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Public Service Commission

May 21, 1998

Mr. James A. McGee
 Senior Counsel
 Florida Power Corporation
 Post Office Box 14042
 St. Petersburg, Florida 33733-4042

Re: Docket No. 971570-EI

Dear Mr. McGee:

Enclosed are two copies of the Staff Report of your current depreciation study filed in the subject docket. The Company response to this is scheduled for June 26, 1998 in order to meet the targeted recommendation date of August 20, 1998. In your response, please provide us with any concurrences, differences, and/or additional input.

For your convenience, we have enclosed a diskette of the Staff Report formatted in WordPerfect, Version 6.1. If you have any questions concerning this report, please do not hesitate to contact me at 850-413-6453.

Sincerely,

Patricia S. Lee
 USC/Eng. Supervisor

ACK _____
 AFA _____
 APP _____
 CAF _____
 CMU PSL:psl
 CTR Attachment
 EAG ~~ee:~~ John Scardino, Florida Power Corp.
 LEG _____ Don Siebert, Florida Power Corp.
 LIN _____ Division of Records and Reporting
 OPC _____ Division of Electric and Gas
 RCH _____ Division of Legal Services
 SEC I Division of Auditing and Financial Analysis
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DOCUMENT NUMBER-DATE

06736 JUN 25 98

FSC - REC - 05/REP/REPORTING

FLORIDA POWER CORPORATION
STAFF REPORT
DOCKET NO. 971570 - EI

GENERAL:

In developing staff recommended depreciation rates, staff will utilize actual 1997 activity rather than the forecasted data submitted in the study.

PRODUCTION:

In developing its proposed life factors for production plant, the Company inadvertently calculated the average age for each account for each production site by inversely weighting each strata's investment with its age rather than directly weighting the investment with the age. As previously discussed with the Company, staff has recalculated the average ages for each account for each production site to reflect the appropriate weighting.

Steam and Nuclear:

According to the study, the Company stratified its investment into groups of assets with similar life characteristics and determined the average age and average service life for each stratified group by location. An Iowa curve representing the expected survivor characteristics was matched to each primary account, by location. These service lives and curve shapes appear reasonable when compared to similar sites in the industry and are acceptable. Utilizing the Company selected curve shapes and average service lives with staff recalculated average ages, staff developed its proposed remaining service lives shown on pages 12 and 13.

The Company proposed net salvages are generally less than similar sites in the industry reviewed by staff. As stated in the study, the net salvage ratios are based on the salvage credits and removal costs associated with plant retirements for the 1976-1996 period. Pending further review, staff tentatively accepts the Company proposed net salvages.

A recovery schedule has been proposed for the Suwannee River Steam Production units over four years, beginning January 1, 1998. A scheduled retirement date of December, 1998 is indicated in the study. In response to Staff's Initial Review, FPC indicated that its current budget plans for continued operation of these steam units through 1999. Additionally, a review of FPC's Ten - Year Site Plan indicates an expected retirement in April, 2000 for the Suwannee units. Considering these positions Staff proposes a three year recovery schedule as being more consistent with the expected life of the plant. Further, the net unrecovered investment should reflect the investment which is anticipated to be utilized at the Suwannee Peaking Site, as indicated by the Company's response to the Initial Review.

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A review of the Bartow Anclote Pipeline annual account transactions shows transfers and adjustments booked in years with insufficient vintage additions to support the adjustment. Where this occurred, and for retirements, staff applied a first-in-first-out (FIFO) method and recalculated the average age for the account. Using the Company recommended curve shapes, remaining lives by account were calculated for the pipeline.

Other Production:

The Company proposed remaining life rates for its peaking plants were developed by individual site location rather than by primary account. Units built prior to 1973 were assumed to have an overall life span of 30 years; units built after 1973 were assumed to have an overall life span of 40 years. As with the steam and nuclear sites, the peaker investments were stratified into homogeneous groups. The determined average age and average service life of each strata were then composited by site and a remaining life for the site was developed. The average service lives and remaining lives appear reasonable compared to other peaker sites reviewed by staff.

The Company analyzed reserve transactions for the period 1976 -1996 to determine the appropriate net salvage ratios. Based on the limited retirement experience, continued use of a negative 10% net salvage appears reasonable.

The Higgins, Rio Pinar, Avon Park and Turner (P1 and P2) Peaking units indicate retirement dates that are in close proximity to the next depreciation study filing date. Any change shortening the interval until retirement at these locations will precipitate a need for the Company to make a request for possible additional recovery prior to the next normal filing date.

TRANSMISSION:

Account 350.1. Easements: The Company proposal is to maintain the current average service life of 60 years with an R5 curve shape, and a zero net salvage. The resulting remaining life of 41 years represents updating the currently approved remaining life with activity since the previous study and therefore is reasonable and acceptable to staff.

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Account 352. Structures and Improvements: The Company proposed 35 year remaining life represents an update of the currently approved R3, 50 year life characteristic with activity since the previous study. No change in the currently prescribed negative 5% net salvage is being proposed. These factors remain reasonable and acceptable to staff.

Account 353.1. Station Equipment (Excluding ECC): The Company proposes to maintain the currently approved R2, 40 year life characteristic with a 10% net salvage. The remaining life of 29 years reflects an update of these factors with activity from the last study. The Company proposal appears reasonable and is acceptable to staff.

Account 353.2. Station Equipment. Energy Control Center: This account represents the Energy Control Center computer system that was placed in service in December, 1991. The Company proposed 5 year remaining life reflects an update of activity since the last study based on the currently approved S6, 10 year life table. Considering the continued technological advances in the computer field, these life factors remain reasonable and appropriate.

This computer system was designed to perform a specific task and, according to the company, cannot be economically adapted for other tasks. For this reason, the Company proposed zero net salvage is appropriate.

Account 354. Towers and Fixtures: The current approved average service life for this account is 52 years and the Company is proposing a move to a 54 year life. The retirement ratio over the last five years has averaged less than 1% indicating reliance on judgement and industry expectations for life and salvage projections necessary. The narrative for this account states that discussions with the System Planning Department resulted in a suggested life in the 40 year to 50 year range. Other companies in the State are experiencing lives in the mid to late 40 year range. Staff therefore proposes a 50 year service life as being reasonable. Please provide the resulting remaining life using an R4 curve.

Staff proposes a negative 30% net salvage as being more in line with current industry expectations that the Company proposed negative 35%.

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Account 355. Poles and Fixtures: The Company proposed L1.5, 31 year life table remains reasonable. The resulting remaining life of 22 years is therefore acceptable to staff.

The currently approved net salvage of negative 30% is within the range of reasonableness and is acceptable to staff.

Account 356. Overhead Conductors and Devices: The Company proposed life and salvage factors reflect continuation of currently prescribed factors. These factors are within the range of industry expectations and in line with the activity of the account. An R2.5, 34 year life table, resulting 21 year remaining life, and negative 20% net salvage are therefore acceptable to staff.

Account 357. Underground Conduit: No meaningful statistical analysis can be made on this account due to the lack of retirement activity. While the Company has proposed maintaining the currently approved 50 year average service life and zero net salvage, it has proposed a change in mortality dispersions from an R4 to an R3. Staff finds no compelling reason to change curve shapes and so proposes maintaining the R4 curve. Please provide the resulting remaining life.

Account 358. Underground Conductors and Devices: This account has also experienced very minimal retirement activity making any statistical analysis unreliable. The Company proposed remaining life of 16.8 years reflects updating the currently approved R3, 45 year life with activity since the previous study. Staff finds the proposed life factors and zero net salvage reasonable and acceptable.

Account 359. Roads and Trails: The Company proposed 31 year remaining life and zero net salvage reflect updating currently approved factors (R3, 50 year life) with activity since the previous study. These factors remain reasonable and acceptable to staff.

DISTRIBUTION:

Account 360.1. Easements: The Company proposal represents an update of age and accounting activity since the last review. The proposal to maintain the current 60 year service life and zero net salvage are reasonable and acceptable to staff. The resulting remaining life is 41 years.

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Account 361. Structures and Improvements: The Company proposal represents an update of age and accounting activity since the last review. The proposal to maintain the current approved 50 year service life and negative 5% net salvage are reasonable and acceptable to staff. The resulting remaining life is 39 years.

Account 362. Station Equipment: The Company proposal represents an update of age and accounting activity since the last review. The proposal to maintain the current 36 year service life and R1.5 curve shape are reasonable and acceptable to staff. The resulting remaining life is 27 years.

Historical net salvage over the 1976-1996 period has averaged about 30%, although the amount of retirements experienced has been very small. The Company proposes maintaining its currently prescribed net salvage factor of 15%. As support, FPC states that high reuse salvage is being realized from substation capacity increases and is expected to continue in the future. Staff accepts the Company's proposal but finds it to be very optimistic. No other company in the State is experiencing or expects to experience the amount of reuse salvage in this account as FPC.

Account 364. Poles, Towers and Fixtures: The statistical analysis performed on this account indicates that the assumptions of the statistical model are not being met and therefore the results of the model are not reliable. However, the proposed R1, 28 year life is in line with expectations of the industry for this account and therefore staff finds the proposal acceptable. A 20 year average remaining life results.

According to the account narrative, of the various sources of salvage credits the Company analyzed for this account, about 99% of the credits were due to reimbursements caused by line relocations, public accidents, and material returned to the storeroom. Historical salvage has averaged about 52% with removal costs averaging about 46%. Recent activity (1992-1996) shows realized salvage of 51% with removal costs of 75%. Recognizing that this is a labor intensive account, Staff proposes a net salvage factor of negative 25% as being in line with recent activity.

Account 365. Overhead Conductors and Devices: The statistical analysis performed on this account indicates the R1, 27 year life as the best fit curve and life using 10 test points or 10 years of data. Staff does not believe this limited data is sufficient to base a recommendation since it will not give as complete a curve as a run with more test points. Reliance on judgement and industry averages is therefore necessary. The proposed life and curve shape, when compared to other

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companies in the State, do appear to be reasonable. Staff therefore accepts the Company proposed R1, 27 year service life and resulting 20 year remaining life.

Historical net salvage has averaged about negative 9% with the 1992-1996 period averaging about negative 49%. Cost of removal has significantly increased since 1991 and gross salvage significantly increased in 1995 and 1996. Junk salvage has averaged 28% with abnormal salvage (reuse and reimbursements) averaging 73%. FPC states that it has expanded its efforts to reuse material where possible. This, in turn, can cause additional labor to remove items for reuse. Further, reimbursements are the result of line relocations, capacity increases, and public accidents that FPC expects to continue in the future. The 1995-1996 salvage activity shows realized salvage of about 178% with removal costs of 212%. The Company proposed negative 35% net salvage is in line with this most recent experience of the account and is acceptable to staff.

Account 366. Underground Conduit: The Company is proposing to maintain the current R3, 45 year life and zero net salvage. These parameters are in the range of reasonableness and acceptable to staff. The resulting remaining life is 35 years.

Account 367. Underground Conductors and Devices: The Company proposal reflects maintaining the currently approved curve and service life simply updating with age and accounting activity since the last study. These factors are in the range of reasonableness and acceptable to staff. The resulting remaining life is 26 years.

This plant is typically abandoned in place. The Company's proposed zero net salvage is in line with its practice and is acceptable to staff.

Account 368. Line Transformers: The Company proposed R2.5, 24 year life is the result of historical statistical analysis. The analysis performed indicates lives in the range of 24 years to 32 years. The Company points out that its retirement accounting practice is to use the FIFO method in which retirements are assumed to relate to the oldest surviving vintage. This practice, as FPC points out, tends to overstate a service life. Given this and the fact that the proposed life factors are in the range of reasonableness, staff finds the proposals acceptable. A remaining life of 15.2 years results.

The Company proposed negative 15% net salvage is in line with industry expectations and is acceptable to staff.

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Account 369.1. Overhead Services: The Company proposal reflects maintaining the currently approved curve and service life simply updating with age and accounting activity since the last study. These factors are in the range of reasonableness and acceptable to staff. The resulting remaining life is 24 years.

The proposed net salvage of negative 50% is in line with industry expectations and is acceptable to staff.

Account 369.2. Underground Services: The investment in this account has nearly doubled in the last 10 years. Growth during the 1993-1996 period has averaged about 19%. The statistical model the Company used in analyzing this account indicates that an R2.5, 40 year life is a relatively good fit. However, recognizing that retirements are accounted using FIFO, the service lives resulting from any statistical analysis are probably overstated. Considering the lives other companies in the State are using, a 40 year life is at the top of the range of lives. Staff therefore proposes an R2.5, 35 year life as moving closer to the industry average.

Net salvage has averaged zero historically with the 1991-1996 period averaging negative 4% (30% salvage, 34% cost of removal). Reliance on judgement and industry averages is necessary given the general lack of retirement activity. The current approved net salvage of negative 20% is indicative of a higher level of expected removal costs than other companies are estimating. Staff proposes a negative 15% net salvage as being more in line with other companies.

Account 370. Meters: Historical statistical analysis for this account indicates a life in the range of 27 years to 34 years. Recognizing that retirements are accounted using FIFO, these life indications are somewhat overstated. However, the Company proposed 28 year service life and R2 curve are in the range of reasonableness when compared to other companies in the State and are acceptable to staff. A remaining life of 19.6 years results.

Historical net salvage has averaged negative 10%, with the last five years averaging negative 3% (7% salvage, 10% cost of removal). Recognizing that removal costs have been on the decline over the past 12 years, staff is inclined to propose a negative 10% (zero gross salvage, 10% removal costs) net salvage as being in line with recent experience.

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Account 371. Installations on Customers Premises: Based on staff's review of the results of the statistical analyses performed on this account, an S2, 21 year life appears to be a good fit. However, recognizing that retirements are accounted using FIFO, a 21 year life could arguably be overstated. Accordingly, staff proposes retaining the currently approved 19 year service life with zero net salvage. Please provide the remaining life resulting from an S2, 19 year life.

The Company's proposed zero net salvage is in line with industry expectations and is acceptable to staff.

Account 372. Leased Property on Customer Premises: The Company has proposed maintaining the currently prescribed whole life rate of 4.0% (25 year average service life and zero net salvage) in the event any investment is added to this account. Staff finds the proposal reasonable and acceptable.

Account 373. Street Light Systems: Luminaires make up the majority of the investment in this account. According to the Company, the new High Pressure Sodium Lights are expected to have a shorter life than previous lights. Please explain why a shorter life is expected.

The investment in this account has experienced 36.5% growth during the 1992-1996 period.

The results of the statistical model the Company used in analyzing this account indicate that the assumptions of the model are not being met and therefore should not be used. This makes judgement and reliance on industry averages necessary. The Company proposed R1, 14 year life are in the range of reasonableness and acceptable to staff at this time. The resulting remaining life is 9.1 years.

The currently approved net salvage factor for this account is negative 5%. Historically, this account has experienced 22% net salvage with the 1991-1996 period averaging 3% (22% gross salvage with 19% cost of removal). According to the Company, most of the gross salvage realized has been due to reimbursements which are not expected to be the norm. Future salvage due to reuse is expected to be in the range of 5% to 10% with junk salvage estimated at 1%. Future removal costs are estimated to be in the range of 20%. The Company proposed negative 15% net salvage is at the low end of its future expectations. Staff proposes negative 10% net salvage which is at the high end of the Company's future expectations.

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GENERAL PLANT:

Account 390. Structures and Improvements: The Company proposed 37 year service life and R2 curve are reasonable and acceptable to staff. The resulting remaining life is 26 years.

A review of the historical net salvage incurred in this account indicates very high realized salvage amounts in 1995 and 1996. According to the Company, this salvage was due to several business offices and operating centers that were closed and sold. Further, the Company believes this type of salvage to be an isolated occurrence and not indicative of the future. Continuation of the currently prescribed negative 15% net salvage is therefore proposed. This salvage factor is in the range of reasonableness and is acceptable to staff.

Account 392.1. Transportation-Passenger Cars: The Company proposed 6 year average service life, S2 curve, and 18% net salvage are in line with the account's experience and are acceptable to staff. A 2.6 year average remaining life results.

Account 392.2. Transportation-Light Trucks: The Company proposed 7 year average service life, L2 curve, and 22% net salvage are in line with the account's experience and are acceptable to staff. A 4 year average remaining life results.

Account 392.3. Transportation. Heavy Trucks: The Company proposed 14 year average service life, L2 curve, and 12% net salvage are in line with the account's experience and are acceptable to staff. A 6 year average remaining life results.

Account 392.4. Transportation-Special Trucks: The Company proposed 16 year service life, S2 curve, and 15% net salvage are in line with the account's experience and are acceptable to staff. A 9.5 year average remaining life results.

Account 392.5. Transportation-Trailers: The Company proposed 26 year average service life, R2.5 curve, and 18.8 year average remaining life are reasonable and acceptable to staff.

The Company proposed 40% net salvage is in line with the account's activity during 1993-1996. Staff believes that continuation of this level of salvage is optimistic. Nevertheless, staff accepts the proposal.

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Account 392.6. Transportation-Flight Equip.-Used: The investment in this account consists of one helicopter purchased in 1990. Since the investment is fully recovered, no further depreciation is necessary.

Account 392.7. Transportation-Flight Equip.-New: The investment in this account consists of one long range helicopter and one Lear jet. Staff calculates the age as of January 1, 1998 to be 6.4 years. Unless there are plans to retire either of these aircraft in the near term, a longer life would seem appropriate. Staff therefore proposes a 10 year service life, SQ curve, and resulting 3.6 year average remaining life.

According to the Company, a 50% net salvage represents the current used aircraft market. This proposal is acceptable to staff.

Account 396. Power Operated Equipment: The Company proposed 13 year service life, S0.5 curve, 5.1 year average remaining life, and 10% net salvage are reasonable and acceptable to staff.

Account 397. Communication Equipment - Fiber Optic: The Company proposed 13 year average service life represents a composite of a 20 year life for fiber cable and a 10 year life for the associated electronics. These parameters are reasonable and acceptable to staff. Recognizing that this is a newly established subaccount, a whole life rate is also acceptable until this subaccount's activity can be discerned from the total Communication Account activity.

AMORTIZABLE ACCOUNTS:

FPC has proposed that the depreciable portions of Accounts 393 (Stores), 394 (Tools, Shop, & Garage) and 395 (Laboratory) be amortized over 7 years, beginning January 1, 1998. New additions will be maintained by vintage and amortized accordingly. The Company states that these investments represent small value items which do not warrant individual tracking. Additionally, in an effort to streamline depreciation procedures, staff finds this proposal acceptable. As staff understands, the January 1, 1998 net undepreciated amount of each depreciable portion will be amortized over 7 years. From January 1, 1998 forward, the total capitalized additions for each combined account will be maintained by vintage group and amortized accordingly.

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INTANGIBLE:

Account 303. Intangible Plant: The investment in this account is comprised of computer software, both in-house developed and purchased, and is amortized over a 5 year period. (How does new accounting bulletin affect this?)

Account 303.1. Customer Service System: This system is a state of the art system including all customer billing, cash processing, complete on-line customer history, tracking of connections, disconnections, and customer deposits. The system is designed to decrease paperwork and increase employee productivity as a result of the system being on-line and customer information being readily available. The Company is proposing a 10 year amortization period for this investment as being the period over which the benefits should be realized. Further, the Federal Energy Regulatory Commission (FERC) has approved a 10 year amortization period. When was this system operational? Please provide a copy of the FERC's approval of the amortization period. Please provide any information available that shows or describes how FPC determined that 10 years was the period over which the benefits of the system would be realized.

FLORIDA POWER CORPORATION
SUMMARY OF REMAINING LIVES
AS OF JANUARY 1, 1998
RETAIL METHODOLOGY

ACCOUNT NUMBER	ACCOUNT TITLE	PRELIMINARY APPROVED				STAFF PROPOSAL	
		REMAINING LIFE YEARS (YRS.)	NET SALVAGE RATIO (%)	01/01/98 ESTIMATED RESERVE (%)	DEPRECIATION RATE (%)	REMAINING LIFE YEARS (YRS.)	NET SALVAGE RATIO (%)
ANCLOTE PLANT							
311	STRUCTURES AND IMPROVEMENTS	22.0	(5.0)	44.49	2.8	19.5	(5.0)
312	BOILER PLANT EQUIPMENT	12.0	(20.0)	62.93	4.8	12.4	(20.0)
314	TURBOGENERATOR EQUIPMENT	10.0	(10.0)	66.12	4.4	11.9	(10.0)
315	ACCESSORY ELECTRIC EQUIPMENT	13.9	(10.0)	51.65	4.2	13.2	(10.0)
316	MISCELLANEOUS POWER PLANT EQUIP.	7.2	(5.0)	66.96	5.3	7.4	(5.0)
BARTOW PLANT							
311	STRUCTURES AND IMPROVEMENTS	11.0	(5.0)	69.31	3.2	8.8	(5.0)
312	BOILER PLANT EQUIPMENT	7.9	(20.0)	50.59	8.8	10.1	(20.0)
314	TURBOGENERATOR EQUIPMENT	10.0	(20.0)	61.52	5.8	8.6	(20.0)
315	ACCESSORY ELECTRIC EQUIPMENT	11.0	(20.0)	55.24	5.9	10.1	(20.0)
316	MISCELLANEOUS POWER PLANT EQUIP.	7.2	(5.0)	59.60	6.3	7.2	(2.0)
CRYSTAL RIVER 1 & 2 PLANT							
311	STRUCTURES AND IMPROVEMENTS	13.4	(5.0)	47.46	4.3	13.8	(5.0)
312	BOILER PLANT EQUIPMENT	12.1	(25.0)	54.60	5.8	12.6	(25.0)
314	TURBOGENERATOR EQUIPMENT	13.4	(25.0)	51.96	5.5	13.6	(25.0)
315	ACCESSORY ELECTRIC EQUIPMENT	13.7	(10.0)	41.11	5.0	14.0	(10.0)
316	MISCELLANEOUS POWER PLANT EQUIP.	9.0	(5.0)	49.23	6.2	9.0	(5.0)
CRYSTAL RIVER 4 & 5 PLANT							
311	STRUCTURES AND IMPROVEMENTS	24.0	(5.0)	32.25	3.0	25.0	(5.0)
312	BOILER PLANT EQUIPMENT	16.5	(10.0)	52.35	3.5	16.6	(10.0)
314	TURBOGENERATOR EQUIPMENT	11.6	(10.0)	50.15	5.2	12.0	(10.0)
315	ACCESSORY ELECTRIC EQUIPMENT	16.3	(10.0)	48.55	3.8	16.6	(10.0)
316	MISCELLANEOUS POWER PLANT EQUIP.	10.0	(5.0)	54.74	5.0	10.2	(5.0)
316.2	MISC. POWER PLANT EQUIPMENT (5 YR)			5 YEAR AMORTIZATION			
316.3	MISC. POWER PLANT EQUIPMENT (7 YR)			7 YEAR AMORTIZATION			
SUWANNEE PLANT (ALL UNITS)		4 YEAR RECOVERY SCHEDULE				3 YEAR RECOVERY SCHEDULE	
BARTOW-ANCLOTE PIPELINE		15.8	(5.0)	51.00	3.4	17.7	(5.0)
316.2	COMPUTERS (5 YR)			5 YEAR AMORTIZATION		5 YEAR AMORTIZATION	
316.3	OFFICE FURN., TOOLS, MISC. (7 YR)			7 YEAR AMORTIZATION		7 YEAR AMORTIZATION	

FLORIDA POWER CORPORATION
SUMMARY OF REMAINING LIVES
AS OF JANUARY 1, 1998
RETAIL METHODOLOGY

ACCOUNT NUMBER	ACCOUNT TITLE	PRELIMINARY APPROVED				STAFF PROPOSAL	
		REMAINING LIFE YEARS (YRS.)	NET SALVAGE RATIO (%)	01/01/98 ESTIMATED RESERVE (%)	DEPRECIATION RATE (%)	REMAINING LIFE YEARS (YRS.)	NET SALVAGE RATIO (%)
CRYSTAL RIVER 3							
321	STRUCTURES AND IMPROVEMENTS	18.1	(10.0)	54.33	3.1	16.2	(10.0)
322	REACTOR PLANT EQUIPMENT	14.5	(20.0)	53.51	4.6	13.1	(20.0)
323	TURBOGENERATOR EQUIPMENT	15.2	(20.0)	36.88	5.5	14.0	(20.0)
324	ACCESSORY ELECTRIC EQUIPMENT	15.1	(20.0)	44.51	5.0	14.4	(20.0)
325	MISC. POWER PLANT EQUIPMENT	7.7	(5.0)	65.81	5.1	8.0	(5.0)
303	INTANGIBLE			5 YEAR AMORTIZATION		5 YEAR AMORTIZATION	
325.2	COMPUTERS (5 YR)			5 YEAR AMORTIZATION		5 YEAR AMORTIZATION	
325.3	OFFICE FURN., TOOLS, MISC. (7 YR)			7 YEAR AMORTIZATION		7 YEAR AMORTIZATION	
BAYBORO PEAKING							
	BAYBORO PEAKING	10.2	(10.0)	78.97	3.0	9.9	(10.0)
	HIGGINS PEAKING	5.9	(10.0)	71.53	6.5	5.9	(10.0)
	AVON PARK PEAKING	6.4	(10.0)	73.82	5.7	6.6	(10.0)
	BARTOW PEAKING	8.6	(10.0)	58.61	6.0	8.9	(10.0)
	RIO PINAR PEAKING	6.3	(10.0)	69.59	6.4	6.1	(10.0)
	SUWANNEE RIVER PEAKING	10.5	(10.0)	56.11	5.1	10.8	(10.0)
	TURNER PEAKING	10.8	(10.0)	64.23	4.2	9.8	(10.0)
	DEBARY PEAKING UNITS 1-6	14.2	(10.0)	53.59	4.0	12.8	(10.0)
	DEBARY PEAKING UNITS 7-10	26.0	(10.0)	17.40	3.6	26.0	(10.0)
	INTERCESSION CITY PEAKING UNITS 1-6	13.3	(10.0)	64.27	3.4	11.9	(10.0)
	INTERCESSION CITY PEAKING UNITS 7-10	27.0	(10.0)	14.95	3.5	27.0	(10.0)
	INTERCESSION CITY PEAKING UNIT 11	25.0	(10.0)	3.77	4.2	25.0	(10.0)
	UNIVERSITY OF FLORIDA COGEN	15.2	(10.0)	20.25	5.9	15.6	(10.0)
	TIGER BAY COMBINED CYCLE	18.0	(10.0)	2.52	6.0	18.0	(10.0)
	HINES ENERGY COMBINED CYCLE	20.0	(10.0)	0.00	5.5	20.0	(10.0)
	GAS CONVERSION PROJECTS			5 YEAR AMORTIZATION		5 YEAR AMORTIZATION	

* Denotes whole life rate.