	0
5	Hydraulic Production Plant--Pumped Storage	0	0	0	0
6	Other Production Plant	17,108,114	561,042	0	17,669,156
7	Transmission Plant	24,346,430	0	0	24,346,430
8	Distribution Plant	75,337,551	1,816,534	0	77,154,085
9	General Plant	25,901,679	935,493	0	26,837,172
10	Common Plant--Electric	0	0	0	0
11	TOTAL	\$276,661,792	\$3,313,069	\$11,056,325	\$291,031,186

B. Basis for Amortization Charges

ACCOUNT 404

Subaccount 370.1 - Meters Energy Conv.

Subaccount 398.1 - Misc. Equip. Energy Conv.

ASL = 5 Years

NSR = 0%

ACCRUAL RATE = 20%

ACCOUNT 405

Subaccount 303 - Intangible

ASL = 5 Years NSR = 0%

ACCRUAL RATE = 20%

Subaccount 303.1 Intangible - CSS

ASL = 10 Years NSR = 0%

ACCRUAL RATE = 10%

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 FACILITY - CONTRA ACCOUNT 114.00	
4	- AMORTIZATION PERIOD = 1 MONTH	384,758
5	TOTAL-425	384,758
6		
7	ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS	3,516,689
8	TOTAL-426	3,516,689
9		
10		
11		
12		
13	ACCOUNT 431 - OTHER INTEREST EXPENSE	
14		
15	CUSTOMER DEPOSITS - RATE 6.00-7.00% PER ANNUM	5,265,545
16	COMMERCIAL PAPER - RATE 5.56% WEIGHTED AVERAGE	146,669
17	INTEREST RELATED TO PROJECTED TAX DEFICIENCY ON	
18	VARIOUS AUDIT ISSUES FOR THE TAX	
19	YEARS 1986 THROUGH 1995 - RATE 6.00% - 12.00%	2,595,935
20	CAPITAL LEASE - RATE 5.65% TERM - 60 MONTHS	176,685
21	INTEREST RELATED TO WHOLESALE RATE LIMITATION	
22	REFUND - RATE 8.67% - 9.00%	197,595
23	INTEREST RELATED TO WHOLESALE QUALIFYING FACILITY	
24	REFUND - RATE 8.67% - 9.00%	105,815
25	DEFERRED MICP - RATE 5.64%	192,315
26	MISCELLANEOUS OTHER INTEREST EXPENSE - RATE 3.19%	175,019
27	DEFERRED INTEREST EXPENSE - ACCT 431xx	(2,653,918)
28		
29	TOTAL-431	6,201,660
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FLORIDA POWER CORPORATION
ORIGINAL REPORT
YEAR ENDING-DECEMBER 31, 1996

ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

TAKE STOCK IN CHILDREN	\$200,000
UNITED WAY OF PINELLAS COUNTY	177,756
FLORIDA PROGRESS FOUNDATION	85,000
HEART OF FLORIDA UNITED WAY	78,906
VARIOUS HEALTH & HUMAN SERVICES	162,779
EDUCATION RELATED CONTRIBUTIONS	162,883
MISCELLANEOUS CULTURAL ORGANIZATIONS	39,250
MISC. CIVIC & COMMUNITY ORGANIZATIONS	160,256

TOTAL CONTRIBUTIONS-SUBACCOUNTS 426.11 & 426.12	1,066,831
CIVIC & SOCIAL CLUB DUES & EXPENSES SUBACCOUNT-426.13	130,215
LIFE INSURANCE SUBACCOUNT-426.20	133,556
PENALTIES-SUBACCOUNT-426.30	454,165
CERTAIN CIVIC, POLITICAL & RELATED ACTIVITIES SUBACCOUNT-426.40	1,462,514
LEGISLATIVE ACTIVITIES-NONDEDUCTIBLE SUBACCOUNT-426.41	269,408
MIS. OTHER DEDUCTIONS-SUBACCOUNT-426.59	0

TOTAL MISC. INCOME DEDUCTIONS-ACCOUNT 426	\$3,516,689

Name of Respondent
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This Report Is:
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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. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

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 for Current Year (b) + (c) (d)	Deferred in Account 182.5 at Beginning of year (e)
1	FPSC DOCKET NO. 910890-EI		\$175,215	\$175,215	\$175,215
2	RETAIL RATE CASE FILING			0	
3	FERC DOCKET NO. ER95-469-000/ER95-457-000		37,341	37,341	37,225
4	WHOLESALE RATE CASE FILING				
5	MISCELLANEOUS EXPENSES RELATING TO:				
6	VARIOUS FPSC AND FERC DOCKETS		317,374	317,374	
7	NRC REGULATORY ACTIVITIES		301,419	301,419	
8	ENVIRONMENTAL REGULATORY ACTIVITIES		173,028	173,028	
9	ANNUAL CHARGES UNDER CFR 18 PART 382 FOR	248,383		248,383	
10	PERIOD BEGINNING 10/1/95 ENDING 9/30/96				
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45					
46	TOTAL	\$248,383	\$1,004,377	\$1,252,760	\$212,440

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

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

EXPENSES INCURRED DURING YEAR

AMORTIZED DURING YEAR

CHARGED CURRENTLY TO			Deferred to Account 182.3 (i)	Contra Account (j)	AMORTIZED DURING YEAR		Line No.
Department (f)	Account No. (g)	Amount (h)			Amount (k)	Deferred in Account 182.3, End of Year (l)	
				928	\$175,215	0	1
							2
ELECTRIC	928	116	0	928	37,225	0	3
							4
							5
ELECTRIC	928	317,374	0			0	6
ELECTRIC	928	301,419	0			0	7
ELECTRIC	928	173,028	0			0	8
ELECTRIC	928	248,383	0			0	9
							10
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		\$1,040,320	0		\$212,440	0	46

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Year of Report
Dec. 31, 1996

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.)
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
 - (2) Fossil-fuel steam
 - (3) Internal combustion or gas turbine
 - (4) Nuclear
 - (5) Unconventional generation
 - (6) 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

Line No.	Classification (a)	Description (b)
1	A(1b) GENERATION - FOSSIL FUEL STEAM	PWR PLT ENVIRON IMPROVE PROG
2	A(1b) GENERATION - FOSSIL FUEL STEAM	PWR PLT O&M/HR IMPROVEMENT
3	A(4) DISTRIBUTION	DVR PROJECT
4	A(6) OTHER	R&D GEN RESEARCH
5		
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8	TOTAL	
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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)
12/31/96

Year of Report
Dec. 31, 1996

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)		
\$100,000	0	512	\$100,000	0	1
42,611	0	506	42,611	0	2
78,835	0		0	78,835	3
(247,383)	0	930	(247,383)	0	4
	0				5
					6
					7
(25,937)	0		(104,772)	78,835	8
					9
					10
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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)
12/31/96

Year of Report
Dec. 31, 1996

DISTRIBUTION OF SALARIES AND WAGES

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	\$52,212,179		
4	Transmission	4,110,953		
5	Distribution	17,421,671		
6	Customer Accounts	21,665,563		
7	Customer Service and Informational	7,607,370		
8	Sales	2,090,365		
9	Administrative and General	19,527,922		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	\$124,636,023		
11	Maintenance			
12	Production	41,487,878		
13	Transmission	4,050,806		
14	Distribution	8,419,954		
15	Administrative and General	251,370		
16	TOTAL Maint. (Total of lines 12 thru 15)	\$54,210,008		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	\$93,700,057		
19	Transmission (Enter Total of lines 4 and 13)	\$8,161,759		
20	Distribution (Enter Total of lines 5 and 14)	\$25,841,625		
21	Customer Accounts (Transcribe from line 6)	21,665,563		
22	Customer Service and Informational (Transcribe from line 7)	7,607,370		
23	Sales (Transcribe from line 8)	2,090,365		
24	Administrative and General (Enter Total of lines 9 and 15)	\$19,779,292		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	\$178,846,031	\$1,797,660	\$180,643,691
26	Gas			
27	Operation			
28	Production--Manufactured Gas	0		
29	Production--Nat. Gas (Including Expl. and Dev.)	0		
30	Other Gas Supply	0		
31	Storage, LNG Terminaling and Processing	0		
32	Transmission	0		
33	Distribution	0		
34	Customer Accounts	0		
35	Customer Service and Informational	0		
36	Sales	0		
37	Administrative and General	0		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	0		
39	Maintenance			
40	Production--Manufactured Gas	0		
41	Production--Natural Gas	0		
42	Other Gas Supply	0		
43	Storage, LNG Terminaling and Processing	0		
44	Transmission	0		
45	Distribution	0		
46	Administrative and General	0		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	0		

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) 12/31/96	Year of Report Dec. 31, 1996
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)	0		
56	Customer Service and Informational (Line 35)	0		
57	Sales (Line 36)	0		
58	Administrative and General (Lines 37 and 46)	0		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	0		0
60	Other Utility Departments			
61	Operation and Maintenance	0	0	0
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	\$178,846,031	\$1,797,660	\$180,643,691
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	46,643,307	4,977,696	51,621,003
66	Gas Plant	0	0	0
67	Other	0	0	0
68	TOTAL Construction (Total of lines 65 thru 67)	\$46,643,307	\$4,977,696	\$51,621,003
69	Plant Removal (By Utility Departments)			
70	Electric Plant	5,369,044	1,272,967	6,642,011
71	Gas Plant	0		0
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	\$5,369,044	\$1,272,967	\$6,642,011
74	Other Accounts (Specify):			
75	PRELIMINARY SURVEY AND INVESTIGATION	0	0	0
76	COMPUTER SERVICE CHARGES	12,736,560	199,770	12,936,330
77	OTHER WORK IN PROCESS	4,097,915	64,274	4,162,189
78	RESEARCH AND DEVELOPMENT	0	0	0
79	MISCELLANEOUS OPERATING RESERVES	4,917,246	77,126	4,994,372
80	CURRENT LIABILITY	2,320,875	36,402	2,357,277
81	DEFERRED CREDIT	268,336	4,209	272,545
82	OTHER OPERATING REVENUE	22,077	346	22,423
83	MERCHANDISING	0	0	0
84	OTHER INCOME	148	2	150
85	OTHER INCOME DEDUCTIONS	723,688	11,351	735,039
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	\$25,086,845	\$393,480	\$25,480,325
96	TOTAL SALARIES AND WAGES	\$255,945,227	\$8,441,803	\$264,387,030

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) 12/31/96	Year of Report Dec. 31, 1996
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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)	30,784,795
3	Steam	20,914,864	23	Requirements Sales for Resale (See instruction 4, page 311.)	2,088,748
4	Nuclear	2,186,447	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	618,985
5	Hydro--Conventional		25	Energy Furnished Without Charge	
6	Hydro--Pumped Storage		26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	165,344
7	Other	1,051,913	27	Total Energy Losses	1,676,567
8	(Less) Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Thru 27) (MUST EQUAL LINE 20)	35,334,439
9	Net Generation (Enter Total of lines 3 thru 8)	24,153,224			
10	Purchases	11,154,884			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received	729,091			
17	Delivered	702,760			
18	Net Transmission for Other (Line 16 minus Line 17)	26,331			
19	Transmission By Other Losses				
20	TOTAL (Enter Total of Lines 9, 10, 14, 18 and 19)	35,334,439			

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	2,925,010	74,600	8,668	9	7-8AM
30	February	2,782,835	123,143	8,807	5	7-8AM
31	March	2,807,068	87,135	7,246	9	8-9AM
32	April	2,423,479	27,164	5,614	29	5-6PM
33	May	3,086,293	17,436	6,360	23	5-6PM
34	June	3,163,157	50,728	6,786	25	2-3PM
35	July	3,642,297	68,765	7,164	22	5-6PM
36	August	3,490,889	44,378	6,802	28	4-5PM
37	September	3,228,588	18,958	7,052	3	4-5PM
38	October	2,693,045	18,011	5,508	1	4-5PM
39	November	2,409,805	40,262	5,190	1	3-4PM
40	December	2,681,973	48,405	7,286	20	6-7PM
41	TOTAL	35,334,439	618,985			

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. Report data for plant in Service only. 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. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees | <ol style="list-style-type: none"> 6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned assignable to each plant. 7. Quantities of fuel burned (line 37) and average cost per unit of fuel burned (line 40) must be consistent with charges to expense accounts 501 and 547 (line 41) as show on line 19. 8. 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	440
7	Plant Hours Connected to Load	12,214	21,735
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	70	75
12	Net Generation, Exclusive of Plant Use -- KWh	3,345,573,000	2,010,347,100
13	Cost of Plant: Land and Land Rights	1,869,309	1,893,551
14	Structures and Improvements	34,426,040	16,881,020
15	Equipment Costs	208,039,698	97,184,914
16	Total Cost	\$244,335,047	\$115,959,485
17	Cost per KW of Installed Capacity (line 5)	219.6467	234.5458
18	Production Expenses: Oper. Supv. & Engr.	1,164,445	1,189,958
19	Fuel	85,069,474	53,048,368
20	Coolants and Water (Nuclear Plants Only)		
21	Steam Expenses	1,091,148	2,340,743
22	Steam From Other Sources		
23	Steam Transferred (Cr.)		
24	Electric Expenses	968,911	180,277
25	Misc. Steam (or Nuclear) Power Expenses	2,209,547	1,232,935
26	Rents		
27	Allowances		
28	Maintenance Supervision and Engineering	665,348	391,905
29	Maintenance of Structures	364,704	81,599
30	Maintenance of Boiler (Or Reactor) Plant	3,470,453	637,990
31	Maintenance of Electric Plant	4,078,037	337,471
32	Maintenance Misc. Steam (or Nuclear) Plant	976,048	2,792,724
33	Total Production Expenses	\$100,058,115	\$62,233,970
34	Expenses per Net KWh	\$0.0299	\$0.0309
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	OIL	GAS OIL
36	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Bbl.	MCF BBL
37	Quantity (Units) of Fuel Burned	5,180,113	2,437,497 2,779,195
38	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil or per Mcf of gas) (Give unit if nuclear)	154,284	1,047 153,676
39	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$17.542	\$2.585 \$15.426
40	Average Cost of Fuel per Unit Burned	\$16.422	\$2.609 \$16.983
41	Avg. Cost of Fuel Burned per Million Btu	\$2.534	\$2.493 \$2.631
42	Avg. Cost of Fuel Burned per KWh Net Gen	\$0.025	\$0.026
43	Average Btu per KWh Net Generation	10,033.000	10,192.000

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 24 "Electric Expenses" and Maintenance Account Nos. 553 and 554 on line 31 "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: CRYSTAL RIVER 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
15,300		16,230		3,110		7
						8
842		1,434		755		9
833		1,394		734		10
108		96		359		11
5,280,247,500		9,935,100,100		2,186,446,801		12
\$2,512,007		0		\$41,218		13
70,034,951		145,242,532		171,160,627		14
271,181,192		733,236,216		472,441,062		15
\$343,728,150		\$878,478,748		\$643,642,907		16
356.4535		594.1287		803.1481		17
1,486,041		1,991,302		25,135,447		18
89,325,508		188,094,235		11,590,483		19
				226,895		20
1,179,223		1,394,299		18,288		21
						22
(296,454)						23
805,061		1,336,365				24
3,240,319		3,793,291		20,519,375		25
		0				26
						27
1,604,612		1,410,966		30,144,668		28
382,833		628,586		1,753,730		29
6,392,069		6,056,137		11,926,356		30
1,461,667		897,211		1,827,860		31
727,834		1,004,882		1,842,452		32
\$106,308,713		\$206,607,274		\$104,985,554		33
\$0.0201		\$0.0207		\$0.0480		34
COAL	OIL	COAL	OIL	NUCLEAR	OIL	35
TONS	BBL	TONS	BBL	MMBTU	BBL	36
2,034,267	17,806	3,713,123	44,833	23,046,392	736	37
12,748	138,773	12,515	139,503		138,166	38
\$42.420	\$28.552	\$50.041	\$28.025	\$0.341	\$34.157	39
\$42.985	\$27.960	\$49.850	\$26.677	\$0.500	\$31.086	40
\$1.686	\$4.797	\$1.992	\$4.553	\$0.500	\$5.357	41
\$0.017		\$0.019		\$0.005		42
9,716.000		9,381.000		10,543.000		43

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 GI plants, report Operating Expenses, Account Nos. 548 and 549 on line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 31 "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: SUWANNEE (d)		Plant Name: BAYBORO (e)		Plant Name: DEBARY (f)		Line No.
STEAM		GAS TURBINES		GAS TURBINES		1
CONVENTIONAL		CONVENTIONAL		CONVENTIONAL		2
1953		1973		1975		3
1956		1973		1992		4
147.00		226.80		861.40		5
145		184		614		6
9,029		2,133		4,264		7
						8
147		232		786		9
145		188		656		10
26		3		12		11
343,596,000		86,463,500		179,433,000		12
\$22,059		0		\$1,983,868		13
4,430,989		1,359,797		8,800,592		14
25,206,535		17,880,751		130,640,801		15
\$29,659,583		\$19,240,548		\$141,425,261		16
201.7658		84.8348		164.1807		17
269,584		82,727		401,814		18
12,402,344		5,174,849		11,164,376		19
						20
544,508		11,168		123,458		21
						22
						23
420,212						24
495,474		200,323		862,327		25
0		146,299		0		26
						27
89,087		46,834		101,680		28
27,031		23,597		150,348		29
183,598						30
20,622		192,225		309,104		31
109,650		66,216		209,380		32
\$14,562,110		\$5,944,238		\$13,322,487		33
\$0.0423		\$0.0687		\$0.0742		34
GAS	OIL	OIL		OIL		35
MCF	BBL	BBL		BBL		36
2,686,847	204,659	196,824		421,570		37
1,021	150,972	138,514		137,959		38
\$3.086	\$20.040	\$27.549		\$27.513		39
\$3.086	\$19.942	\$26.292		\$26.483		40
\$3.024	\$3.145	\$4.519		\$4.571		41
\$0.036		\$0.061		\$0.062		42
11,757.000		13,243.000		13,613.000		43

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (2) [X] An Original [] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/96	Year of Report Dec. 31, 1996
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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 GI plants, report Operating Expenses, Account Nos. 548 and 549 on line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 31 "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: INTERCESSION CITY (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
5,364		603		1,129		7
						8
744		201		217		9
614		162		187		10
11		2		3		11
340,872,500		27,548,300		38,632,700		12
\$746,305		0		0		13
11,889,417		1,424,198		1,074,388		14
114,382,847		26,021,825		19,176,345		15
\$127,018,569		\$27,446,023		\$20,250,733		16
158.7335		149.4881		90.8919		17
579,500		43,738		84,530		18
15,262,119		1,696,979		2,627,081		19
						20
62,756		4,378		8,024		21
						22
						23
						24
703,029		89,285		156,008		25
0						26
						27
118,769		15,895		58,792		28
158,946		2,611		31,620		29
						30
480,278		78,690		195,471		31
414,925		161,541		70,113		32
\$17,780,322		\$2,093,117		\$3,231,639		33
\$0.0521		\$0.0759		\$0.0836		34
GAS	OIL	OIL		OIL		35
MCF	BBL	BBL		BBL		36
2,854,964	251,417	62,057		93,911		37
1,046	135,698	139,738		138,938		38
\$3.063	\$26.831	\$29.279		\$26.178		39
\$3.063	\$25.552	\$27.345		\$27.974		40
\$2.930	\$4.483	\$4.659		\$4.794		41
	\$0.045	\$0.061		\$0.068		42
	12,961.000	13,221.000		14,185.000		43

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 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 31 "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: 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		
406	384	1,326	7		
			8		
200	64	158	9		
160	58	128	10		
0	0	1	11		
23,111,400	9,053,400	34,233,600	12		
\$105,568	\$67,207	0	13		
938,146	429,406	706,189	14		
18,777,080	6,963,912	14,953,157	15		
\$19,820,794	\$7,460,525	\$15,659,346	16		
109.5071	110.3627	102.0817	17		
119,538	18,618	55,761	18		
1,461,753	473,405	1,713,551	19		
			20		
12,202	55	8,870	21		
			22		
			23		
			24		
239,425	78,963	69,827	25		
			26		
			27		
33,435	3,723	30,674	28		
43,964	39,090	16,528	29		
			30		
169,372	100,795	66,371	31		
92,953	79,305	36,083	32		
\$2,172,642	\$793,954	\$1,997,665	33		
\$0.0940	\$0.0876	\$0.0583	34		
OIL	GAS	OIL	GAS	OIL	35
BBL	MCF	BBL	MCF	BBL	36
56,645	137,946	1,018	496,926	6,368	37
139,366	1,046	140,121	1,047	139,414	38
\$26.346	\$3.222	\$24.703	\$3.202	\$36.501	39
\$25.805	\$3.222	\$25.146	\$3.202	\$24.603	40
\$4.409	\$3.081	\$4.273	\$3.059	\$4.202	41
\$0.057	\$0.052		\$0.050		42
14,346.000	16,595.000		16,286.000		43

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo. Da. Yr.) 12/31/96	Year of Report Dec. 31, 1996
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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 GI plants, report Operating Expenses, Account Nos. 548 and 549 on line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 31 "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: UNIVERSITY OF FLORID (d)		Plant Name: PORT ST. JOE (e)		Plant Name: RIO PINAR (f)		Line No.
GAS TURBINES		GAS TURBINES		GAS TURBINES		1
CONVENTIONAL		CONVENTIONAL		CONVENTIONAL		2
1994		1970		1970		3
1994		1970		1970		4
43.00		19.30		19.30		5
40		14		14		6
10,583		37		23		7
						8
42		18		18		9
36		15		15		10
11		0		0		11
311,676,300		537,800		350,500		12
0		0		0		13
4,242,876		62,195		68,539		14
40,185,867		2,339,993		2,258,363		15
\$44,428,743		\$2,402,188		\$2,326,902		16
1,033.2265		124.4656		120.5648		17
206,294		48,330		48,381		18
8,509,221		35,310		28,055		19
						20
157,968		6,572		2,012		21
						22
						23
						24
287,591		15,439		16,478		25
0		0		0		26
						27
160,124		4,376		4,396		28
202,866		2,765		1,961		29
						30
635,307		17,122		14,525		31
337,034		8,938		5,833		32
\$10,496,405		\$138,852		\$121,641		33
\$0.0336		\$0.2581		\$0.3470		34
GAS	OIL	OIL		OIL		35
MCF	BBL	BBL		BBL		36
3,121,089	190	1,346		992		37
1,042	139,599	138,576		138,465		38
\$2.716	\$10.529	\$28.394		\$23.692		39
\$2.716	\$26.226	\$26.234		\$28.281		40
\$2.607	\$4.473	\$4.507		\$4.863		41
	\$0.027	\$0.066		\$0.080		42
	10,435.000	14,567.000		16,459.000 *		43

FLORIDA POWER CORPORATION
YEAR ENDING - DECEMBER 31, 1996

FOOTNOTES TO FERC FORM I PAGES 402 AND 403:

1. WINTER: 11/01 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 NET PEAK DEMAND BY PLANT IS NOT AVAILABLE. THE
FIGURES REPORTED ARE THE ANNUAL UNIFORM GENERATOR
RATINGS.

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 (KV) (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	72.00		1	
4	CRYSTAL RIVER	CENTRAL FLA.	500.00	500.00	ST	52.90		1	
5	CENTRAL FLA.	KATHLEEN	500.00	500.00	ST	44.20		1	
6									
7	230 KV LINES	UNDERGROUND							
8	-----								
9	BARTOW PLANT	NORTHEAST	230.00	230.00	HPOF	3.90		1	
10	BARTOW PLANT	NORTHEAST	230.00	230.00	HPOF	4.00		1	
11									
12	230 KV LINES	OVERHEAD							
13	-----								
14	CENTRAL FLA	CFO 02	69.00	230.00	WP	0.30		1	
15	CFO 53	CFO72	69.00	230.00	ST		18.30		
16	FX 24	FX 68	69.00	230.00	ST		4.20		
17	PT ST JOE	ST JOE IND	69.00	230.00	ST		1.40		
18	PS 130	SES 4	69.00	230.00	SP		1.00		
19	CFO 87	CFO 72 1/2	69.00	230.00	ST		3.80		
20	CFO 72 1/2	BELLVIEW	69.00	230.00	CP	0.10		1	
21	WINDERMERE	WIC 7	69.00	230.00	WH		0.90		
22	WINDERMERE	WXO 9	69.00	230.00	WH		1.10		
23	AVON PARK	AF 44	115.00	230.00	ST		4.30		
24	FT MEADE	FR 1 SW	115.00	230.00	ST		1.90		
25	FORTIETH ST	PASADENA	115.00	230.00	SP	3.70		1	
26			115.00	230.00	CP	0.20		1	
27	LTC 1	LTC 21	115.00	230.00	ST		4.00		
28	NORTHEAST	40 ST	115.00	230.00	CP	8.30		1	
29					ST	4.30		1	
30					CP	2.00		1	
31					WH	20.80		1	
32	AVON PARK	FORT MEADE	230.00	230.00	SP		1.20		
33	AVON PARK	FISHEATING CR	230.00	230.00	SP	9.00		1	
34					CP	17.10		1	
35					WH	3.30		1	
36	TOTAL								

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo. Da. Yr.) 12/31/96	Year of Report Dec. 31, 1996
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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)	
2235 KCM ACAR	0	\$12,202,249	\$12,202,249					1
2235 KCM ACAR	\$9,840	\$8,756,291	\$8,766,131					2
2156 KCM ACSR	\$2,099,487	\$20,109,835	\$22,209,322					3
								4
								5
								6
								7
								8
2500 KCM CU								9
2500 KCM CU	\$251,470	\$4,213,381	\$4,464,851					10
								11
								12
								13
795 KCM AAC								14
1590 KCM ACSR	0	\$93,899	\$93,899					15
795 KCM AAC	0	\$368,346	\$368,346					16
795 KCM ACSR	\$11,479	\$56,836	\$68,315					17
795 KCM ACSR	\$40,406	\$1,058,515	\$1,098,921					18
1590 KCM ACSR								19
795 KCM AAC								20
954 KCM ACSR	\$272,999	\$1,486,764	\$1,759,763					21
954 KCM ACSR	\$269,521	\$2,455,646	\$2,725,167					22
4/0 CU	\$303,961	\$2,354,361	\$2,658,322					23
795 KCM AAC	0	\$207,481	\$207,481					24
1590 KCM ACSR								25
1590 KCM ACSR	\$2,510	\$858,026	\$860,536					26
1590 KCM ACSR								27
1081 KCM ACSR								28
1081 KCM ACSR								29
954 KCM ACSR								30
954 KCM ACSR	\$288,076	\$1,291,773	\$1,579,849					31
954 KCM ACSR	\$85,476	\$2,916,422	\$3,001,898					32
1590 KCM ACSR								33
1590 KCM ACSR	\$481,954	\$8,826,523	\$9,308,477					34
1590 KCM ACSR								35
								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 (KV)		Type of Supporting Structure	LENGTH (Pole miles)		Number of Circuits	
			(Indicate where other than 60 cycle, 3 phase)			(In the case of underground lines report circuit miles)			
	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)	
1	ANCLOTE PLANT	E. CLEARWATER	230.00	230.00	SH				
2	ANCLOTE PLANT	LARGO	230.00	230.00	SH	15.30	15.30	1	
3					SP	8.50		1	
4	ANCLOTE PLANT	SEVEN SPRINGS	230.00	230.00	SP	7.70		1	
5	ALTAMONTE	WOODSMERE	230.00	230.00	WP	0.10		1	
6					ST		0.60		
7					WH	10.20		1	
8					SP	0.80		1	
9	BARCOLA	LAKELAND W	230.00	230.00	WH	18.60		1	
10	BROOKRIDGE	BROOKRIDGE	230.00	230.00	WP	0.20		1	
11	CRYSTAL RIVER	CURLEW	230.00	230.00	ST	77.80		2	
12	CRYSTAL RIVER	CENTRAL FLA	230.00	230.00	ST	53.30		2	
13	CRYSTAL RIVER	FORT WHITE	230.00	230.00	WH	73.30		1	
14	CENTRAL FLA	SILVER SPRINGS	230.00	230.00	ST	27.40		2	
15	CFS 1	SORRENTO	230.00	230.00	SP	14.80		1	
16					CP	14.70		1	
17	CENTRAL FLA	WINDERMERE	230.00	230.00	ST	46.60		2	
18	CRAWFORDVILLE	PERRY	230.00	230.00	ST	12.10		1	
19					WH	40.40		1	
20	CRAWFORDVILLE	SEVEN SPRINGS	230.00	230.00	WH	58.90		1	
21					SP	2.70		1	
22					SH	0.70		1	
23	CR EAST	SEVEN SPRINGS	230.00	230.00	ST		2.90	1	
24	DEBARY	ALTAMONTE	230.00	230.00	WH	3.10		1	
25					CP	0.50		1	
26					ST		3.40	1	
27					SP	3.40	8.60	1	
28	DEBARY	DELAND W	230.00	230.00	WH	7.20		1	
29					CP	1.10		1	
30					WP	1.90		1	
31	DEBARY	N LONGWOOD	230.00	230.00	WH	1.30		1	
32					CH		2.70	1	
33					ST	3.40		1	
34					SP	2.20		1	
35	DEBARY	WINTER SPRINGS	230.00	230.00	WH	3.20		1	
36	TOTAL								

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)	
1590 KCM ACSR	0	\$635,748	\$635,748					1
1590 KCM ACSR								2
1590 KCM ACSR	\$389,829	\$5,630,515	\$6,020,344					3
2335 KCM ACSR	\$1,145,863	\$1,387,207	\$2,533,070					4
1590 KCM ACSR								5
1590 KCM ACSR								6
1590 KCM ACSR								7
1590 KCM ACSR	\$43,803	\$1,538,396	\$1,582,199					8
1590 KCM ACSR	\$133,007	\$2,571,688	\$2,704,695					9
1590 KCM ACSR	0	\$110,272	\$110,272					10
1590 KCM ACSR	\$1,267,030	\$10,778,025	\$12,045,055					11
1590 KCM ACSR	\$774,675	\$6,750,321	\$7,524,996					12
954 KCM ACSR	\$219,431	\$5,448,726	\$5,668,157					13
1590 KCM ACSR	\$439,516	\$3,221,532	\$3,661,048					14
								15
1590 KCM ACSR	\$1,621,137	\$10,713,298	\$12,334,435					16
1590 KCM ACSR	\$1,133,471	\$5,903,286	\$7,036,757					17
954 KCM ACSR								18
954 KCM ACSR	\$1,203,558	\$3,755,660	\$4,959,218					19
954 KCM ACSR								20
954 KCM ACSR								21
954 KCM ACSR	\$614,777	\$5,262,742	\$5,877,519					22
1590 KCM ACSR	\$66,391	\$139,498	\$205,889					23
1590 KCM ACSR								24
1590 KCM ACSR								25
1590 KCM ACSR								26
1590 KCM ACSR	\$253,625	\$2,002,200	\$2,255,825					27
1590 KCM ACSR								28
1590 KCM ACSR								29
1590 KCM ACSR	\$400,219	\$2,469,601	\$2,869,820					30
1590 KCM ACSR								31
1590 KCM ACSR								32
1590 KCM ACSR								33
1590 KCM ACSR	\$198,130	\$2,831,575	\$3,029,705					34
1590 KCM ACSR								35
								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.) 12/31/96	Year of Report Dec. 31, 1996
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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 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 (KV) (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					SP	16.80		1	
2					ST	0.60		1	
3	FORT WHITE	SILVER SPRINGS	230.00	230.00	ST	1.50		1	
4					SL	5.00		1	
5					CH	64.80		1	
6					CP	3.20		1	
7	FORT MEADE	VANDOLAH	230.00	230.00	SP	1.20		1	
8					WH	21.10		1	
9					CP	1.80		1	
10	FORT MEADE	TECO	230.00	230.00	ST	8.20		1	
11					WH	1.40		1	
12	FORT MEADE	W. LAKE WALES	230.00	230.00	ST	3.10		1	
13					WH	16.80		1	
14	INTER CITY	INTER CITY	230.00	230.00	SP	0.20		1	
15	KATHLEEN	LAKELAND	230.00	230.00	WH	14.80		1	
16					CP	1.00		1	
17	KATHLEEN	ZEPHYRHILLS	230.00	230.00	WH	0.80		1	
18					CP	8.70		1	
19					WP	1.40		1	
20	LARGO	PASADENA	230.00	230.00	ST		1.60	1	
21					SP	13.10		1	
22	LAKE TARPON	CURLEW	230.00	230.00	ST	4.30		1	
23	LAKE TARPON	HIGGINS	230.00	230.00	CP	2.60		1	
24			230.00	230.00	SP	3.00		1	
25	CURLEW	CLEARWATER	230.00	230.00	CP	2.90		1	
26					SP	14.50		1	
27	CC 48	SEVEN SPRINGS	230.00	230.00	ST	2.90		1	
28	LAKE TARPON	TECO	230.00	230.00	ST	1.50		1	
29	NORTHEAST	CURLEW	230.00	230.00	ST	17.00	4.30	1	
30	ULMERTON	CUR CC 301	230.00	230.00	ST		12.80	1	
31	N LONGWOOD	PIEDMONT	230.00	230.00	SP	0.30	4.00	1	
32					WH	6.20		1	
33	N LONGWOOD	FP&L TIE	230.00	230.00	SP	4.00		1	
34					WH	2.80		1	
35	N LONGWOOD	RIO PINAR	230.00	230.00	AT	10.90		1	
36	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) 12/31/96	Year of Report Dec. 31, 1996
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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)	
1590 KCM ACSR								1
1590 KCM ACSR	601,420	10,829,960	11,431,380					2
795 KCM ACSR								3
795 KCM ACSR								4
795 KCM ACSR								5
954 KCM ACSR	\$449,980	\$4,373,395	\$4,823,375					6
954 KCM ACSR								7
954 KCM ACSR								8
954 KCM ACSR	\$63,923	\$3,125,730	\$3,189,653					9
1081 KCM ACSR								10
1081 KCM ACSR	\$2,353	\$1,068,532	\$1,070,885					11
1081 KCM ACAR								12
1081 KCM ACAR	\$55,284	\$1,204,187	\$1,259,471					13
2335 KCM ACAR	0	\$194,088	\$194,088					14
1590 KCM ACSR								15
1590 KCM ACSR	\$485,915	\$2,691,691	\$3,177,606					16
1590 KCM ACSR								17
1590 KCM ACSR								18
1590 KCM ACSR	\$275,097	\$3,010,690	\$3,285,787					19
1590 KCM ACSR								20
1590 KCM ACSR	\$152,473	\$2,539,776	\$2,692,249					21
1590 KCM ACSR	0	\$955,417	\$955,417					22
1590 KCM ACSR								23
1590 KCM ACSR	\$15,699	\$1,499,798	\$1,515,497					24
1590 KCM ACSR								25
1590 KCM ACSR	\$412,563	\$8,575,830	\$8,988,393					26
1590 KCM ACSR	\$189,338	\$694,404	\$883,742					27
1590 KCM ACSR	0	\$197,855	\$197,855					28
1590 KCM ACSR	\$1,555,115	\$2,152,727	\$3,707,842					29
1590 KCM ACSR	0	\$329,847	\$329,847					30
954 KCM ACSR								31
954 KCM ACSR	\$16,834	\$505,139	\$521,973					32
954 KCM ACSR								33
954 KCM ACSR	\$207,841	\$1,119,985	\$1,327,826					34
954 KCM ACSR								35
								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 (KV) (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					SP	0.60	3.90	1	
2					CP	0.20		1	
3	NEWBERRY	WILCOX	230.00	230.00	SP	19.30		1	
4	NORTHEAST	PINELLAS	230.00	230.00	CP	1.90		1	
5	PIEDMONT	SORRENTO	230.00	230.00	SP	4.20		1	
6					CP	6.50		1	
7					WH	4.80		1	
8	PIEDMONT	WOODSMERE	230.00	230.00	WH	6.70		1	
9	PORT ST JOE	GULF POWER	230.00	230.00	ST	34.00		1	
10	RIO PINAR	OUC TIE	230.00	230.00	SP	0.50		1	
11					AT	2.10		1	
12	CFO 90	DELAND WEST	230.00	230.00	SP	1.60		1	
13					SL	40.90		1	
14	SUWANNEE	FORT WHITE	230.00	230.00	ST	38.10		1	
15	SLX 1	OUC SO WD	230.00	230.00	CP	2.40		1	
16					WP	2.20		1	
17	SUWANNEE	PERRY	230.00	230.00	ST	28.60		1	
18	SUWANNEE PKR	SUWANNEE	230.00	230.00	WH	0.70		1	
19	SUWANNEE	GEORGIA	230.00	230.00	ST	18.40		1	
20	TIGER BAY	PEAT COGEN	230.00	230.00	SP	0.20		1	
21					CP	0.10		1	
22	ULMERTON	LARGO	230.00	230.00	ST	5.10		1	
23	VANDOLAH	VX 1	230.00	230.00	SP	0		1	
24	WINDERMERE	INTER CITY	230.00	230.00	WH	19.20		1	
25					SP	0.30		1	
26					CP	0.10		1	
27					ST	0.50		1	
28	WINDERMERE	WOODSMERE	230.00	230.00	WH	4.70		1	
29					ST	1.80		1	
30	W LAKE WALES	INT. CITY	230.00	230.00	WH	29.30		1	
31					ST		0.70	1	
32	W LAKE WALES	FP&L TIE	230.00	230.00	AT	58.50		1	
33	W LAKE WALES	TECO	230.00	230.00	AT	2.30		1	
34	WOODSMERE	WIW 45	230.00	230.00	ST		0.90	1	
35	WINDERMERE	OUC TIE	230.00	230.00	WH	1.30		1	
36	TOTAL								

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)	
1590 KCM ACSR								1
954 KCM ACSR	420,736	1,976,421	2,397,157					2
1590 KCM ACSR	\$585,790	\$5,775,605	\$6,361,395					3
954 KCM ACSR		\$4,498	\$4,498					4
1590 KCM ACSR								5
1590 KCM ACSR								6
1590 KCM ACSR	\$574,273	\$4,917,855	\$5,492,128					7
954 KCM ACSR	\$15,605	\$478,332	\$493,937					8
795 KCM ACSR	\$71,747	\$2,297,172	\$2,368,919					9
954 KCM ACSR								10
954 KCM ACSR	\$100,114	\$704,889	\$805,003					11
1590 KCM ACSR								12
1590 KCM ACSR	\$54,890	\$6,226,547	\$6,281,437					13
954 KCM ACSR	\$196,750	\$2,362,830	\$2,559,580					14
954 KCM ACSR								15
954 KCM ACSR	\$121,530	\$1,160,369	\$1,281,899					16
795 KCM ACSR	\$151,754	\$1,320,102	\$1,471,856					17
795 KCM ACSR	0	\$8,063	\$8,063					18
954 KCM ACSR	\$104,190	\$1,110,240	\$1,214,430					19
954 KCM ACSR								20
954 KCM ACSR								21
1590 KCM ACSR	\$604,697	\$573,287	\$1,177,984					22
1590 KCM ACSR								23
954 KCM ACSR								24
954 KCM ACSR								25
954 KCM ACSR								26
954 KCM ACSR	\$135,968	\$2,704,200	\$2,840,168					27
1590 KCM ACSR								28
1590 KCM ACSR	\$19,739	\$886,187	\$905,926					29
1081 KCM ACSR								30
954 KCM ACSR	\$364,444	\$2,148,702	\$2,513,146					31
954 KCM ACSR	\$595,674	\$4,932,739	\$5,528,413					32
954 KCM ACSR	\$17,342	\$232,082	\$249,424					33
954 ACSR	0	\$4,479	\$4,479					34
954 ACSR	0	\$435,207	\$435,207					35
								36

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo., Da., Yr) 12/31/96	Year of Report Dec. 31, 1996
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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 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 (KV) (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	SUB-TOTAL 500 KV								
2	SUB-TOTAL 230 KV								
3									
4	OTHER TRANS. LINES OVERHEAD					2,569.10	107.40		
5	OTHER TRANS. LINES-UNDERGRD					34.20	13.10		
6									
7	HPOF-HIGH PRESS.OIL FILLED								
8	ST-STEEL TOWER								
9	AT-ALUMINUM TOWER								
10	SL-STEEL LATTICE								
11	SH-STEEL TUBULAR POLES								
12	SP-SINGLE STEEL POLES								
13	CH-CONCRETE POLES								
14	CP-CONCRETE PORTAL								
15	WH-WOOD "H" FRAME								
16	WP-SINGLE WOOD POLE								
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36	TOTAL						3,963.30	224.30	121

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)	
			0		\$34,172		\$34,172	1
			0		674,203		674,203	2
	\$18,241,408	\$185,940,478	\$204,181,886	\$2	\$1,815,961		\$1,815,963	3
	\$114,590	\$11,726,969	\$11,841,559	0	\$165,050		\$165,050	4
								5
								6
								7
								8
								9
								10
								11
								12
								13
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								32
								33
								34
								35
	\$40,996,717	\$421,403,142	\$462,399,859	\$2	\$2,689,386	0	\$2,689,388	36

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) [X] An Original (2) [] A Resubmission		Date of Report (Mo. Da. Yr.) 12/31/96		Year of Report Dec. 31, 1996	
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	WILCOX	GA PACIFIC	7.20	CP	15.00	1	1
2	OCOEE	HEMPLE 1	2.40	SP,CP,WP	15.00	1	1
3	WEWC	WF-56	1.83	SP,CP,WP	15.00	1	1
4	WINTER PARK	E. CHAPMAN	3.01	SP,CP,WP	15.00	1	1
5	GA PACIFIC	GPX-26 SW	2.05	CP	15.00	1	1
6	KILLGARN TAP	BRADFORDVILE	3.38	CP,WH	15.00	2	2
7	POINCIANA	CABBAGE ISLD. 1	11.25	SP,CP	15.00	1	1
8	CFO-46	CFO-46-9	0.85	CP	15.00	1	1
9	DALLAS	OCF-319	4.85	SP,CP,WP	15.00	1	1
10	DALLAS	OCF-19	4.99	CP,WP	15.00	1	1
11	VFGS-48-7 SW	VFGS-48-13 1	0.41	WP	15.00	1	1
12	IDYLWILD	GAINESVILLE	2.20	CP	15.00	1	1
13	ODOM SUB	NORTHWEST	2.12	CP	15.00	2	2
14	HG-231	KWX-88 1	1.98	CP,ST	15.00	1	1
15	BF-32	AGRICOLA #4 1	0.78	CP	15.00	1	1
16	TQ-105	HH-4	0.49	CP	15.00	2	2
17	ICLB-132	ICLB-154 1	3.52	SP	15.00	1	1
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
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31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		53.31		255.00	20	20

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 indicate such fact by footnote; also where line is other and Trails, in column (l) with appropriate footnote, and than 60 cycle, 3 phase, indicate such other characteristic. costs of Underground Conduit in column(m).

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	\$30,200	\$825,511	\$447,174	\$1,302,885	1
795	AAC	V	69	0	777,640	77,641	855,281	2
795	AAC	V	69	0	413,409	232,903	646,312	3
795	AAC	V	69	694,597	595,381	356,209	1,646,187	4
795	AAC	V	69	0	253,582	169,948	423,530	5
795	ACSR	V	115	0	214,206	312,026	526,232	6
795	AAC	V	69	0	154,640	154,640	309,280	7
1590	ACSR	V	230	0	76,223	141,946	218,169	8
795	AAC	V	69	5,697	635,046	412,135	1,052,878	9
795	AAC	V	69	0	116,035	119,138	235,173	10
336	ACSR	V	69	0	54,974	54,974	109,948	11
795	AAC	V	69	0	185,436	197,347	382,783	12
795	AAC	V	69	26,989	417,205	189,349	633,543	13
795	AAC	V	115	0	558,303	558,305	1,116,608	14
795	AAC	V	69	0	113,513	113,513	227,026	15
336	ACSR	V	69	0	31,869	36,004	67,873	16
795	ACSR	V	69	0	59,593	59,593	119,186	17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
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								39
								40
								41
								42
								43
				\$757,483	\$5,482,566	\$3,632,845	\$9,872,894	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) 12/31/96	Year of Report Dec. 31, 1996
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 MVA 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	32ND STREET - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
2	40TH STREET - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
3	51ST STREET - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
4	ALDERMAN - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
5	BAYVIEW - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
6	BAYWAY - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
7	BELLEAIR - SUNC FLA REGION	DIST - UNATTENDED	67.00	13.00	
8	BROOKER CREEK - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
9	CENTRAL PLAZA - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
10	CLEARWATER - SUNC FLA REGION	DIST - UNATTENDED	67.00	13.00	
11	CROSS BAYOU - SUNC FLA REGION	DIST - UNATTENDED	67.00	13.00	
12	CROSSROADS - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
13	CURLEW - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
14	DENHAM - SUNC FLA REGION	DIST - UNATTENDED	67.00	13.00	
15	DISSTON - SUNC FLA REGION	DIST - UNATTENDED	115.00	67.00	
16			115.00	13.00	
17	DUNEDIN - SUNC FLA REGION	DIST - UNATTENDED	67.00	13.00	
18	ELFERS - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
19	FLORA MAR - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
20	GATEWAY - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
21	HIGHLANDS - SUNC FLA REGION	DIST - UNATTENDED	67.00	13.00	
22	KENNETH - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
23	MAXIMO - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
24	NEW PORT RICHEY - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
25	OAKHURST - SUNC FLA REGION	DIST - UNATTENDED	67.00	13.00	
26	OLDSMAR - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
27	PALM HARBOR - SUNC FLA REGION	DIST - UNATTENDED	67.00	13.00	
28			230.00	67.00	
29	PILSBURY - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
30	PORT RICHEY WEST - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
31	SAFETY HARBOR - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
32	SEMINOLE - SUNC FLA REGION	DIST - UNATTENDED	230.00	67.00	
33			67.00	13.00	
34	SIXTEENTH ST. - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
35	STARKEY ROAD - SUNC FLA REGION	DIST - UNATTENDED	67.00	13.00	
36	TAYLOR AVE. - SUNC FLA REGION	DIST - UNATTENDED	67.00	13.00	
37	TRI-CITY - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
38	ULMERTON WEST - SUNC FLA REGION	DIST - UNATTENDED	67.00	13.00	
39	VINOY - SUNC FLA REGION	DIST - UNATTENDED	115.00	13.00	
40	WALSINGHAM - SUNC FLA 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 (In MVA) (k)	
60.00	2					1
60.00	2					2
80.00	2					3
90.00	3					4
100.00	2					5
40.00	1					6
80.00	2					7
60.00	2					8
60.00	2					9
120.00	4					10
150.00	3					11
80.00	2					12
90.00	3					13
90.00	3					14
150.00	1					15
80.00	2					16
60.00	3					17
100.00	2					18
100.00	2					19
90.00	3					20
80.00	2					21
60.00	2					22
150.00	3					23
60.00	2					24
90.00	3					25
15.00	2					26
60.00	2					27
200.00	1					28
100.00	2					29
90.00	3					30
80.00	2					31
250.00	1					32
100.00	2					33
80.00	2					34
80.00	2					35
80.00	2					36
60.00	2					37
80.00	2					38
100.00	2					39
100.00	2					40

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 MVA 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	ZEPHYRHILLS - SUNC FLA REGION	DIST - UNATTENDED	67.00	13.00	
2	ZEPHYRHILLS NORTH - SUNC FLA REGION	DIST - UNATTENDED	67.00	13.00	
3			230.00	69.00	
4	ADAMS - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
5	ALACHUA - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
6	APPALACHICOLA - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
7	BEACON HILL - NORTH FLA REGION	DIST - UNATTENDED	69.00	13.00	
8	BELLEVIEW - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
9	BEVERLY HILLS - NORTH FLA REGION	DIST - UNATTENDED	115.00	13.00	
10	BUSHNELL - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
11	CARRABELLE - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
12	CIRCLE SQUARE - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
13	CITRUS HILL - NORTH FLA REGION	DIST - UNATTENDED	115.00	13.00	
14	COLEMAN - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
15	CROSS CITY - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
16	CRYSTAL RIVER NORTH - NORTH FLA REGION	DIST - UNATTENDED	115.00	13.00	
17	DUNNELLON - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
18	EAGLES NEST - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
19	EAST POINT - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
20	FLORAL CITY - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
21	FOLEY - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
22	G A PACIFIC - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
23	HAMMOCK - NORTH FLA REGION	DIST - UNATTENDED	115.00	4.00	
24			67.00	4.00	
25	HIGH SPRINGS - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
26	HOMOSASSA - NORTH FLA REGION	DIST - UNATTENDED	115.00	13.00	
27	INVERNESS - NORTH FLA REGION	DIST - UNATTENDED	115.00	67.00	
28			67.00	13.00	
29	LADY LAKE - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
30	LAKE WEIR - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
31	MADISON - NORTH FLA REGION	DIST - UNATTENDED	115.00	13.00	
32	MARICAMP-NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
33	MARTIN - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
34	MONTICELLO - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
35	NEWBERRY - NORTH FLA REGION	DIST - UNATTENDED	230.00	67.00	
36			67.00	13.00	
37	ORANGE BLOSSOM - NORTH FLA REGION	DIST - UNATTENDED	69.00	13.00	
38	PERRY NORTH -NORTH FLA REGION	DIST - UNATTENDED	69.00	13.00	
39	PORT ST. JOE IND. - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
40	REDDICK -NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo. Da. Yr.) 12/31/96	Year of Report Dec. 31, 1996
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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 (In MVA) (k)	
60.00	2					1
40.00	2					2
250.00	1					3
20.00	1					4
10.00	1					5
13.00	1					6
10.00	1					7
40.00	2					8
60.00	2					9
13.00	1					10
13.00	1					11
20.00	1					12
20.00	1					13
40.00	2					14
13.00	1					15
19.00	1					16
60.00	2					17
19.00	2					18
13.00	1					19
13.00	1					20
40.00	2					21
10.00	1					22
20.00	1					23
19.00	2					24
13.00	1					25
20.00	1					26
100.00	1					27
60.00	2					28
29.00	2					29
19.00	2					30
40.00	2					31
19.00	2					32
20.00	1					33
40.00	2					34
100.00	1					35
13.00	1					36
21.00	2					37
20.00	1					38
20.00	1					39
22.00	2					40

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo. Day, Yr.) 12/31/96	Year of Report Dec. 31, 1996
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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 MVA 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	RIVER JUNCTION - NORTH FLA REGION	DIST - UNATTENDED	115.00	13.00	
2	SANTOS - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
3	SILVER SPRINGS SHORE - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
4	SOPCHOPPY - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
5	ST MARKS - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
6	TANGERINE - NORTH FLA REGION	DIST - UNATTENDED	115.00	13.00	
7	TRENTON - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
8	TROPIC TERRACE - NORTH FLA REGION	DIST - UNATTENDED	115.00	13.00	
9	TWIN COUNTY RANCH - NORTH FLA REGION	DIST - UNATTENDED	115.00	13.00	
10	WEIRSDALE - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
11	WILLISTON - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
12	WILLISTON TOWN - NORTH FLA REGION	DIST - UNATTENDED	13.00	4.00	
13	ZUBER - NORTH FLA REGION	DIST - UNATTENDED	67.00	13.00	
14	ALAFAYA - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
15	APOKA SOUTH - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
16	AVON PARK NORTH - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
17	BABSON PARK - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
18	BARBERVILLE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
19			115.00	67.00	
20	BAY RIDGE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
21	BAYHILL - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
22	BITHLO - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
23	BOGGY MARSH - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
24	BONNET CREEK - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
25	CABBAGE ISLAND - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
26	CASSADAGA - CENT FLA REGION	DIST - UNATTENDED	115.00	13.00	
27	CASSELBERRY - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
28	CELEBRATION - CENT FLA REGION	DIST - UNATTENDED	69.00	13.00	
29	CENTRAL PARK - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
30	CITRUSVILLE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
31	CLARCONA - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
32	CLEAR SPRINGS EAST - CENT FLA REGION	DIST - UNATTENDED	67.00	25.00	
33			67.00	4.00	
34	CLERMONT - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
35	CONWAY - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
36	COUNTRY OAKS - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
37	CROOKED LAKE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
38	CYPRESSWOOD - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
39	DAVENPORT - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
40	DELAND - CENT FLA 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.

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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 (In MVA) (k)	
19.00	1					1
13.00	1					2
40.00	2					3
10.00	1					4
10.00	1					5
30.00	1					6
10.00	1					7
20.00	1					8
22.00	2					9
19.00	2					10
13.00	4					11
10.00	2					12
29.00	2					13
60.00	2					14
90.00	3					15
40.00	2					16
20.00	1					17
40.00	2					18
23.00	1					19
40.00	2					20
90.00	3					21
50.00	2					22
40.00	2					23
60.00	2					24
19.00	2					25
60.00	2					26
110.00	3					27
30.00	1					28
90.00	3					29
20.00	1					30
90.00	3					31
20.00	1					32
19.00	2					33
60.00	2					34
40.00	2					35
19.00	2					36
10.00	1					37
40.00	2					38
20.00	1					39
100.00	2					40

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 MVA 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	DELAND EAST - CENT FLA REGION	DIST - UNATTENDED	115.00	13.00	
2	DELTONA -CENT FLA REGION	DIST - UNATTENDED	115.00	69.00	
3			115.00	13.00	
4	DELTONA EAST -CENT FLA REGION	DIST - UNATTENDED	115.00	13.00	
5	DINNER LAKE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
6	DOUGLAS AVENUE-CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
7	DUNDEE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
8	EAST LAKE WALES - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
9	EAST ORANGE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
10	EATONVILLE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
11	ECON - CENT FLA REGION	DIST - UNATTENDED	230.00	69.00	
12	EUSTIS - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
13	EUSTIS SOUTH - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
14	FISHEATING CREEK - CENT FLA REGION	DIST - UNATTENDED	230.00	69.00	
15			69.00	13.00	
16	FOUR CORNERS -CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
17	FROSTPROOF - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
18	GROVELAND - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
19	HAINES CITY - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
20	HEMPLE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
21	HOLOPAW - CENT FLA REGION	DIST - UNATTENDED	230.00	25.00	
22	HOWEY - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
23	HUNTERS CREEK - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
24	ISLEWORTH - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
25	LAKE ALOMA -CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
26	LAKE BRYAN - CENT FLA REGION	DIST - UNATTENDED	230.00	69.00	
27			67.00	13.00	
28	LAKE EMMA - CENT FLA REGION	DIST - UNATTENDED	115.00	13.00	
29	LAKE HELEN - CENT FLA REGION	DIST - UNATTENDED	115.00	13.00	
30	LAKE MARION - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
31	LAKE OF THE HILLS - CENT FLA REGION	DIST - UNATTENDED	69.00	13.00	
32	LAKE PLACID - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
33	LAKE WALES - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
34	LAKE WILSON - CENT FLA REGION	DIST - UNATTENDED	230.00	67.00	
35			67.00	13.00	
36	LAKESWOOD - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
37	LISBON - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
38	MAGNOLIA RANCH - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
39	MAITLAND - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
40	MONTEVERDE - CENT FLA 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 (In MVA) (k)	
90.00	3					1
75.00	1					2
120.00	3					3
60.00	2					4
79.00	2					5
60.00	2					6
20.00	1					7
19.00	2					8
60.00	3					9
90.00	3					10
100.00	2					11
60.00	2					12
63.00	2					13
150.00	1					14
29.00	2					15
60.00	2					16
50.00	2					17
19.00	2					18
80.00	2					19
30.00	1					20
25.00	2					21
13.00	1					22
20.00	1					23
19.00	2					24
100.00	2					25
150.00	1					26
60.00	2					27
100.00	2					28
19.00	2					29
20.00	1					30
20.00	1					31
40.00	2					32
80.00	3					33
150.00	1					34
20.00	1					35
28.00	1					36
40.00	2					37
10.00	1					38
90.00	3					39
20.00	1					40

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 MVA 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	MOUNT DORA - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
2	MYRTLE LAKE - CENT FLA REGION	DIST - UNATTENDED	230.00	13.00	
3	MARCOOSSEE -CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
4	NORTH FT. MEADE - CENT FLA REGION	DIST - UNATTENDED	67.00	25.00	
5	OCOEE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
6	OKAHUMPKA - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
7	ORANGE CITY - CENT FLA REGION	DIST - UNATTENDED	115.00	13.00	
8	ORANGWOOD - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
9	OVIEDO - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
10	PARKWAY - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
11	PEACE CREEK - CENT FLA REGION	DIST - UNATTENDED	67.00	25.00	
12	PINECASTLE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
13	PLYMOUTH - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
14			67.00	8.00	
15	POINCIANNA - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
16	REEDY LAKE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
17	ROCKLAND -CENT FLA REGION	DIST - UNATTENDED	115.00	2.50	
18			115.00	13.00	
19			115.00	4.00	
20	SAND LAKE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
21	SHINGLE CREEK - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
22	SKY LAKE - CENT FLA REGION	DIST - UNATTENDED	230.00	67.00	
23			67.00	13.00	
24	SOUTH FT. MEADE - CENT FLA REGION	DIST - UNATTENDED	115.00	4.00	
25			115.00	25.00	
26	SPRING LAKE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
27	SUN' N LAKES - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
28	TAFT - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
29	UMATILLA - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
30	UNIV OF CENTRAL FLA - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
31	VINELAND - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
32	WAUCHULA - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
33	WEKIVA - CENT FLA REGION	DIST - UNATTENDED	230.00	13.00	
34	WELCH ROAD - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
35	WEST CHAPMAN - CENT FLA REGION	DIST - UNATTENDED	230.00	13.00	
36	WEWAHOOTEE - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
37			13.00	4.00	
38	WINTER GARDEN - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
39	WINTER PARK - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
40					

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo, Da, Yr)
12/31/96

Year of Report
Dec. 31, 1996

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 (In MVA) (k)	
40.00	2					1
50.00	1					2
90.00	3					3
13.00	1					4
90.00	3					5
40.00	2					6
60.00	2					7
100.00	2					8
60.00	2					9
40.00	2					10
30.00	1					11
40.00	2					12
13.00	1					13
13.00	1					14
60.00	2					15
40.00	2					16
19.00	1					17
25.00	1					18
40.00	2					19
60.00	2					20
30.00	1					21
200.00	1					22
90.00	3					23
25.00	1					24
19.00	1					25
90.00	3					26
40.00	2					27
60.00	2					28
40.00	2					29
60.00	2					30
40.00	2					31
19.00	2					32
150.00	3					33
50.00	1					34
30.00	1					35
10.00	1					36
9.00	1					37
60.00	2					38
120.00	4					39
						40

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 MVA 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	WINTER PARK EAST - CENT FLA REGION	DIST - UNATTENDED	230.00	13.00	
2			230.00	69.00	
3	WINTER SPRINGS - CENT FLA REGION	DIST - UNATTENDED	230.00	69.00	
4			67.00	13.00	
5	ZELLWOOD - CENT FLA REGION	DIST - UNATTENDED	67.00	13.00	
6	SUBSTATIONS AT VARIOUS LOCATIONS	DIST - UNATTENDED	0	0	
7	TOTAL DISTRIBUTION (270 SUBSTATIONS)				
8					
9	ANCLOTE PLANT - SUNC FLA REGION	TRAN - UNATTENDED	230.00	15.00	
10			230.00	21.00	
11			230.00	4.16	
12			15.00	2.52	
13			21.00	4.16	
14	BARTOW PLANT - SUNC FLA REGION	TRANS - UNATTENDED	115.00	13.00	
15			230.00	13.00	
16	BAYBORO - SUNC FLA REGION	TRANS - UNATTENDED	115.00	13.00	
17	EAST CLEARWATER - SUNC FLA REGION	TRANS - UNATTENDED	230.00	115.00	
18			230.00	67.00	
19			67.00	13.00	
20	HIGGINS PLANT - SUNC FLA REGION	TRANS - UNATTENDED	115.00	13.00	
21			230.00	115.00	
22	HUDSON - SUNC FLA REGION	TRANS - UNATTENDED	230.00	115.00	
23	LAKE TARPON - SUNC FLA REGION	TRANS - UNATTENDED	500.00	230.00	13.00
24			500.00	230.00	
25	LARGO - SUNC FLA REGION	TRANS - UNATTENDED	67.00	13.00	
26			230.00	67.00	
27	NORTHEAST - SUNC FLA REGION	TRANS - UNATTENDED	115.00	13.00	
28			230.00	115.00	
29	PASADENA - SUNC FLA REGION	TRANS - UNATTENDED	230.00	115.00	
30			115.00	13.00	
31	SEVEN SPRINGS - SUNC FLA REGION	TRANS - UNATTENDED	115.00	13.00	
32			230.00	115.00	
33	TARPON SPRINGS - SUNC FLA REGION	TRANS - UNATTENDED	115.00	13.00	
34			115.00	67.00	
35	ULMERTON - SUNC FLA REGION	TRANS - UNATTENDED	115.00	13.00	
36			230.00	115.00	
37	ARCHER - NORTH FLA REGION	TRANS - UNATTENDED	67.00	13.00	
38			230.00	67.00	
39	BROOKRIDGE - NORTH FLA REGION	TRANS - UNATTENDED	230.00	115.00	
40			500.00	230.00	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.

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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 (In MVA) (k)	
250.00	2					1
60.00	2					2
250.00	1					3
450.00	2					4
750.00	1					5
100.00	1					6
250.00	1					7
1,850.00	4					8
80.00	2					9
1,760.00	2					10
105.00	2					11
100.00	1					12
6.00	1					13
75.00	1					14
75.00	1					15
75.00	1					16
10.00	1					17
250.00	1					18
250.00	1					19
150.00	1					20
100.00	1					21
9.00	1					22
45.00	1					23
14.00	1					24
200.00	1					25
40.00	2					26
250.00	2					27
40.00	2					28
200.00	2					29
75.00	1					30
250.00	1					31
20.00	1					32
256.00	2					33
400.00	2					34
178.00	4					35
120.00	2					36
150.00	1					37
200.00	1					38
100.00	2					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) 12/31/96	Year of Report Dec. 31, 1996
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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 MVA 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	AVON PARK PLANT - CENT FLA REGION	TRANS - UNATTENDED	67.00	13.00	
2			230.00	67.00	
3			115.00	69.00	
4	BARCOLA - CENT FLA REGION	TRANS - UNATTENDED	230.00	69.00	
5	CAMP LAKE - CENT FLA REGION	TRANS - UNATTENDED	230.00	67.00	
6	CLERMONT EAST - CENT FLA REGION	TRANS - UNATTENDED	230.00	67.00	
7	DEBARY - CENT FLA REGION	TRANS - UNATTENDED	230.00	13.00	
8	DELAND WEST - CENT FLA REGION	TRANS - UNATTENDED	230.00	67.00	
9			115.00	67.00	
10	FORT MEADE - CENT FLA REGION	TRANS - UNATTENDED	230.00	67.00	
11			67.00	13.00	
12			115.00	67.00	
13			230.00	115.00	
14	GRIFFIN - CENT FLA REGION	TRANS - UNATTENDED	230.00	115.00	
15	HAINES CREEK - CENT FLA REGION	TRANS - UNATTENDED	230.00	67.00	
16	INTERCESSION CITY - CENT FLA REGION	TRANS - UNATTENDED	67.00	13.00	
17			230.00	13.00	
18			230.00	67.00	
19	KATHLEEN - CENT FLA REGION	TRANS - UNATTENDED	500.00	230.00	13.00
20	LOCKHART - CENT FLA REGION	TRANS - UNATTENDED	230.00	13.00	
21	MEADOW WOODS SO - CENT FLA REGION	TRANS - UNATTENDED	230.00	67.00	
22			67.00	13.00	
23	NORTH BARTOW - CENT FLA REGION	TRANS - UNATTENDED	230.00	67.00	
24	NORTH LONGWOOD - CENT FLA REGION	TRANS - UNATTENDED	230.00	13.00	
25			230.00	67.00	
26			230.00	115.00	
27			115.00	67.00	
28	PIEDMONT - CENT FLA REGION	TRANS - UNATTENDED	67.00	13.00	
29			230.00	67.00	
30	RIO PINAR - CENT FLA REGION	TRANS - UNATTENDED	230.00	67.00	
31			67.00	13.00	
32	SORRENTO - CENT FLA REGION	TRANS - UNATTENDED	230.00	67.00	
33	TURNER PLANT - CENT FLA REGION	TRANS - UNATTENDED	115.00	13.00	
34			115.00	67.00	
35			67.00	13.00	
36	VANDOLAH - CENT FLA REGION	TRANS - UNATTENDED	230.00	67.00	
37	WEST LAKE WALES - CENT FLA REGION	TRANS - UNATTENDED	67.00	13.00	
38			230.00	67.00	
39	WINDERMERE - CENT FLA REGION	TRANS - UNATTENDED	230.00	67.00	
40			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 (In MVA) (k)	
100.00	2					1
250.00	1					2
250.00	1					3
90.00	3					4
20.00	1					5
1,411.00						6
						7
						8
100.00	2					9
1,240.00	2					10
40.00	1					11
50.00	2					12
60.00	2					13
300.00	4					14
480.00	4					15
304.00	4					16
200.00	1					17
250.00	1					18
150.00	3					19
335.00	5					20
150.00	1					21
500.00	2					22
750.00	1					23
750.00	1					24
100.00	2					25
600.00	3					26
100.00	2					27
400.00	2					28
250.00	1					29
80.00	2					30
60.00	2					31
750.00	3					32
100.00	2					33
150.00	1					34
100.00	2					35
400.00	2					36
10.00	2					37
150.00	1					38
500.00	2					39
750.00	1					40

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 MVA 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	BROOKSVILLE - NORTH FLA REGION	TRANS - UNATTENDED	115.00	67.00	
2			115.00	13.00	
3	BROOKSVILLE WEST - NORTH FLA REGION	TRANS - UNATTENDED	230.00	115.00	
4	CENTRAL FLORIDA - NORTH FLA REGION	TRANS - UNATTENDED	230.00	67.00	
5			500.00	230.00	13.00
6	CRAWFORDVILLE - NORTH FLA REGION	TRANS - UNATTENDED	230.00	67.00	
7	CRYSTAL RIVER EAST - NORTH FLA REGION	TRANS - UNATTENDED	230.00	115.00	
8	CRYSTAL RIVER PLANT - NORTH FLA REGION	TRANS - UNATTENDED	230.00	25.00	
9			230.00	13.00	
10			500.00	25.00	
11	DRIFTON - NORTH FLA REGION	TRANS - UNATTENDED	115.00	67.00	
12	FORT WHITE - NORTH FLA REGION	TRANS - UNATTENDED	230.00	69.00	
13			67.00	13.00	
14			115.00	67.00	
15	GUMBAY - NORTH FLA REGION	TRANS - UNATTENDED	230.00	69.00	
16	HAVANA - NORTH FLA REGION	TRANS - UNATTENDED	115.00	67.00	
17	HOLDER - NORTH FLA REGION	TRANS - UNATTENDED	67.00	13.00	
18			230.00	115.00	
19			230.00	69.00	
20	IDYLWILD - NORTH FLA REGION	TRANS - UNATTENDED	131.00	67.00	
21	INGLIS - NORTH FLA REGION	TRANS - UNATTENDED	115.00	67.00	
22			67.00	13.00	
23	JASPER - NORTH FLA REGION	TRANS - UNATTENDED	115.00	67.00	
24			67.00	13.00	
25	MARTIN WEST - NORTH FLA REGION	TRANS - UNATTENDED	230.00	67.00	
26	PERRY - NORTH FLA REGION	TRANS - UNATTENDED	67.00	13.00	
27			230.00	67.00	
28	PORT ST. JOE - NORTH FLA REGION	TRANS - UNATTENDED	67.00	13.00	
29			230.00	67.00	
30	QUINCY - NORTH FLA REGION	TRANS - UNATTENDED	115.00	67.00	
31	SILVER SPRINGS - NORTH FLA REGION	TRANS - UNATTENDED	230.00	67.00	
32			67.00	13.00	
33	SUWANNEE 230KV - NORTH FLA REGION	TRANS - UNATTENDED	230.00	13.00	
34			230.00	115.00	
35	SUWANNEE RIVER PLT - NORTH FLA REGION	TRANS - UNATTENDED	115.00	13.00	
36	TALLAHASSEE - NORTH FLA REGION	TRANS - UNATTENDED	115.00	67.00	
37	WILCOX - NORTH FLA REGION	TRANS - UNATTENDED	230.00	69.00	
38	ALTAMONTE - CENT FLA REGION	TRANS - UNATTENDED	230.00	67.00	
39			67.00	13.00	
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 (In MVA) (k)	
113.00	4					1
200.00	1					2
150.00	1					3
150.00	1					4
150.00	1					5
250.00	1					6
835.00	7					7
200.00	1					8
125.00	1					9
200.00	1					10
10.00	1					11
60.00	1					12
150.00	1					13
150.00	1					14
250.00	1					15
335.00	4					16
610.00	5					17
250.00	1					18
750.00	1					19
50.00	1					20
200.00	1					21
50.00	2					22
150.00	1					23
100.00	2					24
250.00	1					25
150.00	1					26
150.00	1					27
100.00	2					28
250.00	1					29
350.00	2					30
120.00	3					31
250.00	1					32
325.00	3					33
160.00	2					34
60.00	3					35
200.00	1					36
13.00	1					37
250.00	1					38
200.00	1					39
19.00	2					40

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 MVA 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	WOODSMERE - CENT FLA REGION	TRANS - UNATTENDED	230.00	67.00	
2			67.00	13.00	
3	SUBSTATIONS AT VARIOUS LOCATIONS		0	0	
4					
5	TOTAL TRANSMISSION (84 SUBSTATIONS)				
6					
7					
8					
9					
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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.) 12/31/96	Year of Report Dec. 31, 1996
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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 (In MVA) (k)	
250.00	1					1
40.00	2					2
0						3
						4
						5
						6
						7
						8
						9
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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) 12/31/96	Year of Report Dec. 31, 1996
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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
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 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.

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	1,401,279	311,030	14,308
2	Additions During Year			
3	Purchases	24,288	11,768	758
4	Associated with Utility Plant Acquired		3,226	3
5	TOTAL Additions (Enter Total of lines 3 and 4)	24,288	14,994	761
6	Reductions During Year			
7	Retirements	18,596	5,989	121
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	18,596	5,989	121
10	Number at End of Year (Lines 1+5-9)	1,406,971	320,035	14,948
11	In Stock	45,927	2,243	228
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	1,360,643		
15	In Company's Use	401	317,792	14,720
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	1,406,971	320,035	14,948

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(MO, DA, YR)
12/31/96

Year of Report
Dec. 31, 1996

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	\$8,743,692	\$1,132,845	(\$757,168)	\$273,473,809	\$273,473,809
2	Water Pollution Control Facilities	11,593,111	5,154,844	(253,532)	247,962,870	247,962,870
3	Solid Waste Disposal Costs		12,375		2,795,928	2,795,928
4	Noise Abatement Equipment	1,474,660		(13,013)	12,275,930	12,275,928
5	Esthetic Costs		24,102		550,103	550,103
6	Additional Plant Capacity	13,305,099			13,305,099	
7	Miscellaneous (Identify significant)					
8	TOTAL (Total of lines 1 thru 7)	\$35,116,562	\$6,324,166	(\$1,023,713)	\$550,363,739	\$537,058,638
9	Construction Work in Progress	12,709,333			8,823,593	8,823,593

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 addi-

- tion 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	\$24,451,778	\$23,946,790
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	8,945,448	8,945,448
3	Fuel Related Costs		
4	Operation of Facilities	2,200,933	2,200,933
5	Fly Ash and Sulfur Sludge Removal	3,269	3,269
6	Difference in Cost of Environmentally Clean Fuels	28,844,360	28,844,360
7	Replacement Power Costs	2,302,064	2,302,064
8	Taxes and Fees	818,187	818,187
9	Administrative and General	9,331,908	
10	Other (Identify significant)		
11	TOTAL	* \$76,897,947	\$67,061,051

NOTE:

1. DEPRECIATION EXPENSE IS DETERMINED BY APPLYING CURRENT DEPRECIATION RATES TO POLLUTION CONTROL INVESTMENT.

2. DIFFERENCE IN COST OF ENVIRONMENTALLY CLEAN FUELS WAS CALCULATED BASED ON AVERAGE TON/BARREL PRICE DIFFERENTIAL BETWEEN HIGH AND LOW SULFUR COAL/OIL.

3. ALLOCATION OF EXPENSES BASED ON PLANT INVESTMENT.

FLORIDA PUBLIC SERVICE COMMISSION

RECEIVED

FLORIDA PUBLIC SERVICE
COMMISSION

97 APR 29 PM 2:04

AUDITING &
FINANCIAL ANALYSIS DIV

DIVERSIFICATION REPORT

PSC/AFA 16 (12/94)

Analysis of Diversification Activity
Changes in Corporate Structure

Company: FLORIDA POWER CORPORATION

For the Year Ended December 31, 1996

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

Effective Date (a)	Description of Change (b)
04/12/96	Add Progress Power Marketing, Inc. 3201 34th Street Soiuth, St. Petersburg, FL 33701
04/22/96	Add AST Trading, Inc. 5315 Great Oak Drive, Lakeland, FL 33801
07/17/96	Add Grupo Fyl, S.A. De VC. V. Tuxpan No. 54 Desp. 405, Colonia Roma Sur. MX 06760
07/17/96	Add Railcar, Ltd. 1819 Peachtree Road N.E., Suite 315, Atlanta, GA 30309
07/23/96	Add Progress Metal Reclamation Company 1900 Front Street, Ashland, KY 41101
09/18/96	Change name of PLC Leasing Corporation to Echelon International Corporation One Progress Plaza, St. Petersburg, FL 33701
10/10/96	Delete Talquin Development Company One Progress Plaza, St. Petersburg, FL 33701
10/16/96	Delete Progress Credit Corporation One Progress Plaza, St. Petersburg, FL 33701
10/17/96	Delete Progress Leasing Corporation One Progress Plaza, St. Petersburg, FL 33701
10/25/96	Add Conlease, Inc. 6611 Highway 44, Covent, LA 70723
10/31/96	Add Echelon Development Corporation One Progress Plaza, St. Petersburg, FL 33701
12/18/96	Delete Gateway Joint Venture One Progress Plaza, St. Petersburg, FL 33701
12/18/96	Delete HEB Partners One Progress Plaza, St. Petersburg, FL 33701
12/18/96	Delete Echelon International Corporation One Progress Plaza, St. Petersburg, FL 33701
12/18/96	Delete Aviation Assets Holding Company Four Embarcadero Center, San Francisco, CA 94111
12/18/96	Delete Health Progress Joint Venture 13910 Champion Forest Dr., Houston, TX
12/18/96	Delete PCC Del, Inc. 300 Delaware Avenue, Wilmington, DE 19801
12/18/96	Delete Pacific Aviation Holding Company Four Embarcadero Center, San Francisco, CA 94111
12/18/96	Delete Pegasus Capital Corporation Four Embarcadero Center, San Francisco, CA 94111
12/18/96	Delete Premier Investment Management, Inc. 2451 McMullen Booth Road, Clearwater, FL 34619

Analysis of Diversification Activity
Changes in Corporate Structure

Company: FLORIDA POWER CORPORATION

For the Year Ended December 31, 1996

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

Effective Date (a)	Description of Change (b)
12/18/96	Delete Progress Investment Management Equity Fund, Ltd. One Progress Plaza, St. Petersburg, FL 33701
12/18/96	Delete Progress-Potomac Capital Ventures One Progress Plaza, St. Petersburg, FL 33701
12/18/96	Delete Carillon Limited Partnership I 600 E. Las Colinas Blvd., Irving, TX 75039
12/18/96	Delete Carillon Property Owners Association, Inc. One Progress Plaza, St. Petersburg, FL 33701
12/18/96	Delete Carillon Property Owners Association II, Inc. One Progress Plaza, St. Petersburg, FL 33701
12/18/96	Delete 100 Carillon Associates, Ltd. One Progress Plaza, St. Petersburg, FL 33701
12/18/96	Delete Highpoint Center Partners, Ltd. One Progress Plaza, St. Petersburg, FL 33701
12/31/96	Delete Advanced Separation Technologies Incorporated 5315 Great Oak Drive, Lakeland, FL 33801
12/31/96	Delete AST Trading, Inc. 5315 Great Oak Drive, Lakeland, FL 33801

Analysis of Diversification Activity

New or Amended Contracts with Affiliated Companies

Company: Florida Power Corporation

For the Year Ended December 31, 1996

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

Name of Affiliated Company (a)	Synopsis of Contract (b)
<i>None</i>	

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

Company: *Florida Power Corporation*

For the Year Ended December 31, 1996

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

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
Electric Fuels Corporation	Purchase of Coal per the Coal Supply and Delivery Agreement for Crystal River Units 1, 2, 4 & 5.	\$276,105,325.20

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: FLORIDA POWER CORPORATION

For the Year Ended December 31, 1996

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

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Advanced Separation Technologies	Payroll Services, Employee Benefits, Computer Equipment, Freight, Outside Services	Service Agreement Effective 3/28/89	S	146.60	\$271,287.86
Electric Fuels Corp.	Coal	Coal supply and delivery agreement for CR units 1&2 effective 2/1/77 agreement for CR units 4&5 effective 12/12/78 both amended 11/05/93	P	151.30	276,105,325.20
	Direct Billing	By invoice	P	234.10	66,374.21
	Color Copier	Not applicable	P	921.30	1,878.40
	Payroll Services, Employee Benefits, Corporate Aircraft, Outside Services, Expense Accounts, Computer Services, Freight, Computer Software	Service Agreement Effective 5/1/79	S	146.10	1,699,991.84
Florida Progress Corp.	Employee Contribution to Employee Savings Plan	Not applicable	P	232.39	6,119,129.56

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: FLORIDA POWER CORPORATION

For the Year Ended December 31, 1996

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

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Florida Progress Corporation - cont'd	Direct billing, corporate allocation	Not applicable	P	234.50	3,958,880.82
	Federal/State/Intangible taxes	Not applicable	P	236.10/236.11/ 236.15236.20	176,065,448.00
	Stock Dividend	Not applicable	P	238.10	161,211,979.02
	Equity Contribution	Not applicable	P	238.10	10,000,000.00
	Employee benefits, computer processing, corporate aircraft, office supplies, outside services freight, computer equip. and software, insurance, aircraft allocation, equity contribution	Service Agreement effective 3/28/83	S	146.50	23,191,245.83
Highpoint Center Partners	Rent/parking Tallahassee	Agreement effective 7/1/91	P	426.40	56,997.54
	Capital Audit System	Not applicable	P	426.40	1,035.00
Mid-Continent Life Insurance Company	Payroll allocation, insurance allocation	Service Agreement effective 3/28/83	S	146.82	51,556.37

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: FLORIDA POWER CORPORATION

For the Year Ended December 31, 1996

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

(a) Enter name of affiliate.

(b) Give description of type of service, or name the product involved.

(c) Enter contract or agreement effective dates.

(d) Enter the letter "p" if the service or product is a purchased by the Respondent: "s" if the service or product is sold by the Respondent.

(e) Enter utility account number in which charges are recorded.

(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Progress Capital Holdings	Payroll services, office supplies, corporate expenses, expense accounts, short-term loan, outside services	Service Agreement Effective 3/28/83	S	146.30	63,524,015.11
	Temporary cash investment	Not applicable	P	123.01	62,500,000.00
Progress Credit Corporation	Payroll services, employee benefits, corporate aircraft, expense accounts, computer software	Service Agreement Effective 3/28/83	S	146.80	57,600.40
Progress Energy	Payroll services, lease payment	Service Agreement Effective 3/28/83	S	146.40	273,051.85
Progress Leasing Corporation	Payroll services	Service Agreement Effective 3/28/83	S	146.80	899.23
Progress Materials, Inc.	Sale of fly ash, potable water charges, process water charges, property tax, lease payment	Contract Effective 11/18/87 last amended 9/3/93	S	146.87	487,137.05
Progress Rail Services Company	Miscellaneous supplies	By invoice	P	123.01	71,151.12
Talquin Development Company	Rent, lease parking fees	Service Agreement Effective 3/28/83	P	550.00	106,920.96
				184.20	

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: FLORIDA POWER CORPORATION

For the Year Ended December 31, 1996

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

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Talquin Development Company	Property Taxes	By invoice	P	550.00	21,157.73
	Groundskeeping	By invoice	P	554.00	3,000.00
	Sidewalk extension	By invoice	P	554.00	750.00
	Lighting rebate	By invoice	P	908.52	19,209.24
	Information system rent	By invoice	P	184.20	661,083.80
	Payroll Services, Employee Benefits, Corporate Aircraft, Computer Software, Freight, Outside Svcs.	Service Agreement Effective 3/28/83	S	146.70	351,960.21

Analysis of Diversification Activity

Assets or Rights Purchased from or Sold to Affiliates

Company: Florida Power Corporation

For the Year Ended December 31, 1996

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

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates:		\$	\$	\$	\$	\$	
Electric Fuels Corporation	Furniture	4,412.17	1,279.51	3,137.66		3,137.66	Yes
Total						\$3,137.66	
Sales to Affiliates:		\$	\$	\$	\$	Sales Price	
None							
Total							

***Analysis of Diversification Activity
Employee Transfers***

Company: Florida Power Corporation

For the Year Ended December 31, 1996

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

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
Florida Progress Corp.	Florida Power Corp.	Asst. to the President	Community Rel. Coordinator	Permanent
Florida Progress Corp.	Florida Power Corp.	VP General Counsel	VP General Counsel	Permanent
Progress Energy Corp.	Florida Power Corp.	Manager Project Development	Manager Purchased Power	Permanent
Florida Progress Corp.	Florida Power Corp.	Sr. Planning Analyst	Manager Purchased Power	Permanent
Florida Power Corp.	Florida Progress Corp.	Dept. Support Admin.	Ex. Secty to President	Permanent
Florida Progress Corp.	Florida Power Corp.	Auditor	Financial Analyst	Permanent
Electric Fuels Corp.	Florida Power Corp.	Accounting Aide II	Tax Accountant	Permanent
Florida Progress Corp.	Florida Power Corp.	Legal Secretary	Executive Assistant	Permanent

Affiliation of Officers and Directors

Company: **FLORIDA POWER CORPORATION**

For the Year Ended December 31, 1996

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
R. Mark Bostick	President, Comcar Industries, Inc.	None	
J. B. Critchfield	Chairman of the Board & Chief Executive Officer Florida Progress Corp.	Director	Barnett Banks, Inc. Jacksonville, FL.
A. J. Keesler	Director, Florida Power Corp.	Director	Southtrust Corporation P. O. Box 2554 Birmingham, AL 35290
		Partner	Shiloh Investment Club 1333 Indian Rocks Rd. Belleair, FL 34616-1057
		Director	Cameron-Ashley Building Products Dallas, Texas
R. Korpan	Director, Chairman of the Board & Chief Executive Officer, Florida Power Corp.	Director & VP	PACT, Inc. 1111 McMullen Booth Road Clearwater, FL 34617
		Director	Morton Plant Hospital P. O. Box 210 Clearwater, FL 34617
		Director	SunTrust Bank, Tampa Bay P. O. Box 3303 Tampa, FL 33601
		Director	Acordia of Central Florida, Inc. 311 Park Place Blvd. Suite 400 Clearwater, FL 34619
Frank C. Logan	Attorney at Law	Trustee	Mortan Plant Mease Health Care 601 Main Street Dunedin, FL 34697

Affiliation of Officers and Directors

Company: *FLORIDA POWER CORPORATION*

For the Year Ended December 31, 1996

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Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Jean Giles Wittner (cont)		Secretary/Treasurer	Belleair Colony Property, Inc.
		Director	Raymond James Bank, FSB
P. M. Beard	Sr. Vice President Nuclear Operations, Florida Power	None	
Michael B. Foley, Jr.	Sr. Vice President Energy Delivery, Florida Power	Director	Abilities of Florida 2735 Whitney Road P. O. Box 4010 Clearwater, FL 34618-4010
J. A. Hancock	Sr. Vice President, Energy Supply, Florida Power	Partner	Shiloh Investment Club 1333 Indian Rocks Rd. Belleair, FL 34616-1057
J. R. Heinicka	Sr. Vice President & CFO Florida Power Corp.	None	
K. E. Armstrong	Vice President & General Counsel, Florida Power	None	
Patricia K. Blizzard	Vice President Human Resources, Florida Power	Board Member	Florida Humanities Council 1514 1/2 E. 8th Avenue Tampa, FL 33605
		Board Member	Pinellas Workforce Development Board 13770 58th Street No. Suite 312 Clearwater, FL 34620
G. L. Boldt	Vice President Nuclear Production Florida Power	None	
G. L. Campbell	Vice President Public Affairs, Florida Power	Partner	Shiloh Investment Club 1333 Indian Rocks Road Belleair, FL 34616-1057

Affiliation of Officers and Directors

Company: *FLORIDA POWER CORPORATION*

For the Year Ended December 31, 1996

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
J. B. Case	Vice President Energy Solutions, Florida Power	Outside Director	AmSouth Bank of Florida P. O. Box 179 Clearwater, FL 34617-0179
P. Dagostino	Vice President Bulk Power Delivery, Florida Power	Administrative Board of Directors	SunTrust Bank Central Florida, N.A. 201 N. New York Avenue Winter Park, FL 32789
Wayne C. Forehand	Vice President Energy Distribution, Florida Power	Director	AmSouth Bank Orlando Advisory Board P. O. Box 588001 Orlando, FL 32858
		Trustee	Orlando Science Center Board of Trustees 777 E. Princeton Street Orlando, FL 32803
		Director	Greater Orlando Chamber of Commerce 75 S. Ivanhoe Blvd. P. O. Box 1234 Orlando, FL 328802-1234
George E. Marks	Vice President Fossil Steam Plant Ops., Florida Power	None	
D. L. Miller	Vice President Corporate Services, Florida Power	None	
John Scardino, Jr.	Vice President & Controller Florida Power Corp.	Member Representative	Nuclear Electric Insurance Limited 1201 Market Street Wilmington, DE 19801
		Member Representative	Energy Insurance Mutual 6200 Courtney Campbell Causeway Tampa, FL 33607

Affiliation of Officers and Directors

Company: *FLORIDA POWER CORPORATION*

For the Year Ended December 31, 1996

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
A. D. Sciarrotta	Vice President Information Technology, Florida Power	None	
James V. Smallwood	Vice President & Treasurer Florida Power Corp.	None	
K. M. Haley	Secretary, Florida Power	None	
Douglas E. Wentz	Assistant Secretary Florida Power Corp.	None	
K. E. McDonald	Assistant Treasurer Florida Power Corp.	None	
James P. Fama	Deputy General Counsel Florida Power Corp.	None	

Business Contracts with Officers, Directors and Affiliates

Company: **FLORIDA POWER CORPORATION**

For the Year Ended December 31, 1996

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
R. Mark Bostick	Comcar Industries, Inc. 502 East Bridgers Avenue Auburndale, FL 33823	\$3,643.40	Equipment leasing
R. Korpan	Morton Plant Hospital P. O. Box 210 Clearwater, FL 34617	\$70,281.20	Innovation Incentive Program/Rebate on high efficiency chillers
R. Korpan F. Logan	Performing Arts Center Foundation 1111 McMullen Booth Road Clearwater, FL 34619	\$10,000.00	Donation
M. Foley	Abilities of Florida 2735 Whitney Road Clearwater, FL 34618-4010	\$10,500.00	Donations
W. Forehand	Orlando Science Center 777 E. Princeton Street Orlando, FL 32803	\$3,100.00	Donation
	Greater Orlando Chamber of Commerce 75 S. Ivanhoe Blvd. Orlando, FL 328802-1234	\$7,692.97	Donation
J. Scardino	Nuclear Electric Insurance, Ltd. 1201 Market Street Wilmington DE 19801	\$2,263,725.00	Nuclear insurance premiums
	Energy Insurance Mutual 6200 Courtney Campbell Causeway Tampa, FL 33607	\$578,461.00	General liability insurance premiums

Business Contracts with Officers, Directors and Affiliates

Company: *FLORIDA POWER CORPORATION*

For the Year Ended December 31, 1996

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
R. Korpan	Acordia of Central Florida P. O. Box 31666 Tampa, FL 33631-3666	\$50,300.00	Travel accident and group personal excess liability policies
J. B. Critchfield	Barnett Banks, Inc. Jacksonville, FL	\$22,500,000.00	Line of Credit
R. Korpan	SunTrust Bank, Tampa Bay P. O. Box 3303 Tampa, FL 33601	\$42,500,000.00	Line of Credit

Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return

Company: Florida Power Corporation

For the Year Ended December 31, 1996

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).

Line No.	(a) Description	(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Intrastate Gross Operating Revenues	(e) Gross Operating Revenues per RAF Return	(f) Interstate and Sales for Resale Adjustments	(g) Adjusted Intrastate Gross Operating Revenues	(h) Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$2,169,041,469	\$	\$2,169,041,469	\$2,169,041,469	\$	\$2,169,041,469	\$
2	Sales for Resale (447)	159,296,678	(159,296,678)	0	159,296,678	(159,296,678)	0	
3	Total Sales of Electricity	2,328,338,147		2,169,041,469	2,328,338,147		2,169,041,469	
4	Provision for Rate Refunds (449.1)	641,658	(641,658)	0	641,658	(641,658)	0	
5	Total Net Sales of Electricity	2,328,979,805		2,169,041,469	2,328,979,805		2,169,041,469	
6	Total Other Operating Revenues (450-456)	64,612,737		64,612,737	64,612,737		64,612,737	
7	Other (Specify) Unbilled Revenue - Wholesale		5,555,612	5,555,612		5,555,612	5,555,612	
8	Wheeling Revenue - Wholesale		(16,734,944)	(16,734,944)		(16,734,944)	(16,734,944)	
9	Load Mgmt/Demand Capacity Credits (A)		(55,816,449)	(55,816,449)		(55,816,449)	(55,816,449)	
10	Total Gross Operating Revenues	\$2,393,592,542	(\$226,934,117)	\$2,166,658,425	\$2,393,592,542	(\$226,934,117)	\$2,166,658,425	\$0

Notes: (A)
Included in the gross operating revenues are credits related to load management, interruptible services and curtailable services programs. These credits reduce the customers' bills. The revenues related to the credits are included in FPC's gross operating revenues for accounting purposes twice; once through the ECCR recovery collections and again through revenues which recorded gross of the credits.