

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

EI801-97-AR

THIS FILING IS (CHECK ONE BOX FOR EACH ITEM)

Item 1: ☒ An Initial (Original) Submission OR ☐ Resubmission No. _____

Item 2: ☒ An Original Signed Form OR ☐ Conformed Copy

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



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

98 MAY -4 AM 9:30
FINANCIAL AUDITING & ANALYSIS DIV
CONSISTENT
RECEIVED

This report is mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 16 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, 1997

THIS FILING IS (CHECK ONE BOX FOR EACH ITEM)	
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission	OR <input type="checkbox"/> Resubmission No. _____
Item 2: <input checked="" type="checkbox"/> An Original Signed Form	OR <input type="checkbox"/> Conformed Copy

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



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 306, and 18 CFR 141.1. 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, 1997
--	---------------------------------------

RECEIVED
UNITED STATES SERVICE
COMMISSION
98 MAY -4 AM 9:30
FINANCIAL ANALYSIS DIV

FERC FORM NO. 1 (REV. 12-95)

P.O. Box 31002
St. Petersburg, FL 33731-8902

P.O. Box 1439
Tampa, FL 33601-1439

Independent Auditors' Report

The Board of Directors
Florida Power Corporation:

We have audited the balance sheets - regulatory basis of Florida Power Corporation (the "Company") as of December 31, 1997 and 1996, and the related statements of income - regulatory basis for the years ended December 31, 1997 and 1996 and retained earnings and cash flows - regulatory basis for the year ended December 31, 1997, 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.

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, 1997 and 1996, and the results of its operations for the years then ended and the results of its cash flows for the year ended December 31, 1997, 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. However, this report is a matter of public record and its distribution is not limited.

KPMG Peat Marwick LLP

St. Petersburg, Florida
January 26, 1998



Member Firm of KPMG International

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.)

GENERAL INFORMATION (Continued)

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...."

INDEX

Schedule	Page No.
Accrued and prepaid taxes	262-263
Accumulated Deferred Income Taxes	234
Accumulated provisions for depreciation of	272-277
common utility plant	356
utility plant	219
utility plant (summary)	200-201
Advances	
from associated companies	256-257
Allowances	228-229
Amortization	
miscellaneous	340
of nuclear fuel	202-203
Appropriations of Retained Earnings	118-119
Associated Companies	
advances from	256-257
corporations controlled by respondent	103
control over respondent	102
interest on debt to	256-257
Attestation	1
Balance sheet	
comparative	110-113
notes to	122-123
Bonds	256-257
Capital Stock	251
discount	254
expense	254
installments received	252
premiums	252
reacquired	251
subscribed	252
Cash flows, statement of	120-121
Changes	
important during year	108-109
Construction	
overheads, electric	217
overhead procedures, general description of	218
work in progress - common utility plant	356
work in progress - electric	216
work in progress - other utility departments	200-201
Control	
corporations controlled by respondent	103
over respondent	102
security holders and voting powers	106-107
Corporation	
controlled by	103
incorporated	101
CPA, background information on	101
CPA Certification, this report form	i-ii

INDEX (Continued)

Schedule	Page No.
Deferred	
credits, other	269
debits, miscellaneous	233
income taxes accumulated - accelerated	
amortization property	272-273
income taxes accumulated - other property	274-275
income taxes accumulated - other	276-277
income taxes accumulated - pollution control facilities	234
Definitions, this report form	iii
Depreciation and amortization	
of common utility plant	356
of electric plant	219
	336-337
Directors	105
Discount on capital stock	254
Discount - premium on long-term debt	256-257
Distribution of salaries and wages	354-355
Dividend appropriations	118-119
Earnings, Retained	118-119
Electric energy account	401
Environmental protection	
expenses	431
facilities	430
Expenses	
electric operation and maintenance	320-323
electric operation and maintenance, summary	323
unamortized debt	256
Extraordinary property losses	230
Filing requirements, this report form	i-ii
General description of construction overhead procedure	218
General information	101
Instructions for filing the FERC Form 1	i-iv
Generating plant statistics	
hydroelectric (large)	406-407
pumped storage (large)	408-409
small plants	410-411
steam-electric (large)	402-403
Hydro-electric generating plant statistics	406-407
Identification	1
Important changes during year	108-109
Income	
statement of, by departments	114-117
statement of, for the year (see also revenues)	114-117
deductions, interest on debt to associated companies	340
deductions, miscellaneous amortization	340
deductions, other income deduction	340
deductions, other interest charges	340
Incorporation information	101
Installments received on capital stock	252

INDEX (Continued)

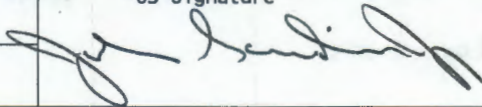
Schedule	Page No.
Interest	
charges, on debt to associated companies	340
charges, other	340
charges, paid on long-term debt, advances, etc.	256-257
Investments	
nonutility property	221
subsidiary companies	224-225
Investment tax credits, accumulated deferred	266-267
Law, excerpts applicable to this report form	iv
List of schedules, this report form	2-4
Long-term debt	256-257
Losses - Extraordinary property	230
Materials and supplies	227
Meters and line transformers	429
Miscellaneous general expenses	335
Notes	
to balance sheet	122-123
to statement of changes in financial position	122-123
to statement of income	122-123
to statement of retained earnings	122-123
Nonutility property	221
Nuclear fuel materials	202-203
Nuclear generating plant, statistics	402-403
Number of Electric Department Employees	323
Officers and officers' salaries	104
Operating	
expenses - electric	320-323
expenses - electric (summary)	323
Other	
paid-in capital	253
donations received from stockholders	253
gains on resale or cancellation of reacquired	
capital stock	253
miscellaneous paid-in capital	253
reduction in par or stated value of capital stock	253
regulatory assets	232
regulatory liabilities	278
Overhead, construction - electric	217
Peaks, monthly, and output	401
Plant, Common utility	
accumulated provision for depreciation	356
acquisition adjustments	356
allocated to utility departments	356
completed construction not classified	356
construction work in progress	356
expenses	356
held for future use	356
in service	356
leased to others	356
Plant data	217-218
	336-337
	401-429

Schedule	INDEX (Continued)	Page No.
Plant - electric		
accumulated provision for depreciation		219
construction work in progress		216
held for future use		214
in service		204-207
leased to others		213
Plant - utility and accumulated provisions for depreciation		
amortization and depletion (summary)		201
Pollution control facilities, accumulated deferred		
income taxes		234
Power Exchanges		326-327
Premium and discount on long-term debt		256
Premium on capital stock		251
Prepaid taxes		262-263
Property - losses, extraordinary		230
Pumped storage generating plant statistics		408-409
Purchased power (including power exchanges)		326-327
Reacquired capital stock		250
Reacquired long-term debt		256-257
Receivers' certificates		256-257
Reconciliation of reported net income with taxable income		
from Federal income taxes		261
Regulatory commission expenses deferred		233
Regulatory commission expenses for year		350-351
Research, development and demonstration activities		352-353
Retained Earnings		
amortization reserve Federal		119
appropriated		118-119
statement of, for the year		118-119
unappropriated		118-119
Revenues - electric operating		300-301
Salaries and wages		
directors fees		105
distribution of		354-355
officers'		104
Sales of electricity by rate schedules		304
Sales - for resale		310-311
Salvage - nuclear fuel		202-203
Schedules, this report form		2-4
Securities		
exchange registration		250-251
holders and voting powers		106-107
Statement of Cash Flows		120-121
Statement of income for the year		114-117
Statement of retained earnings for the year		118-119
Steam-electric generating plant statistics		402-403
Stock liability for conversion		252
Substations		426
Supplies - materials and		227

INDEX (Continued)

Schedule	Page No.
Taxes	
accrued and prepaid	262-263
charged during year	262-263
on income, deferred and accumulated	234
	272-277
reconciliation of net income with taxable income for	261
Transformers, line - electric	429
Transmission	
lines added during year	424-425
lines statistics	422-423
of electricity for others	328-330
of electricity by others	332
Unamortized	
debt discount	256-257
debt expense	256-257
premium on debt	256-257
Unrecovered Plant and Regulatory Study Costs	230

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, 1997
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 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) 12/31/97
ATTESTATION		
<p>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.</p>		
01 Name JOHN SCARDINO, JR.	03 Signature 	04 Date Signed (Mo, Da, Yr) 04/28/98
02 Title VICE PRESIDENT & CONTROLLER		
<p>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.</p>		

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo, Day, Yr) 12/31/97	Year of Report Dec. 31, 1997
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)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	Ed. 12-87	
Control Over Respondent	102	Ed. 12-96	
Corporations Controlled by Respondent	103	Ed. 12-96	none
Officers	104	Ed. 12-96	
Directors	105	Ed. 12-95	
Security Holders and Voting Powers	106 - 107	Ed. 12-96	
Important Changes During the Year	108 - 109	Ed. 12-96	
Comparative Balance Sheet	110 - 113	Ed. 12-94	
Statement of Income for the Year	114 - 117	Ed. 12-96	
Statement of Retained Earnings for the Year	118 - 119	Ed. 12-96	
Statement of Cash Flows	120 - 121	Ed. 12-96	
Notes to Financial Statements	122 - 123	Ed. 12-96	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200 - 201	Ed. 12-89	
Nuclear Fuel Materials	202 - 203	Ed. 12-89	
Electric Plant in Service	204 - 207	Rev. 12-95	
Electric Plant Leased to Others	213	Rev. 12-95	none
Electric Plant Held for Future Use	214	Ed. 12-89	
Construction Work in Progress -- Electric	216	Ed. 12-87	
Construction Overheads -- Electric	217	Ed. 12-89	
General Description of Construction Overhead Procedure	218	Ed. 12-88	
Accumulated Provision for Depreciation of Electric Utility Plant	219	Ed. 12-88	
Nonutility Property	221	Rev. 12-95	
Investment in Subsidiary Companies	224 - 225	Ed. 12-89	none
Materials and Supplies	227	Ed. 12-96	
Allowances	228 - 229	Ed. 12-95	
Extraordinary Property Losses	230	Ed. 12-93	
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-93	
Other Regulatory Assets	232	Ed. 12-95	
Miscellaneous Deferred Debits	233	Ed. 12-94	
Accumulated Deferred Income Taxes (Account 190)	234	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250 - 251	Ed. 12-91	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	Rev. 12-95	
Other Paid-in Capital	253	Ed. 12-87	
Discount on Capital Stock	254	Ed. 12-87	none
Capital Stock Expense	254	Ed. 12-86	
Long-Term Debt	256 - 257	Ed. 12-96	

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Reconciliation of Reported Net Income with Taxable Income			
for Federal Income Taxes	261	Ed. 12-96	
Taxes Accrued, Prepaid and Charged During Year	262 - 263	Ed. 12-96	
Accumulated Deferred Investment Tax Credits	266 - 267	Ed. 12-89	
Other Deferred Credits	269	Ed. 12-88	
Accumulated Deferred Income Taxes -- Accelerated Amortization			
Property	272 - 273	Ed. 12-96	
Accumulated Deferred Income Taxes -- Other Property	274 - 275	Ed. 12-96	
Accumulated Deferred Income Taxes -- Other	276 - 277	Ed. 12-96	
Other Regulatory Liabilities	278	Ed. 12-94	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300 - 301	Ed. 12-96	
Sales of Electricity by Rate Schedules	304	Ed. 12-95	
Sales of Resale	310 - 311	Ed. 12-88	
Electric Operation and Maintenance Expenses	320 - 323	Ed. 12-95	
Number of Electric Department Employees	323	Ed. 12-93	
Purchased Power	326 - 327	Ed. 12-95	
Transmission of Electricity for Others	328 - 330	Ed. 12-90	
Transmission of Electricity by Others	332	Ed. 12-90	none
Miscellaneous General Expenses -- Electric	335	Ed. 12-94	
Depreciation and Amortization of Electric Plant	336 - 337	Ed. 12-95	
Particulars Concerning Certain Income Deduction and Interest			
Charges Accounts	340	Ed. 12-87	
COMMON SECTION			
Regulatory Commission Expenses	350 - 351	Ed. 12-96	
Research, Development and Demonstration Activities	352 - 353	Ed. 12-87	
Distribution of Salaries and Wages	354 - 355	Ed. 12-88	
Common Utility Plant and Expenses	356	Ed. 12-87	none
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401	Rev. 12-90	
Monthly Peaks and Output	401	Rev. 12-90	
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

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., Day, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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) 12/31/97	Year of Report Dec. 31, 1997
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 - Electric Service</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) 12/31/97	Year of Report Dec. 31, 1997
CONTROL OVER RESPONDENT			
<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p>			
<p>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 the outstanding common stock of Florida Power Corporation.</p>			

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
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	J. H. RICHARDSON	\$600,504	
2	SR VICE PRESIDENT, NUCLEAR OPERATIONS	R. A. ANDERSON	569,392	
3	SR VICE PRESIDENT, NUCLEAR OPERATIONS	P. M. BEARD, JR (Retired 04/01/97)	756,504	
4	SR VICE PRESIDENT, ENERGY SOLUTIONS	J. B. CASE	253,138	
5	SR VICE PRESIDENT, ENERGY DELIVERY	M. B. FOLEY, JR	190,208	
6	SR VICE PRESIDENT, ENERGY SUPPLY	J. A. HANCOCK (Retired 12/31/97)	335,202	
7	SR VICE PRESIDENT, FINANCIAL SERVICES & CFO	J. R. HEINICKA	394,192	
8	VICE PRESIDENT, CORPORATE SERVICES	D. L. MILLER	229,603	
9	VICE PRESIDENT, GENERAL COUNSEL	K. E. ARMSTRONG	319,710	
10	VICE PRESIDENT, HUMAN RESOURCES	P. A. BLIZZARD (Transf. 10/27/97)	241,383	
11	VICE PRESIDENT, HUMAN RESOURCES	W. G. KELLEY (Hired 10/27/97)	28,917	
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	(c) TOTAL SALARY INCLUDES THE AMOUNT EARNED UNDER THE			
31	MANAGEMENT INCENTIVE COMPENSATION PLAN.			
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 12/31/97	Year of Report Dec. 31, 1997
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	Jack B. Critchfield ***	St. Petersburg, Florida		
2	Willard D. Frederick	Orlando, Florida		
3	Michael P. Graney ***	Columbus, Ohio		
4	Richard Korpan ** Chairman	St. Petersburg, Florida		
5	Frank C. Logan	Clearwater, Florida		
6	Clarence V. McKee	Tampa, Florida		
7	Vincent J. Naimoli	Tampa, Florida		
8	Richard A. Nunis ***	Lake Buena Vista, Florida		
9	Charles B. Reed	Tallahassee, Florida		
10	Joseph H. Richardson *** Pres, CEO	St. Petersburg, Florida		
11	Joan D. Ruffier	Orlando, Florida		
12	Robert T. Stuart, Jr.	Caddo, Oklahoma		
13	Jean Giles Wittner	St. Petersburg, Florida		
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				
42				
43				
44				
45				
46				
47				
48				

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	--	--	---------------------------------

SECURITY HOLDERS AND VOTING POWERS

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.

2. If any security other than stock carries voting rights, explain in a footnote the circumstances

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.

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.

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>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Stock books not closed in 1997.</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> <table style="width:100%; margin-top: 10px;"> <tr> <td style="width:60%;">Total:</td> <td style="width:40%; text-align: right;">100</td> </tr> <tr> <td>By proxy:</td> <td style="text-align: right;">100</td> </tr> </table>	Total:	100	By proxy:	100	<p>3. Give the date and place of such meeting:</p>
Total:	100					
By proxy:	100					

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date): December 31, 1997			
		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	0
7	Florida Progress Corporation	100	100		
8	* See Page 102				
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

IMPORTANT CHANGES DURING THE YEAR (Continued)

1. CHANGES IN AND IMPORTANT ADDITIONS TO FRANCHISE RIGHTS:

In 1997, the city of Eustis executed a new, standard 30-year franchise agreement. The franchise fee rate is 6% of all residential, commercial, industrial, and municipal street lighting revenues.

2. ACQUISITION OF OWNERSHIP IN OTHER COMPANIES

None

3. PURCHASE OR SALE OF AN OPERATING UNIT OR SYSTEM

Purchase of the Tiger Bay facility, a 220 MW cogeneration unit located in Polk County, Florida.

Purchase Price	\$455,210,380
Plant Purchased	75,000,000
Regulatory Asset	372,700,000
Miscellaneous Payables, True-up, etc.	7,510,380

This transaction was approved by Federal Energy Regulatory Commission (FERC) order issued June 20, 1997, Docket No. EC97-16-000. Related journal entries were submitted to the FERC by letter dated September 18, 1997.

4. IMPORTANT LEASEHOLDS

None

5. IMPORTANT EXTENSION OR REDUCTION OF TRANSMISSION OR DISTRIBUTION SYSTEM

None other than the addition of normal transmission and distribution facilities to serve new customers.

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

During 1997, Florida Power Corporation issued a total of \$4,013,200,000 of commercial paper, and redeemed a total of \$3,837,500,000. The average daily weighted interest rate during the period was 5.55%. The company sold \$450 million of medium term notes in July 1997 for the termination of purchased power contracts associated with and the acquisition of the Tiger Bay cogeneration facility.

Authorization for items under note 6 was received from the Florida Public Service Commission under Order No. PSC 96-1521-FOF-EI.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

IMPORTANT CHANGES DURING THE YEAR (Continued)

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

A new three year Agreement between FPC and the International Brotherhood of Electric Workers (IBEW) was ratified on May 12, 1997 (retroactive to December 12, 1996) by Union members. The total package, including wage and benefit changes, will increase 1.1% in Year 1, 1.5% in Year 2, and 1.5% in Year 3.

9. LEGAL PROCEEDINGS

See Item 3. Legal Proceedings in FPC's 1997 Form 10-K which is filed with this report.

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

None

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) [] An Original (2) [x] A Resubmission		Date of Report (Mo. Da. Yr.) 12/31/97	Year of Report Dec. 31, 1997
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	\$5,965,605,341	\$6,166,780,311	
3	Construction Work in Progress (107)	200-201	140,336,520	279,371,425	
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		\$6,105,941,861	\$6,446,151,736	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	2,648,672,321	2,863,081,569	
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	\$3,457,269,540	\$3,583,070,167	
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	416,638,879	423,182,614	
8	(Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)	202-203	356,720,677	356,720,677	
9	Net Nuclear Fuel (Enter Total of lines 7 Less 8)	-	\$59,918,202	\$66,461,937	
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	\$3,517,187,742	\$3,649,532,104	
11	Utility Plant Adjustments (116)	122			
12	Gas Stored Underground-Noncurrent (117)	-			
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility Property (121)	221	4,682,443	26,593,684	
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	348,579	820,622	
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	5,874	
21	Special Funds (125-128)	-	176,879,151	205,589,838	
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)		\$181,219,719	\$231,368,774	
23	CURRENT AND ACCRUED ASSETS				
24	Cash (131)	-	(2,196,510)	(9,590,112)	
25	Special Deposits (132-134)	-	1,786,434	994,584	
26	Working Fund (135)	-	361,918	421,103	
27	Temporary Cash Investments (136)	-			
28	Notes Receivable (141)		110,235	74,619	
29	Customer Accounts Receivable (142)	-		8,351	
30	Other Accounts Receivable (143)	-	(91,136)	1,936,856	
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-			
32	Notes Receivable from Associated Companies (145)	-	110,302,205	153,794,299	
33	Accounts Receivable from Assoc. Companies (146)	-	281,275	269,213	
34	Fuel Stock (151)	227	47,213,779	43,991,963	
35	Fuel Stock Expenses Undistributed (152)	227			
36	Residuals (Elec) and Extracted Products (153)	227			
37	Plant Materials and Operating Supplies (154)	227	95,871,642	92,321,836	
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)	-	(464,881)	(448,605)	
44	Gas Stored Underground-Current (164.1)	-			
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-			
46	Prepayments (165)	-	6,197,663	32,207,814	
47	Advances for Gas (166-167)	-			
48	Interest and Dividends Receivable (171)	-			
49	Rents Receivable (172)	-			
50	Accrued Utility Revenues (173)	-	64,575,933	65,919,492	
51	Miscellaneous Current and Accrued Assets (174)				
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$323,948,557	\$381,901,413	

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.) 12/31/97	Year of Report Dec. 31, 1997
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)	-	\$6,578,144	\$8,207,291	
55	Extraordinary Property Losses (182.1)	230			
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	4,943,714	2,795,563	
57	Other Regulatory Assets (182.3)	232	302,812,825	681,315,202	
58	Prelim. Survey and Investigation Charges (Electric) (183)	-			
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-			
60	Clearing Accounts (184)	-	(1,573,798)	(440,840)	
61	Temporary Facilities (185)	-			
62	Miscellaneous Deferred Debits (186)	233	7,787,547	8,138,384	
63	Def. Losses from Disposition of Utility Plt. (187)	-			
64	Research, Devel. and Demonstration Expend. (188)	352-353	78,835	101,705	
65	Unamortized Loss on Reacquired Debt (189)	-	18,438,970	16,785,345	
66	Accumulated Deferred Income Taxes (190)	234	208,231,000	194,993,000	
67	Unrecovered Purchased Gas Costs (191)	-			
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		\$547,297,237	\$911,895,650	
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52, and 68)		\$4,569,653,255	\$5,174,697,941	

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) 12/31/97		Year of Report Dec. 31, 1997	
COMPARATIVE BALANCE SHEET (LIABILITIES 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	33,496,700	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	31,115	31,115			
7	Other Paid-in Capital (208-211)	253	649,977,263	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	821,134,293	763,090,335			
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)	-	\$1,859,044,686	\$1,801,000,728			
15	LONG-TERM DEBT						
16	Bonds (221)	256-257	1,075,865,000	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	247,300,003	676,000,005			
20	Unamortized Premium on Long-Term Debt (225)	-	234,655	192,618			
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	5,714,834	5,180,901			
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	\$1,317,684,824	\$1,746,876,722			
23	OTHER NONCURRENT LIABILITIES						
24	Obligations Under Capital Leases-Noncurrent (227)	-	952,108				
25	Accumulated Provision for Property Insurance (228.1)	-	13,294,380	18,135,183			
26	Accumulated Provision for Injuries and Damages (228.2)	-	13,705,284	17,626,437			
27	Accumulated Provision for Pensions and Benefits (228.3)	-	106,550,980	115,985,969			
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	22,015,071	34,351,544			
29	Accumulated Provision for Rate Refunds (229)	-	5,195,823	8,831,488			
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		\$161,713,646	\$194,930,621			
31	CURRENT AND ACCRUED LIABILITIES						
32	Notes Payable (231)	-	4,100,000	179,800,000			
33	Accounts Payable (232)	-	97,055,460	141,644,476			
34	Notes Payable to Associated Companies (233)	-					
35	Account Payable to Associated Companies (234)	-	21,237,638	26,517,153			
36	Customer Deposits (235)	-	81,804,016	97,083,426			
37	Taxes Accrued (236)	262-263	20,419,244	(5,585,766) *			
38	Interest Accrued (237)	-	34,723,135	45,709,873			
39	Dividends Declared (238)	-					
40	Matured Long-Term Debt (239)	-					
41	Matured Interests (240)	-					
42	Tax Collections Payable (241)	-	8,206,601	8,856,297			
43	Miscellaneous Current and Accrued Liabilities (242)		28,373,131	32,086,226			
44	Obligations Under Capital Leases-Current (243)		1,474,258	1,069,241			
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)		\$297,393,483	\$527,180,926			

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) 12/31/97	Year of Report Dec. 31, 1997
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)		\$5,913	\$5,913	
48	Accumulated Deferred Investment Tax Credits (255)	266-267	92,879,882	85,093,508	
49	Deferred Gains from Disposition of Utility Plant (256)				
50	Other Deferred Credits (253)	269	21,576,326	20,159,738	
51	Other Regulatory Liabilities (254)	278	181,981,495	173,943,785	
52	Unamortized Gain on Reacquired Debt (257)	269			
53	Accumulated Deferred Income Taxes (281-283)	272-277	637,373,000	625,506,000	
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		\$933,816,616	\$904,708,944	
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					
68	TOTAL Liabilities and Other Credits (Enter Total of Lines 14, 22, 30, 45 and 54)		\$4,569,653,255	\$5,174,697,941	

< 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.

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.) 12/31/97	Year of Report Dec. 31, 1997
STATEMENT OF INCOME FOR THE YEAR				
<p>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.</p> <p>2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.</p> <p>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.</p> <p>4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.</p>		<p>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.</p> <p>6. Give concise explanations concerning significant amounts of any refunds made or received during the year.</p>		
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	\$2,448,435,644	\$2,393,592,542
3	Operating Expenses			
4	Operation Expenses (401)	320-323	* 1,447,388,737	* 1,373,641,098
5	Maintenance Expenses (402)	320-323	195,529,806	119,797,115
6	Depreciation Expense (403)	336-337	275,848,012	276,661,792
7	Amort. & Depl. of Utility Plant (404-405)	336-337	14,338,156	14,369,394
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	1,149,873	2,103,179
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		107,892,563	31,037,848
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)		* 83,396,759	* 88,207,345
12	(Less) Regulatory Credits (407.4)		* 185,658,556	* 161,726,758
13	Taxes Other Than Income Taxes (408.1)	262-263	193,604,133	183,638,973
14	Income Taxes - Federal (409.1)	262-263	73,555,120	143,101,624
15	- Other (409.1)	262-263	11,591,165	24,774,906
16	Provision for Deferred Income Taxes (410.1)	234,272-277	66,431,000	24,481,000
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	73,856,000	48,610,000
18	Investment Tax Credit Adj. - Net (411.4)	266	(7,786,374)	(7,953,000)
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 22)		\$2,203,424,394	\$2,063,524,516
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$245,011,250	\$330,068,026

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) 12/31/97		Year of Report Dec. 31, 1997	
STATEMENT OF INCOME FOR THE YEAR (Continued)							
<p>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.</p> <p>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.</p> <p>8. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year</p>				<p>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.</p> <p>9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.</p> <p>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.</p>			
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
\$2,448,435,644	\$2,393,592,542						2
							3
1,447,388,737	1,373,641,098						4
195,529,806	119,797,115						5
275,848,012	276,661,792						6
14,338,156	14,369,394						7
1,149,873	2,103,179						8
107,892,563	31,037,848						9
							10
83,396,759	88,207,345						11
185,658,556	161,726,758						12
193,604,133	183,638,973						13
73,555,120	143,101,624						14
11,591,165	24,774,906						15
66,431,000	24,481,000						16
73,856,000	48,610,000						17
(7,786,374)	(7,953,000)						18
							19
							20
							21
							22
\$2,203,424,394	\$2,063,524,516	0	0	0	0	0	23
\$245,011,250	\$330,068,026	0	0	0	0	0	24

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97		Year of Report Dec. 31, 1997	
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) [x] An Original (2) [] A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97		Year of Report Dec. 31, 1997	
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)	--	\$245,011,250	\$330,068,026			
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)		5,147,118				
32	(Less) Expenses of Nonutility Operations (417.1)		7,017,911				
33	Nonoperating Rental Income (418)		(22,696)	(36,017)			
34	Equity in Earnings of Subsidiary Companies (418.1)	119					
35	Interest and Dividend Income (419)		359,357	230,481			
36	Allowance for Other Funds Used During Construction (419.1)		5,376,038	4,525,242			
37	Miscellaneous Nonoperating Income (421)		211,259	323,110			
38	Gain on Disposition of Property (421.1)		1,880,041	(13,258)			
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		\$5,933,206	\$5,029,558			
40	Other Income Deductions						
41	Loss on Disposition of Property (421.2)		418,908				
42	Miscellaneous Amortization (425)	340		384,758			
43	Miscellaneous Income Deductions (426.1-426.5)	340	4,152,095	3,516,689			
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		\$4,571,003	\$3,901,447			
45	Taxes Applic. to Other Income and Deductions						
46	Taxes Other Than Income Taxes (408.2)	262-263	149,974	151,219			
47	Income Taxes - Federal (409.2)	262-263	(36,915)	522,902			
48	Income Taxes - Other (409.2)	262-263	(5,941)	89,698			
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277		160,000			
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277		909,000			
51	Investment Tax Credit Adj. - Net (411.5)						
52	(Less) Investment Tax Credits (420)						
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		\$107,118	\$14,819			
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		\$1,255,085	\$1,113,292			
55	Interest Charges						
56	Interest on Long-Term Debt (427)		102,366,440	86,570,044			
57	Amort. of Debt Disc. and Expense (428)		1,515,251	1,391,879			
58	Amortization of Loss on Reacquired Debt (428.1)		1,653,626	1,649,016			
59	(Less) Amort. of Premium on Debt - Credit (429)		42,036	57,508			
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)						
61	Interest on Debt to Assoc. Companies (430)	340					
62	Other Interest Expense (431)	340	* 9,151,086	* 6,201,660			
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		4,275,735	2,931,080			
64	Net Interest Charges (Enter Total of lines 56 thru 63)		\$110,368,632	\$92,824,011			
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		\$135,897,703	\$238,357,307			
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)		\$135,897,703	\$238,357,307			

< 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 credits.

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

< Page 114 Line 4 Column d >

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 credits.

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 11 Column d >

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 114 Line 12 Column d >

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.

< Page 117 Line 62 Column d >

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.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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		\$821,134,293
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:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acc. 439) (Total of lines 10 thru 14)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		135,897,703
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% - \$159,914		
25	4.60% - \$183,974		
26	4.75% - \$379,990		
27	4.40% - \$330,012		
28	4.58% - \$457,961	242.00	(1,511,852)
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(1,511,852)
30	Dividends Declared - Common Stock (Account 438)		
31			(192,429,809)
32			
33			
34			
35		238.10	
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		(\$192,429,809)
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)		\$763,090,335

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) 12/31/97	Year of Report Dec. 31, 1997
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Amount (b)		
	APPROPRIATED RETAINED EARNINGS (Account 215) 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.			
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1) 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.			
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)	\$763,090,335		
	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		

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) 12/31/97	Year of Report Dec. 31, 1997
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)	\$135,897,703		
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	276,320,055		
5	Amortization of (Specify)	20,123,588		
6		37,377,236		
7				
8	Deferred Income Taxes (Net)	(7,425,000)		
9	Investment Tax Credit Adjustment (Net)	(7,786,374)		
10	Net (Increase) Decrease in Receivables	(69,149,893)		
11	Net (Increase) Decrease in Inventory	6,755,347		
12	Net (Increase) Decrease in Allowances Inventory			
13	Net Increase (Decrease) in Payables and Accrued Expenses	54,087,442		
14	Net (Increase) Decrease in Other Regulatory Assets	(378,502,377)		
15	Net Increase (Decrease) in Other Regulatory Liabilities	(8,037,709)		
16	(Less) Allowance for Other Funds Used During Construction	5,376,038		
17	(Less) Undistributed Earnings from Subsidiary Companies			
18	Other:	(26,010,152)		
19		27,954,537		
20				
21				
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	\$56,228,365		
23				
24	Cash Flows from Investment Activities:			
25	Construction and Acquisition of Plant (Including Land):			
26	Gross Additions to Utility Plant (less nuclear fuel)	(390,280,841)		
27	Gross Additions to Nuclear Fuel	(6,543,735)		
28	Gross Additions to Common Utility Plant			
29	Gross Additions to Nonutility Plant	(21,911,241)		
30	(Less) Allowance for Other Funds Used During Construction	5,376,038		
31	Other:			
32		(75,000,001)		
33				
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$488,359,780)		
35				
36	Acquisition of Other Noncurrent Assets (d)	18,397,503		
37	Proceeds from Disposal of Noncurrent Assets (d)	19,699,338		
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)			

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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	(2,700,000)
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	
53	Other:	(19,536,284)
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(\$472,499,223)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long - Term Debt (b)	447,686,250
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short - Term Debt (c)	
67	Other:	175,700,000
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	\$623,386,250
71		
72	Payments for Retirement of:	
73	Long - term Debt (b)	(21,299,998)
74	Preferred Stock	0
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	(1,511,852)
81	Dividends on Common Stock	(192,429,809)
82	Net Cash provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	\$408,144,591
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57, and 83)	(\$8,126,267)
87		
88	Cash and Cash Equivalents at Beginning of Year	(48,158)
89		
90	Cash and Cash Equivalents at End of Year	8,174,422

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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 85% of total assets, is Florida Power Corporation, 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.

Effective December 31, 1997, Florida Progress deconsolidated the financial statements of Mid-Continent. Florida Progress' investment in Mid-Continent will prospectively be accounted for under the cost method. The deconsolidation has not been reflected in the financial statements of prior periods.

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, 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. These estimates involve judgments with respect to various items including various future economic factors which are difficult to predict and are beyond the control of Florida Progress. Therefore actual results could differ from these estimates.

REGULATION - Florida Power is regulated by the Florida Public Service Commission (FPSC) and the Federal Energy Regulatory Commission (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." This standard allows utilities to capitalize or defer certain costs or revenues based on regulatory approval and management's ongoing assessment that it is probable these items will be recovered through the ratemaking process.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

Florida Power has total regulatory assets (liabilities) at December 31, 1997 and 1996 as detailed below:

	1997	1996
	(In millions)	
Deferred purchased power		
contract termination costs	\$348.2	\$ -
Replacement fuel (extended nuclear outage)	55.0	-
Underrecovery of fuel costs	34.5	82.6
Revenue decoupling	21.8	(3.6)
Unamortized loss on reacquired debt	16.8	18.4
Other regulatory assets, net	25.2	24.6
	-----	-----
Net regulatory assets	\$501.5	\$122.0
	=====	

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 could 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.

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

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

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 6 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

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

subsequent period.

In December 1997, Florida Power ended the three-year test period for residential revenue decoupling which was ordered by the FPSC and 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. Differences between target revenues and actual revenues are included as a regulatory asset or liability on the balance sheet. The regulatory asset at December 31, 1997 will be collected from customers beginning April 1998 through the energy conservation cost recovery clause as directed by the FPSC decoupling order.

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.

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 Power provides for depreciation of the cost of properties over their estimated useful lives primarily on a straight-line basis. Florida Power's annual provision for depreciation, including a provision for nuclear plant decommissioning costs and fossil plant dismantlement costs, expressed as a percentage of the average balances of depreciable utility plant, was 4.8% for 1997, 4.9% for 1996 and 5% for 1995.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

The Financial Accounting Standards Board ("FASB") is in the process of modifying its project addressing the accounting for obligations related to the decommissioning of nuclear power plants.

The fossil plant dismantlement accrual has been suspended for a period of four years, beginning July 1, 1997. (See Note 9 contained herein.)

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 - Accounting policies governing the recognition of income and expense for the life insurance subsidiary were in effect until December 31, 1997.

Due to the deconsolidation of the financial results of Mid-Continent in the Florida Progress' consolidated financial statements, accounting policies relating to the balance sheet were in effect only for amounts presented in the 1996 Florida Progress Consolidated Balance Sheet.

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.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

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 only held securities classified as available for sale at December 31, 1997. 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 - Long-lived assets and certain identifiable intangibles subject to the provisions of FAS No. 121, "Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to Be Disposed Of," are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. FAS No. 121 also amends FAS No. 71, "Accounting for the Effects of Certain Types of Regulation," to require that regulatory assets, which include certain deferred charges, be charged to earnings if such assets are no longer considered probable of recovery. 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.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

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 can result in the award of shares of common stock of Florida Progress or cash if certain stock ownership requirements are met. 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," as allowed under FAS No. 123, "Accounting for Stock-Based Compensation."

ENVIRONMENTAL - Florida Progress adopted the American Institute of Certified Public Accountants Statement of Position ("SOP") 96-1, "Environmental Remediation Liabilities" on January 1, 1997. The SOP 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 remediation liabilities. Environmental expenditures are expensed or capitalized depending on their future economic benefit. Expenditures that relate to an existing condition caused by past operations and that have no future economic benefits are expensed. Liabilities for expenditures of a noncapital nature are recorded when environmental assessment and/or remediation is probable, and the costs can be reasonably estimated. Such accounting is consistent with Florida Progress' current method of 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.

NEW ACCOUNTING STANDARDS - In June 1996, the FASB issued FAS No. 125, "Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities." FAS No. 125 provides accounting and reporting standards effective for transfers and servicing of financial assets and extinguishments of liabilities occurring after December 31, 1996 and is to be applied prospectively. There was no material effect on net income as a result of adopting this standard.

In February 1997, the FASB issued FAS No. 128, "Earnings per Share," ("EPS"). It replaces the standards for computing EPS under APB Opinion No. 15, "Earnings per Share," and makes the computations comparable to international EPS standards. Florida Progress adopted this statement for financial statements issued for the period ended December 31, 1997. Adoption of this statement did not have an impact on earnings per share, therefore no restatement was necessary for prior periods.

Also in February 1997, the FASB issued FAS No. 129, "Disclosure of Information about Capital Structure," which designates certain disclosure requirements for public and nonpublic entities. Florida Progress adopted this statement for financial statements issued for the

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

period ended December 31, 1997. As Florida Progress already disclosed the information required by FAS No. 129, adoption of this statement did not have any effect on the financial disclosures of Florida Progress.

In June 1997, the FASB issued FAS No. 130, "Reporting Comprehensive Income" which establishes standards for reporting comprehensive income. The standard defines comprehensive income as all changes in equity of an enterprise during a period except those resulting from shareholder transactions. All components of comprehensive income are required to be reported in a financial statement that is displayed with equal prominence as existing financial statements. Florida Progress will be required to adopt this statement January 1, 1998. As the standard addresses reporting and presentation issues only, there will be no impact on earnings from the adoption of this standard.

Also in June 1997, the FASB issued FAS No. 131, "Disclosures about Segments of an Enterprise and Related Information" which establishes standards for additional disclosure about operating segments for interim and annual financial statements. The standard requires financial and descriptive information be disclosed for segments meeting certain materiality criteria whose operating results are reviewed for decisions on resource allocation and for which discrete financial information is available. It also establishes standards for related disclosures about products and services, geographic areas, and major customers. Florida Progress will be required to adopt this statement for financial statements for the fiscal year ending December 31, 1998 and for interim periods thereafter. As the standard addresses reporting and disclosure issues only, there will be no impact on earnings from the adoption of this standard.

In January 1998, the FASB issued FAS No. 132, "Employers' Disclosures about Pensions and Other Post-retirement Benefits" which revises current note disclosure requirements for employers' pensions and other retiree benefits. Florida Progress will be required to adopt this statement for financial statements for the year ending December 31, 1998. The standard addresses reporting and disclosure issues only, and there will be no impact on earnings from the adoption of this standard.

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.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

Florida Progress' exposure to market risk for changes in interest rates relates primarily to Florida Progress' marketable securities and long-term debt obligations.

At December 31, 1997, Florida Power held a single forward treasury lock agreement to effectively fix the treasury rate component of an anticipated issuance of \$150 million of medium-term notes in February 1998. The financial impact of this contract, which will result in either a cash payment or receipt, will be deferred and recognized as an adjustment to interest expense over the life of the new notes. Florida Progress had no derivative financial instruments outstanding at December 31, 1996.

At December 31, 1997 and 1996, Florida Progress had the following financial instruments with estimated fair values and carrying amounts:

(In millions)	1997		1996	
	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
Policy loans	-	-	11.0	10.1
	-----	-----	-----	-----
	\$ -	\$ -	\$ 48.0	\$ 47.4
	=====	=====	=====	=====
Marketable securities:				
Available for sale:				
Life insurance business	\$ -	\$ -	\$ 144.6	\$ 144.6
Nuclear decommissioning fund	266.7	266.7	207.8	207.8
Held to maturity	-	-	73.3	76.8
CAPITAL AND LIABILITIES:				
Long-term debt:				
Florida Power Corporation	\$1,746.9	\$1,801.1	\$1,317.7	\$1,335.3
Progress Capital Holdings	646.1	656.5	494.1	497.1

The December 31, 1997 balances reflect the deconsolidation of Mid-Continent Life's financial statements from Florida Progress' consolidated financial statements. (See Note 11 contained herein).

NOTE 3 INCOME TAXES

FLORIDA PROGRESS

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

(In millions)	1997	1996	1995
Components of income tax expense:			
Payable currently:			
Federal	\$86.6	\$179.7	\$157.3
State	10.5	23.0	18.8
	97.1	202.7	176.1
Deferred, net:			
Federal	(22.4)	(41.9)	(27.5)
State	(.5)	(6.9)	(2.0)
	(22.9)	(48.8)	(29.5)
Amortization of investment tax credits, net	(7.8)	(8.0)	(8.5)
	\$66.4	\$145.9	\$138.1
=====			
FLORIDA POWER			
(In millions)	1997	1996	1995
Components of income tax expense:			
Payable currently:			
Federal	\$73.5	\$143.6	\$136.8
State	11.6	24.9	22.1
	85.1	168.5	158.9
Deferred, net:			
Federal	(7.6)	(20.9)	(18.9)
State	.2	(4.0)	(1.9)
	(7.4)	(24.9)	(20.8)
Amortization of investment tax credits, net	(7.8)	(7.9)	(8.5)
Total income tax expense	69.9	135.7	129.6
Less: Amounts charged or (credited) to non-operating income	--	(.1)	.1
Amounts charged to operating income	\$69.9	\$135.8	\$129.5
=====			

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

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

FLORIDA PROGRESS

	1997	1996	1995
Federal statutory income tax rate	35.0%	35.0%	35.0%
State income tax, net of federal income tax benefits	5.4	2.6	2.8
Amortization of investment tax credits	(6.4)	(2.0)	(2.2)
Provision for loss on investment in life insurance subsidiary	24.9	-	-
Other	(4.5)	.6	.1
Effective income tax rates	54.4%	36.2%	35.7%

FLORIDA POWER

	1997	1996	1995
Federal statutory income tax rate	35.0%	35.0%	35.0%
State income tax, net of federal income tax benefits	3.7	3.6	3.7
Amortization of investment tax credits	(3.8)	(2.2)	(2.4)
Other	(.9)	-	-
Effective income tax rates	34.0%	36.4%	36.3%

The following summarizes the components of deferred tax liabilities and assets at December 31, 1997 and 1996:

FLORIDA PROGRESS
(In millions)

	1997	1996
Deferred tax liabilities:		
Difference in tax basis of property, plant and equipment	\$539.0	\$544.1
Deferred acquisition costs	-	35.9
Investment in partnerships	19.7	20.1
Deferred book expenses	34.1	12.7
Other	29.7	22.9
Total deferred tax liabilities	\$622.5	\$635.7

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

Deferred tax assets:

Loss reserves not currently deductible	\$ 17.0	\$ 69.5
Accrued book expenses	110.8	90.6
Unbilled revenues	17.6	17.6
Other	11.7	18.2

Total deferred tax assets	\$157.1	\$195.9
---------------------------	---------	---------

At December 31, 1997 and 1996, Florida Progress had net noncurrent deferred tax liabilities of \$471.2 million and \$475.4 million and net current deferred tax assets of \$5.8 million and \$35.6 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)

1997 1996

Deferred tax liabilities:

Difference in tax basis of property, plant and equipment	\$506.3	\$516.0
Deferred book expenses	34.1	12.7
Under recovery of fuel	2.8	2.8
Carrying value of securities over cost	15.0	7.7
Other	1.5	-

Total deferred tax liabilities	\$559.7	\$539.2
--------------------------------	---------	---------

Deferred tax assets:

Accrued book expenses	\$ 95.0	\$ 76.5
Unbilled revenues	17.6	17.6
Regulatory liability for deferred income taxes	1.6	4.4
Other	-	4.0

Total deferred tax assets	\$114.2	\$102.5
---------------------------	---------	---------

At December 31, 1997 and 1996, Florida Power had net noncurrent deferred tax liabilities of \$451.3 million and \$472.3 million and net current deferred tax assets of \$5.8 million and \$35.6 million, respectively. Florida Power expects the results of future operations will generate sufficient taxable income to allow the utilization of deferred tax assets.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 NUCLEAR OPERATIONS

Florida Power's Crystal River nuclear plant began an extended outage in September 1996, which caused Florida Power to incur \$100 million in additional operation and maintenance expenses in 1997. The plant was placed on the NRC's "Watch List" in January 1997, as a plant whose operations will be closely monitored until Florida Power demonstrates a period of improved performance. In January 1998, the NRC granted Florida Power permission to restart the plant. (See Note 9 contained herein.)

JOINTLY OWNED PLANT - The following information relates to Florida Power's 90.4% proportionate share of the nuclear plant at December 31, 1997 and 1996:

(In millions)	1997	1996
Utility plant in service	\$673.8	\$643.6
Construction work in progress	49.3	14.8
Unamortized nuclear fuel	66.5	59.9
Accumulated depreciation	341.0	309.5
Accumulated decommissioning	223.7	193.3

Net capital additions/(retirements) for Florida Power were \$64.7 million in 1997 and \$(16.5) million in 1996. Depreciation expense, exclusive of nuclear decommissioning, was \$29 million in 1997 and \$28.3 million in 1996. 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 billion, which corresponds to \$453.8 million in 1997 dollars. Florida Power's share of the retail portion of annual decommissioning expense is \$20.5 million. Florida Power's annual expense for the wholesale portion is \$1.2 million.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

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

NOTE 5 PREFERRED AND PREFERENCE STOCK AND SHAREHOLDER RIGHTS

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 the 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. A total of 334,967 shares, of the 335,000 authorized, of Cumulative Preferred Stock, \$100 par value, were issued and outstanding at December 31, 1997 and 1996.

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

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

Cumulative Preferred Stock for Florida Power is detailed below:

Dividend Rate	Current Redemption Price	Shares Outstanding	Outstanding at December 31, 1997 & 1996 (In millions)
4.00%	\$104.25	39,980	\$ 4.0
4.40%	\$102.00	75,000	7.5
4.58%	\$101.00	99,990	10.0
4.60%	\$103.25	39,997	4.0
4.75%	\$102.00	80,000	8.0
		334,967	\$33.5

=====

All Cumulative Preferred Stock series are without sinking funds and are not subject to mandatory redemption.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 DEBT

Florida Progress' long-term debt at December 31, 1997 and 1996, is scheduled to mature as follows:

	Interest Rate	1997	1996

Florida Power Corporation			
		(In millions)	
First mortgage bonds:			
Maturing in 1999	6.50%	\$ 75.0	\$ 75.0
Maturing 2002 and 2003	6.50%(a)	280.0	280.0
Maturing 2008	6.88%	80.0	80.0
Maturing 2021 through 2023	7.98%(a)	400.0	400.0
Pollution control revenue bonds:			
Maturing 2014 through 2027	6.59%(a)	240.9	240.9
Notes maturing			
1997-1998	6.67%	1.5	22.8
1999-2008	6.60%(a)	474.5	24.5
Commercial paper, supported by revolver maturing November 30, 2002	5.85%(a)	200.0	200.0
Discount, net of premium, being amortized over term of bonds		(5.0)	(5.5)
		1,746.9	1,317.7
Progress Capital Holdings:			
Notes maturing:			
1997-1998	9.90%	10.0	20.0
1999-2008	6.90%(a)	329.0	294.0
Commercial paper, supported by revolver maturing November 30, 2002	5.92%(a)	300.0	169.4
Other debt, maturing through 2006	6.78%(a)	7.1	10.7
		2,393.0	1,811.8
Less: current portion of long-term debt		15.2	34.9
		\$2,377.8	\$1,776.9

=====

(a) Weighted average interest rate at December 31, 1997.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

Florida Progress' consolidated subsidiaries have lines of credit totaling \$900 million, which are used to support commercial paper. The lines of credit were not drawn on as of December 31, 1997. 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 Holdings, Inc. The Florida Power facilities consist of \$300 million with a 364-day term and \$200 million with a five-year term. The Progress Capital facilities consist of \$100 million with a 364-day term and \$300 million with a five-year term. In 1997, both 364-day facilities were extended to November 1998. In addition, both five-year facilities were extended to November 2002. Based on the duration of the underlying backup credit facilities, \$500 million of outstanding commercial paper at December 31, 1997, and \$369.4 million of outstanding commercial paper at December 31, 1996, are classified as long-term debt. Additionally, as of December 31, 1997 Florida Power and Progress Capital Holdings had \$179.8 million and \$35.0 million, respectively of outstanding commercial paper classified as short-term debt.

Florida Power has a public 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. A balance of \$400 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 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 \$87 million is available for issuance under this program.

The combined aggregate maturities of long-term debt for 1998 through 2002 are \$15.2 million, \$143.6 million, \$77.6 million, \$183.0 million and \$632.2 million, respectively. In addition, about 12% of Florida Power's outstanding first mortgage bonds have an annual 1% sinking fund

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

requirement. These requirements, which total \$1 million annually for 1998 through 2002, are expected to be satisfied with property additions.

Florida Progress has unconditionally guaranteed the payment of Progress Capital's debt as defined in an amended and restated support agreement.

NOTE 7 RETIREMENT BENEFIT PLANS

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 1997, 1996 or 1995.

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

(In millions)	1997	1996	1995
Service cost	\$ 15.3	\$ 16.2	\$ 13.4
Interest cost	33.4	31.3	30.1
Actual earnings on plan assets	(131.6)	(88.0)	(124.4)
Net amortization and deferral	64.0	29.5	77.7
Net pension benefit recognized	\$ (18.9)	\$ (11.0)	\$ (3.2)

Florida Power's share of the plan's pension benefits for 1997, 1996 and 1995 was \$(18.4) million, \$(10.3) million and \$(3.0) million, respectively.

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

	1997	1996	1995
Discount rate	7.50%	7.25%	8.25%
Expected long-term rate of return	9.00%	9.00%	9.00%
Rate of compensation increase	4.50%	4.50%	5.00%

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

The following summarizes the funded status of the pension plan at December 31, 1997 and 1996:

(In millions)	1997	1996
Accumulated benefit obligation:		
Vested	\$359.3	\$326.1
Nonvested	40.8	31.5
	400.1	357.6
Effect of projected compensation increases	100.1	94.4
Projected benefit obligation	500.2	452.0
Plan assets at market value, primarily listed stocks and bonds	769.0	655.0
Plan assets in excess of projected benefit obligation	\$268.8	\$203.0
Consisting of the following components:		
Unrecognized transition asset	\$ 25.5	\$ 30.4
Unrecognized prior service cost	(14.7)	(6.3)
Unrecognized net actuarial gains	236.7	176.4
Prepaid pension costs	21.3	2.5
	\$268.8	\$203.0

Due to changes in interest rates, Florida Progress used a discount rate of 7.25% to calculate the pension plan's 1997 year-end funded status. The change in the discount rate from 7.5% at December 31, 1996, to 7.25% at December 31, 1997, increased the projected benefit obligation by \$17.4 million and is expected to increase the annual pension costs by \$1.8 million, beginning in 1998.

In 1997 the Board of Directors approved a restructuring of the Plan effective January 1, 1998. The existing plan will be split into two separate plans, one covering eligible bargaining unit employees and the other covering all other eligible employees. Plan assets will be allocated to each plan in accordance with applicable law. The restructuring is expected to have a minimal effect on funded status and periodic pension costs

OTHER POST-RETIREMENT 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 retirement age while working for Florida Progress.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

The net post-retirement benefit costs for 1997, 1996 and 1995 are detailed below:

(In millions)	1997	1996	1995
Service cost	\$ 3.2	\$ 5.3	\$ 5.1
Interest cost	10.4	12.4	13.5
Amortization of unrecognized transition obligation	3.4	6.1	6.1
Actual earnings on plan assets	(.4)	(.3)	(.3)
	\$16.6	\$23.5	\$24.4

The following summarizes the plan's status, reconciled with amounts recognized in Florida Progress' balance sheet at December 31, 1997 and 1996:

(In millions)	1997	1996
Accumulated post-retirement benefit obligation:		
Retirees	\$ 92.7	\$100.4
Fully eligible active plan participants	1.2	3.1
Other active plan participants	59.3	81.2
Plan assets at fair value, primarily municipal securities	(6.4)	(4.7)
	146.8	180.0
Unrecognized transition obligation	(55.0)	(97.2)
Unrecognized net gains	15.6	17.2
	\$107.4	\$100.0

Florida Power's share of the plan's net post-retirement benefit cost for 1997, 1996 and 1995 was \$16.2 million, \$22.7 million and \$23.5 million, respectively.

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

	1997	1996
Discount rate	7.25%	7.50%
Rate of compensation increase	4.50%	4.50%
Health care cost trend rates:		
Pre-Medicare	9.00%-5.00%	9.50%-5.25%
Post-Medicare	7.25%-4.75%	7.50%-5.00%

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

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 1997 current service and interest cost by approximately \$.8 million and the accumulated post-retirement benefit obligation as of December 31, 1997, by about \$9.6 million. The change in the discount rate from 7.5% at December 31, 1996, to 7.25% at December 31, 1997, increased the projected benefit obligation by \$4.4 million and is expected to increase annual post-retirement benefit costs by \$.3 million, beginning in 1998.

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 both 1997 and 1996, to the trust fund.

NOTE 8 BUSINESS SEGMENTS

Florida Progress' principal business segments are utility and diversified operations. The utility is engaged in the generation, purchase, transmission, distribution and sale of electric energy. Electric Fuels Corporation's (Electric Fuels) operations include energy and related services, inland marine transportation and rail services. Other diversified operations include ownership of a life insurance subsidiary.

Florida Progress' business segment information for 1997, 1996 and 1995 is summarized below. No single customer accounted for 10% or more of unaffiliated revenues.

(In millions)	1997	1996	1995
Revenues:			
Utility	\$2,448.4	\$2,393.6	\$2,271.7
Diversified:			
Electric Fuels, combined:			
Coal sales to electric utility	285.1	272.1	236.8
Sales to external customers	751.4	609.0	607.0
Other	115.8	155.3	129.1
	3,600.7	3,430.0	3,244.6
Eliminations	(285.1)	(272.1)	(236.8)
Revenues from external customers	\$3,315.6	\$3,157.9	\$3,007.8

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

Income from operations:

Utility	\$ 317.6	\$ 468.5	\$ 456.3
Diversified:			
Electric Fuels recurring, combined	71.5	61.4	52.1
Electric Fuels loss provision	-	(40.9)	-
Loss related to life insurance subsidiary	(97.6)	-	-
Other diversified	(18.9)	(6.6)	.5

	272.6	482.4	508.9
Interest and other expense	151.9	85.8	131.9

Income from continuing operations
before income taxes

\$ 120.7	\$ 396.6	\$ 377.0
----------	----------	----------

Identifiable assets:

Utility	\$ 4,887.0	\$4,263.7	\$4,284.7
Diversified:			
Electric Fuels, combined	799.1	619.8	573.6
Other diversified	73.9	464.9	692.1

\$ 5,760.0	\$5,348.4	\$5,550.4
------------	-----------	-----------

Depreciation and amortization:

Utility	\$ 333.8	\$ 341.1	\$ 329.7
Diversified:			
Electric Fuels, combined	27.4	23.5	21.2
Other diversified	3.0	2.1	1.8

\$ 364.2	\$ 366.7	\$ 352.7
----------	----------	----------

Capital additions:

Utility	\$ 395.0	\$ 222.9	\$ 289.2
Diversified:			
Electric Fuels, combined	117.5	40.6	40.5
Other diversified	1.1	.5	1.7

\$ 513.6	\$ 264.0	\$ 331.4
----------	----------	----------

In December 1997, Florida Progress recorded a provision for loss on its investment in Mid-Continent Life and accrued for related legal costs, totaling \$97.6 million. (See Note 11 contained herein.)

In December 1996, Electric Fuels revised its assessment that low-sulfur coal market prices were depressed temporarily. Electric Fuels decided

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

to close and dispose of its unprofitable coal operations and recorded a provision for loss of \$40.9 million, as shown above.

NOTE 9 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%.

EXTENDED NUCLEAR OUTAGE - In June 1997, a settlement agreement between Florida Power and all parties who intervened in Florida Power's request to collect replacement fuel and purchased power costs resulting from the extended outage of its nuclear plant was approved by the FPSC. The plant has been off-line since September 1996 to address certain design issues related to its safety systems.

Florida Power incurred \$174 million in total system replacement power costs through the end of 1997. In accordance with the settlement agreement, Florida Power recorded a charge of approximately \$73 million for retail replacement power costs incurred that will not be recovered through its fuel adjustment clause. Of the remaining \$101 million, Florida Power will recover approximately \$38 million through its fuel adjustment clause. The remaining \$63 million of replacement power costs was recorded as a regulatory asset and is being amortized for a period of up to four years. The amortization of the regulatory asset is being recovered by the suspension of fossil plant dismantlement accruals during the amortization period. Actual replacement power costs incurred prior to the nuclear unit's return to service in excess of the \$174 million, will be expensed as incurred.

The parties to the settlement agreement have agreed not to seek or support any increase or reduction in Florida Power's base rates or the authorized range of its return on equity during the four-year amortization period. The settlement agreement also provided that for purposes of monitoring Florida Power's future earnings, the FPSC will exclude the nuclear outage costs when assessing Florida Power's regulatory return on equity. The agreement resolves all present and future disputed issues between the parties regarding the extended outage of the nuclear plant.

TIGER BAY BUY-OUT - In 1997, Florida Power bought out the Tiger Bay purchased power contracts for \$370 million and acquired the cogeneration facility for \$75 million, for a total of \$445 million. Of the \$370 million of contract termination costs, \$350 million was recorded as a regulatory asset and the remaining \$20 million was written off. Florida Power recorded \$75 million as electric plant.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

The regulatory asset is being recovered pursuant to a stipulation agreement between Florida Power and several intervening parties which was approved by the FPSC in June 1997. The amortization of the regulatory asset is calculated using revenues collected under the fuel adjustment clause as if the purchase power agreements related to the facility were still in effect, less the actual fuel costs and the related debt interest expense. This will continue until the regulatory asset is fully amortized. Florida Power has the option to accelerate the amortization.

NOTE 10 DISCONTINUED OPERATIONS

On November 21, 1996, The 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, 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 in 1996, 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:

(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:

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

(In millions)	Year ended December 31,	
	1996	1995
Sales and revenues	\$63.2	\$50.0
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 and \$11.7 million for 1996 and 1995 respectively.

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 \$40 million, \$46 million, \$47 million, \$47 million and \$48 million for 1998 through 2002, respectively, and \$464 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 \$163.1 million, \$82.0 million, \$50.2 million, \$45.7 million and \$32.2 million for 1998 through 2002, respectively, and \$64.1 million in total thereafter. The total cost incurred for these commitments was \$219.6 million in 1997, \$221.4 million in 1996 and \$235.2 million in 1995.

Florida Power has long-term contracts for about 460 megawatts of purchased power with other utilities, including a contract with The Southern Company for approximately 400 megawatts of purchased power annually through 2010. This represents 4.5% of Florida Power's total

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

current installed system capacity. Florida Power has an option to lower these Southern purchases to approximately 200 megawatts annually with a three-year notice. The purchased power from Southern is supplied by generating units with a capacity of approximately 3,500 megawatts and is guaranteed by Southern's entire system, totaling more than 30,000 megawatts.

As of December 31, 1997, Florida Power had entered into purchased power contracts with certain QFs for 946 megawatts 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 QFs meeting certain contract performance obligations. In most cases, these contracts account for 100% of the generating capacity of each of the facilities. Of the 946 megawatts under contract, approximately 830 megawatts 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.

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.

Through the buy-out of the Tiger Bay purchased power contracts for \$370 million, Florida Power reduced its long-term purchased power commitments by 20 percent. Florida Power recorded \$350 million of the contract termination costs as a regulatory asset and wrote off \$20 million of the contract termination costs in 1997. (See Note 9 contained herein.)

Florida Power incurred purchased power capacity costs totaling \$292.3 million in 1997, \$284 million in 1996 and \$260.1 million in 1995. 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:

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

(In millions)	Purchased Utilities	Power Capacity Cogenerators	Payments Total
1998	\$ 59	\$ 206	\$ 265
1999	60	215	275
2000	60	223	283
2001	33	230	263
2002	32	236	268
2003-2025	248	5,802	6,050
Total	\$492	\$6,912	\$7,404
Total net present value			\$2,573

The purchased power contracts with QFs employ separate pricing methodologies for capacity payments 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 applicable contract is based would not have been operated.

Four QFs filed suit against Florida Power over the contract payment terms. Florida Power entered into settlement agreements with three of the four QFs. Two of those agreements have been approved by the FPSC and the litigation has been dismissed. In September 1997, the FPSC reversed its original decision and voted to deny Florida Power's request to approve the third settlement agreement. As a result of the FPSC denial, the settlement expired by its own terms in October 1997. In December 1997, the state court action with the third cogenerator was set for trial in late 1998. Florida Power's dispute with the fourth cogenerator has been set for trial in federal court for late 1998, but no trial date has been set for a parallel contract dispute in state court. 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.

MID-CONTINENT LIFE INSURANCE COMPANY (MID-CONTINENT) - A series of events in 1997 have significantly jeopardized Mid-Continent's ability to implement a plan to eliminate a projected reserve deficiency resulting in the impairment of Florida Progress' investment in Mid-Continent, its wholly owned life insurance subsidiary.

On April 14, 1997, the Commissioner received legal approval to temporarily seize control of the operations of Mid-Continent, and in May 1997, the Oklahoma County District Court granted the Insurance Commissioner's application to place Mid-Continent into receivership.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

The Insurance Commissioner had alleged that Mid-Continent's reserves were understated by more than \$125 million, thus causing Mid-Continent to be statutorily impaired. The Insurance Commissioner further alleged that Mid-Continent had violated Oklahoma law relating to deceptive trade practices in connection with the sale of its "Extra Life" insurance policies and was not entitled to raise premiums, a key element to Mid-Continent's plan to address the projected reserve deficiency. While sustaining the receivership, the court also ruled that premiums could be raised. Both sides have appealed the decision to the Oklahoma Supreme Court. In December 1997, the Insurance Commissioner filed a lawsuit against Florida Progress and certain directors and officers making a number of allegations and seeking access to Florida Progress' assets to satisfy policyholder and creditor claims. Florida Progress believes that the Commissioner's lawsuit is without merit and intends to vigorously defend itself and the other defendants against these charges. The ultimate outcome of the matter cannot presently be determined. Accordingly, Florida Progress has made no provision for any loss.

Another element of Mid-Continent's plan to eliminate the projected reserve deficiency was to offer a new life insurance product. However, as a result of the Commissioner's actions, which resulted in Mid-Continent being placed in receivership, agents were reluctant to sell the new policy. This also prompted insurance commissioners in several states to enter cease and desist orders prohibiting Mid-Continent from writing new policies.

As a result of the Oklahoma Commissioner's efforts to block Mid-Continent from raising insurance premiums, his failure to offer any formal plan to eliminate the projected reserve deficiency, the legal proceedings, and the cease and desist orders, Florida Progress now believes the full amount of its \$86.9 million investment in Mid-Continent at December 31, 1997 is impaired. Therefore, Florida Progress recorded a provision for loss on investment of \$86.9 million in 1997. In addition, tax benefits of approximately \$11 million related to the excess of the tax basis over the book value in the investment in Mid-Continent as of December 31, 1997, were not recorded because of uncertainties associated with the timing of a tax deduction. Florida Progress also recorded an accrual at December 31, 1997 for legal fees associated with defending its position in current Mid-Continent legal proceedings.

Mid-Continent's financial statements have been deconsolidated effective December 31, 1997. The investment will prospectively be accounted for under the cost method.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

ADVANCED SEPARATION TECHNOLOGIES - Florida Progress sold its 80% interest in Advanced Separation Technologies to Calgon in December 1996 for \$56 million in cash. Calgon filed a lawsuit in January 1998 alleging misstatement of AST's 1996 revenues, assets and liabilities, seeking damages and granting Calgon the right to rescind the sale. The lawsuit also accuses Florida Progress of failing to disclose flaws in AST's manufacturing process and a lack of quality control. No projection of an outcome or estimate of a potential liability, if any, can be determined at the date of issuance of these financial statements. Florida Progress intends to vigorously defend itself against this lawsuit.

CONSTRUCTION PROGRAM - Substantial commitments have been made in connection with Florida Progress' construction program. In 1998, Florida Power has projected construction expenditures of \$294 million, primarily for electric plant and nuclear fuel. Electric Fuels has projected capital additions of \$125 million in 1998, primarily for barges and towboats.

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

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

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 the Nuclear Electric Insurance, Ltd. ("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 by NEIL under this policy in the event loss experience exceeds NEIL's available surplus. Florida Power's present maximum share of any such retroactive assessment is \$2.7 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, Florida Power could be assessed up to a maximum of \$9.5 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 impact 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, including a coal gasification plant site in Sanford, Florida ("Sanford site") that Florida Power previously owned and operated. There are five parties, including Florida Power, that have been identified as PRPs at the Sanford site. Liability for the cleanup costs of these sites is joint and several.

Negotiations are underway with the EPA to define the extent of contamination that may be attributable to Florida Power's previous operation at the site. The discussions and resolution of liability for cleanup costs could cause Florida Power to increase its estimate of its liability for cleanup costs. Although estimates of any additional costs are not currently available, the outcome is not expected to have a material effect on Florida Progress' financial position, results of operations or liquidity.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

In addition to these designated sites, there are other sites where affiliates may be responsible for additional environmental cleanup.

Florida Progress believes that its subsidiaries will not be required to pay a disproportionate share of the costs for cleanup of any of these sites. Florida Progress' best estimates indicate that its proportionate share of liability for cleaning up all sites ranges from \$2.5 million to \$7.5 million. It has reserved \$4.7 million against these potential costs.

AGE DISCRIMINATION SUIT - Florida Power and Florida Progress have been served with an age discrimination lawsuit involving 116 former Florida Power employees and one current employee. While no dollar amount was requested in the lawsuit, 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. Estimates of the potential liability associated with this lawsuit, if any, remain pending until the final decision on whether to certify the case as a class action suit has been made. A decision regarding the class action status is expected in 1998.

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) 12/31/97	Year of Report Dec. 31, 1997
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)	\$6,008,706,485	\$6,008,269,804	
4	Property Under Capital Leases	956,092	956,092	
5	Plant Purchased or Sold	592,963	592,963	
6	Completed Construction not Classified	148,905,061	148,905,061	
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	\$6,159,160,601	\$6,158,723,920	
9	Leased to Others			
10	Held for Future Use	7,619,710	7,619,710	
11	Construction Work in Progress	279,371,425	279,371,425	
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	\$6,446,151,736	\$6,445,715,055	
14	Accum. Prov. for Depr., Amort., & Depl.	2,863,081,569	2,863,044,427	
15	Net Utility Plant (Enter Total of line 13 less 14)	\$3,583,070,167	\$3,582,670,628	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	2,829,680,131	2,829,680,131	
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	33,401,438	33,364,296	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	\$2,863,081,569	\$2,863,044,427	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	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 Acquisition Adj.	0		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31 and 32)	\$2,863,081,569	\$2,863,044,427	

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) 12/31/97	Year of Report Dec. 31, 1997
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
	37,142				14
0	\$399,539	0	0	0	15
					16
					17
					18
					19
					20
	37,142				21
0	\$37,142	0	0	0	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
0	\$37,142	0	0	0	33

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) 12/31/97	Year of Report Dec. 31, 1997
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			6,543,735
3	Nuclear Materials			
4	Allowance for Funds Used during Construction			
5	(Other Overhead Construction Costs)			
6	SUBTOTAL (Enter Total of lines 2 thru 5)			
7	Nuclear Fuel Materials and Assemblies			
8	In Stock (120.2)	5,705,306		
9	In Reactor (120.3)	99,665,818		
10	SUBTOTAL (Enter Total of lines 8 thru 9)	\$105,371,124		
11	Spent Nuclear Fuel (120.4)	311,267,755		
12	Nuclear Fuel Under Capital Leases (120.6)			
13	(Less) Accum. Prov. for Amortization of Nuclear Fuel Assemblies (120.5)	356,720,677		
14	TOTAL Nuclear Fuel Stock (Enter Total lines 6, 10, 11, and 12 less line 13)	\$59,918,202		
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 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) 12/31/97	Year of Report Dec. 31, 1997
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 and 157)(Continued)					
Changes During the Year				Balance	Line
Amortization (d)	Other Reductions (Explain in a footnote) (e)		End of Year (f)	No.	
			0	1	
			6,543,735	2	
				3	
				4	
				5	
			\$6,543,735	6	
			0	7	
			5,705,306	8	
			99,665,818	9	
			\$105,371,124	10	
			311,267,755	11	
				12	
			356,720,677	13	
			\$66,461,937	14	
				15	
				16	
				17	
			0	18	
			0	19	
				20	
				21	
			0	22	

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, Day, Yr) 12/31/97	Year of Report Dec. 31, 1997
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>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.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>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</p>				
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	77,463,819	9,259,098	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	\$77,463,819	\$9,259,098	
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	7,442,228		
9	(311) Structures and Improvements	271,989,348	1,374,241	
10	(312) Boiler Plant Equipment	757,465,743	9,894,536	
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units	418,333,127	1,841,739	
13	(315) Accessory Electric Equipment	153,770,156	491,482	
14	(316) Misc. Power Plant Equipment	20,506,414	1,300,515	
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	\$1,629,507,016	\$14,902,513	
16	B. Nuclear Production Plant			
17	(320) Land and Land Rights	41,218		
18	(321) Structures and Improvements	171,160,627	10,058,609	
19	(322) Reactor Plant Equipment	218,108,757	3,372,923	
20	(323) Turbo generator Units	83,733,613		
21	(324) Accessory Electric Equipment	146,624,423	1,795,125	
22	(325) Misc. Power Plant Equipment	23,974,269	3,264,330	
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	\$643,642,907	\$18,490,987	
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	13,915,572	129,462	
35	(341) Structures and Improvements	30,995,743	1,382,339	
36	(342) Fuel Holders, Products, and Accessories	64,458,093	7,471,707	
37	(343) Prime Movers	223,350,332	18,303,922	
38	(344) Generators	72,469,837	2,664,079	
39	(345) Accessory Electric Equipment	34,942,325	3,744,880	

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
				(301)	2
				(302)	3
5,836,092			80,886,825	(303)	4
\$5,836,092			\$80,886,825		5
					6
					7
			7,442,228	(310)	8
106,144		(868,827)	272,388,618	(311)	9
4,686,272		(39,522)	762,634,485	(312)	10
				(313)	11
1,586,064		908,349	419,497,151	(314)	12
141,726			154,119,912	(315)	13
755,752		3,772,963	24,824,140	(316)	14
\$7,275,958		\$3,772,963	\$1,640,906,534		15
					16
			41,218	(320)	17
211			181,219,025	(321)	18
80,235		(368,172)	221,033,273	(322)	19
			83,733,613	(323)	20
(82,476)			148,502,024	(324)	21
573,383		6,279,228	32,944,444	(325)	22
\$571,353		\$5,911,056	\$667,473,597		23
					24
				(330)	25
				(331)	26
				(332)	27
				(333)	28
				(334)	29
				(335)	30
				(336)	31
			0		32
					33
			14,045,034	(340)	34
68,212		4,561,635	36,871,505	(341)	35
276,638		891,892	72,545,054	(342)	36
1,552,457		53,454,759	293,556,556	(343)	37
580,544		7,512,482	82,065,854	(344)	38
276,003		8,240,851	46,652,053	(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) 12/31/97	Year of Report Dec. 31, 1997
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	\$2,230,236	\$74,716	
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	\$442,362,138	\$33,771,105	
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	\$2,715,512,061	\$67,164,605	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	47,080,139	523,402	
45	(352) Structures and Improvements	15,980,137	376,617	
46	(353) Station Equipment	344,937,322	3,695,038	
47	(354) Towers and Fixtures	67,851,666		
48	(355) Poles and Fixtures	170,122,770	8,125,611	
49	(356) Overhead Conductors and Devices	167,066,919	3,791,503	
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)	\$831,323,915	\$16,512,171	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	14,868,649	486,388	
56	(361) Structures and Improvements	15,451,453	622,884	
57	(362) Station Equipment	280,355,109	11,778,318	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	276,958,890	16,453,720	
60	(365) Overhead Conductors and Devices	319,438,958	18,740,195	
61	(366) Underground Conduit	72,849,675	5,058,607	
62	(367) Underground Conductors and Devices	224,240,413	20,736,533	
63	(368) Line Transformers	301,180,837	16,065,689	
64	(369) Services	234,221,805	14,931,965	
65	(370) Meters	117,142,826	3,799,329	
66	(371) Installations on Customer Premises	3,530,203	19,200	
67	(372) Leased Property on Customer Premises			
68	(373) Street Lighting and Signal Systems	126,722,755	13,771,360	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$1,986,961,573	\$122,464,188	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	8,522,323		
72	(390) Structures and Improvements	77,365,276	853,980	
73	(391) Office Furniture and Equipment	87,901,162	6,323,129	
74	(392) Transportation Equipment	80,893,222	1,220,191	
75	(393) Stores Equipment	3,146,367	119,743	
76	(394) Tools, Shop and Garage Equipment	7,928,584	96,522	
77	(395) Laboratory Equipment	8,839,589	222,320	
78	(396) Power Operated Equipment	1,643,686	23,387	
79	(397) Communication Equipment	49,761,689	25,907,879	
80	(398) Miscellaneous Equipment	8,169,027	135,293	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	\$334,170,925	\$34,902,444	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$334,170,925	\$34,902,444	
84	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	\$5,945,432,293	\$250,302,506	
85	(102) Electric Plant Purchased (See Instr. 8)	328,082	455,210,380	
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)	\$5,945,758,399	\$705,512,886	

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) [x] An Original (2) [] A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97		Year of Report Dec. 31, 1997	
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.	
		\$343,283	\$2,648,235	(346)		40	
\$2,753,854	0	\$75,004,902	\$548,384,291			41	
\$10,601,165	0	\$84,688,921	\$2,856,764,422			42	
						43	
47,984		81,728	47,637,285	(350)		44	
40,489			16,316,265	(352)		45	
968,265		136,170	347,800,265	(353)		46	
208,644		1,994,829	69,637,851	(354)		47	
1,689,503		(922,492)	175,636,386	(355)		48	
613,556		541,546	170,786,412	(356)		49	
29,178			6,856,135	(357)		50	
			9,476,474	(358)		51	
			1,923,175	(359)		52	
\$3,597,619		\$1,831,781	\$846,070,248			53	
						54	
75,907		1,683,649	16,962,779	(360)		55	
26,311			16,048,026	(361)		56	
1,379,153		(136,170)	290,618,104	(362)		57	
				(363)		58	
1,876,729			291,535,881	(364)		59	
1,600,477			336,578,676	(365)		60	
167,029			77,741,253	(366)		61	
599,552			244,377,394	(367)		62	
4,349,128			312,897,398	(368)		63	
150,306			249,003,464	(369)		64	
3,706,211			117,235,944	(370)		65	
69,177			3,480,226	(371)		66	
				(372)		67	
2,364,357			138,129,758	(373)		68	
\$16,364,337		\$1,547,479	\$2,094,608,903			69	
						70	
1,147,915			7,374,408	(389)		71	
24,963,465			53,255,791	(390)		72	
19,553,631		(10,057,093)	64,613,567	(391)		73	
4,341,852			77,771,561	(392)		74	
744,950			2,521,160	(393)		75	
1,574,319			6,450,787	(394)		76	
3,510,406			5,551,503	(395)		77	
			1,667,073	(396)		78	
164,481		(21,678,182)	53,826,905	(397)		79	
2,492,608			5,811,712	(398)		80	
\$58,493,627		(\$31,735,275)	\$278,844,467			81	
			0	(399)		82	
\$58,493,627	0	(\$31,735,275)	\$278,844,467			83	
\$94,892,840	0	\$56,332,906	\$6,157,174,865			84	
		(455,196,767)	341,695	(102)		85	
		(253,244)	(251,268)			86	
			0	(103)		87	
\$94,892,840	0	(\$398,610,617)	\$6,157,767,828			88	

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)				
<p>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.</p> <p>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.</p>				
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	PERRY-CROSS CITY-DUNNELLON	10/87	05/05	\$1,047,089
3	PERRY-FLA STATE LINE	12/92	05/05	1,808,764
4	HIGH SPRINGS-JASPER-ST. LINE	03/96	05/05	2,584,486
5	BELCHER ROAD SUBSTATION	05/96	11/03	267,012
6				
7				
8				
9	OTHER LAND AND RIGHTS			1,159,498
10				
11				
12				
13	TOTAL LAND AND RIGHTS=			
14	6,866,849			
15				
16				
17				
18				
19				
20				
21	Other Property:			
22	PERRY-CROSS CITY-DUNNELLON	07/90	05/05	752,861
23				
24				
25				
26				
27	TOTAL OTHER PROPERTY =			
28	752,861			
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	TOTAL			\$7,619,710

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) 12/31/97	Year of Report Dec. 31, 1997
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	ANDERSEN SUBST.-ACQUIRE SECO 230/69KV	\$3,829,776		
2	CONSTRUCTION PAYROLL ACCRUAL	1,148,868		
3	CR#3 INTERATED COMPUTER SYSTEM	2,022,870		
4	CR#1&2 WASTE WATER PIPING	1,209,206		
5	CRYN BUILDING/OFFICE REFURBISHMENT	1,406,369		
6	CRYN CC VENTILIATIN SYSTEM IMPROVEMENT PROJECT	3,046,216		
7	CRYN CONTROL RM NOISE REDUCTION PROJECT	1,104,735		
8	CRYN EDG PROJECT	19,281,601		
9	CRYN HPI RECIRCULATION TO BUILDING SPRAY	2,414,158		
10	CRYN REACTOR COOLANT PMP MTR REFURBISH	1,565,557		
11	CRYN TG RETAINING RINGS	1,797,817		
12	CR12 #1 LOW NOX FIRING SYSTEM	2,275,125		
13	CR3 ROOF REPLACEMENT	3,068,634		
14	CR3 HIGH PRESSURE INJECTION LINE	1,826,518		
15	HINES ENERGY COMPLEX (POLK) 230KV SUB	4,485,709		
16	LAKE HELEN CAPACITY INCREASE	1,056,507		
17	POLK COUNTY UNITS	177,256,648		
18	UCF NORTH 69/13KV SUSTATION	1,111,619		
19	WC FIBER 400 PROJECT	1,804,527		
20	DISTRIBUTION SCADA REPLACEMENT	1,533,923		
21	WJ FIELD ORDER DISPATCH SYSTEM (MOBILE DATA)	1,715,582		
22	WS STEPUP TRANSFORMER REPLACEMENT/800 MVA	3,371,576		
23	MINOR PROJECTS	41,037,884		
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43	TOTAL	\$279,371,425		

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	--	--	---------------------------------

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	\$3,139,452
2	ENGINEERING AND SUPERVISION	21,029,569
3	ENGINEERING SERVICES	22,462,256
4	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	9,651,773
5		
6		
7		
8		
9		
10		
11		
12		
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		
42		
43		
44		
45		
46	TOTAL	\$56,283,050

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo, Da, Yr)
12/31/97

Year of Report
Dec. 31, 1997

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: \$19,448,267

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 \$37,745		
(2)	Short-Term Interest			s 5.99%
(3)	Long-Term Debt	D \$1,292,668	41.02%	d 7.20%
(4)	Preferred Stock	P \$33,497	1.06%	p 4.60%
(5)	Common Equity	C \$1,825,548	57.92%	c 12.00%
(6)	Total Capitalization	\$3,151,713	100%	
(7)	Average Construction Work in Progress Balance	W \$255,401		

2. Gross Rate for Borrowed Funds $s(\frac{S}{W}) + d(\frac{D}{D+P+C})(1 - \frac{S}{W})$ 3.46%

3. Rate for Other Funds $[1 - \frac{S}{W}][p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})]$ 5.83%

4. Weighted Average Rate Actually Used for the Year:

- a. Rate for Borrowed Funds - 3.46%
b. Rate for Other Funds - 4.35%

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (continued)

GENERAL ADMINISTRATIVE CAPITALIZED

General Administrative capitalized represents the incremental salaries and expenses of General Office Employees whose duties are directly attributable to construction. The costs are charged directly to separate work orders, construction work in progress, account 107, and allocated monthly to open construction work orders. The allocation to open projects is determined by the percentage of general administrative capitalized monthly charges to the monthly construction work in progress charges.

Amount Capitalized: \$1,661,174

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: \$6,128,440

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

The AFUDC rate approved by the Florida public Service Commission at the end of 1997 was 7.81%. Rate order 16371 allowed simple compounding of AFUDC effective January 1, 1986. The monthly compound factor is computed using the following formula:

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

The monthly rate (annual rate /12) is applied to the beginning month's balance plus one half of the prior month's charges - Adjusted for AFUDC and contract retainage. The compounding of AFUDC is computed by multiplying the monthly AFUDC balance by the monthly compound factor. Work orders requiring less than one year to complete and the estimated work order cost is less than .5% of the gross investment of Electric Plant (Account 101) and Completed Construction (Account 106), and blankets 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: \$3,909,991

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) 12/31/97	Year of Report Dec. 31, 1997
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>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.</p> <p>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.</p>			<p>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.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>		
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	\$2,614,328,426	\$2,614,328,426		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	275,824,976	275,824,976		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing	4,504,323	4,504,323		
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8	A/C 151 Fuel Stock - Oil	396,335	396,335		
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	\$280,725,634	\$280,725,634	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(58,546,861)	(58,546,861)		
12	Cost of Removal	(4,017,192)	(4,017,192)		
13	Salvage (Credit)	2,310,300	2,310,300		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(\$60,253,753)	(\$60,253,753)		
15	Other Debit or Cr. Items (Describe):	0			
16	See Footnote	* (5,120,176)	(5,120,176)		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$2,829,680,131	\$2,829,680,131	0	0
Section B. Balances at End of Year According to Functional Classifications					
18	Steam Production	943,779,283	943,779,283		
19	Nuclear Production	564,380,611	564,380,611		
20	Hydraulic Production-Conventional	0	0		
21	Hydraulic Production-Pumped Storage	0	0		
22	Other Production	164,838,513	164,838,513		
23	Transmission	326,303,285	326,303,285		
24	Distribution	719,314,013	719,314,013		
25	General	111,064,426	111,064,426		
26	TOTAL (Enter Total of lines 18 thru 25)	\$2,829,680,131	\$2,829,680,131		

< Page 219 Line 16 Column b >

FLORIDA POWER CORPORATION
ORIGINAL REPORT
YEAR ENDING - DECEMBER 31, 1997

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

PAGE 207 LINE 88 COLUMN D	94,892,840
PAGE 219 LINE 11 COLUMN C	58,546,861

DIFFERENCE	36,345,979
NON-DEPRECIABLE PROPERTY RETIREMENTS	-1,271,806

DEPRECIABLE PROPERTY RETIREMENTS	35,074,173
	=====

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

RETIREMENT TO A/C 111 LIMITED TERM PLANT	8,572,843
SALE OF DISTRIBUTION FACILITIES CLOSED TO LOSS	103,139
SALE OF GENERAL OFFICE COMPLEX CLOSED TO A/C 102	23,894,163
SALE OF DISTRIBUTION FACILITIES CLOSED TO A/C 102	454,884
SALE OF PEAKING (OIL ENGINE) PLANT CLOSED TO A/C 102	2,049,144

DEPRECIABLE PROPERTY RETIREMENTS	35,074,173
	=====

OTHER DEBIT AND CREDIT ITEMS - LINE 16 PAGE 219

TO RECORD INTEREST INCOME ON THE NUCLEAR PLANT DECOMMISSIONING FUND	8,681,381
TO ADJUST ACCUMULATED PROVISION FOR DEPRECIATION FOR THE CORRECTION OF A REVERSE RETIREMENT	-368,172
TO ADJUST ACCUMULATED PROVISION FOR DEPRECIATION FOR THE SALE OF TWO DISTRIBUTION SYSTEMS AND THE SALE OF THE GENERAL OFFICE COMPLEX	-13,155,181
TO ADJUST ACCUMULATED PROVISION FOR DEPRECIATION FOR THE TRANSFER TO NON-UTILITY PROPERTY OF THE FIBER 400 FIBER OPTIC SYSTEM	-278,204

TOTAL OTHER ITEMS	-5,120,176
	=====

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) [] An Original (2) [x] A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
NONUTILITY PROPERTY (Account 121)					
1. Give a brief description and state the location of non-utility property included in Account 121.			4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.		
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.			5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).		
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.					
Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)	
1	PREVIOUSLY DEVOTED TO PUBLIC SERVICE				
2					
3					
4	LAND-HIGHLANDS 12/94	130,452		130,452	
5	LAND-LAKE 12/94	138,633	(22,874)	115,759	
6	STRUCTURES-LAKE 12/94	270,030		270,030	
7	LAND-MARION 03/94	135,191		135,191	
8	STRUCTURES-PINELLAS 02/92	177,011		177,011	
9					
10	NOT PREVIOUSLY DEVOTED TO PUBLIC SERVICE				
11					
12					
13					
14	EQP-METERS	0	275,989	275,989	
15	EQP-FIBER OPTICS SYSTEM	0	21,678,182	21,678,182	
16	LAND-JEFFERSON	105,439		105,439	
17	LAND-VOLUSIA	2,752,511		2,752,511	
18					
19	TRANSFERS FROM NON-UTILITY - 1997				
20	LND-INDIAN PASS, GULF	8,013			
21					
22					
23	TRANSFERS TO NON-UTILITY - 1997				
24	STR-FIBER OPTICS SYSTEM	21,678,182			
25					
26	ADDITIONS TO NON-UTILITY - 1997				
27	STR-ENG SOL SYSTEM	275,989			
28	STR-EUSTIS OP CTR, LAKE	51,932			
29					
30					
31					
32	RETIREMENTS FROM NON-UTILITY - 1997				
33	LND-EUSTIS OP CTR, LAKE	22,874			
34	LND-MICANOPY SUB, ALACHUA	53,393			
35	LND-WILDWOOD DO, SUMTER	10,582			
36					
37					
38					
39					
40					
41					
42					
43					
44	Minor Item Previously Devoted to Public Service	709,175	(10,582)	698,593	
45	Minor Items-Other Nonutility Property	264,001	(9,474)	254,527	
46	TOTAL	\$4,682,443	\$21,911,241	\$26,593,684	

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) 12/31/97	Year of Report Dec. 31, 1997
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)	\$47,213,779	\$43,991,963		
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)	74,004,459	71,620,669		
8	Transmission Plant (Estimated)	3,993,973	3,710,424		
9	Distribution Plant (Estimated)	15,975,891	14,841,694		
10	Assigned to - Other	1,897,319	2,149,049		
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	\$95,871,642	\$92,321,836		
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)	(464,881)	(448,605)		
16					
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	\$142,620,540	\$135,865,194		

< Page 227 Line 5 Column c >

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.

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) [] An Original (2) [x] A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97		Year of Report Dec. 31, 1997	
Allowances (Accounts 158.1 and 158.2)							
1. Report below the particulars (details) called for concerning allowances. 2. Report all acquisitions of allowances at cost. 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.				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). 5. Report on line 4 the Environmental Protection Agency (EPA)			

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		1998	
		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: Cantor Fitzgerald				
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				

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo, Da, Yr)
12/31/97

Year of Report
Dec. 31, 1997

Allowances (Accounts 158.1 and 158.2) (Continued)

issued allowances. Report withheld portions lines 36-40

System of Accounts).

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

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

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

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

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)	
				3,106,260.00		3,106,260.00	0	01
								02
								03
								04
								05
				2,400.00		2,400.00		06
								07
								08
								09
								10
								11
								12
								13
								14
				2,400.00		2,400.00	0	15
								16
						0	0	18
						0	0	19
						0	0	20
								21
								22
								23
								24
								25
								26
								27
						0	0	28
0	0	0	0	3,108,660.00	0	3,108,660.00	0	29
								30
						0	0	31
						0	0	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
						0	0	42
						0	0	43
						0	0	44
						0	0	45
						0	0	46

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97		Year of Report Dec. 31, 1997	
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							
26							
27	Small Steam - Unrecovered Plant						
28	Higgins Steam Plant	4,151,318		0 407	877,855	1,385,401	
29	Turner Steam Plant	5,647,044		0 407	1,207,296	1,410,162	
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49	TOTAL	\$9,798,362		0	\$2,085,151	\$2,795,563	

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) 12/31/97	Year of Report Dec. 31, 1997
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		410.10	\$4,676,000	\$160,419,000
2	Period of Amortization - Amortization occurs as				
3	temporary differences occur.				
4	Regulatory Asset - Replacement Fuel - Retail	146,297,203	407.57	91,280,982	55,016,220
5	Nuclear Decommissioning/Decontamination - Retail	490,218	228.19\	1,676,666	13,648,492
6	Amortization Period = 12 months.		242.25\		
7			228.49\		
8			518.11\		
9			518.13		
10	Nuclear Decommissioning/Decontamination-Wholesale	56,168	518.11\	88,773	46,807
11	Amortization Period = 12 months.		518.13		
12	Revenue Decoupling Underrecovery	21,838,575	456.95		21,838,575
13	Regulatory Asset - Tiger Bay - Retail	352,554,054	407.17	4,393,554	348,160,500
14	Regulatory Asset - Tiger Bay - Wholesale	20,145,946	407.58	20,145,946	0
15	Load Control Switches - Invest	4,332,435	186.21	13,388,098	18,620,244
16	Load Control Switches - Amort	13,417,669	908.8	5,811,748	(11,186,452)
17	Carrying Charges - Cold Standby		406.00\	789,453	5,245,594
18			421.50		
19	Sebring - Transition Rider	18,707	186.65	1,299,998	25,815,330
20	Sebring - Over(Under) Rec	3,100,779	405.65	3,145,556	(1,223,931)
21	Interest on Tax Deficiency	10,501,224	431.50	8,120,601	7,249,512
22	Def GPIF Rev 10/95-03/96		456.98	763,783	0
23	Def GPIF Rev 04/96-09/96		456.98	431,674	0
24	Def GPIF Rev 10/96-03/97	10,483,433	456.98	12,841,016	0
25	Def GPIF Rev 04/97-09/97	1,093,552	456.98	42,552	1,051,000
26	Def Cap Exp 04/97-09/97	21,972,203	407.3	12,251,705	9,720,498
27	Def Energy Conservation Exp	22,928,513	908.99	23,147,602	(14,151,262)
28	Def Fuel Exp - Wholesale-Other	2,533,401	407.3	3,738,716	643,517
29	Def Fuel Exp - Retail 10/96-03/97	52,304,391	407.3	85,132,089	22,142,391
30	Def Fuel Exp - Retail 04/97-09/97	96,614,466	407.3	92,196,194	4,418,271
31	Def Fuel Exp - Retail 04/96-0/96	12,828,635	407.3	29,916,955	12,436,631
32	Def Fuel Exp - Wholesale 10/95-03/96	1,183,103	407.3	912,638	1,404,265
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	TOTAL	\$794,694,675		\$416,192,299	\$681,315,202

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) 12/31/97		Year of Report Dec. 31, 1997	
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 - 80804						
2	TRNG AT KISSIMMEE UTILITY AUTH						
3	(1/19/96 -)	(87,158)		0 ---	0	(87,158)	
4							
5	J.O. #186.10 - 80108						
6	CONSTRUCTION CHARGES FOR CR#3						
7	PARTICIPANTS						
8	(3/25/77 -)	115,904	4,949,117	143.10	3,526,978	1,538,043	
9							
10	J.O. #186.10 - 80611						
11	TANK REPAIRS - ANCLOTE						
12	(6/2/89 -)	197,141	2,888	---	0	200,029	
13							
14	J.O. #186.10 - 80612						
15	TANK REPAIRS - CR SOUTH						
16	(6/2/89 -)	174,769		0 ---	0	174,769	
17							
18	J.O. #186.10 - 80613						
19	TANK REPAIRS - CR NORTH						
20	(6/2/89 -)	53,240		0 ---	0	53,240	
21							
22	J.O. #186.10 - 80614						
23	TANK REPAIRS - WILDWOOD						
24	(6/2/89 -)	158,370	1,166	---	0	159,536	
25							
26	J.O. #186.10 - 80616						
27	TANK REPAIRS - WALSINGHAM						
28	(6/2/89 -)	89,870		0 ---	9,453	80,417	
29							
30	J.O. #186.10 - 80625						
31	RIO PINAR #2 DIESEL FUEL LEAK						
32	(6/19/91 -)	50,036		0 ---	0	50,036	
33							
34	J.O. #186.10 - 80626						
35	TURNER GAS TURBINES #2 DIESEL						
36	(6/19/91 -)	51,170		0 ---	0	51,170	
37							
38	J.O. #186.10 - 80638						
39	TANK REPAIRS - MONTICELLO						
40	(10/27/89 -)	119,473		0 ---	0	119,473	
41							
42	J.O. #186.10 - 80680						
43	CLEANUP OF CONTAMINATED SOIL						
44	(4/11/91 -)	103,962		0 ---	0	103,962	
45							
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) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97		Year of Report Dec. 31, 1997	
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 - 80686						
2	SUWANNEE TURB CONTAMINATED SOIL						
3	(3/10/92 -)	89,343	0 ---		0	89,343	
4							
5	J.O. #186.10 - 80712						
6	AVON PARK CONTAMINATED SOIL						
7	(12/08/92 -)	51,246	0 ---		0	51,246	
8							
9	J.O. #186.10 - 80714						
10	CONTAMINATED SOIL-INTERCESS CTY						
11	(12/15/92 -)	74,806	0 ---		0	74,806	
12							
13	J.O. #186.10 - 80756						
14	CONTAMINATION ASSESSMENT NORTH						
15	COAL YARD (5/31/94 -)	70,752	1,467 ---		0	72,219	
16							
17	J.O. #186.10 - 80794						
18	BARGE INCIDENT						
19	(4/22/96 -)	40,259	(171,453) ---		33,562	(164,756)	
20							
21	J.O. #186.10 - 80802						
22	OUTSIDE WORK - ENERGY SUPPLY						
23	(1/5/96 -)	1,001,638	(1,059,580)	143.10	(57,942)	0	
24							
25	J.O. #186.10 - 80803						
26	OUTSIDE WORK - TRANS/SUBSTATION						
27	(1/5/96 -)	(1,686,872)	421,225	143.10	314,657	(1,580,304)	
28							
29	J.O. #186.10 - 80808						
30	ATTACHMENT TO FPC TOWER						
31	(2/1/96 -)	(105,329)	0	143.10	21,357	(126,686)	
32							
33	J.O. #186.10 - 80814						
34	TEST OF THERMOLAG WITH MECATISS						
35	(3/20/96 -)	58,884	(2,952) ---		0	55,932	
36							
37	J.O. #186.10 - 80815						
38	ACC CHRGS BIDDING EXTERNAL WORK						
39	(4/29/96 -)	(65,698)	4,578	143.10	0	(61,120)	
40							
41	J.O. #186.10 - 80828						
42	FIBER CONSTRUCTION AND INSTALL						
43	(8/29/96 -)	251,058	(3,604) ---		247,454	0	
44							
45							
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) 12/31/97		Year of Report Dec. 31, 1997	
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 - 80835						
2	ENERGY SUPPLY PLANT PERFORMANCE						
3	SERVICES (10/29/96 -)	0	647,568	143.10	0	647,568	
4							
5	J.O. #186.10 - 80836						
6	ENERGY SUPPLY SYSTEM MTCE CREWS						
7	(10/29/96 -)	(126,985)	869,410	143.10	57,065	685,360	
8							
9	J.O. #186.10 - 80840						
10	ECHOLON - GENERAL SERVICES						
11	(11/27/96 -)	387,742	457,570	143.10	845,312	0	
12							
13	J.O. #186.10 - 80848						
14	STEP-UP TRANSFORMER REPAIR CR#3						
15	(3/19/97 -)	0	459,575	---	296,847	162,728	
16							
17	J.O. #186.10 - 80849						
18	DESIGN & CONSTRUCT SUBSTATION						
19	(3/26/97 -)	0	1,199,924	143.10	1,104,230	95,694	
20							
21	J.O. #186.10 - 80855						
22	ENERGY SUPPLY BID ON INTERNAL						
23	FPC PROJECT (4/30/97 -)	0	155,434	---	0	155,434	
24							
25	J.O. #186.10 - 80860						
26	ENERGY SUPPLY-MIS OUTSIDE PROJ						
27	(6/2/97 -)	0	(50,615)	143.10	2,800	(53,415)	
28							
29	J.O. #186.10 - 80862						
30	DESIGN & CONSTRUCT COMM EQUIP						
31	(7/16/97 -)	0	262,063	143.10	483,226	(221,163)	
32							
33	J.O. #186.10 - 80871						
34	BLANKET JOB ORDER-ENTERPRISE						
35	(8/26/97 -)	0	79,624	143.10	0	79,624	
36							
37	J.O. #186.10 - 99999						
38	PAYROLL ACCRUAL						
39	(1/1/76 -)	57,830	206,903	---	0	264,733	
40							
41	J.O. #186.11						
42	STORM DAMAGE	1,085,083	(27,833)	---	1,057,250	0	
43							
44	J.O. #186.13 - 90137						
45	PROGRESS CREDIT	73,606	0	146.80	73,606	0	
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) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97		Year of Report Dec. 31, 1997	
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 - 92202						
2	TALQUIN DEVELOPMENT	52,737	86,361	146.70	139,098	0	
3							
4	J.O. #186.80						
5	VACATION PAY ACCRUAL	5,067,073	0 ---		0	5,067,073	
6							
7							
8							
9							
10							
11							
12							
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							
42							
43							
44							
45							
46							
47	Misc. Work in Progress	383,597				400,551	
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)						
49	TOTAL	\$7,787,547				\$8,138,384	

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) 12/31/97	Year of Report Dec. 31, 1997
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	\$17,573,000	\$17,554,000	
3	LIFE/MEDICAL BENEFITS	41,011,000	45,053,000	
4	UNAMORTIZED INVESTMENT TAX CREDIT	35,828,000	32,825,000	
5	REGULATORY LIABILITY	65,934,000	60,737,000	
6	NUCLEAR DECOMMISSIONING	13,795,000	15,194,000	
7	Other	34,090,000	23,630,000	
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$208,231,000	\$194,993,000	
9	Gas			
10				
11				
12				
13				
14				
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)			
17	Other			
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	\$208,231,000	\$194,993,000	
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) 12/31/97	Year of Report Dec. 31, 1997
CAPITAL STOCK (Accounts 201 and 204)				
<p>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,</p> <p>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.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p>				
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		
12				
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				
42				

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr) 12/31/97		Year of Report Dec. 31, 1997	
CAPITAL STOCK (Account 201 and 204)(Continued)							
<p>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.</p> <p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</p>				<p>5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.</p> <p>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.</p>			
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	
						12	
						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	
						42	

< Page 250 Line 1 Column 4 >

*WITHOUT PAR VALUE

< Page 250 Line 9 Column 4 >

*WITHOUT PAR VALUE

Page 250				Page 251	
Line	Description	Amount	Debit	Amount	Debit
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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					
42					
43					
44					
45					
46					
47					
48					
49					
50					

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

**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
4			
5			
6			
7			
8			
9			
10			
11			
12			
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			
42			
43			
44			
45			
46	TOTAL	0	\$31,114

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo., Da., Yr) 12/31/97	Year of Report Dec. 31, 1997
---	--	--	---------------------------------

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

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.

(a) Donations Received from Stockholders (Account 208)—State amount and give brief explanation of the origin and purpose of each donation.

(b) Reduction in Par or Stated Value of Capital Stock (Account 209)—State amount and give brief explanation of the

capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(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.

(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.

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
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	\$649,977,263

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.) 12/31/97	Year of Report Dec. 31, 1997
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column(a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column(a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column(b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total expense, Premium or Discount (c)
1	FIRST MORTGAGE BONDS - 7 3/8%	\$50,000,000	\$561,786
2			(760,000)
3	FIRST MORTGAGE BONDS - 7 1/4%	50,000,000	510,539
4			(500,000)
5	FIRST MORTGAGE BONDS - 8 5/8%	150,000,000	1,298,547
6			1,875,000
7	FIRST MORTGAGE BONDS - 6 1/2%	75,000,000	521,968
8			1,125,000
9	FIRST MORTGAGE BONDS - 8%	150,000,000	1,086,382
10			750,000
11	FIRST MORTGAGE BONDS - 6 7/8%	80,000,000	393,275
12			916,800
13	FIRST MORTGAGE BONDS - 6 1/8%	70,000,000	449,626
14			756,700
15	FIRST MORTGAGE BONDS - 6%	110,000,000	766,710
16			1,021,900
17	FIRST MORTGAGE BONDS - 7%	100,000,000	820,972
18			625,000
19	POLLUTION CONTROL BONDS - 6 5/8%	108,550,000	741,699
20			541,242
21	POLLUTION CONTROL BONDS (CITRUS) - 6.35%	90,000,000	514,314
22			225,000
23	POLLUTION CONTROL BONDS (PASCO) - 6.35%	10,115,000	72,794
24			25,288
25	POLLUTION CONTROL BONDS - 7.20%	32,200,000	279,696
26			
27			
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)			
06/01/72	06/01/02	06/01/72	06/01/02	50,000,000	3,687,500	1
						2
11/01/72	11/01/02	11/01/72	11/01/02	50,000,000	3,625,000	3
						4
11/01/91	11/01/21	11/01/91	11/01/21	150,000,000	12,937,500	5
						6
12/08/92	12/01/99	12/08/92	12/01/99	75,000,000	4,875,000	7
						8
12/08/92	12/01/22	12/08/92	12/01/22	150,000,000	12,000,000	9
						10
02/09/93	02/01/08	02/09/93	02/01/08	80,000,000	5,500,000	11
						12
03/10/93	03/01/03	03/10/93	03/01/03	70,000,000	4,287,502	13
						14
07/20/93	07/01/03	07/20/93	07/01/03	110,000,000	6,600,000	15
						16
12/15/93	12/01/23	12/15/93	12/01/23	100,000,000	7,000,002	17
						18
01/30/92	01/01/27	01/30/92	01/01/27	108,550,000	7,191,437	19
						20
08/26/92	02/01/22	08/26/92	02/01/22	90,000,000	5,715,000	21
						22
08/26/92	02/01/22	08/26/92	02/01/22	10,115,000	642,303	23
						24
06/01/91	12/01/14	06/01/91	12/01/14	32,200,000	2,318,400	25
						26
						27
						28
						29
						30
						31
						32
						33

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column(a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column(a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column(b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total expense, Premium or Discount (c)
1	COMMERCIAL PAPER (SEE NOTES 1 & 2)	\$200,000,000	
2			
3	MEDIUM TERM NOTE (SEBRING) - 6.67%	30,700,000	233,044
4			
5	MEDIUM TERM NOTE - 8.55%	20,000,000	120,000
6			
7	MEDIUM TERM NOTE - 6.21%	15,000,000	37,500
8	(SEE NOTE 2)		
9	MEDIUM TERM NOTE - 6.33%	75,000,000	262,500
10	(SEE NOTE 2)		
11	MEDIUM TERM NOTE - 6.47%	80,000,000	360,000
12	(SEE NOTE 2)		
13	MEDIUM TERM NOTE - 6.54%	30,000,000	150,000
14	(SEE NOTE 2)		
15	MEDIUM TERM NOTE - 6.62%	35,000,000	192,500
16	(SEE NOTE 2)		
17	MEDIUM TERM NOTE - 6.69%	40,000,000	240,000
18	(SEE NOTE 2)		
19	MEDIUM TERM NOTE - 6.72%	45,000,000	270,000
20	(SEE NOTE 2)		
21	MEDIUM TERM NOTE - 6.77%	45,000,000	270,000
22	(SEE NOTE 2)		
23	MEDIUM TERM NOTE - 6.81%	85,000,000	531,250
24	(SEE NOTE 2)		
25	BRIDGE FINANCING	0	0
26	(SEE NOTE 2)		
27			
28	NOTE 1 - THE COMPANY CLASSIFIES \$200 MILLION OF COMMERCIAL PAPER AS		
29	LONG-TERM DEBT.		
30	NOTE 2 - AUTHORIZED BY DOCKET NO. 961216-EI, ORDER NO.		
31	PSC-96-1521-FOF-EI, ISSUED 12-16-96.		
32			
33	TOTAL	\$1,776,565,000	\$17,287,032

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	10,888,606	1
						2
04/20/93	04/01/08	04/20/93	04/01/08	26,000,005	1,777,555	3
						4
12/12/89	01/15/97	12/12/89	01/15/97	0	66,500	5
						6
07/01/97	07/01/99	07/01/97	07/01/99	15,000,000	403,650	7
						8
07/01/97	07/01/00	07/01/97	07/01/00	75,000,000	2,057,250	9
						10
07/01/97	07/01/01	07/01/97	07/01/01	80,000,000	2,242,933	11
						12
07/01/97	07/01/02	07/01/97	07/01/02	30,000,000	850,200	13
						14
07/01/97	07/01/03	07/01/97	07/01/03	35,000,000	1,004,033	15
						16
07/01/97	07/01/04	07/01/97	07/01/04	40,000,000	1,159,600	17
						18
07/01/97	07/01/05	07/01/97	07/01/05	45,000,000	1,310,400	19
						20
07/01/97	07/01/06	07/01/97	07/01/06	45,000,000	1,320,150	21
						22
07/01/97	07/01/07	07/01/97	07/01/07	85,000,000	2,508,350	23
						24
					397,569	25
						26
						27
						28
						29
						30
						31
						32
				\$1,751,865,005	\$102,366,440	33

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo, Da, Yr)
12/31/97

Year of Report
Dec. 31, 1997

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

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

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

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

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete line 27 and provide the substitute page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	\$135,897,703
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Taxable Income Not Reported on Books	20,784,681
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal Income Tax Deducted Per Books	58,130,831
11		
12	Deductions Recorded on Books Not Deducted for Return	387,374,893
13		
14	Income Recorded on Books Not Included in Return	
15	Income Recorded on Books Not Included in Return	(5,103,750)
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Deductions on Return Not Charges Against Book Income	(387,753,915)
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	209,330,443
28	Show Computation of Tax:	
29	Provision for Federal Income Tax at 35%	73,266,000
30	True Up Entries	252,205
31		
32	Total Federal Income Tax Provision (409.1 + 409.2)	73,518,205
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 12/31/97	Year of Report Dec. 31, 1997
---	---	---	---------------------------------

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.

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

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

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	(6,174)	0	21,661,555	21,660,190	
3	Unemployment	(7,825)	0	341,640	339,609	0
4	Highway Use		0	201,401	201,401	0
5	Superfund	2,783	0	(2,783)	0	0
6	Income	2,992,125	0	73,518,205	91,571,568	0
7	Income Tax Subsidiary	(1,560,664)	0	0	63,688	0
8	Excise				0	0
9	SubTotal Federal Taxes	1,420,245	0	95,720,018	113,836,456	0
10						
11	STATE TAXES					
12	Income	9,231,204	0	11,585,224	17,467,204	0
13	Income Tax Subsidiary	(242,886)	0	0	(60,920)	0
14	Gross Receipts	3,970,739	0	53,806,323	53,652,994	0
15	Licenses-Vehicles		142,669	263,070	298,401	0
16	Hauling Permit-Escrow		900	0	0	0
17	Licenses-HP		0	0	0	0
18	Documentary Stamps		0	3,281	3,281	0
19	Unemployment	89,956	0	2,302,982	2,292,828	0
20	Intangibles		0	59,143	59,143	0
21	Filing Fee		0	165	165	0
22	Regulatory Assessment	948,428	0	1,856,405	1,834,007	0
23	Sales Tax-Telecomm	31,000	0	284,681	284,681	0
24	Sales Tax-Duplicate	1,650	0	(5,912)	(4,262)	0
25	Annual Sales Tax Registration		0	1,625	1,625	0
26	Company Use	14,571	0	11,330	13,401	0
27	Special Fuels	(1,218)	0	1,790	572	0
28						
29	COUNTY & LOCAL TAXES					
30	Property-County		0	66,377,351	66,377,351	0
31	Licenses-Occup-County	(627)	0	4,228	3,601	0
32	Special Fuels-County		0	5,236	634,626	0
33	Sales Tax-County Telecom	0	0	100	50	0
34	Sales Tax-County Duplicating	50	0	550	600	0
35	Franchise-Local	3,553,489	0	50,534,797	50,615,781	0
36	Property-Local		0	4,218,289	4,218,289	0
37	Licenses-Occup/Misc.-Local		0	80,552	80,552	0
38	Subtotal State, County & Local	17,596,356	143,569	191,391,210	197,773,970	0
39						
40						
41	TOTAL	\$19,016,601	\$143,569	\$287,111,228	\$311,610,426	0

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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				
(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)	Line No.
(4,809)	0	15,008,895	0	0	6,652,660	1
(5,794)	0	230,907	0	0	110,733	2
0	0	195,427	0	0	5,974	3
0	0	(2,783)	0	0	0	4
(15,061,238)	0	73,555,120	0	0	(36,915)	5
(1,624,352)	0	0	0	0	0	6
0	0	0	0	0	0	7
(16,696,193)		88,987,566	0	0	6,732,452	8
						9
						10
						11
3,349,224	0	11,591,165	0	0	(5,941)	12
(181,966)	0	0	0	0	0	13
4,124,068	0	53,806,323	0	0	0	14
0	107,338	0	0	0	263,070	15
0	900	0	0	0	0	16
0	0	0	0	0	0	17
0	0	3,281	0	0	0	18
100,110	0	1,553,250	0	0	749,732	19
0	0	59,143	0	0	0	20
0	0	165	0	0	0	21
970,826	0	1,856,405	0	0	0	22
31,000	0	284,681	0	0	0	23
0	0	(5,912)	0	0	0	24
0	0	1,625	0	0	0	25
12,500	0	11,330	0	0	0	26
0	0	0	0	0	1,790	27
						28
						29
0	0	65,807,843	0	0	569,508	30
0	0	4,228	0	0	0	31
(629,390)	0	0	0	0	5,236	32
50	0	100	0	0	0	33
0	0	550	0	0	0	34
3,472,505	0	50,534,797	0	0	0	35
0	0	4,173,324	0	0	44,965	36
0	0	80,552	0	0	0	37
11,248,927	108,238	189,762,850	0	0	1,628,360	38
						39
						40
*(\$5,447,266)	\$108,238	\$278,750,416	0	0	\$8,360,812	41

THE DIFFERENCE BETWEEN THE TAXES ACCRUED AMOUNT ON PAGE 112, LINE 37 AND TAXES ACCRUED ON PAGE 262-263, COLUMNS (b) & (g), ARE FOR EXCLUSIONS OF SALES TAXES PER INSTRUCTION #1 ON PAGE 262.

	BEGINNING BALANCE	ENDING BALANCE
TAXES ACCRUED, PG 112, LINE 37	20,419,244	(5,585,767)
STATE SALES TAX ON PURCHASES	1,382,345	(135,955)a
COUNTY SALES TAX ON PURCHASES	20,299	(2,546)a
ROUNDING	1	
	19,016,601	(5,447,266)
	=====	=====

a - STATE AND COUNTY SALES TAXES CHARGED TO ACCOUNTS TO WHICH THE TAXED MATERIAL WAS CHARGED.

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.) 12/31/97		Year of Report Dec. 31, 1997	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by				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.			
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%	\$374			411.4	\$374	0
3	4%	4,600,761			411.4	759,000	5,000
4	7%	0			---	0	0
5	10%	88,278,747			411.4	7,085,000	53,000
6							
8	TOTAL	\$92,879,882		0		\$7,844,374 *	\$58,000
9	Other (list separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
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							
42							
43							
44							
45							
46							
47							
48							

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) 12/31/97	Year of Report Dec. 31, 1997
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
0	27 YEARS				2
3,846,761	27 YEARS				3
0					4
81,246,747	27 YEARS				5
					6
\$85,093,508					7
					8
					9
					10
					11
					12
					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
					42
					43
					44
					45
					46
					47
					48

< Page 266 Line 8 Column G >

ADJUSTMENT EXPLANATION

RECONCILIATION OF INVESTMENT TAX EXPENSE

ALLOCATION TO CURRENT YEAR INCOME (f)	(7,844,374)
PRIOR YEAR ADJUSTMENTS (g)	58,000

(7,786,374)

=====

EXPLANATION OF ADJUSTMENTS COLUMN (g)

TRUE-UP 1996 TAX RETURN	58,000
-------------------------	--------

TOTAL ADJUSTMENTS COLUMN (g) 58,000

=====

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97		Year of Report Dec. 31, 1997	
OTHER DEFERRED CREDITS (Account 253)							
1. Report below the particulars (details) called for concerning other deferred credits.				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.			
2. For any deferred credit being amortized, show the period of amortization.							
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	FLORIDA MUNICIPAL POWER AUTHORITY	\$1,790,000		0	\$620,000	\$2,410,000	
2							
3	SECI	5,270,000	131.00	350,000		4,920,000	
4							
5	DEFERRED MIC PLAN	3,806,594	131.00	2,837,312	129,908	1,099,190	
6							
7	DEFERRED LTI PLAN	2,812,765	131.00	1,472,464	2,018,962	3,359,263	
8							
9	DEFERRED SERP - ACTIVE EMPLOYEES	5,309,899	131.00	3,146,366	2,250,628	4,414,161	
10							
11	MINOR ITEMS	2,587,068	VARIOUS	12,175,886	13,545,942	3,957,124	
12							
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							
42							
43							
44							
45							
46							
47	TOTAL	\$21,576,326		\$19,982,028	\$18,565,440	\$20,159,738	

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.) 12/31/97	Year of Report Dec. 31, 1997
ACCUMULATED DEFERRED INCOME TAXES -- ACCELERATED AMORTIZATION PROPERTY (Account 281)					
1. Report the information called for below concerning the to amortizable property. respondent's accounting for deferred income taxes relating 2. For Other (Specify), include deferrals relating to other					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Accelerated Amortization (Account 281)				
2	Electric				
3	Defense Facilities	0	0	0	
4	Pollution Control Facilities	11,171,000	821,000	0	
5	Other STATE RATE INCREASE TO 5.5%	0	0	0	
6					
7					
8	TOTAL Electric(Enter Total of lines 3 thru 7)	\$11,171,000	\$821,000	0	
9	Gas				
10	Defense Facilities				
11	Pollution Control Facilities				
12	Other				
13					
14					
15	TOTAL Gas (Enter Total of lines 10 thru 14)				
16	Other (Specify)	0			
17	TOTAL (Acct 281) (Total of 8,15,and 16)	\$11,171,000	\$821,000	0	
18	Classification of TOTAL				
19	Federal Income Tax	9,578,000	704,000	0	
20	State Income Tax	1,593,000	117,000	0	
21	Local Income Tax	0	0	0	

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) 12/31/97		Year of Report Dec. 31, 1997	
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	11,992,000	4
0	0		0		0	0	5
						0	6
						0	7
0	0		0		0	\$11,992,000	8
							9
						0	10
						0	11
						0	12
						0	13
						0	14
0	0		0		0	0	15
						0	16
0	0		0		0	\$11,992,000	17
							18
0	0		0		0	10,282,000	19
0	0		0		0	1,710,000	20
0	0		0		0	0	21

NOTES(Continued)

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
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	\$559,696,000	\$4,627,000	\$16,553,000	
3	Gas				
4	Other (Define)				
5	TOTAL (Enter Total of lines 2 thru 4)	\$559,696,000	\$4,627,000	\$16,553,000	
6	Other (Specify)	(97,000)	0	0	
7					
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$559,599,000	\$4,627,000	\$16,553,000	
10	Classification of TOTAL				
11	Federal Income Tax	486,778,000	3,755,000	14,618,000	
12	State Income Tax	72,821,000	872,000	1,935,000	
13	Local Income Tax	0	0	0	

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) 12/31/97		Year of Report Dec. 31, 1997	
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)		
							1
0	0		0	190.1	0	\$547,770,000	2
						0	3
						0	4
0	0		0		0	\$547,770,000	5
0	0		0	282.1	0	(97,000)	6
						0	7
						0	8
0	0		0		0	\$547,673,000	9
							10
0	0		0	282.1	0	475,915,000	11
0	0		0	282.1	0	71,758,000	12
0	0		0		0	0	13
NOTES(Continued)							

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
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	\$63,686,000	\$1,148,000	\$2,952,000	
4					
5					
6					
7					
8	Other	2,917,000	5,321,000	4,279,000	
9	TOTAL Electric (Total of lines 3 thru 8)	\$66,603,000	\$6,469,000	\$7,231,000	
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)	\$66,603,000	\$6,469,000	\$7,231,000	
20	Classification of TOTAL				
21	Federal Income Tax	57,107,000	5,547,000	6,191,000	
22	State Income Tax	9,496,000	922,000	1,040,000	
23	Local Income Tax	0	0	0	
<div style="text-align: center; margin-bottom: 10px;">NOTES</div>					

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) 12/31/97		Year of Report Dec. 31, 1997	
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	\$61,882,000	3
						0	4
						0	5
						0	6
						0	7
0	0		0		0	3,959,000	8
0	0		0		0	\$65,841,000	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	\$65,841,000	19
							20
0	0	411.13	0		0	56,463,000	21
0	0	411.18	0		0	9,378,000	22
0	0		0		0	0	23
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) 12/31/97	Year of Report Dec. 31, 1997
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-FAS 109	411.1	\$13,697,000	\$225,000	\$157,453,000
2	Period of Amortization-Amortization occurs as				
3	temporary differences occur.				
4					
5	Def Fuel Rev - Retail 10/97-03/98	407.4	15,400,992	28,624,402	13,223,410
6					
7	Def Capacity Rev 04/96-09/96	456.97	7,227,204	0	
8	Def Capacity Rev 10/96-03/97	456.97	908,954	908,954	
9	Def Capacity Rev 10/97-03/98	456.97	2,860,097	5,868,246	3,008,149
10					
11					
12	Revenue Decoupling Over-Recovery	456.95	43,083,447	39,275,006	
13					
14	OPEBS Liability-Wholesale	926.31\926.41	451,490	562,035	131,395
15					
16	Def GPIF Penalty 10/96-03/97	456.96	372,169	500,000	127,831
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		\$84,001,353	\$75,963,643	\$173,943,785

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	--	--	---------------------------------

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	\$1,293,654,559	\$1,299,108,653
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr.4)	568,343,872	537,248,202
5	Large (or Ind.) (See Instr.4)	207,936,525	206,764,971
6	(444) Public Street and Highway Lighting	1,119,590	1,079,302
7	(445) Other Sales to Public Authorities	132,325,296	124,840,341
8	(446) Sales to Railroads and Railways	0	0
9	(448) Interdepartmental Sales	0	0
10	TOTAL Sales to Ultimate Consumers	\$2,203,379,842	\$2,169,041,469
11	(447) Sales for Resale	\$154,272,679	\$159,296,678
12	TOTAL Sales of Electricity	\$2,357,652,521	\$2,328,338,147
13	(Less) (449.1) Provision for Rate Refunds	\$3,547,818	(\$641,658)
14	TOTAL Revenues Net of Prov. for Refunds	\$2,354,104,703	\$2,328,979,805
15	Other Operating Revenues		
16	(450) Forfeited Discounts	\$5,356,550	\$60,613
17	(451) Miscellaneous Service Revenues	10,421,168	10,444,100
18	(453) Sales of Water and Water Power	0	0
19	(454) Rent from Electric Property	39,551,491	37,323,107
20	(455) Interdepartmental Rents	0	0
21	(456) Other Electric Revenues	39,001,732	16,784,917
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	\$94,330,941	\$64,612,737
27	TOTAL Electric Operating Revenues	\$2,448,435,644	\$2,393,592,542

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) 12/31/97	Year of Report Dec. 31, 1997
ELECTRIC OPERATING REVENUES (Account 400)(Continued)					
<p>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.)</p>			<p>5. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.</p> <p>6. For lines 2,4,5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.</p> <p>7. Include unmetered sales. Provide details of such sales in a footnote.</p>		
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)		
15,079,778	15,481,371	1,160,610	1,141,671	2	
9,257,316	8,848,015	132,504	129,440	4	
4,187,786	4,223,693	2,830	2,927	5	
26,882	26,290	2,216	2,321	6	
2,298,506	2,205,426	16,331	15,698	7	
0	0	0	0	8	
0	0	0	0	9	
30,850,268	30,784,795	1,314,491	1,292,057	10	
2,439,605	2,707,733	17	18	11	
33,289,873	33,492,528	1,314,508	1,292,075	12	
				13	
33,289,873	33,492,528	1,314,508	1,292,075	14	
<div style="display: flex; justify-content: space-between;"> <div> <p>Line 12, Column (b) includes \$</p> <p>Line 12, Column (d) includes</p> </div> <div> <p>0 of unbilled revenues.</p> <p>0 MWH relating to unbilled revenues.</p> </div> </div>					

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo, Da, Yr)
12/31/97

Year of Report
Dec. 31, 1997

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	15,079,778	\$1,293,654,559	1,160,610	12,992	8.5787¢
2	COMMERCIAL AND INDUSTRIAL SERVICE	13,445,102	776,280,397	135,334	99,347	5.7737¢
3						
4	PUBLIC STREET AND HIGHWAY LTG	26,882	1,119,590	2,216	12,130	4.1648¢
5						
6	OTHER SALES TO PUBLIC AUTHORITIES	2,298,506	132,325,296	16,331	140,744	5.7570¢
7						
8	TOTAL SALES TO ULTIMATE CUSTOMERS	30,850,268	2,203,379,842	1,314,491	23,469	7.1421¢
9						
10						
11						
12						
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	30,850,268	\$2,203,379,842	1,314,491	23,469	7.1421¢

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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	51	51	49
4	CITY OF CHATTAHOOCHEE	RQ	NO. 126	6	6	5
5	CITY OF FT MEADE	RQ	RS-2	0	0	0
6	GEORGIA POWER	RQ	NO. 3	100	100	100
7	CITY OF HAVANA	RQ	NO. 115	4	4	4
8	CITY OF KISSIMMEE	RQ	NO. 120	20	N/A	20
9	CITY OF MOUNT DORA	RQ	NO. 127	16	16	15
10	CITY OF NEWBERRY	RQ	NO. 116	5	5	5
11	CITY OF NEW SMYRNA BEACH	RQ	NO. 144	27	N/A	20
12	OGLETHORPE POWER CORP.	RQ	NO. 139	50	50	50
13	CITY OF QUINCY	RQ	RS-2	18	18	15
14	CITY OF ST CLOUD	RQ	NO. 121	25	N/A	0

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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)		
				0	1
466	18,105	16,748	2,315	37,168	2
274,895	5,783,323	5,950,381	1,422,144	13,155,848	3
37,944	735,806	969,032	187,981	1,892,819	4
0	0	0	0	0	5
11,502	0	5,058,070	607,677	5,665,747	6
21,720	470,501	431,807	126,408	1,028,716	7
834	1,231,200	75,241	21,059	1,327,500	8
79,777	2,006,232	1,514,480	414,271	3,934,983	9
30,798	626,436	691,475	157,243	1,475,154	10
109,005	2,195,712	1,309,540	2,009,884	5,515,136	11
2,575	0	860,263	133,998	994,261	12
101,399	2,034,025	2,600,679	505,498	5,140,202	13
397	1,539,000	80,903	25,681	1,645,584	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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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 SEBRING	RQ	RS-2	0	0	0
2	CITY OF WILLISTON	RQ	NO. 124	5	5	5
3	FLORIDA MUNICIPAL POWER AGENCY	RQ	NO. 107	112	N/A	112
4	REEDY CREEK IMPROVEMENT DISTRICT	RQ	NO. 118	30	N/A	30
5	SEMINOLE ELECTRIC COOPERATIVE, INC.	RQ	NO.106/RS-2	446	N/A	446
6	SOUTHEASTERN POWER ADMINISTRATION	RQ	FERC NO. 65	2	2	N/A
7						
8	SUBTOTAL-RQ					
9						
10						
11						
12						
13						
14						

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	--	--	---------------------------------

SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

Megawatthours Sold (g)	REVENUE			Total(\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
0	0	0	0	0	1
30,495	642,706	759,342	158,480	1,560,528	2
267,641	9,707,328	4,706,565	4,817,365	19,231,258	3
50,008	2,726,160	809,492	959,400	4,495,052	4
720,365	40,314,424	11,527,897	15,362,516	67,204,837	5
18,308	0	405,627	0	405,627	6
					7
1,758,129	70,030,958	37,767,542	26,911,920	134,710,420	8
					9
					10
					11
					12
					13
					14

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	--	--	---------------------------------

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	6	6	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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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
45,271		1,665,257		1,665,257	2
104,885		2,111,548		2,111,548	3
50,028		1,482,328		1,482,328	4
57,518		1,519,802		1,519,802	5
29,973		695,935		695,935	6
7,381		164,473		164,473	7
5,148		190,613		190,613	8
36		1,603		1,603	9
0	81,649	0		81,649	10
2		43		43	11
504		11,340		11,340	12
9,551		210,798		210,798	13
861		23,644		23,644	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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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	0	0	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

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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)		
820		\$19,113		\$19,113	1
24,312		649,143		649,143	2
58		2,008		2,008	3
0		0	0	0	4
0		0	0	0	5
5,191		123,095		123,095	6
0		0	0	0	7
0		0	0	0	8
231		6,752		6,752	9
76,707		1,882,525		1,882,525	10
2,156		52,540		52,540	11
19,211		822,083		822,083	12
4,704		74,059		74,059	13
44,163		1,757,834		1,757,834	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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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	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	AQUILA POWER CORP. (1)	OS	FERC NO.174	N/A	N/A	N/A
12	CORAL POWER (1)	OS	FERC NO.173	N/A	N/A	N/A
13	FEDERAL ENERGY SALES (1)	OS	PENDING	N/A	N/A	N/A
14	F.P.C. - POWER CORP. (1)	OS	FERC NO. 14	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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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)		
0		0		0	1
13,436		398,035		398,035	2
2,076		243,460		243,460	3
106		5,724		5,724	4
14,881		521,593		521,593	5
62,718		1,806,064		1,806,064	6
12,380		329,862		329,862	7
800		21,600		21,600	8
0		0	0	0	9
13,608		440,098		440,098	10
35,216		1,132,611		1,132,611	11
6,596		238,983		238,983	12
624		19,656		19,656	13
190		8,071		8,071	14

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo, Da, Yr)
12/31/97

Year of Report
Dec. 31, 1997

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	PECO ENERGY (1)	OS	FERC NO. 8	N/A	N/A	N/A
2	THE ENERGY AUTHORITY (1)	OS	FERC NO.175	N/A	N/A	N/A
3	NP ENERGY (1)	OS	FERC NO.176	N/A	N/A	N/A
4	TENNESSEE VALLEY AUTHORITY (1)	OS	FERC NO.138	N/A	N/A	N/A
5						
6	SUBTOTAL-NON-RQ					
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, Dg, YF) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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)		
10		\$580		\$580	1
1,132		36,175		36,175	2
24,000		579,600		579,600	3
4,992		339,456		339,456	4
					5
681,476	81,649	19,588,104	0	19,669,753	6
					7
					8
					9
					10
					11
					12
					13
					14

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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	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	TOTAL					
7						
8	NOTES:					
9	OS(1)-ECONOMY INTERCHANGE SALES.					
10	OS(2)-ECONOMY AND EMERGENCY					
11	INTERCHANGE SALES.					
12	OS(3)-REGULATION SERVICE					
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, Day, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	---	---	---------------------------------

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)		
			(\$107,494)	(\$107,494)	1
					2
					3
					4
					5
2,439,605	70,112,607	57,355,646	26,804,426	154,272,679	6
					7
					8
					9
					10
					11
					12
					13
					14

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
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	\$7,308,003	\$6,115,101	
5	(501) Fuel	453,413,281	427,939,928	
6	(502) Steam Expenses	7,279,929	6,549,921	
7	(503) Steam from Other Sources	0	0	
8	(Less) (504) Steam Transferred--Cr.	211,619	296,454	
9	(505) Electric Expenses	4,062,710	3,710,825	
10	(506) Miscellaneous Steam Power Expenses	10,743,364	11,031,939	
11	(507) Rents	0	0	
12	(509) Allowance	295	621,579	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	\$482,595,963	\$455,672,839	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	\$3,545,274	\$4,168,212	
16	(511) Maintenance of Structures	1,525,412	1,511,123	
17	(512) Maintenance of Boiler Plant	18,331,939	16,761,083	
18	(513) Maintenance of Electric Plant	6,113,531	6,804,279	
19	(514) Maintenance of Miscellaneous Steam Plant	7,086,676	5,633,898	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	\$36,602,832	\$34,878,595	
21	TOTAL Power Production Expenses--Steam Power (Enter Total of lines 13 and 20)	\$519,198,795	\$490,551,434	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering	\$45,337,811	\$25,135,447	
25	(518) Fuel	1,639,233	11,590,483	
26	(519) Coolants and Water	0	0	
27	(520) Steam Expenses	170,463	226,895	
28	(521) Steam from Other Sources	29,625	18,288	
29	(Less) (522) Steam Transferred--Cr.	0	0	
30	(523) Electric Expenses	0	0	
31	(524) Miscellaneous Nuclear Power Expenses	34,801,055	20,519,375	
32	(525) Rents	0	0	
33	TOTAL Operation (Enter Total of lines 24 thru 32)	\$81,978,187	\$57,490,488	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering	\$78,899,941	\$30,144,668	
36	(529) Maintenance of Structures	4,922,211	1,753,730	
37	(530) Maintenance of Reactor Plant Equipment	20,650,935	11,926,356	
38	(531) Maintenance of Electric Plant	3,091,373	1,827,860	
39	(532) Maintenance of Miscellaneous Nuclear Plant	5,236,851	1,842,452	
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	\$112,801,311	\$47,495,066	
41	TOTAL Power Production Expenses--Nuclear Power (Enter total of lines 33 and 40)	\$194,779,498	\$104,985,554	
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) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
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	\$2,313,851	\$1,721,079	
63	(547) Fuel	87,104,185	48,146,699	
64	(548) Generation Expenses	685,530	397,463	
65	(549) Miscellaneous Other Power Generation Expenses	3,304,207	2,764,336	
66	(550) Rents	129,159	146,299	
67	TOTAL Operation (Enter Total of lines 62 thru 66)	\$93,536,932	\$53,175,876	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	\$820,490	\$578,698	
70	(552) Maintenance of Structures	898,711	674,297	
71	(553) Maintenance of Generating and Electric Plant	5,029,037	2,301,198	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	2,178,089	1,440,382	
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	\$8,926,327	\$4,994,575	
74	TOTAL Power Production Expenses--Other Power (Enter Total of lines 67 and 73)	\$102,463,259	\$58,170,451	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	\$516,543,065	\$533,991,034	
77	(556) System Control and Load Dispatching	1,908,098	2,011,217	
78	(557) Other Expenses	* 0	* 0	
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)	\$518,451,163	\$536,002,251	
80	TOTAL Power Production Expenses (Enter Total of lines 21,41,59,74,and 79)	\$1,334,892,715	\$1,189,709,690	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	\$2,221,716	\$1,528,423	
84	(561) Load Dispatching	1,883,418	1,753,946	
85	(562) Station Expenses	564,883	506,367	
86	(563) Overhead Lines Expenses	0	2	
87	(564) Underground Lines Expenses	0	0	
88	(565) Transmission of Electricity by Others	0	84,007	
89	(566) Miscellaneous Transmission Expenses	1,851,335	4,731,114	
90	(567) Rents	8,668	2,680	
91	TOTAL Operation (Enter Total of lines 83 thru 90)	\$6,530,020	\$8,606,539	
92	Maintenance			
93	(568) Maintenance Supervision and Engineering	\$157,455	(\$20,214)	
94	(569) Maintenance of Structures	190,147	159,685	
95	(570) Maintenance of Station Equipment	5,245,854	5,017,850	
96	(571) Maintenance of Overhead Lines	2,941,643	2,524,337	
97	(572) Maintenance of Underground Lines	183,365	165,050	
98	(573) Maintenance of Miscellaneous Transmission Plant	111,079	90,064	
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	\$8,829,543	\$7,936,772	
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	\$15,359,563	\$16,543,311	
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580) Operation Supervision and Engineering	\$3,389,316	\$2,833,069	

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) 12/31/97	Year of Report Dec. 31, 1997
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	264,099	240,281	
107	(583) Overhead Line Expenses	3,411,449	2,634,082	
108	(584) Underground Line Expenses	2,184,253	2,075,733	
109	(585) Street Lighting and Signal System Expenses	23	5	
110	(586) Meter Expenses	4,707,212	5,059,264	
111	(587) Customer Installations Expenses	1,135,171	1,242,417	
112	(588) Miscellaneous Expenses	17,288,598	14,693,324	
113	(589) Rents	444,116	467,727	
114	TOTAL Operation (Enter Total of lines 103 thru 113)	\$32,824,237	\$29,245,902	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	\$995,233	\$608,769	
117	(591) Maintenance of Structures	417,437	296,918	
118	(592) Maintenance of Station Equipment	4,072,065	4,121,132	
119	(593) Maintenance of Overhead Lines	17,320,632	14,546,179	
120	(594) Maintenance of Underground Lines	1,030,910	1,020,985	
121	(595) Maintenance of Line Transformers	862,078	776,900	
122	(596) Maintenance of Street Lighting and Signal Systems	2,034,993	1,520,609	
123	(597) Maintenance of Meters	587,729	621,425	
124	(598) Maintenance of Miscellaneous Distribution Plant	285,662	250,992	
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	\$27,606,739	\$23,763,909	
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	\$60,430,976	\$53,009,811	
127	4. CUSTOMER ACCOUNTS EXPENSES			
128	Operation			
129	(901) Supervision	\$1,252,862	\$955,346	
130	(902) Meter Reading Expenses	7,518,953	7,061,645	
131	(903) Customer Records and Collection Expenses	36,313,703	40,746,379	
132	(904) Uncollectible Accounts	3,000,000	3,750,000	
133	(905) Miscellaneous Customer Accounts Expenses	2,080,454	717,736	
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	\$50,165,972	\$53,231,106	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
136	Operation			
137	(907) Supervision	\$354,893	\$134,759	
138	(908) Customer Assistance Expenses	68,033,888	66,157,534	
139	(909) Information and Instructional Expenses	1,058,537	532,605	
140	(910) Miscellaneous Customer Service and Information Expenses	899,900	879,673	
141	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 137 thru 140)	\$70,347,218	\$67,704,571	
142	6. SALES EXPENSES			
143	Operation			
144	(911) Supervision	\$8,630	\$73,086	
145	(912) Demonstrating and Selling Expenses	9,594,902	6,234,495	
146	(913) Advertising Expenses	93,545	31,363	
147	(916) Miscellaneous Sales Expenses	0	0	
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	\$9,697,077	\$6,338,944	
149	7. ADMINISTRATIVE AND GENERAL EXPENSES			
150	Operation			
151	(920) Administrative and General Salaries	\$27,157,761	\$34,471,351	
152	(921) Office Supplies and Expenses	7,312,508	4,906,517	
153	(Less) (922) Administrative Expenses Transferred--Credit	259,377	90,317	

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) 12/31/97	Year of Report Dec. 31, 1997
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	\$17,813,751	\$13,573,339	
156	(924) Property Insurance	7,487,256	9,941,269	
157	(925) Injuries and Damages	9,091,063	8,273,692	
158	(926) Employee Pensions and Benefits	14,236,559	28,485,327	
159	(927) Franchise Requirements	0	0	
160	(928) Regulatory Commission Expenses	1,387,438	1,252,760	
161	(929) (Less) Duplicate Charges--Cr.	6,029,938	6,004,254	
162	(930.1) General Advertising Expenses	1,065,886	75,411	
163	(930.2) Miscellaneous General Expenses	18,571,395	10,027,473	
164	(931) Rents	3,427,666	1,260,013	
165	TOTAL Operation (Enter Total of lines 151 Thru 164)	\$101,261,968	\$106,172,581	
166	Maintenance			
167	(935) Maintenance of General Plant	\$763,054	\$728,199	
168	TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167)	\$102,025,022	\$106,900,780	
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80,100,126,134,141,148 and 168)	\$1,642,918,543	\$1,493,438,213	

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.

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

construction employees in a footnote.

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)	12/21/97
2. Total Regular Full-Time Employees	4,799
3. Total Part-Time and Temporary Employees	709
4. Total Employees	5,508

< Page 321 Line 78 Column B >

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).

< Page 321 Line 77 Column C >

As a result of the latest FERC compliance audit, deferred fuel and capacity expense 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.) 12/31/97	Year of Report Dec. 31, 1997			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis(i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term 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</p> <p>long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	* 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	6	6	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	**

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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.

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.

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
						0	1
35,081			0	366,751		366,751	2
2,282			0	60,919		60,919	3
73,222			1,833,480	1,279,964		3,113,444	4
105,899			383,877	2,757,496		3,141,373	5
0			0	0		0	6
81,187			3,468,506	1,459,929		4,928,435	7
309,230			12,827,266	5,416,370		18,243,636	8
5,722			0	131,040		131,040	9
1,065,178			25,464,420	25,948,945		51,413,365	10
89,100			3,654,875	1,687,425		5,342,300	11
170,614			6,256,920	3,077,216		9,334,136	12
102,458			4,050,000	1,413,810		5,463,810	13
206,604			5,442,830	4,037,218		9,480,048	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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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

1. 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.

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	109	**
5	PASCO COGEN LIMITED (1)	OS	COG	110	110	**
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						

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) 12/31/97	Year of Report Dec. 31, 1997																																																																																																																														
PURCHASED POWER (Account 555) (Continued) (Including power exchanges)																																																																																																																																	
<p>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.</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</p> <p>4. footnote for each adjustment.</p> <p>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</p> <p>5. provided.</p> <p>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</p> <p>columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>9. Footnote entries as required and provide explanations following all required data.</p>																																																																																																																																	
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Megawatthours Purchased (g)</th> <th colspan="2">POWER EXCHANGES</th> <th colspan="4">COST/SETTLEMENT OF POWER</th> <th rowspan="2">Line No.</th> </tr> <tr> <th>Megawatthours Received (h)</th> <th>Megawatthours Delivered (i)</th> <th>Demand Charges (\$) (j)</th> <th>Energy Charges (\$) (k)</th> <th>Other Charges (\$) (l)</th> <th>Total (j+k+l) of Settlement (\$) (m)</th> </tr> </thead> <tbody> <tr> <td>106</td> <td></td> <td></td> <td>0</td> <td>\$11,256</td> <td></td> <td>\$11,256</td> <td>1</td> </tr> <tr> <td>(5)</td> <td></td> <td></td> <td>0</td> <td>(77)</td> <td></td> <td>(77)</td> <td>2</td> </tr> <tr> <td>(12)</td> <td></td> <td></td> <td>0</td> <td>(168)</td> <td></td> <td>(168)</td> <td>3</td> </tr> <tr> <td>786,438</td> <td></td> <td></td> <td>28,223,273</td> <td>14,117,594</td> <td></td> <td>42,340,867</td> <td>4</td> </tr> <tr> <td>797,246</td> <td></td> <td></td> <td>33,230,608</td> <td>16,245,236</td> <td></td> <td>49,475,844</td> <td>5</td> </tr> <tr> <td>751,215</td> <td></td> <td></td> <td>24,661,968</td> <td>18,428,569</td> <td></td> <td>43,090,537</td> <td>6</td> </tr> <tr> <td>190,704</td> <td></td> <td></td> <td>9,654,858</td> <td>5,004,071</td> <td></td> <td>14,658,929</td> <td>7</td> </tr> <tr> <td>711,176</td> <td></td> <td></td> <td>25,916,212</td> <td>12,333,428</td> <td></td> <td>38,249,640</td> <td>8</td> </tr> <tr> <td>457,048</td> <td></td> <td></td> <td>30,763,153</td> <td>7,049,691</td> <td></td> <td>37,812,844</td> <td>9</td> </tr> <tr> <td>405,462</td> <td></td> <td></td> <td>17,730,724</td> <td>8,071,853</td> <td></td> <td>25,802,577</td> <td>10</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>11</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>12</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>13</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>14</td> </tr> </tbody> </table>				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)	106			0	\$11,256		\$11,256	1	(5)			0	(77)		(77)	2	(12)			0	(168)		(168)	3	786,438			28,223,273	14,117,594		42,340,867	4	797,246			33,230,608	16,245,236		49,475,844	5	751,215			24,661,968	18,428,569		43,090,537	6	190,704			9,654,858	5,004,071		14,658,929	7	711,176			25,916,212	12,333,428		38,249,640	8	457,048			30,763,153	7,049,691		37,812,844	9	405,462			17,730,724	8,071,853		25,802,577	10								11								12								13								14
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)																																																																																																																											
106			0	\$11,256		\$11,256	1																																																																																																																										
(5)			0	(77)		(77)	2																																																																																																																										
(12)			0	(168)		(168)	3																																																																																																																										
786,438			28,223,273	14,117,594		42,340,867	4																																																																																																																										
797,246			33,230,608	16,245,236		49,475,844	5																																																																																																																										
751,215			24,661,968	18,428,569		43,090,537	6																																																																																																																										
190,704			9,654,858	5,004,071		14,658,929	7																																																																																																																										
711,176			25,916,212	12,333,428		38,249,640	8																																																																																																																										
457,048			30,763,153	7,049,691		37,812,844	9																																																																																																																										
405,462			17,730,724	8,071,853		25,802,577	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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

**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	* 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	405	405	**
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 TALLAHASSEE (2)	OS	FERC NO.122	N/A	N/A	N/A
14	CITY OF GAINESVILLE (2)	OS	FERC NO. 88	N/A	N/A	N/A

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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.

- 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.
- 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.
- 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.
- 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
3,234			0	44,912		44,912	2
0			0	0		0	3
2,564,345			52,841,969	45,306,131		98,148,100	4
245,971			0	9,176,406		9,176,406	5
0			0	0		0	6
279,570			0	5,845,335		5,845,335	7
139,627			5,656,404	3,977,299		9,633,703	8
114			0	3,711		3,711	9
252,601			0	8,025,793		8,025,793	10
0			0	0		0	11
7,065			0	202,412		202,412	12
63,584			0	2,099,045		2,099,045	13
37,802			0	1,151,194		1,151,194	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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

**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	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

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo, Da, Yr)
12/31/97

Year of Report
Dec. 31, 1997

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)		
2,687			0	\$94,182		\$94,182	1	
3,680			0	126,405		126,405	2	
80,567			0	1,601,286		1,601,286	3	
947			0	31,884		31,884	4	
1,795			0	78,009		78,009	5	
2,149			0	79,614		79,614	6	
128,725			0	1,692,186		1,692,186	7	
31,521			0	1,434,962		1,434,962	8	
0			0	0		0	9	
1,681			0	61,362		61,362	10	
16,991			0	418,404		418,404	11	
0			0	0		0	12	
56,799			0	1,292,381		1,292,381	13	
240			0	3,336		3,336	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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

**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	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	CORAL POWER	OS	FERC NO.173	N/A	N/A	N/A
12	AQUILA POWER CORP.	OS	FERC NO.174	N/A	N/A	N/A
13	FEDERAL ENERGY SALES	OS	PENDING	N/A	N/A	N/A
14	MORGAN STANLEY CAPITAL GROUP	OS	FERC NO.177	N/A	N/A	N/A

Name of Respondent
FLORIDA POWER CORPORATION

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

Date of Report
(Mo, Da, Yr)
12/31/97

Year of Report
Dec. 31, 1997

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)	
33,547			0	\$795,518		\$795,518	1
0			0	0		0	2
0			0	0		0	3
0			0	0		0	4
135,585			0	3,557,546		3,557,546	5
191,070			0	5,384,814		5,384,814	6
5,281			0	142,972		142,972	7
0			0	0	(30,561)	(30,561)	8
4,249			0	140,796		140,796	9
0			0	0		0	10
14,993			0	353,885		353,885	11
4,965			0	112,855		112,855	12
1,104			0	21,528		21,528	13
35,908			0	645,315		645,315	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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

**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	VIRGINIA ELECTRIC AND POWER CO.	OS	TARIFF NO. 8	N/A	N/A	N/A
2	GEORGIA POWER	OS	FERC NO.145	N/A	N/A	N/A
3	POWER COMPANY OF AMERICA, LP	OS	PENDING	N/A	N/A	N/A
4	THE ENERGY AUTHORITY	OS	FERC NO.175	N/A	N/A	N/A
5	FLORIDA MUNICIPAL POWER AGENCY	OS	FERC NO.105	N/A	N/A	N/A
6						
7	* INADVERTENT INTERCHANGE (NET)					
8						
9	TOTAL PURCHASED & INTERCHANGE POWER					
10						
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.

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)	
1,600			0	\$47,200		\$47,200	1
25,722			0	1,444,463		1,444,463	2
45			0	1,485		1,485	3
8,114			0	218,846		218,846	4
7			0	275		275	5
							6
408							7
							8
10,730,248	0	0	292,061,343	224,512,283	(30,561)	516,543,065	9
							10
							11
							12
							13
							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 326.1 Line 8 Column a >

THE TIGER BAY COGENERATION FACILITY WAS PURCHASED JULY 15, 1997.

< 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 326.5 Line 7 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) 12/31/97	Year of Report Dec. 31, 1997	
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 style="margin-left: 40px;">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 style="margin-left: 40px;">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	Florida Municipal Power Agency	* See footnote (1)	* Fla. Municipal Pwr Agency (14)	LF
2				
3	Florida Power & Light	* See footnote (2)	* Florida Power & Light (3)	OS
4				
5	City of Gainesville	* See footnote (4)	City of Gainesville	OS
6				
7	City of Homestead	Tallahassee	Florida Power & Light	OS
8				
9	Jacksonville Elec Authority	* See footnote (5)	Seminole Elec Cooperative, Inc.	OS
10				
11	City of Keywest	Tallahassee	Florida Power & Light	OS
12				
13	Southern Company	* See footnote (6)(12)	Southern Company	OS
14				
15	City of Lake Worth Utilities	Tallahassee	Florida Power & Light	OS
16				
17	City of Lakeland	* See footnote (7)	City of Lakeland	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) 12/31/97	Year of Report Dec. 31, 1997		
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>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>as identified in column (d), is provided.</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					
			Megatthours Received (i)		
			Megatthours Delivered (j)		
107	See footnote (1)	Fla Municipal Pwr	48,244	48,624	1
					2
* Footnote (16)	See footnote (2)	Fla Power & Light	2,629	2,570	3
					4
Footnote (16)	See footnote (4)	Gainesville	47,680	46,468	5
					6
Footnote (16)	Tallahassee	Fla Power & Light	81	80	7
					8
Footnote (16)	See footnote (5)	Fla Power & Light	746	727	9
					10
Footnote (16)	Tallahassee	Fla Power & Light	197	194	11
					12
Footnote (16)	See footnote (6)	Southern Company	8,249	7,745	13
					14
Footnote (16)	Tallahassee	Fla Power & Light	708	692	15
					16
Footnote (16)	See footnote (7)	City of Lakeland	877	855	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) 12/31/97	Year of Report Dec. 31, 1997
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)
	\$2,923,717		\$2,923,717
			0
	7,522		7,522
			0
	53,707		53,707
			0
	139		139
			0
	1,096		1,096
			0
	265		265
			0
	(7,543)		(7,543)
			0
	1,264		1,264
			0
	1,773		1,773

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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 Classification (d)
1	City of New Smyrna Beach	* See footnote (8)	City of New Smyrna Beach	OS
2				
3	Oglethorpe Power Corporation	* See footnote (9)	Oglethorpe Power Corporation	OS
4				
5	Orlando Utilities Commission	* See footnote (10)	Orlando Utilities Commission	OS
6				
7	Reedy Creek Improvement District	* See footnote (11)	Reedy Creek Improvement District	OS
8				
9	Seminole Elec Cooperative, Inc.	See footnote (12)	* Sem. Elec Coop. Inc.(14)(15)	LF
10				
11	Southeastern Power Administration	Project	Preference Customers (14)	LF
12				
13	City of St. Cloud	* See footnote (13)	None	OS
14				
15	City of Starke	* See footnote (17)	None	OS
16				
17	City of Tallahassee	* See Footnote (18)	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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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 (16)	See footnote (7)	New Smyrna Beach		19,962	19,460	1
						2
Footnote (16)	See footnote (8)	Oglethorpe Pwr Corp.		24,141	23,447	3
						4
Footnote (16)	See footnote (9)	Orlando Util. Com.		2,846	2,779	5
						6
118	See footnote (10)	Reedy Creek Imp.		43,135	42,075	7
						8
106	See footnote (11)	Seminole Elec Coop.		138,888	139,856	9
						10
65	Project	Preference Customers		181,250	169,392	11
						12
Footnote (16)	See footnote (12)	None		0	0	13
						14
Footnote (16)	None	None		0	0	15
						16
Footnote (16)	Gainesville	Gainesville		21,725	19,691	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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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.
	\$199,397		\$199,397	1
			0	2
	0		0	3
			0	4
	5,424		5,424	5
			0	6
	504,883		504,883	7
			0	8
	9,426,453		9,426,453	9
			0	10
	277,028		277,028	11
			0	12
	(982)		(982)	13
				14
	235		235	15
			0	16
	174,322		174,322	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.) 12/31/97	Year of Report Dec. 31, 1997
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 (19)	Tampa Electric Company	OS	
2					
3	Crystal River No. 3 Participants	Florida Power Corporation	* See Footnote (20)	LF	
4					
5	Florida Crushed Stone	* See Footnote (21)	Florida Power & Light (14)	LF	
6					
7	Southern Wholesale Power Marketing	City of Tallahassee	Southern Wholesale Pwr. Mktg.	OS	
8					
9	Enron	See Footnote (17)	None	OS	
10					
11	L.G. & E. Power Mktg.	See Footnote (17)	None	OS	
12					
13	Louis Dreyfus	See Footnote (13)(17)	None	OS	
14					
15	Electric Clearinghouse	See Footnote (13)(17)	None	OS	
16					
17	P.E.C.O Energy Co.	See Footnote (17)	None	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.) 12/31/97	Year of Report Dec. 31, 1997
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>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>as identified in column (d), is provided.</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			
			Megatthours Received (i)
			Megatthours Delivered (j)
Footnote (16)	* See Footnote (22)	Tallahassee	33,665
			30,722
Footnote (16)	Tallahassee	Florida Pwr & Light	0
			0
Footnote (16)	Fla. Power Corp.	See footnote (20)	0
			0
Footnote (16)	Oglethorpe	Sem. Electric Coop.	0
			0
Footnote (16)	None	None	0
			0
Footnote (16)	None	None	0
			0
Footnote (16)	None	None	0
			0
Footnote (16)	None	None	0
			0
Footnote (16)	None	None	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) 12/31/97	Year of Report Dec. 31, 1997	
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 style="margin-left: 400px;">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.
	\$271,775		\$271,775	1
			0	2
	383,729		383,729	3
			0	4
	1,256,815		1,256,815	5
			0	6
	(49)		(49)	7
			0	8
	5,645		5,645	9
			0	10
	64,964		64,964	11
			0	12
	(47)		(47)	13
			0	14
	(45)		(45)	15
			0	16
	4,863		4,863	17

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.) 12/31/97	Year of Report Dec. 31, 1997	
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 style="margin-left: 40px;">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 style="margin-left: 40px;">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	Koch Power Services	See Footnote (13)(17)	None	OS
2				
3	Sonat Power	See Footnote (17)	None	OS
4				
5	Vero Beach	Tallahassee	Vero Beach	OS
6				
7	City of Kissimmee	Reedy Creek Improvement District	City of Kissimmee	OS
8				
9	Florida Power Corporation - Power Marketing	See Footnote (17)	None	OS
10				
11	Ft. Pierce	Tallahassee	Ft. Pierce	OS
12				
13	Georgia Power	See Footnote (17)	None	OS
14				
15	Tennessee Valley Authority	See Footnote (17)	None	OS
16				
17	The Energy Authority	See Footnote (17)	None	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) 12/31/97	Year of Report Dec. 31, 1997			
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>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.</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 (16)	None	None		0	0	1
						2
Footnote (16)	None	None		0	0	3
						4
Footnote (16)	Tallahassee	Vero Beach		97	94	5
						6
Footnote (16)	Orlando Util. Comm.	City of Kissimmee		8	8	7
						8
Footnote (16)	None	None		0	0	9
						10
Footnote (16)	Tallahassee	Ft. Pierce		32	31	11
						12
Footnote (16)	None	None		0	0	13
						14
Footnote (16)	None	None		0	0	15
						16
Footnote (16)	None	None		0	0	17

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) 12/31/97	Year of Report Dec. 31, 1997
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)
	(\$27)		(\$27)
			2
	31,953		31,953
			4
	173		173
			6
	21		21
			8
	18,523		18,523
			10
	70		70
			12
	777,348		777,348
			14
	1,754		1,754
			16
	8,967		8,967
			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) 12/31/97	Year of Report Dec. 31, 1997
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	Vitol Gas & Electric	See Footnote (17)	None	OS	
2					
3	Western Gas	See Footnote (13)	None	OS	
4					
5	TOTAL				
6					
7					
8					
9					
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) 12/31/97	Year of Report Dec. 31, 1997			
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>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 style="text-align: right;">as identified in column (d), is provided.</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 (16)	None	None		0	0	1
						2
Footnote (16)	None	None		0	0	3
						4
				575,160	555,510	5
						6
						7
						8
						9
						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) 12/31/97	Year of Report Dec. 31, 1997	
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.
	\$2,193		\$2,193	1
			0	2
	(1,397)		(1,397)	3
				4
0	16,395,928	0	16,395,928	5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17

< Page 328 Line 1 Column b >

(1) Energy received from Florida Municipal Agency interconnections.

< Page 328 Line 1 Column c >

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

< Page 328 Line 3 Column b >

(2) Energy received from Reedy Creek Improvement District, Tallahassee, & Oglethorpe Power.

< Page 328 Line 3 Column c >

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

< Page 328 Line 5 Column b >

(4) Energy received from Reedy Creek Improvement District, Jacksonville, Seminole Elec. Cooperative, Orlando Utilities, Tallahassee, Oglethrope Power Corporation, Florida Power & Light, P.E.C.O. Energy Company, Municipal Electric Authority of Georgia & Tampa Electric Company.

< Page 328 Line 9 Column b >

(5) Energy received from Tallahassee, Orlando Utilities & Tampa Electric Company.

< Page 328 Line 13 Column b >

(6) Energy received from Gainesville, Orlando Utilities & Seminole Elec. Cooperative.

(12) Energy received from Seminole Elec. Cooperative interconnections.

< Page 328 Line 17 Column b >

(7) Energy received from Tallahassee & Seminole Elec.
Cooperative.

< Page 328.1 Line 1 Column b >

(8) Energy received from Gainesville, Jacksonville, Seminole Elec
Cooperative, Lakeland, Orlando Utilities, Tallahassee, P.E.C.O.
Energy Company & Tampa Electric Company.

< Page 328.1 Line 3 Column b >

(9) Energy received from Florida Municipal Power Agency, Florida
Power & Light, Orlando Utilities, Seminole Elec. Cooperative &
Tampa Electric Company.

< Page 328.1 Line 5 Column b >

(10) Energy received from Gainesville, Jacksonville, Seminole
Elec. Cooperative, Orlando Utilities, Tallahassee & Reedy Creek
Improvement District.

< Page 328.1 Line 7 Column b >

(11) Energy received from Reedy Creek Improvement District
interconnections.

< Page 328.1 Line 9 Column c >

(15) Seminole Electric Cooperative's monthly energy charge based
on highest hourly usage during the month.

< Page 328.1 Line 13 Column b >

(13) Wheeling refund pertaining to 1996 and 1997.

< Page 328.1 Line 15 Column b >

(17) Power Marketer with no control area.

< Page 328.1 Line 17 Column b >

(18) Energy received from Gainesville, Jacksonville, Florida Power & Light, City of Key West, Orlando Utilities, Seminole Elec. Cooperative, Tampa Electric Company, City of Lake Worth Utilities, Municipal Electric Authority of Georgia & P.E.C.O. Energy Company.

< Page 328.2 Line 1 Column b >

(19) Energy received from Gainesville, Jacksonville, P.E.C.O. Energy Company, Seminole Elec. Cooperative & Tallahassee.

< Page 328.2 Line 3 Column c >

(20) Energy delivered to Crystal River No. 3 Participants which include City of Alachua, City of Bushell, Kissimmee, Leesburg, New Smyrna Beach, City of Ocala, Orlando Utilities, Tallahassee & Seminole Electric Cooperative.

< Page 328.2 Line 5 Column b >

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

< Page 329 Line 3 Column e >

(16) FERC Electric Tarriff 2nd Revised Vol. 1.

< Page 329.2 Line 1 Column f >

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

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) 12/31/97	Year of Report Dec. 31, 1997
MISCELLANEOUS GENERAL EXPENSES (Account 930.2)(ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	\$1,960,290		
2	Nuclear Power Research Expenses	0		
3	Other Experimental and General Research Expenses	0		
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	620,532		
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) (See Footnote 1)	*	\$91,000	
7	Directors' Fees (930.23) (See Footnote 1)	*	159,610	
8	Other Expenses (930.30) (See Footnote 2)	*	15,691,928	
9	Management Development (930.32)		48,035	
10				
11				
12				
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				
42				
43				
44				
45				
46	TOTAL	\$18,571,395		

Company Membership Dues - Account 930.21

Miscellaneous Dues

Metro Orlando Economic Dev. Council	\$15,000.00	
Capital Region Partnership	5,000.00	
Central Florida Development Council	5,040.00	
Greater Seminole County	6,496.00	
Various Miscellaneous Dues (132)	50,261.33	\$76,797.33

Miscellaneous Expenses

Expense Accounts & Travel (14)	516.92	
Various Miscellaneous Expenses (255)	13,685.62	14,202.54

Total Account 930.21		\$90,999.87
		=====

Corporate Expense - Account 930.23

Directors' Retainer Fees and Meeting Compensation

R. Mark Bostick	\$ 11,216.00
Allen Keesler	9,644.00
Willard Frederick	15,500.00
Michael Graney	13,500.00
Frank Logan	26,500.00
Clarence V. McKee	12,000.00
Vincent Naimoli	10,500.00
Richard Nunis	9,500.00
Charles Reed	9,500.00
Joan D. Ruffier	15,250.00
Robert Stuart	10,500.00
Jean Giles Wittner	16,000.00

	\$159,610.00
	=====

Other Expenses - Account 930.30

Computer Services Charges	\$ 4,668,056.74
Equipment Maintenance	3,133,461.48
Expense Accounts & Travel (100)	1,834,847.28
Materials & Office Supplies	4,754.29
Payroll	198.09
Misc. Expenses/Journal Entry Adjustments (530)	5,730,286.42
Outside Service - Various (61)	320,324.14

Total Account 930.30	\$15,691,928.44
	=====

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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 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.

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	\$10,586,111	\$10,586,111
2	Steam Product Plant	78,429,047	0		78,429,047
3	Nuclear Production Plant	50,695,307	0		50,695,307
4	Hydraulic Production Plant--Conventional	0	0		0
5	Hydraulic Production Plant--Pumped Storage	0	0		0
6	Other Production Plant	19,761,511	1,428,289		21,189,800
7	Transmission Plant	25,136,785	0		25,136,785
8	Distribution Plant	78,874,317	1,626,505		80,500,822
9	General Plant	22,951,045	697,251		23,648,296
10	Common Plant--Electric	0	0		0
11	TOTAL	\$275,848,012	\$3,752,045	\$10,586,111	\$290,186,168

B. Basis for Amortization Charges

ACCOUNT 404
Subaccount 370.1 - Meters Energy Conserv.
Subaccount 398.1 - Misc. Equip. Energy Conserv.
ASL = 5 Years
NSR = 0%
Accrual Rate = 20%

ACCOUNT 405
Subaccount 303 - Intangible Subaccount 303.1 - Intangible - CSS
ASL = 5 Years NSR = 0% ASL = 10 Years NSR = 0%
Accrual Rate = 20% Accrual Rate = 10%

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo., Da., Yr) 12/31/97	Year of Report Dec. 31, 1997
---	--	--	---------------------------------

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	0
4	- AMORTIZATION PERIOD - 1 MONTH	
5	TOTAL - 425	0
6		
7	ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS	4,152,095
8	TOTAL-426	* 4,152,095
9		
10		
11	ACCOUNT 431 - OTHER INTEREST EXPENSE	
12		
13	CUSTOMER DEPOSITS - RATE 6.00-7.00% PER ANNUM	5,669,854
14	COMMERCIAL PAPER - RATE 5.60% WEIGHTED AVERAGE	1,613,459
15	INTEREST RELATED TO TIGER BAY - 5.725%	318,056
16	INTEREST RELATED TO PROJECTED TAX DEFICIENCY ON	
17	VARIOUS AUDIT ISSUES FOR THE TAX YEARS 1986	
18	THROUGH 1995 - RATE 6.00% - 11.00%	3,814,012
19	CAPITAL LEASE - RATE 5.65% TERM - 60 MONTHS	102,303
20	INTEREST RELATED TO WHOLESALE RATE LIMITATION	
21	REFUND-RATE 8.67%-9.00%	(30,121)
22	INTEREST RELATED TO WHOLESALE QUALIFYING FACILITY	
23	REFUND-RATE 8.67%-9.00%	174,010
24	DEFERRED MICP - VARIOUS	89,661
25	MISCELLANEOUS OTHER INTEREST EXPENSE-RATE 3.19% -	
26	12.00%	104,943
27	DEFERRED INTEREST EXPENSE - ACCT 431xx	(2,705,091)
28		
29	TOTAL-431	9,151,086
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		

FLORIDA POWER CORPORATION
ORIGINAL REPORT
YEAR ENDING-DECEMBER 31, 1997

ACCOUNT 426-MISCELLANEOUS INCOME DEDUCTIONS

FLORIDA INTERNATIONAL MUSEUM	250,000
TAKE STOCK IN CHILDREN	200,000
UNITED WAY OF PINELLAS COUNTY	238,847
FLORIDA PROGRESS FOUNDATION	90,000
HEART OF FLORIDA UNITED WAY	93,620
PINELLAS COUNTY EDUCATION	67,000
ORLANDO SCIENCE CENTER	50,000
VARIOUS HEALTH & HUMAN SERVICES	184,130
EDUCATION RELATED CONTRIBUTIONS	187,654
MISCELLANEOUS CULTURAL ORGANIZATIONS	94,156
MISC. CIVIC & COMMUNITY ORGANIZATIONS	250,418
TOTAL CONTRIBUTIONS-SUBACCOUNTS 426.11 & 426.12	1,705,825
CIVIC & SOCIAL CLUB DUES & EXPENSES	
SUBACCOUNT-426.13	141,834
LIFE INSURANCE	
SUBACCOUNT-426.20	(287,507)
PENALTIES-SUBACCOUNT-426.30	98,450
CERTAIN CIVIC, POLITICAL & RELATED ACTIVITIES	
SUBACCOUNT-426.40	2,192,311
LEGISLATIVE ACTIVITIES-NONDEDUCTIBLE	
SUBACCOUNT-426.41	240,607
MIS. OTHER DEDUCTIONS-SUBACCOUNT-426.59	60,575
TOTAL MISC. INCOME DEDUCTIONS-ACCOUNT 426	4,152,095

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.) 12/31/97		Year of Report Dec. 31, 1997	
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	MISCELLANEOUS EXPENSES RELATING TO:						
2	VARIOUS FPSC AND FERC DOCKETS		321,271	321,271			
3	NRC REGULATORY ACTIVITIES		253,886	253,886			
4	ENVIRONMENTAL REGULATORY ACTIVITIES		605,888	605,888			
5	ANNUAL CHARGES UNDER CFR 18 PART	206,393		206,393			
6	382 FOR PERIOD BEGINNING 10/1/96						
7	ENDING 9/30/97						
8							
9							
10							
11							
12							
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							
42							
43							
44							
45							
46	TOTAL	\$206,393	\$1,181,045	\$1,387,438	0		

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) 12/31/97		Year of Report Dec. 31, 1997	
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)	Amount (k)	Deferred in Account 182.3, End of Year (l)	Line No.	
Department (f)	Account No. (g)	Amount (h)						
ELECTRIC	928	321,271	0			0	1	
ELECTRIC	928	253,886	0			0	2	
ELECTRIC	928	605,888	0			0	3	
ELECTRIC	928	206,393	0			0	4	
							5	
							6	
							7	
							8	
							9	
							10	
							11	
							12	
							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	
							42	
							43	
							44	
							45	
		\$1,387,438	0		0	0	46	

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 12/31/97	Year of Report Dec. 31, 1997
---	---	---	---------------------------------

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

Line No.	Classification (a)	Description (b)
1	A(4) DISTRIBUTION	DVR PROJECT
2		
3		
4		
5		
6		
7	TOTAL	
8		
9		
10		
11		
12		
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		

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) 12/31/97	Year of Report Dec. 31, 1997
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)		
\$22,870	0		0	\$101,705	1
					2
					3
					4
					5
					6
22,870	0		0	101,705	7
					8
					9
					10
					11
					12
					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

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) 12/31/97	Year of Report Dec. 31, 1997
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	\$59,764,944		
4	Transmission	4,411,113		
5	Distribution	19,729,277		
6	Customer Accounts	22,050,337		
7	Customer Service and Informational	5,911,176		
8	Sales	6,630,687		
9	Administrative and General	17,130,148		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	\$135,627,682		
11	Maintenance			
12	Production	64,096,533		
13	Transmission	4,153,182		
14	Distribution	9,593,641		
15	Administrative and General	292,868		
16	TOTAL Maint. (Total of lines 12 thru 15)	\$78,136,224		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	\$123,861,477		
19	Transmission (Enter Total of lines 4 and 13)	\$8,564,295		
20	Distribution (Enter Total of lines 5 and 14)	\$29,322,918		
21	Customer Accounts (Transcribe from line 6)	22,050,337		
22	Customer Service and Informational (Transcribe from line 7)	5,911,176		
23	Sales (Transcribe from line 8)	6,630,687		
24	Administrative and General (Enter Total of lines 9 and 15)	\$17,423,016		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	\$213,763,906	\$2,481,315	\$216,245,221
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 checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr) 12/31/97		Year of Report Dec. 31, 1997		
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	0				
60	Other Utility Departments							
61	Operation and Maintenance	0	0	0				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	\$213,763,906	\$2,481,315	\$216,245,221				
63	Utility Plant							
64	Construction (By Utility Departments)							
65	Electric Plant	51,224,456	5,672,135	56,896,591				
66	Gas Plant	0	0	0				
67	Other	0	0	0				
68	TOTAL Construction (Total of lines 65 thru 67)	\$51,224,456	\$5,672,135	\$56,896,591				
69	Plant Removal (By Utility Departments)							
70	Electric Plant	5,772,731	1,101,028	6,873,759				
71	Gas Plant	0	0	0				
72	Other	0	0	0				
73	TOTAL Plant Removal (Total of lines 70 thru 72)	\$5,772,731	\$1,101,028	\$6,873,759				
74	Other Accounts (Specify):							
75	PRELIMINARY SURVEY AND INVESTIGATION	0	0	0				
76	COMPUTER SERVICE CHARGES	13,443,051	256,200	13,699,251				
77	OTHER WORK IN PROGRESS	5,056,301	96,364	5,152,665				
78	RESEARCH AND DEVELOPMENT	0	0	0				
79	MISCELLANEOUS OPERATING RESERVES	71,516	1,363	72,879				
80	CURRENT LIABILITY	7,280,743	138,758	7,419,501				
81	DEFERRED CREDIT	729,936	13,911	743,847				
82	OTHER OPERATING REVENUE	75,630	1,441	77,071				
83	MERCHANDISING	0	0	0				
84	OTHER INCOME	630,844	12,023	642,867				
85	OTHER INCOME DEDUCTIONS	832,283	15,862	848,145				
86		0						
87								
88								
89								
90								
91								
92								
93								
94								
95	TOTAL Other Accounts	\$28,120,304	\$535,922	\$28,656,226				
96	TOTAL SALARIES AND WAGES	\$298,881,397	\$9,790,400	\$308,671,797				

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) [x] An Original (2) [] A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97		Year of Report Dec. 31, 1997	
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)	30,850,268		
3	Steam	22,202,926	23	Requirements Sales for Resale (See instruction 4, page 311.)	1,758,129		
4	Nuclear	0	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	681,476		
5	Hydro--Conventional	0	25	Energy Furnished Without Charge			
6	Hydro--Pumped Storage	0	26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	210,605		
7	Other	2,333,915	27	Total Energy Losses	1,786,261		
8	(Less) Energy for Pumping	0	28	TOTAL (Enter Total of Lines 22 Thru 27) (MUST EQUAL LINE 20)	35,286,739		
9	Net Generation (Enter Total of lines 3 thru 8)	24,536,841					
10	Purchases	10,730,248					
11	Power Exchanges:						
12	Received						
13	Delivered	0					
14	Net Exchanges (Line 12 minus line 13)	0					
15	Transmission For Other (Wheeling)						
16	Received	575,160					
17	Delivered	555,510					
18	Net Transmission for Other (Line 16 minus Line 17)	19,650					
19	Transmission By Other Losses						
20	TOTAL (Enter Total of Lines 9, 10, 14, 18 and 19)	35,286,739					

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	2,792,595	81,531	8,066	19	7-8AM
30	February	2,259,779	10,106	5,794	12	7-8AM
31	March	2,629,843	70,130	5,028	5	4-5PM
32	April	2,412,804	19,571	5,085	27	5-6PM
33	May	2,984,205	35,294	6,798	27	4-5PM
34	June	3,212,827	20,470	6,964	19	4-5PM
35	July	3,681,775	69,207	7,462	3	4-5PM
36	August	3,652,036	7,765	7,300	12	6-7PM
37	September	3,401,097	40,751	6,932	16	4-5PM
38	October	2,911,976	95,626	6,426	1	4-5PM
39	November	2,506,095	142,971	5,239	17	7-8AM
40	December	2,841,708	88,054	6,608	15	6-7PM
41	TOTAL	35,286,740	681,476			

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) 12/31/97		Year of Report Dec. 31, 1997	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)							
<p>1. Report data for plant in Service only.</p> <p>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.</p> <p>3. Indicate by a footnote any plant leased or operated as a joint facility.</p> <p>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</p> <p>5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.</p> <p>6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.</p> <p>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 shown on line 19.</p> <p>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</p>							
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	13,507		21,272			
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		73			
12	Net Generation, Exclusive of Plant Use -- KWh	3,776,509,000		2,120,934,000			
13	Cost of Plant: Land and Land Rights	1,869,309		1,893,551			
14	Structures and Improvements	34,431,544		17,028,029			
15	Equipment Costs	207,783,226		98,087,931			
16	Total Cost	\$244,084,079		\$117,009,511			
17	Cost per KW of Installed Capacity (line 5)	219.4211		236.6697			
18	Production Expenses: Oper. Supv. & Engr.	1,387,135		1,694,444			
19	Fuel	98,328,672		53,540,858			
20	Coolants and Water (Nuclear Plants Only)						
21	Steam Expenses	1,148,385		2,592,229			
22	Steam From Other Sources						
23	Steam Transferred (Cr.)						
24	Electric Expenses	1,158,597		186,321			
25	Misc. Steam (or Nuclear) Power Expenses	1,783,866		1,947,959			
26	Rents						
27	Allowances						
28	Maintenance Supervision and Engineering	345,808		476,076			
29	Maintenance of Structures	179,967		561,008			
30	Maintenance of Boiler (Or Reactor) Plant	2,731,005		1,780,640			
31	Maintenance of Electric Plant	2,307,118		1,369,228			
32	Maintenance Misc. Steam (or Nuclear) Plant	989,585		4,353,246			
33	Total Production Expenses	\$110,360,138		\$68,502,009			
34	Expenses per Net KWh	\$0.0292		\$0.0322			
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	5,760,140		1,716,000	3,075,435		
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)	156,099		1,052	154,896		
39	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$16.866		\$2.797	\$16.391		
40	Average Cost of Fuel per Unit Burned	\$17.071		\$2.797	\$15.751		
41	Avg. Cost of Fuel Burned per Million Btu	\$2.604		\$2.660	\$2.421		
42	Avg. Cost of Fuel Burned per KWh Net Gen	\$0.026		0	\$0.025		
43	Average Btu per KWh Net Generation	10,000.000		0	10,284.000		

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo., Da., Yr) 12/31/97		Year of Report Dec. 31, 1997	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)							
<p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.</p> <p>10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 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.</p> <p>11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas</p>				<p>-turbine unit, functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.</p> <p>12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.</p>			
Plant Name: CRYSTAL RIVER SOUTH (d)		Plant Name: CRYSTAL RIVER NORTH (e)		Plant Name: CRYSTAL RIVER (f)		Line No.	
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	
15,733		15,728		0		7	
						8	
842		1,434		755		9	
833		1,394		734		10	
106		95		764		11	
5,721,278,000		10,288,511,000		0		12	
\$2,512,007		0		\$41,218		13	
70,167,312		145,350,707		181,219,025		14	
276,226,617		734,906,354		486,213,354		15	
\$348,905,936		\$880,257,061		\$667,473,597		16	
361.8230		595.3314		832.8844		17	
1,931,909		2,091,909		45,337,811		18	
94,900,918		196,415,849		1,639,233		19	
				170,463		20	
1,389,137		1,647,796		29,625		21	
						22	
(211,619)						23	
893,994		1,374,547				24	
3,473,283		2,998,000		34,801,055		25	
0		0		0		26	
						27	
1,477,124		1,210,462		78,899,941		28	
346,721		381,338		4,922,211		29	
6,704,717		6,896,309		20,650,935		30	
1,326,206		1,056,937		3,091,373		31	
653,716		841,772		5,236,851		32	
\$112,886,106		\$214,914,919		\$194,779,498		33	
\$0.0197		\$0.0208				34	
COAL	OIL	COAL	OIL	NUCLEAR	OIL	35	
TONS	BBL	TONS	BBL	MMBTU	BBL	36	
2,207,760	15,000	3,866,128	37,730	0	1,863	37	
12,606	138,487	12,455	139,311		138,116	38	
\$42.199	\$29.519	\$50.123	\$26.528		\$32.173	39	
\$42.170	\$30.047	\$50.094	\$27.284		\$32.913	40	
\$1.673	\$5.166	\$2.011	\$4.663		\$5.674	41	
\$0.017		\$0.019				42	
9,744.000		9,382.000				43	

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) [x] An Original (2) [] A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97		Year of Report Dec. 31, 1997	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)							
<p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.</p> <p>10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 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.</p> <p>11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas</p>				<p>-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.</p> <p>12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.</p>			
Plant Name: 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	
7,499		1,449		7,055		7	
						8	
147		232		786		9	
145		188		656		10	
26		4		12		11	
295,693,000		52,126,000		341,866,000		12	
\$22,059		0		\$1,983,868		13	
4,430,989		1,360,938		8,810,641		14	
25,212,464		17,884,209		130,743,248		15	
\$29,665,512		\$19,245,147		\$141,537,757		16	
201.8062		84.8551		164.3113		17	
200,335		99,856		741,178		18	
10,226,984		3,381,499		17,400,508		19	
						20	
502,383		13,704		138,608		21	
						22	
						23	
449,252						24	
469,848		198,968		623,598		25	
0		129,160		0		26	
						27	
31,220		43,772		128,831		28	
38,003		23,823		91,915		29	
204,810						30	
46,666		197,340		617,382		31	
230,942		135,243		238,774		32	
\$12,400,443		\$4,223,365		\$19,980,794		33	
\$0.0419		\$0.0810		\$0.0584		34	
GAS	OIL	GAS	OIL	GAS	OIL	35	
MCF	BBL	MCF	BBL	MCF	BBL	36	
1,882,930	79,660		120,870	2,321,430	388,330	37	
1,020	140,131		136,068	1,051	136,425	38	
\$2.903	\$19.347		\$26.437	\$2.784	\$27.104	39	
\$2.903	\$19.415		\$27.976	\$2.784	\$27.991	40	
\$2.846	\$3.035		\$4.895	\$2.648	\$4.885	41	
\$0.035			\$0.065		\$0.051	42	
11,764.000			13,252.000		13,648.000	43	

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) 12/31/97		Year of Report Dec. 31, 1997	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)									
<p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.</p> <p>10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 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.</p> <p>11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas</p>					<p>-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.</p> <p>12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.</p>				
Plant Name: 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
10,316			1,812			2,573			7
									8
912			201			217			9
757			162			187			10
12			2			4			11
538,830,000			74,013,000			82,447,000			12
\$746,305			0			0			13
13,222,836			1,424,198			1,074,388			14
136,528,448			26,013,549			19,476,253			15
\$150,497,589			\$27,437,747			\$20,550,641			16
188.0749			149.4430			92.2380			17
471,332			46,787			74,902			18
22,915,577			3,858,748			4,084,054			19
									20
67,683			19,687			7,810			21
									22
									23
									24
912,035			78,895			148,678			25
0									26
									27
94,251			24,232			57,365			28
95,404			13,068			32,951			29
									30
709,239			285,886			833,812			31
320,139			170,112			124,736			32
\$25,585,660			\$4,497,415			\$5,364,308			33
\$0.0474			\$0.0607			\$0.0650			34
GAS	OIL		GAS	OIL		GAS	OIL		35
MCF	BBL		MCF	BBL		MCF	BBL		36
5,466,290	266,110		535,230	79,660		969,060	44,900		37
1,052	138,525		1,037	140,131		1,051	139,276		38
\$2.968	\$25.908		\$3.130	\$26.684		\$2.853	\$27.507		39
\$2.968	\$26.603		\$3.130	\$27.299		\$2.853	\$28.752		40
\$2.823	\$4.573		\$3.019	\$4.638		\$2.713	\$4.917		41
	\$0.043			\$0.052			\$0.050		42
	13,541.000			13,831.000			15,543.000		43

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) 12/31/97		Year of Report Dec. 31, 1997	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)							
<p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.</p> <p>10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 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.</p> <p>11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas</p>				<p>-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.</p> <p>12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.</p>			
Plant Name: TURNER (d)		Plant Name: AVON PARK (e)		Plant Name: HIGGINS (f)		Line No.	
GAS TURBINES		GAS TURBINES		GAS TURBINES		1	
CONVENTIONAL		CONVENTIONAL		CONVENTIONAL		2	
1970		1968		1969		3	
1974		1968		1971		4	
181.00		67.60		153.40		5	
158		50		110		6	
424		1,283		3,287		7	
						8	
200		64		148		9	
160		58		128		10	
0		0		0		11	
16,772,000		29,910,000		87,409,000		12	
\$105,568		\$67,207		0		13	
938,146		429,406		706,189		14	
19,752,884		7,082,688		15,422,977		15	
\$20,796,598		\$7,579,301		\$16,129,166		16	
114.8983		112.1198		105.1444		17	
173,874		91,102		80,183		18	
1,175,194		1,436,200		3,987,201		19	
						20	
83,498		101		16,132		21	
						22	
						23	
						24	
102,706		99,926		83,160		25	
						26	
						27	
28,256		5,512		60,651		28	
32,558		24,652		39,213		29	
						30	
135,051		85,532		452,922		31	
76,971		104,351		87,806		32	
\$1,808,108		\$1,847,376		\$4,807,268		33	
\$0.1078		\$0.0617		\$0.0549		34	
GAS	OIL	GAS	OIL	GAS	OIL	35	
MCF	BBL	MCF	BBL	MCF	BBL	36	
	44,260		444,850		1,358,100		37
	139,308		1,051		1,051		38
	\$25.962		\$2.812		\$2.854		39
	\$26.552		\$2.812		\$2.854		40
	\$4.538		\$2.676		\$2.714		41
	\$0.070		\$0.048		\$0.046		42
	15,440.000		16,992.000		16,596.000		43

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) 12/31/97		Year of Report Dec. 31, 1997	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)							
<p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.</p> <p>10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 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.</p> <p>11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas</p>				<p>-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.</p> <p>12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.</p>			
Plant Name: UNIVERSITY OF FLORID (d)		Plant Name: TIGER BAY (e)		Plant Name: PORT ST. JOE (f)		Line No.	
GAS TURBINES		GAS TURBINES		GAS TURBINES		1	
CONVENTIONAL		CONVENTIONAL		CONVENTIONAL		2	
1994		1995		1970		3	
1994		1995		1970		4	
43.00		215.00		19.30		5	
40		218		14		6	
8,427		4,065		4		7	
						8	
42		236		18		9	
36		206		15		10	
12		0		0		11	
320,709,000		788,754,000		57,000		12	
0						13	
4,274,589		4,561,635				14	
40,438,449		70,444,008				15	
\$44,713,038		\$75,005,643				16	
1,039.8380		348.8634				17	
306,751		130,456		7,758		18	
8,476,506		20,297,391		1,606		19	
						20	
154,449		163,061		5,497		21	
						22	
						23	
						24	
654,671		195,684		15,834		25	
		0				26	
						27	
198,561		163,061		1,635		28	
253,912		287,936		1,064		29	
						30	
748,721		942,613		4,763		31	
424,051		487,592		2,396		32	
\$11,217,622		\$22,667,794		\$40,553		33	
\$0.0349		\$0.0287		\$0.7114		34	
GAS	OIL	GAS		GAS	OIL		35
MCF	BBL	MCF		MCF	BBL		36
3,144,400	12	5,792,740			180		37
1,047	113,095	1,054			138,624		38
\$2.671	\$9.833	\$3.504			\$32.886		39
\$2.696	\$9.831	\$3.504			\$8.921		40
\$2.574	\$2.070	\$3.326			\$4.936		41
	\$0.026	\$0.026			\$0.028		42
	10,270.000	7,738.000			18,378.000		43

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.) 12/31/97		Year of Report Dec. 31, 1997	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)							
<p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.</p> <p>10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 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.</p> <p>11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas</p>				<p>-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.</p> <p>12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.</p>			
Plant Name: RIO PINAR (d)		Plant Name: (e)		Plant Name: (f)		Line No.	
GAS TURBINES						1	
CONVENTIONAL						2	
1970						3	
1970						4	
19.30						5	
14						6	
92						7	
						8	
18						9	
15						10	
0						11	
1,024,000						12	
0						13	
68,539						14	
2,258,363						15	
\$2,326,902						16	
120.5648						17	
8,788						18	
89,701						19	
						20	
6,487						21	
						22	
						23	
20,899						24	
0						25	
						26	
5,550						27	
2,215						28	
						29	
15,775						30	
5,919						31	
\$155,334						32	
\$0.1516						33	
						34	
GAS	OIL						35
MCF	BBL						36
	3,410						37
	138,549						38
	\$25.588						39
	\$26.305						40
	\$4.521						41
	\$0.088						42
	19,378.000 *						43

FLORIDA POWER CORPORATION
YEAR ENDING - DECEMBER 31, 1997

FOOTNOTES ON 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.

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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 FL	CFO 02	69.00	230.00	WP	0.30		1
15	CFO 53	CFO 72	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	40ST	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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 12/31/97	Year of Report Dec. 31, 1997
---	---	---	---------------------------------

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)	
2335 KCM ACAR	0	\$12,202,249	\$12,202,249					1
2335 KCM ACAR	\$9,840	\$8,756,291	\$8,766,131					2
2156 KCM ACSR	\$2,099,487	\$20,117,954	\$22,217,441					3
								4
								5
								6
								7
								8
2500 KCM CU								9
2500 KCM CU	\$251,470	\$4,198,183	\$4,449,653					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	\$1,499,603	\$1,772,602					21
954 KCM ACSR	\$267,668	\$2,530,718	\$2,798,386					22
4/0 CU	\$303,961	\$2,371,449	\$2,675,410					23
795 KCM AAC	0	\$204,136	\$204,136					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 ACAR								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

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	--	--	---------------------------------

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	ANCLOTE PLANT	E. CLEARWATER	230.00	230.00	SH		15.30	1
2	ANCLOTE PLANT	LARGO	230.00	230.00	SH			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	72.50	2
12	CRYSTAL RIVER	CENTRAL FL	230.00	230.00	ST	53.20	47.80	2
13			230.00	230.00	SP	0.10		2
14	CRYSTAL RIVER	FORT WHITE	230.00	230.00	WH	73.30		1
15	CENTRAL FL	SILVER SPRINGS	230.00	230.00	ST	27.50	5.50	2
16			230.00	230.00	CP	0.70		1
17	CFS 1	SORRENTO	230.00	230.00	SP	14.80		1
18					CP	14.70		1
19	CENTRAL FL	WINDERMERE	230.00	230.00	ST	46.60	46.60	2
20	CRAWFORDVILLE	PERRY	230.00	230.00	ST	12.10		1
21					WH	40.40		1
22	CRAWFORDVILLE	SEVEN SPRINGS	230.00	230.00	WH	58.90		1
23					SP	2.70		1
24					SH	0.70		1
25	CR EAST	SEVEN SPRINGS	230.00	230.00	ST		2.90	1
26	DEBARY	ALTAMONTE	230.00	230.00	WH	3.10		1
27					CP	0.50		1
28					ST		3.40	1
29					SP	3.40	8.60	1
30	DEBARY	DELAND W	230.00	230.00	WH	7.20		1
31					CP	1.10		1
32					WP	1.90		1
33	DEBARY	N LONGWOOD	230.00	230.00	WH	1.30		1
34					CH		2.70	1
35					ST	3.40		1
36	TOTAL							

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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	\$1,517,122	\$1,560,925					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	\$10,763,369	\$12,030,399					11
1590 KCM ACSR								12
1590 KCM ACSR	\$774,675	\$6,750,321	\$7,524,996					13
954 KCM ACSR	\$219,431	\$5,397,859	\$5,617,290					14
1590 KCM ACSR								15
1590 KCM ACSR	\$439,516	\$3,221,532	\$3,661,048					16
								17
1590 KCM ACSR	\$1,621,137	\$10,713,298	\$12,334,435					18
1590 KCM ACSR	\$1,133,471	\$5,903,286	\$7,036,757					19
954 KCM ACSR								20
954 KCM ACSR	\$1,203,558	\$3,755,660	\$4,959,218					21
954 KCM ACSR								22
954 KCM ACSR								23
954 KCM ACSR	\$614,777	\$5,262,742	\$5,877,519					24
1590 KCM ACSR	\$66,391	\$139,498	\$205,889					25
1590 KCM ACSR								26
1590 KCM ACSR								27
1590 KCM ACSR								28
1590 KCM ACSR	\$253,625	\$1,965,224	\$2,218,849					29
1590 KCM ACSR								30
1590 KCM ACSR								31
1590 KCM ACSR	\$400,219	\$2,469,601	\$2,869,820					32
1590 KCM ACSR								33
1590 KCM ACSR								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.) 12/31/97	Year of Report Dec. 31, 1997
---	---	---	---------------------------------

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	DEBARY	WINTER SPRINGS	230.00	230.00	SP	9.20		1
2					WH	3.20		1
3					SP	16.80		1
4	FORT WHITE	SILVER SPRINGS	230.00	230.00	ST	0.60		1
5					ST	1.50		1
6					SL	5.00		1
7					CH	64.80		1
8	FORT MEADE	VANDOLAH	230.00	230.00	CP	3.20		1
9					SP	1.20		1
10					WH	21.10		1
11	FORT MEADE	TECO	230.00	230.00	CP	1.80		1
12					ST	5.90		1
13					WH	1.40		1
14	FORT MEADE	W. LAKE WALES	230.00	230.00	CP	0.10		1
15					ST	3.10		1
16					WH	16.80		1
17	INTER CTY	INTER CTY	230.00	230.00	SP	0.20		1
18	KATHLEEN	LAKELAND	230.00	230.00	WH	14.50		1
19	KATHLEEN	ZEPHYRHILLS	230.00	230.00	CP	1.30		1
20					WH	0.80		1
21					CP	8.70		1
22	LARGO	PASADENA	230.00	230.00	WP	1.40		1
23					ST		1.60	
24					SP	13.10		1
25	LAKE TARPON	CURLEW	230.00	230.00	ST	4.30		1
26	LAKE TARPON	HIGGINS	230.00	230.00	CP	2.60		1
27	CURLEW	CLEARWATER	230.00	230.00	SP	3.00		1
28					CP	2.90		1
29					SP	14.50		1
30	CC 48	SEVEN SPRINGS	230.00	230.00	ST	2.90		1
31	LAKE TARPON	TECO	230.00	230.00	ST	0.60		1
32	NORTHEAST	CURLEW	230.00	230.00	SP	0.50		1
33					ST	17.00		1
34					ST		12.80	1
35	ULMERTON N LONGWOOD	CUR CC 301 PIEDMONT	230.00 230.00	230.00 230.00	SP	0.30	4.00	1
36	TOTAL							

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	--	--	---------------------------------

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	\$198,130	\$2,851,154	\$3,049,284					1
1590 KCM ACSR								2
1590 KCM ACSR								3
1590 KCM ACSR	\$601,420	\$10,829,960	\$11,431,380					4
795 KCM ACSR								5
795 KCM ACSR								6
795 KCM ACSR								7
954 KCM ACSR	\$449,980	\$4,373,395	\$4,823,375					8
954 KCM ACSR								9
954 KCM ACSR								10
954 KCM ACSR	\$63,923	\$3,170,088	\$3,234,011					11
1081 KCM ACSR								12
1081 KCM ACSR								13
1081 KCM ACSR	\$2,353	\$7,495,541	\$7,497,894					14
1081 KCM ACAR								15
1081 KCM ACAR	\$55,284	\$1,294,309	\$1,349,593					16
2335 KCM ACAR	0	\$194,088	\$194,088					17
1590 KCM ACSR								18
1590 KCM ACSR	\$485,915	\$2,921,127	\$3,407,042					19
1590 KCM ACSR								20
1590 KCM ACSR								21
1590 KCM ACSR	\$275,097	\$3,010,806	\$3,285,903					22
1590 KCM ACSR								23
1590 KCM ACSR	\$152,473	\$2,539,776	\$2,692,249					24
1590 KCM ACSR	0	\$955,417	\$955,417					25
1590 KCM ACSR								26
1590 KCM ACSR	\$15,699	\$1,499,798	\$1,515,497					27
1590 KCM ACSR								28
1590 KCM ACSR	\$412,563	\$8,575,830	\$8,988,393					29
1590 KCM ACSR	\$189,338	\$694,404	\$883,742					30
1590 KCM ACSR								31
1590 KCM ACSR	0	\$197,855	\$197,855					32
1590 KCM ACSR	\$1,517,258	\$2,152,727	\$3,669,985					33
1590 KCM ACSR	0	\$329,847	\$329,847					34
954 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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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	N LONGWOOD	FP&L TIE	230.00	230.00	WH	6.20		1
2					SP	4.00		1
3					WH	2.80		1
4	N LONGWOOD	RIO PINAR	230.00	230.00	AT	10.90		1
5					SP	0.60	3.90	1
6					CP	0.20		1
7	NEWBERRY	WILCOX	230.00	230.00	SP	19.30		1
8	NORTHEAST	PINELLAS	230.00	230.00	CP	1.90		1
9	PIEDMONT	SORRENTO	230.00	230.00	SP	4.20		1
10					CP	6.50		1
11					WH	4.80		1
12	PIEDMONT	WOODSMERE	230.00	230.00	WH	6.70		1
13	PORT ST JOE	GULF POWER	230.00	230.00	ST	34.00		1
14	RIO PINAR	OUC TIE	230.00	230.00	SP	0.50		1
15					AT	2.20		1
16	CFO 89	DELAND WEST	230.00	230.00	SP	1.60		1
17					SL	39.90		1
18					SH	0.90		1
19	SUWANNEE	FORT WHITE	230.00	230.00	ST	38.10		1
20	SLX 1	OUC SO WD	230.00	230.00	CP	2.40		1
21					WP	2.30		1
22	SUWANNEE	PERRY	230.00	230.00	ST	28.60		1
23	SUWANNEE PKR	SUWANNEE	230.00	230.00	WH	0.70		1
24	SUWANNEE	GEORGIA	230.00	230.00	ST	18.40		1
25	TIGER BAY	FT MEADE	230.00	230.00	SP	0.40	1.80	1
26	TIGER BAY	PEAT COGEN	230.00	230.00	SP	0.20		1
27					CP	0.10		1
28	TIGER COGN	PEAT COGEN	230.00	230.00	CP	0.10		1
29			230.00	230.00	SP	0.20		1
30	ULMERTON	LARGO	230.00	230.00	ST	5.10		1
31	VANDOLAH	VX 1	230.00	230.00	SP	0.10		1
32	WINDERMERE	INTER. CITY	230.00	230.00	WH	19.20		1
33					SP	0.30		1
34					CP	0.20		1
35					ST	0.50		1
36	TOTAL							

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	--	--	---------------------------------

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)	
954 KCM ACSR	\$16,834	\$505,139	\$521,973					1
954 KCM ACSR								2
954 KCM ACSR	\$207,841	\$1,120,254	\$1,328,095					3
954 KCM ACSR								4
1590 KCM ACSR								5
954 KCM ACSR	\$420,736	\$1,976,421	\$2,397,157					6
1590 KCM ACSR	\$585,790	\$5,775,605	\$6,361,395					7
954 KCM ACSR	0	\$4,498	\$4,498					8
1590 KCM ACSR								9
1590 KCM ACSR								10
1590 KCM ACSR	\$574,273	\$4,917,855	\$5,492,128					11
954 KCM ACSR	\$15,605	\$474,479	\$490,084					12
795 KCM ACSR	\$71,747	\$2,297,172	\$2,368,919					13
954 KCM ACSR								14
954 KCM ACSR	\$100,114	\$712,524	\$812,638					15
1590 KCM ACSR								16
1590 KCM ACSR								17
1590 KCM ACSR	\$54,890	\$6,226,547	\$6,281,437					18
954 KCM ACSR	\$196,750	\$2,362,830	\$2,559,580					19
954 KCM ACSR								20
954 KCM ACSR	\$121,530	\$1,160,369	\$1,281,899					21
795 KCM ACSR	\$151,754	\$1,320,102	\$1,471,856					22
795 KCM ACSR	0	\$8,063	\$8,063					23
954 KCM ACSR	\$104,190	\$1,110,240	\$1,214,430					24
954 KCM ACSR	0	0	0					25
954 KCM ACSR								26
954 KCM ACSR	0	0	0					27
954 KCM ACSR								28
954 KCM ACSR	0	0	0					29
1590 KCM ACSR	\$604,697	\$573,287	\$1,177,984					30
1590 KCM ACSR								31
954 KCM ACSR								32
954 KCM ACSR								33
954 KCM ACSR								34
954 KCM ACSR	\$135,968	\$2,723,726	\$2,859,694					35
954 KCM ACSR								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.) 12/31/97	Year of Report Dec. 31, 1997
---	---	---	---------------------------------

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	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits	
			Operating	Designed		On Structure of Line Designated (f)	On Structures of Another Line (g)		
	(a)	To (b)	(c)	(d)	(e)			(h)	
1	WINDERMERE	WOODSMERE	230.00	230.00	WH	4.60		1	
2					ST	2.00		1	
3	W LAKE WALES	INT. CITY	230.00	230.00	WH	29.20			
4					ST		0.60	1	
5					SP		0.10	1	
6	W LAKE WALES	FP&L TIE	230.00	230.00	AT	58.50		1	
7	W LAKE WALES	TECO	230.00	230.00	AT	2.20		1	
8	WOODSMERE	WIW 45	230.00	230.00	ST		0.90	1	
9	WINDERMERE	OUC TIE	230.00	230.00	WH	1.20		1	
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36	TOTAL								

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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	19,739	876,380	896,119					1
1590 KCM ACSR								2
1081 KCM ACSR								3
954 KCM ACSR								4
954 KCM ACSR	\$364,444	\$2,128,093	\$2,492,537					5
954 KCM ACSR	\$595,674	\$4,760,766	\$5,356,440					6
954 KCM ACSR	\$17,342	\$232,082	\$249,424					7
954 KCM ACSR	0	\$4,479	\$4,479					8
954 KCM ACSR	0	\$435,407	\$435,407					9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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								
2								
3								
4	OTHER TRANS. LINES	OVERHEAD 115&69				2,630.20	219.40	
5	OTHER TRANS. LINES	UNDERGROUND 115				34.20	13.10	
6								
7								
8								
9								
10	HPOF - HIGH PRESSURE OIL	FILLED						
11	ST-STEEL TOWER							
12	AT-ALUMINUM TOWER							
13	SL-STEEL LATTICE							
14	SH-STEEL TUBULAR POLES							
15	SP-SINGLE STEEL POLES							
16	CH-CONCRETE POLES							
17	CP-CONCRETE PORTAL							
18	WH-WOOD "H" FRAME							
19	WP-SINGLE WOOD POLE							
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36	TOTAL					4,023.40	506.20	133

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.) 12/31/97	Year of Report Dec. 31, 1997
---	---	---	---------------------------------

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	0	\$266,668		\$266,668	1
			0	0	534,698		534,698	2
								3
	\$18,838,956	\$190,410,921	\$209,249,877	0	\$2,140,276		\$2,140,276	4
	\$114,590	\$11,712,989	\$11,827,579	0	\$183,365		\$183,365	5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	\$41,554,555	\$432,462,215	\$474,016,770	0	\$3,125,007	0	\$3,125,007	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, Day, Yr) 12/31/97		Year of Report Dec. 31, 1997	
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	Altamonte Sprg Lk-92	Altamonte Sprg Lk-112	* 0.90	CP	15.00	1	1	
2	Barcola Ft. Meade-39	Agricola-1	0.68	WP	15.00	1	1	
3	Crawfordville St. Marks	Hilliardville	5.79	CP	15.00	1	1	
4	Umatilla Sub	Eustis Deland Tap	1.54	CP	15.00	1	1	
5	Northwest Sub	Southwest Sub	2.34	CP	15.00	1	1	
6	Ft White Jasper 318 Tap	Clay Electric	4.80	CP	15.00	1	1	
7	Tiger Bay Sub	Ft Meade Sub	2.22	SP	12.00	1	1	
8								
9								
10								
11								
12								
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								
42								
43								
44	TOTAL		18.27		102.00	7	7	

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) 12/31/97		Year of Report Dec. 31, 1997	
TRANSMISSION LINES ADDED DURING YEAR (Continued)									
costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column(m).				3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.					
CONDUCTORS			Voltage KV (Operating)	LINE COST				Line No.	
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Device (n)	Total (o)		
795	AAC	V	69	0	\$174,977	\$29,133	\$204,110	1	
556	ACSR	V	69	0	51,212	51,040	102,252	2	
336	ACSR	V	69	46,882	631,410	230,100	908,392	3	
795	AAC	V	69	0	190,494	167,585	358,079	4	
795	AAC	V	69	8,005	444,158	176,777	628,940	5	
4/0	ACSR	V	115	26,074	487,033	340,315	853,422	6	
954	ACSR	V	230	61,666	3,689,888	2,675,455	6,427,009	7	
								8	
								9	
								10	
								11	
								12	
								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	
								42	
								43	
				\$142,627	\$5,669,172	\$3,670,405	\$9,482,204	44	

*NOTE: Minor revisions are those less than .25 of a mile in length.

(1) Estimated final cost of construction.

LINE	DESCRIPTION	EST. COST	ACT. COST	DIFFERENCE	PERCENT	REMARKS
1	100.00	100.00	100.00	0.00	100.00	
2	100.00	100.00	100.00	0.00	100.00	
3	100.00	100.00	100.00	0.00	100.00	
4	100.00	100.00	100.00	0.00	100.00	
5	100.00	100.00	100.00	0.00	100.00	
6	100.00	100.00	100.00	0.00	100.00	
7	100.00	100.00	100.00	0.00	100.00	
8	100.00	100.00	100.00	0.00	100.00	
9	100.00	100.00	100.00	0.00	100.00	
10	100.00	100.00	100.00	0.00	100.00	
11	100.00	100.00	100.00	0.00	100.00	
12	100.00	100.00	100.00	0.00	100.00	
13	100.00	100.00	100.00	0.00	100.00	
14	100.00	100.00	100.00	0.00	100.00	
15	100.00	100.00	100.00	0.00	100.00	
16	100.00	100.00	100.00	0.00	100.00	
17	100.00	100.00	100.00	0.00	100.00	
18	100.00	100.00	100.00	0.00	100.00	
19	100.00	100.00	100.00	0.00	100.00	
20	100.00	100.00	100.00	0.00	100.00	
21	100.00	100.00	100.00	0.00	100.00	
22	100.00	100.00	100.00	0.00	100.00	
23	100.00	100.00	100.00	0.00	100.00	
24	100.00	100.00	100.00	0.00	100.00	
25	100.00	100.00	100.00	0.00	100.00	
26	100.00	100.00	100.00	0.00	100.00	
27	100.00	100.00	100.00	0.00	100.00	
28	100.00	100.00	100.00	0.00	100.00	
29	100.00	100.00	100.00	0.00	100.00	
30	100.00	100.00	100.00	0.00	100.00	
31	100.00	100.00	100.00	0.00	100.00	
32	100.00	100.00	100.00	0.00	100.00	
33	100.00	100.00	100.00	0.00	100.00	
34	100.00	100.00	100.00	0.00	100.00	
35	100.00	100.00	100.00	0.00	100.00	
36	100.00	100.00	100.00	0.00	100.00	
37	100.00	100.00	100.00	0.00	100.00	
38	100.00	100.00	100.00	0.00	100.00	
39	100.00	100.00	100.00	0.00	100.00	
40	100.00	100.00	100.00	0.00	100.00	
41	100.00	100.00	100.00	0.00	100.00	
42	100.00	100.00	100.00	0.00	100.00	
43	100.00	100.00	100.00	0.00	100.00	
44	100.00	100.00	100.00	0.00	100.00	
45	100.00	100.00	100.00	0.00	100.00	
46	100.00	100.00	100.00	0.00	100.00	
47	100.00	100.00	100.00	0.00	100.00	
48	100.00	100.00	100.00	0.00	100.00	
49	100.00	100.00	100.00	0.00	100.00	
50	100.00	100.00	100.00	0.00	100.00	
51	100.00	100.00	100.00	0.00	100.00	
52	100.00	100.00	100.00	0.00	100.00	
53	100.00	100.00	100.00	0.00	100.00	
54	100.00	100.00	100.00	0.00	100.00	
55	100.00	100.00	100.00	0.00	100.00	
56	100.00	100.00	100.00	0.00	100.00	
57	100.00	100.00	100.00	0.00	100.00	
58	100.00	100.00	100.00	0.00	100.00	
59	100.00	100.00	100.00	0.00	100.00	
60	100.00	100.00	100.00	0.00	100.00	
61	100.00	100.00	100.00	0.00	100.00	
62	100.00	100.00	100.00	0.00	100.00	
63	100.00	100.00	100.00	0.00	100.00	
64	100.00	100.00	100.00	0.00	100.00	
65	100.00	100.00	100.00	0.00	100.00	
66	100.00	100.00	100.00	0.00	100.00	
67	100.00	100.00	100.00	0.00	100.00	
68	100.00	100.00	100.00	0.00	100.00	
69	100.00	100.00	100.00	0.00	100.00	
70	100.00	100.00	100.00	0.00	100.00	
71	100.00	100.00	100.00	0.00	100.00	
72	100.00	100.00	100.00	0.00	100.00	
73	100.00	100.00	100.00	0.00	100.00	
74	100.00	100.00	100.00	0.00	100.00	
75	100.00	100.00	100.00	0.00	100.00	
76	100.00	100.00	100.00	0.00	100.00	
77	100.00	100.00	100.00	0.00	100.00	
78	100.00	100.00	100.00	0.00	100.00	
79	100.00	100.00	100.00	0.00	100.00	
80	100.00	100.00	100.00	0.00	100.00	
81	100.00	100.00	100.00	0.00	100.00	
82	100.00	100.00	100.00	0.00	100.00	
83	100.00	100.00	100.00	0.00	100.00	
84	100.00	100.00	100.00	0.00	100.00	
85	100.00	100.00	100.00	0.00	100.00	
86	100.00	100.00	100.00	0.00	100.00	
87	100.00	100.00	100.00	0.00	100.00	
88	100.00	100.00	100.00	0.00	100.00	
89	100.00	100.00	100.00	0.00	100.00	
90	100.00	100.00	100.00	0.00	100.00	
91	100.00	100.00	100.00	0.00	100.00	
92	100.00	100.00	100.00	0.00	100.00	
93	100.00	100.00	100.00	0.00	100.00	
94	100.00	100.00	100.00	0.00	100.00	
95	100.00	100.00	100.00	0.00	100.00	
96	100.00	100.00	100.00	0.00	100.00	
97	100.00	100.00	100.00	0.00	100.00	
98	100.00	100.00	100.00	0.00	100.00	
99	100.00	100.00	100.00	0.00	100.00	
100	100.00	100.00	100.00	0.00	100.00	

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997	
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 - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
2	40TH STREET - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
3	51ST STREET - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
4	ALDERMAN - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
5	BAYVIEW - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
6	BAYWAY - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
7	BELLEAIR - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
8	BROOKER CREEK - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
9	CENTRAL PLAZA - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
10	CLEARWATER - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
11	CROSS BAYOU - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
12	CROSSROADS - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
13	CURLEW - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
14	DENHAM - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
15	DISSTON - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	67.00	
16			115.00	13.00	
17	DUNEDIN - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
18	ELFERS - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
19	FLORA MAR - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
20	GATEWAY - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
21	HIGHLANDS - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
22	KENNETH - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
23	MAXIMO - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
24	NEW PORT RICHEY - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
25	OAKHURST - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
26	OLDSMAR - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
27	PALM HARBOR - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
28			230.00	67.00	
29	PILSBURY - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
30	PORT RICHEY WEST - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
31	SAFETY HARBOR - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
32	SEMINOLE - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	230.00	67.00	
33			67.00	13.00	
34	SIXTEENTH ST. - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
35	STARKEY ROAD - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
36	TAYLOR AVE. - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
37	TRI-CITY - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
38	ULMERTON WEST - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
39	VINOY - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
40	WALSINGHAM - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	

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) 12/31/97		Year of Report Dec. 31, 1997	
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	

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) 12/31/97		Year of Report Dec. 31, 1997	
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	ZEPHYRHILLS - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
2	ZEPHYRHILLS NORTH - SUNCOAST FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
3			230.00	69.00			
4	ADAMS - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
5	ALACHUA - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
6	APPALACHICOLA - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
7	BEACON HILL - NORTH FLORIDA REGION	DIST - UNATTENDED	69.00	13.00			
8	BELLEVIEW - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
9	BEVERLY HILLS - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00			
10	BUSHNELL - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
11	CARRABELLE - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
12	CIRCLE SQUARE - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
13	CITRUS HILL - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00			
14	COLEMAN - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
15	CROSS CITY - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
16	CRYSTAL RIVER NORTH - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00			
17	DUNNELLON - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
18	EAGLES NEST - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
19	EAST POINT - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
20	FLORAL CITY - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
21	FOLEY - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
22	G A PACIFIC - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
23	HAMMOCK - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	4.00			
24			67.00	4.00			
25	HIGH SPRINGS - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
26	HOMOSASSA - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00			
27	INVERNESS - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	67.00			
28			67.00	13.00			
29	LADY LAKE - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
30	LAKE WEIR - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
31	MADISON - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00			
32	MARICAMP - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
33	MARTIN - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
34	MONTICELLO - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
35	NEWBERRY - NORTH FLORIDA REGION	DIST - UNATTENDED	230.00	67.00			
36			67.00	13.00			
37	ORANGE BLOSSOM - NORTH FLORIDA REGION	DIST - UNATTENDED	69.00	13.00			
38	PERRY NORTH - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
39	PORT ST. JOE IND. - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
40	REDDICK - NORTH FLORIDA 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) 12/31/97		Year of Report Dec. 31, 1997	
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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997	
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	RIVER JUNCTION - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
2	SANTOS - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
3	SILVER SPRINGS SHORE - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
4	SOPCHOPPY - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
5	ST MARKS - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
6	TANGERINE - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
7	TRENTON - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
8	TROPIC TERRACE - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
9	TWIN COUNTY RANCH - NORTH FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
10	WEIRSDALE - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
11	WILLISTON - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
12	WILLISTON TOWN NORTH FLORIDA REGION	DIST - UNATTENDED	13.00	4.00	
13	ZUBER - NORTH FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
14	ALAFAYA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
15	APOPKA SOUTH - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
16	AVON PARK NORTH - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
17	BABSON PARK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
18	BARBERVILLE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
19			115.00	67.00	
20	BAY RIDGE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
21	BAYHILL - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
22	BITHLO - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
23	BOGGY MARSH - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
24	BONNET CREEK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
25	CABBAGE ISLAND - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
26	CASSADAGA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
27	CASSELBERRY - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
28	CELEBRATION - CENTRAL FLORIDA REGION	DIST - UNATTENDED	69.00	13.00	
29	CENTRAL PARK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
30	CITRUSVILLE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
31	CLARCONA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
32	CLEAR SPRINGS EAST - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	25.00	
33			67.00	4.00	
34	CLERMONT - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
35	CONWAY - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
36	COUNTRY OAKS - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
37	CROOKED LAKE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
38	CURRY FORD - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	67.00	
39	CYPRESSWOOD - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
40	DAVENPORT - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo., Da., Yr.) 12/31/97		Year of Report Dec. 31, 1997	
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)		
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	
40.00	2					8	
22.00	2					9	
19.00	2					10	
13.00	1					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	
50.00	1					38	
40.00	2					39	
20.00	1					40	

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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 - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
2	DELAND EAST - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
3	DELTONA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	69.00	
4			115.00	13.00	
5	DELTONA EAST - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
6	DESOTO CITY - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
7	DINNER LAKE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
8	DOUGLAS AVENUE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
9	DUNDEE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
10	EAST LAKE WALES - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
11	EAST ORANGE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
12	EATONVILLE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
13	ECON - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	69.00	
14	EUSTIS - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
15	EUSTIS SOUTH - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
16	FISHEATING CREEK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	69.00	
17			67.00	13.00	
18	FOUR CORNERS - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
19	FROSTPROOF - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
20	GROVELAND - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
21	HAINES CITY - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
22	HEMPLE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
23	HOLOPAW - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	25.00	
24	HOWEY - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
25	HUNTERS CREEK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
26	INTERNATIONAL DRIVE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	13.00	
27	ISLEWORTH - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
28	KELLER ROAD - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
29	LAKE ALOMA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
30	LAKE BRYAN - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	69.00	
31			67.00	13.00	
32	LAKE EMMA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
33	LAKE HELEN - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	13.00	
34	LAKE MARION - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
35	LAKE OF THE HILLS - CENTRAL FLORIDA REGION	DIST - UNATTENDED	69.00	13.00	
36	LAKE PLACID - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
37	LAKE WALES - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	
38	LAKE WILSON - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	67.00	
39			67.00	13.00	
40	LAKEWOOD - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00	

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) 12/31/97		Year of Report Dec. 31, 1997	
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	
90.00	3					2	
75.00	1					3	
120.00	3					4	
60.00	2					5	
19.00	2					6	
79.00	2					7	
60.00	2					8	
20.00	1					9	
19.00	2					10	
60.00	3					11	
90.00	3					12	
100.00	2					13	
60.00	2					14	
63.00	2					15	
150.00	1					16	
29.00	2					17	
60.00	2					18	
50.00	2					19	
19.00	2					20	
80.00	2					21	
60.00	2					22	
25.00	2					23	
13.00	1					24	
40.00	2					25	
50.00	1					26	
19.00	2					27	
54.00	2					28	
100.00	2					29	
150.00	1					30	
60.00	2					31	
100.00	2					32	
19.00	2					33	
20.00	1					34	
20.00	1					35	
40.00	2					36	
80.00	3					37	
150.00	1					38	
20.00	1					39	
55.00	2					40	

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97		Year of Report Dec. 31, 1997	
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	LISBON - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
2	MAGNOLIA RANCH - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
3	MAITLAND - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
4	MONTEVERDE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
5	MOUNT DORA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
6	MYRTLE LAKE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	13.00			
7	NARCOOSSEE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
8	NORTH FT. MEADE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	25.00			
9	OCOOEE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
10	OKAHUMPKA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
11	ORANGE CITY - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	15.00			
12			115.00	13.00			
13	ORANGEWOOD - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
14	OVIEDO - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
15	PARKWAY - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
16	PEACE CREEK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	25.00			
17	PINECASTLE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
18	PLYMOUTH - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
19			67.00	8.00			
20	POINCIANNA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
21	REEDY LAKE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
22	ROCKLAND - CENTRAL FLORIDA REGION	DIST - UNATTENDED	69.00	13.00			
23	SAND LAKE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
24	SHINGLE CREEK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
25	SKY LAKE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	67.00			
26			67.00	13.00			
27	SOUTH FT. MEADE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	115.00	4.00			
28			115.00	25.00			
29	SPRING LAKE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
30	SUN' N LAKES - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
31	TAFT - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
32	TAUNTON ROAD - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
33	UMATILLA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
34	UNIV OF CENTRAL FLA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
35	VINELAND - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
36	WAUCHULA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
37	WEKIVA - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	13.00			
38	WELCH ROAD - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	13.00			
39	WEST CHAPMAN - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
40	WEST DAVENPORT - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97		Year of Report Dec. 31, 1997	
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	
10.00	1					2	
90.00	3					3	
40.00	2					4	
40.00	2					5	
100.00	2					6	
90.00	3					7	
13.00	1					8	
90.00	3					9	
40.00	2					10	
212.00	1					11	
60.00	2					12	
100.00	2					13	
90.00	3					14	
40.00	2					15	
30.00	1					16	
40.00	2					17	
13.00	1					18	
13.00	1					19	
60.00	2					20	
40.00	2					21	
20.00	1					22	
60.00	2					23	
30.00	1					24	
200.00	1					25	
90.00	3					26	
25.00	1					27	
19.00	1					28	
90.00	3					29	
40.00	2					30	
60.00	2					31	
20.00	1					32	
40.00	2					33	
60.00	2					34	
40.00	2					35	
19.00	2					36	
150.00	3					37	
50.00	1					38	
60.00	2					39	
19.00	2					40	

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97		Year of Report Dec. 31, 1997	
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	WEWAHOOTEE - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
2			13.00	4.00			
3	WINTER GARDEN - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
4	WINTER PARK - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
5	WINTER PARK EAST - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	13.00			
6			230.00	69.00			
7	WINTER SPRINGS - CENTRAL FLORIDA REGION	DIST - UNATTENDED	230.00	69.00			
8			67.00	13.00			
9	ZELLWOOD - CENTRAL FLORIDA REGION	DIST - UNATTENDED	67.00	13.00			
10	SUBSTATIONS AT VARIOUS LOCATIONS	DIST - UNATTENDED	0	0			
11	TOTAL DISTRIBUTION (272 SUBSTATIONS)						
12							
13	ANCLOTE PLANT - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	230.00	115.00			
14			230.00	25.00			
15			230.00	4.16			
16			15.00	4.16			
17			15.00	25.00			
18			25.00	4.00			
19	BARTOW PLANT - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00			
20			230.00	13.00			
21	BAYBORO - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00			
22	EAST CLEARWATER - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	230.00	115.00			
23			230.00	67.00			
24			115.00	67.00			
25			67.00	13.00			
26	HIGGINS PLANT - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00			
27			230.00	115.00			
28	HUDSON - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	230.00	115.00			
29	LAKE TARPON - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	500.00	230.00	13.00		
30			500.00	230.00			
31	LARGO - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00			
32			230.00	67.00			
33	NORTHEAST - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00			
34			230.00	115.00			
35	PASADENA - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	230.00	115.00			
36			115.00	13.00			
37	SEVEN SPRINGS - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00			
38			230.00	115.00			
39	TARPON SPRINGS - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00			
40			115.00	67.00			

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/97		Year of Report Dec. 31, 1997	
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)	
10.00		1					1
9.00		1					2
60.00		2					3
120.00		4					4
100.00		2					5
250.00		1					6
250.00		1					7
90.00		3					8
40.00		2					9
1,020.00							10
13,331.00							11
							12
100.00		2					13
1,240.00		2					14
40.00		1					15
30.00		1					16
25.00		1					17
30.00		1					18
300.00		4					19
480.00		4					20
304.00		4					21
200.00		1					22
250.00		1					23
200.00		1					24
150.00		3					25
335.00		5					26
150.00		1					27
500.00		2					28
750.00		1					29
750.00		1					30
100.00		2					31
600.00		3					32
100.00		2					33
400.00		2					34
250.00		1					35
80.00		2					36
60.00		2					37
750.00		3					38
100.00		2					39
150.00		1					40

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo., Da., Yr.) 12/31/97		Year of Report Dec. 31, 1997	
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	ULMERTON - SUNCOAST FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00			
2			230.00	115.00			
3	ARCHER - NORTH FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00			
4			230.00	67.00			
5	BROOKRIDGE - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	115.00			
6			500.00	230.00	13.00		
7	BROOKSVILLE - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	67.00			
8			115.00	13.00			
9	BROOKSVILLE WEST - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	115.00			
10	CENTRAL FLORIDA - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
11			500.00	230.00	13.00		
12	CRAWFORDVILLE - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
13			67.00	7.00			
14	CRYSTAL RIVER EAST - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	115.00			
15	CRYSTAL RIVER PLANT - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	25.00			
16			230.00	13.00			
17			500.00	25.00			
18	DRIFTON - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	67.00			
19	FORT WHITE - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	69.00			
20			67.00	13.00			
21			115.00	67.00			
22	GUMBAY - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	69.00			
23	HAVANA - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	67.00			
24	HOLDER - NORTH FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00			
25			230.00	115.00			
26			230.00	69.00			
27	IDYLWILD - NORTH FLORIDA REGION	TRANS - UNATTENDED	131.00	67.00			
28	INGLIS - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	67.00			
29			67.00	13.00			
30	JASPER - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	67.00			
31			67.00	13.00			
32	MARTIN WEST - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
33	PERRY - NORTH FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00			
34			230.00	67.00			
35	PORT ST. JOE - NORTH FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00			
36			230.00	67.00			
37	QUINCY - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	67.00			
38	SILVER SPRINGS - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
39			67.00	13.00			
40							

Name of Respondent FLORIDA POWER CORPORATION			This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo., Day, Yr) 12/31/97		Year of Report Dec. 31, 1997	
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		
400.00	2					2		
10.00	2					3		
150.00	1					4		
500.00	2					5		
750.00	1					6		
250.00	2					7		
60.00	2					8		
250.00	1					9		
450.00	2					10		
750.00	1					11		
100.00	1					12		
3.00	1					13		
250.00	1					14		
1,850.00	4					15		
80.00	2					16		
1,760.00	2					17		
105.00	2					18		
100.00	1					19		
6.00	1					20		
75.00	1					21		
75.00	1					22		
75.00	1					23		
10.00	1					24		
250.00	1					25		
250.00	1					26		
150.00	1					27		
100.00	1					28		
9.00	1					29		
45.00	1					30		
14.00	1					31		
200.00	1					32		
40.00	2					33		
250.00	2					34		
40.00	2					35		
200.00	2					36		
75.00	1					37		
250.00	1					38		
20.00	1					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) 12/31/97		Year of Report Dec. 31, 1997	
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	SUWANNEE 230KV - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	13.00			
2			230.00	115.00			
3	SUWANNEE RIVER PLT - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00			
4	TALLAHASSEE - NORTH FLORIDA REGION	TRANS - UNATTENDED	115.00	67.00			
5	WILCOX - NORTH FLORIDA REGION	TRANS - UNATTENDED	230.00	69.00			
6	ALTAMONTE - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
7			67.00	13.00			
8	AVON PARK PLANT - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00			
9			230.00	67.00			
10			115.00	69.00			
11			69.00	13.00			
12	BARCOLA - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	69.00			
13	CAMP LAKE - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
14	CANOE CREEK - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	13.00			
15	CLERMONT EAST - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
16	DEBARY - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	13.00			
17	DELAND WEST - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
18			115.00	67.00			
19	FORT MEADE - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
20			67.00	13.00			
21			115.00	67.00			
22			230.00	115.00			
23	GRIFFIN - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	115.00			
24	HAINES CREEK - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
25	INTERCESSION CITY - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00			
26			230.00	13.00			
27			230.00	67.00			
28	KATHLEEN - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	500.00	230.00	13.00		
29	LOCKHART - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	13.00			
30	MEADOW WOODS SO -CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
31			67.00	13.00			
32	NORTH BARTOW - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
33	NORTH LONGWOOD - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	13.00			
34			230.00	67.00			
35			230.00	115.00			
36			115.00	67.00			
37	PIEDMONT - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00			
38			230.00	67.00			
39	RIO PINAR - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00			
40			67.00	13.00			

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) 12/31/97		Year of Report Dec. 31, 1997	
SUBSTATIONS (Continued)								
<p>5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> <p>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</p>				<p>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.</p>				
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)		
256.00		2					1	
400.00		2					2	
178.00		4					3	
120.00		2					4	
150.00		1					5	
200.00		1					6	
100.00		2					7	
49.00		3					8	
200.00		1					9	
150.00		1					10	
64.00		1					11	
150.00		1					12	
150.00		1					13	
30.00		1					14	
250.00		1					15	
835.00		7					16	
200.00		1					17	
125.00		1					18	
200.00		1					19	
10.00		1					20	
60.00		1					21	
150.00		1					22	
150.00		1					23	
250.00		1					24	
335.00		4					25	
610.00		5					26	
250.00		1					27	
750.00		1					28	
100.00		2					29	
200.00		1					30	
50.00		2					31	
150.00		1					32	
100.00		2					33	
250.00		1					34	
150.00		1					35	
150.00		1					36	
100.00		2					37	
250.00		1					38	
350.00		2					39	
120.00		3					40	

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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	SORRENTO - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
2	TURNER PLANT - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	115.00	13.00	
3			115.00	67.00	
4			67.00	13.00	
5	VANDOLAH - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
6	WEST LAKE WALES - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	67.00	13.00	
7			230.00	67.00	
8	WINDERMERE - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
9			67.00	13.00	
10			67.00	2.00	
11	WOODSMERE - CENTRAL FLORIDA REGION	TRANS - UNATTENDED	230.00	67.00	
12			67.00	13.00	
13	SUBSTATIONS AT VARIOUS LOCATIONS		0	0	
14					
15	TOTAL TRANSMISSION (85 SUBSTATIONS)				
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					

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) 12/31/97		Year of Report Dec. 31, 1997	
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	
325.00	3					2	
160.00	2					3	
60.00	3					4	
400.00	2					5	
13.00	1					6	
250.00	1					7	
200.00	1					8	
19.00	2					9	
1.00	1					10	
250.00	1					11	
40.00	2					12	
0	0					13	
						14	
						15	
28,922.00						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	

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) 12/31/97	Year of Report Dec. 31, 1997
ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS					
1. Report below the information called for concerning distribution watt-hour meters and line transformers.			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.		
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					
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	1,406,279	320,035	14,948	
2	Additions During Year				
3	Purchases	36,305	11,558	802	
4	Associated with Utility Plant Acquired				
5	TOTAL Additions (Enter Total of lines 3 and 4)	36,305	11,558	802	
6	Reductions During Year				
7	Retirements	22,516	9,372	705	
8	Associated with Utility Plant Sold		8	0	
9	TOTAL Reductions (Enter Total of lines 7 and 8)	22,516	9,380	705	
10	Number at End of Year (Lines 1+5-9)	1,420,068	322,213	15,045	
11	In Stock	60,883	2,768	256	
12	Locked Meters on Customers' Premises				
13	Inactive Transformers on System				
14	In Customers' Use	1,358,784	319,445	14,789	
15	In Company's Use	401			
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	1,420,068	322,213	15,045	

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) 12/31/97	Year of Report Dec. 31, 1997
---	---	--	---------------------------------

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	\$5,308,877	\$762,364	\$1,698,499	\$280,022,609	\$279,718,821
2	Water Pollution Control Facilities	4,365,261	414,964	(264,851)	251,737,151	251,674,180
3	Solid Waste Disposal Costs	0	0	0	2,795,928	2,795,928
4	Noise Abatement Equipment	1,270,936	27,168	1,306,812	14,826,510	14,826,510
5	Esthetic Costs	0	1,252	(18,018)	632,314	555,343
6	Additional Plant Capacity	13,318,683	0	0	13,318,683	0
7	Miscellaneous (Identify significant)	0	0	0	0	0
8	TOTAL (Total of lines 1 thru 7)	\$24,263,757	\$1,205,748	\$2,722,442	\$563,333,195	\$549,570,782
9	Construction Work in Progress	2,026,199	0	0	5,214,849	5,214,849

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) 12/31/97	Year of Report Dec. 31, 1997
ENVIRONMENTAL PROTECTION EXPENSES				
<p>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.</p> <p>2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.</p> <p>3. Report expenses under the subheadings listed below.</p> <p>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.</p> <p>5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.</p> <p>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.</p> <p>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).</p>				
Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)	
1	Depreciation	* \$25,139,607	\$24,634,558	
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	12,291,062	12,291,062	
3	Fuel Related Costs			
4	Operation of Facilities	0	0	
5	Fly Ash and Sulfur Sludge Removal	3,101,023	3,101,023	
6	Difference in Cost of Environmentally Clean Fuels	* 30,517,058	30,517,058	
7	Replacement Power Costs	1,765,125	1,765,125	
8	Taxes and Fees	1,010,580	1,010,580	
9	Administrative and General	* 9,215,548	9,215,548	
10	Other (Identify significant)			
11	TOTAL	\$83,040,003	\$82,534,954	

< Page 431 Line 1 Column a >

Depreciation expense is determined by applying current depreciation rates to pollution control investment.

< Page 431 Line 6 Column a >

Difference in cost of environmentally clean fuels was calculated based on average ton/barrel price differential between high and low sulfur coal/oil.

< Page 431 Line 9 Column a >

Allocation of expenses based on plant investment.

FLORIDA PUBLIC SERVICE COMMISSION

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION

90 MAY -4 AM 9:30

AUDITING &
FINANCIAL ANALYSIS DIV

DIVERSIFICATION REPORT
FLORIDA POWER CORPORATION

December 31, 1997

SIGNATURE PAGE

I certify that I am the responsible accounting officer of
FLORIDA POWER CORPORATION
that I have examined the following report; that to the best of my knowledge,
information, and belief, all statements of fact contained in the said report are true
and the said report is a correct statement of the business and affairs of the above-
named respondent in respect to each and every matter set forth therein during the
period from January 1, 1997 to December 31, 1997, inclusive.

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

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

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

April 28, 1998

Date



Signature

John Scardino, Jr.

Name

Vice President & Controller

Title

Analysis of Diversification Activity
Changes in Corporate Structure

Company: FLORIDA POWER CORPORATION

For the Year Ended December 31, 1997

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

Effective Date (a)	Description of Change (b)
01/17/97	Add Boston Capital Corporate Tax Credit Fund VII One Boston Place, Boston, MA 02108
03/14/97	Add McDonald Corporate Tax Credit Fund-1996 Limited Partnership 800 Superior Avenue, Suite 2100, Cleveland, OH 44114
03/28/97	Add Bodton Capital Corporate Tax Credit Fund VIII One Boston Place, Boston, MA 02108
05/29/97	Add Chemetron - Railway Products, Inc. 177 W. Hintz Road, Wheeling, IL 66090
07/03/97	Add Servicios Ferrovianos Progress, S. de R.L. de CV. Tuxpan No. 54 Desp. 804, Colonia Roma Sur., MX 06760
07/03/97	Add Servicios Administrativos Fyl Tuxpan No. 54 Desp. 804, Colonia Roma Sur., MX 06760
08/12/97	Add Progress Desal, Inc. 3401 34th Street S., St. Petersburg, FL 33701
08/12/97	Add PIH, Inc. One Progress Plaza, St. Petersburg, FL 33701
08/21/97	Add Progress Holdings, Inc. One Progress Plaza, St. Petersburg, FL 33701
08/21/97	Add Cadence Network, LLC 105 East Fourth Street, Suite 250, Cincinnati, OH 45202
08/25/97	Add Mesa Hydrocarbons, Inc. One Progress Plaza, St. Petersburg, FL 33701
09/22/97	Add Awayland Coal Company, Inc. P. O. Box 1256, Kingsport, TN 37662
09/24/97	Delete Stone Mountain Joint Venture 2537 Fourth Avenue East, Big Stone Gap, VA 24219
09/24/97	Add Powell Mountain, Inc. Route 1, Box 140, St. Charles, VA 24282
09/24/97	Add PMCC, Inc. Route 1, Box 140, St. Charles, VA 24282
09/24/97	Add Powell Mountain Coal Company, Inc. Route 1, Box 140, St. Charles, VA 24282
09/24/97	Add Murphy Land Company, Inc. P. O. Box 2156 Kingsport, TN 37662
10/10/97	Add ep3, L.L.C. Prince Consort House, 27-29 Albert Embankment London SE1 7TJ, England
11/05/97	Add Southern Machine and Tool Company 1789 15th Street, Augusta, GA 30904
11/17/97	Add PRS International Sales Company, Inc. Crown Bay Marina, Suite 521, St. Thomas, VI 00802

Analysis of Diversification Activity

Changes in Corporate Structure

Company: FLORIDA POWER CORPORATION

For the Year Ended December 31, 1997

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

Effective Date (a)	Description of Change (b)
12/31/97	Delete Marine Equipment Towing Corporation 900 Roosevelt Parkway, Suite 210, Chesterfield, MO 62017
12/31/97	Change name of Marine Equipment Management Corporation to MEMCO Barge Line, Inc. 900 Roosevelt Parkway, Suite 210, Chesterfield, MO 62017

Florida Progress Corporation
Office of the Secretary
Organizational Information
of
Florida Progress Corporation
and
Subsidiaries
As of
December 31, 1997

Summary of Companies	Equity *	Co.#
Florida Progress Corporation.....	100.0% C	1
American Tax Credit Corporate Fund III, L.P.....	18.8% L	2
Boston Capital Corporate Tax Credit Fund VII.....	19.0% L	3
Boston Capital Corporate Tax Credit Fund VIII.....	8.4% L	4
FPC Del, Inc.....	100.0% C	5
KeyCorp Investment Limited Partnership II.....	7.6% L	6
Lehman Housing Tax Credit Fund L.P.....	11.0% L	7
McDonald Corporate Tax Credit Fund-1996 **.....	9.0% L	8
National Corporate Tax Credit Fund VI.....	14.6% L	9
Progress Capital Holdings, Inc.....	100.0% C	10
Mid-Continent Life Insurance Company.....	100.0% C	11
PIH, Inc.....	100.0% C	12
Progress Energy Corporation.....	100.0% C	13
PEC Fort Drum, Inc.....	100.0% C	14
Westmoreland Fort Drum, L.P.....	88.9% L	15
Westpower-Fort Drum.....	75.0% P	16
Black River Limited Partnership.....	15.0% L	17
Progress Desal, Inc.....	100.0% C	18
Progress Power Marketing, Inc.....	100.0% C	19
Progress Holdings, Inc.....	100.0% C	20
Cadence Network, LLC.....	33.0% C	21
Progress Reinsurance Company, Ltd.....	100.0% C	22
Energy and Transportation Group		
Progress Capital Holdings, Inc.		
Electric Fuels Corporation.....	100.0% C	23
Awayland Coal Company, Inc.....	100.0% C	24
COMCO of America, Inc.....	100.0% C	25
Dixie Fuels II, Limited.....	50.0% P	26
Dixie Fuels Limited.....	65.0% P	27
Homeland Coal Company, Inc.....	100.0% C	28
Powell Mountain Joint Venture.....	100.0% P	29
Kentucky May Coal Company, Inc.....	100.0% C	30
Cincinnati Bulk Terminals, Inc.....	100.0% C	31
Kanawha River Terminals, Inc.....	100.0% C	32
Diamond May Coal Company.....	100.0% C	33
Diamond May Mining Company.....	100.0% C	34
Kentucky May Mining Company.....	100.0% C	35
Little Black Mountain Coal Reserves, Inc.....	100.0% C	36
Dulcimer Land Company.....	100.0% P	37
Little Black Mountain Land Company.....	100.0% C	38
MEMCO Barge Line, Inc.....	100.0% C	39
Elmwood Marine Services, Inc.....	100.0% C	40

* : C=Corporation, P=Partnership, L=Limited Partnership, J=Joint Venture

** Limited Partnership

Florida Progress Corporation
Office of the Secretary
Organizational Information
of
Florida Progress Corporation
and
Subsidiaries
As of
December 31, 1997

Summary of Companies

Equity * Co.#

Florida Progress Corporation

Energy and Transportation Group

Progress Capital Holdings, Inc.			
Electric Fuels Corporation			
MEMCO Barge Line, Inc.			
Elmwood Marine Services, Inc.			
Conlease, Inc.....	100.0%	C	41
International Marine Terminals Partnership.....	33.3%	P	42
I.M.T. Land Corp.....	100.0%	C	43
Mesa Hydrocarbons, Inc.....	100.0%	C	44
Powell Mountain, Inc.....	100.0%	C	45
PMCC, Inc.....	100.0%	C	46
Powell Mountain Coal Company, Inc.....	100.0%	C	47
Murphy Land Company, Inc.....	100.0%	C	48
Progress Land Corporation.....	100.0%	C	49
Progress Materials, Inc.....	100.0%	C	50
Progress Metal Reclamation Company.....	100.0%	C	51
Progress Rail Services Corporation.....	100.0%	C	52
Chemetron - Railway Products, Inc.....	100.0%	C	53
FM Industries, Inc.....	100.0%	C	54
PRS International Sales Company, Inc.....	100.0%	C	55
Railcar, Ltd.....	100.0%	C	56
Grupo Fyl, S.A. de C.V.....	82.0%	C	57
Servicios Ferroviarios Progress, S. de R.L. de CV.	100.0%	C	58
Servicios Administrativos Fyl.....	100.0%	C	59
Southern Machine and Tool Company.....	100.0%	C	60

Utility Group

Florida Power Corporation.....	100.0%	C	61
--------------------------------	--------	---	----

* : C=Corporation, P=Partnership, L=Limited Partnership, J=Joint Venture

Analysis of Diversification Activity

New or Amended Contracts with Affiliated Companies

Company: Florida Power Corporation

For the Year Ended December 31, 1997

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)
None	

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

Company: *Florida Power Corporation*

For the Year Ended December 31, 1997

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.	\$280,582,129.43

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: FLORIDA POWER CORPORATION

For the Year Ended December 31, 1997

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

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
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	280,582,129.43
	Direct Billing	By invoice	P	234.10	52,952.73
	Dredging	By invoice	P	512.00	106,450.31
	Payroll Services, Employee Benefits, Corporate Aircraft, Outside Services, Expense Accounts, Computer Services, Freight, Computer Software	Service Agreement Effective 5/1/79	S	146.10	1,713,196.25
Florida Progress Corp.	Direct billing, corporate allocation	Not applicable	P	234.50	11,389,033.20
	Income tax deficiency (CSS for tax years 1991, 1992, 1993)	Not applicable	P	237.50 236.10	7,137,000.00

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: FLORIDA POWER CORPORATION

For the Year Ended December 31, 1997

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

(a) Enter name of affiliate.

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

(c) Enter contract or agreement effective dates.

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

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

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Florida Progress Corporation - cont'd	Federal/State/Intangible taxes	Not applicable	P	236.10/236.11/ 236.15/236.20	110,202,850.00
	Stock Dividend	Not applicable	P	238.10	192,429,808.67
	Employee benefits, computer processing, corporate aircraft, office supplies, outside services freight, computer equip. and software, insurance, aircraft allocation, expense accounts	Service Agreement effective 3/28/83	S	146.50	3,223,935.55
		Service Agreement effective 3/28/83	S	146.50	3,223,935.55
Mid-Continent Life Insurance Company	Third party checks	Not applicable	P	232.51	3,094.48
	Airfare for executive physical	Not applicable	P	926.50/588.00 524.00/506.00	375.50
	Payroll allocation, insurance allocation	Not applicable	S	146.82	36,183.04

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: FLORIDA POWER CORPORATION

For the Year Ended December 31, 1997

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

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Progress Capital Holdings	Payroll services, office supplies, corporate expenses allocation, short-term loans, expense accounts, outside services,	Service Agreement Effective 3/28/83	S	146.30	1,299,390.91
Progress Energy	Payroll services, lease payment, employee benefits	Service Agreement Effective 3/28/83	S	146.40	316,054.90
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	472,758.45
Progress Rail Services Company	Miscellaneous supplies	By invoice	P	123.01	31,506.00

Analysis of Diversification Activity

Employee Transfers

Company: **FLORIDA POWER CORPORATION**

For the Year Ended December 31, 1997

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

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
Florida Power Corp.	Progress Energy Corp.	Manager, Purchased Power	Manager, Project Development	Permanent
Florida Power Corp.	Florida Progress Corp.	Auditor	Auditor	Permanent
Florida Power Corp.	Florida Progress Corp.	Community Relations Coordinator	Manager, Office of CEO	Permanent
Florida Progress Corp.	Florida Power Corp.	Manager, Strategic Planning	Director, Risk Management	Permanent

Analysis of Diversification Activity
Contracts and Leases with Affiliated Companies

Company: FLORIDA POWER CORPORATION

For the Period: December 31, 1997

Provide a listing of all contracts and leases with affiliated companies and a synopsis of each contract including, at a minimum, the terms, price, quantity, amount, and duration.	
Name of Affiliated Company (a)	Synopsis of Contract (b)
Electric Fuels Corporation	<p>Coal Supply and Delivery Agreement for Crystal River Units 1 and 2 Original agreement dated 2/1/77; amended 10/26/77 and 11/5/93 The annual quantity of coal to be sold and delivered by Electric Fuels and to be purchased by Florida Power shall be 1,900,000 tons, of 2,000 pounds each, per calendar year, plus or minus fifteen percent (15%) per calendar year. Duration: Automatic 1 year renewals annually after 12/31/91 until canceled</p> <p>Coal Supply and Delivery Agreement for Crystal River Units 4 and 5 Original agreement dated 12/12/78; amended 11/5/93 The annual quantity of coal to be sold and delivered by Electric Fuels shall be the total coal requirements of Florida Power's Crystal River 4 & 5. The requirements shall not be less than one million (1,000,000) tons of coal per year. Duration: Remains in full force until 12/31/04, then automatic 1 year renewals until canceled</p> <p>Service Agreement dated 5/1/79 Services included barge cleaning, quality control, inspection of fuels, accounting, payroll, tax report preparation, auditing, and other areas</p>
Florida Progress Corporation (Also using this agreement as members of the Florida Progress family are Mid-Continent Life Insurance Company, Progress Capital Holdings, and Progress Energy	<p>Service Agreement dated 3/23/83 Services include insurance and property tax services, purchasing, accounting, payroll, employee benefits, tax report preparation, auditing, research and development, mail handling, printing and other areas</p>
Progress Materials, Inc.	<p>Fly Ash Marketing / Disposal Agreement Original agreement dated 11/18/87 for a period of 10 years; the agreement has been extended until the year 2005 PMI has the ability to maximize ash utilization, to minimize ash disposal, to reduce environmental concerns, to promote continuity and a fixed income for Florida Power. PMI has agreed to use these abilities for Florida Power. Price: CR 1 & 2 - \$1.00 per dry ton for 1st 100,000 tons per year; \$1.10 for any excess. CR 4 & 5 - \$1.10 per dry ton for 1st 200,000 tons per year; \$1.00 for any excess</p>

Analysis of Diversification Activity

Basis of Transfer Pricing and Cost Allocations for Affiliated Transactions

Company: FLORIDA POWER CORPORATION

For the Period: December 31, 1997

Provide a description, by type of transaction, of the bases of transfer prices (i.e. market, competitive bid, cost, cost plus), and cost allocations (direct charge, formula, etc.) and how the bases are determined.

Excluding tariffed transactions, the types of affiliated transactions to account for are:

1. Affiliated transfers of goods or services;
2. Affiliated cost allocations; and,
3. Affiliated transfers of assets or the right to use assets; i.e., real property, personal property, and intangible property such as: rights to access customer files, rights to computer software, pole attachment rights, copyrights and patent rights associated with utility company research and development.

Type of Transaction (a)	Transfer Price or Cost Allocation (b)	How Bases Are Determined (c)
Fuel	Direct charge	Cost plus
Aircraft	Direct bill for variable cost plus allocation of fixed based on usage.	Formula
Computer Services	Direct charge	Estimate employee time plus CPU processing cost
Treasury Services	Direct charge	Estimate employee time
Financial Reporting	Direct charge Equity formula	Estimate employee time Parent's company equity allocation percent
Risk Management	Direct Equity formula	Estimate employee time Parent's company equity allocation percent
Controller's Administration	Direct charge	Estimate employee time
Payroll	Direct charge	Number of employees
Tax Administration	Equity formula	Parent's company equity allocation percent
Trust Planning	Direct charge	Number of plan participants
Human Resources	Direct charge	Estimate employee time
Employee Benefits	Direct charge	Number of employees
Trust Investments	Equity formula Direct charge Direct charge	Parent's company equity allocation percent Number of plan participants - Savings & Pension
General Counsel	Direct charge	Estimate employee time
Investor Relations	Equity formula	Parent's company equity allocation percent

Affiliation of Officers and Directors

Company: **FLORIDA POWER CORPORATION**

For the Year Ended December 31, 1997

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. Critchfield	Chairman of the Board Florida Progress Corp.	Director	Barnett Banks, Inc. Jacksonville, FL.
W. D. Frederick, Jr.	D/B/A Frederick Enterprise Group	None	
M. P. Graney	Attorney, Simpson Thacher & Bartlett	None	
R. Korpan	Chairman of the Board Florida Power Corp.	Director	BayCare Health System 17757 WS 19 N., Ste. 100 Clearwater, FL 33764
		Director	Morton Plant Hospital P. O. Box 210 Clearwater, FL 34617
		Director	SunTrust Bank, Tampa Bay P. O. Box 3303 Tampa, FL 33601
		Director	National Association of Manufacturers 1331 Pennsylvania Avenue N.W. Washington, DC 20004
		President	Local Chapter of the Florida Sheriff's Youth Ranch Board of Associates 3180 County Road 102 Safety Harbor, FL 34695
F. C. Logan	Attorney at Law	Chairman/Trustee	Morton Plant Mease Health Care 601 Main Street Dunedin, FL 34697
		Trustee/President	Performing Arts Center Foundation, Inc. 1111 McMullen Booth Road Clearwater, FL 34619

Affiliation of Officers and Directors

Company: **FLORIDA POWER CORPORATION**

For the Year Ended December 31, 1997

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
F. C. Logan (cont)		Partner	Seminole Venture Partnership P. O. Box 2951 Orlando, FL 32802
C. V. McKee	Chairman & CEO McKee Communications, Inc.	Director	Barnett Banks, Inc. Jacksonville, FL
		President	Communications, Consulting & Marketing 2701 North Rocky Point Dr., Suite 630 Tampa, FL 33607
		President	McKee Acquisition Corp.
		President	McKee Communications Florida
		President	McKee Holdings, Inc.
		President	McKee Foundation 2701 North Rocky Point Dr., Suite 630 Tampa, FL 33607
V. J. Naimoli	Chairman, President, CEO Anchor Industries Int'l, Inc.	Director	American Heritage Life Insurance Co.
		Director	Checkers Drive-In Restaurants, Inc. 600 Cleveland St. Clearwater, FL
		Managing General Partner & CEO	Tampa Bay Devil Rays, Ltd. Major League Baseball Club St. Petersburg, FL
		Director Director	Russell Stanley Corp. Simplicity Pattern Company 2502 North Rocky Point Drive #960 Tampa, FL 33607
R. A. Nunis	Chairman Walt Disney Attractions	None	
C. B. Reed	Chancellor of the State University System of FL	None	

Affiliation of Officers and Directors

Company: *FLORIDA POWER CORPORATION*

For the Year Ended December 31, 1997

For each of the officials named in Part I of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part I 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. H. Richardson	President & CEO Florida Power Corporation	Director	Echelon International Corp. Barnett Tower One Progress Plaza St. Petersburg, FL 33701
J. D. Ruffier	General Partner Sunshine Cafes	None	
R. T. Stuart, Jr.	Ranching	None	
J. G. Wittner	President, Wittner & Co. (and affiliated companies)	Director	Raymond James Bank, FSB 800 Carillon Parkway St. Petersburg, FL
		Director	Checkers Drive-In Restaurants, Inc. 600 Cleveland St. Clearwater, FL
R. A. Anderson	Senior VP Energy Supply Florida Power Corporation	None	
J. B. Case	Senior VP Energy Solutions Florida Power Corporation	None	
M. B. Foley, Jr.	Senior VP Energy Delivery Florida Power Corporation	Director	Abilities of Florida 2735 Whitney Road Clearwater, FL 34618-4010
J. A. Hancock	Senior VP Energy Supply Florida Power Corporation	Partner	Shiloh Investment Club 1333 Indian Rocks Road Belleair, FL 34616-1057
J. R. Heinicka	Senior VP & CFO Florida Power Corporation	None	
K. E. Armstrong	Vice President & General Counsel Florida Power Corporation	Director	Assets Team Management, Inc. 18952 MacArthur Blvd. Suite 330 Irvine, CA 92612

Affiliation of Officers and Directors

Company: *FLORIDA POWER CORPORATION*

For the Year Ended December 31, 1997

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
P. A. Blizzard	VP Administration Energy Supply Florida Power Corporation	Board Member	Florida Humanities Council 1514 1/2 8th Avenue Tampa, FL 33605
		Board Member	Pinellas Workforce Development Board 13770 58th St. N. Suite 312 Clearwater, FL 34620
		Board Member	FL Chamber of Commerce Foundation 136 Bronough Street Tallahassee, FL 32302-3309
G. L. Campbell	VP Public Affairs Florida Power Corporation	Partner	Shiloh Investment Club 1333 Indian Rocks Rd. Belleair, FL 34616-1057
R. R. Champion	VP Strategic Planning & Corporate Relations Florida Power Corporation	None	
J. P. Cowan	VP Nuclear Operations Florida Power Corporation	None	
P. Dagostino	VP Bulk Power Delivery Florida Power Corporation	Director	SunTrust Bank, Central Florida N.A. 201 N. New York Ave. Winter Park, FL 32789
W. C. Forehand	VP Energy Distribution Florida Power Corporation	Director	Amsouth Bank P. O. Box 588001 Orlando, FL 32858
		Trustee	Orlando Science Center 777 E. Princeton Street Orlando, FL 32803
		Director	Greater Orlando Chamber of Commerce 75 S. Ivanhoe Boulevard Orlando, FL 32802-1234

Affiliation of Officers and Directors

Company: **FLORIDA POWER CORPORATION**

For the Year Ended December 31, 1997

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
W. G. Kelley	VP Human Resources Florida Power Corporation	None	
D. L. Miller	VP Corporate Services Florida Power Corporation	None	
J. Scardino, Jr.	Vice President & Controller Florida Power Corporation	Member Rep.	Energy Insurance Mutual Bayport Plaza, Suite 550 6200 Courtney Campbell Causeway Tampa, FL 33607
		Member Rep.	Nuclear Electric Insurance Ltd. 1201 Market Street, Suite 1200 Wilmington, DE 19801
A. D. Sciarrotta	VP Information Technology Florida Power Corporation	None	
J. V. Smallwood	Vice President & Treasurer Florida Power Corporation	None	
K. M. Haley	Secretary Florida Power Corporation	None	
R. E. Gaddy	Assistant General Counsel Florida Power Corporation	Director	PARC 3190 Tyrone Blvd. N. St. Petersburg, FL 33710-2919
Douglas E. Wentz	Assistant Secretary Florida Power Corporation	None	
K. E. McDonald	Assistant Treasurer Florida Power Corporation	None	
P. A. Saari	Assistant Treasurer Florida Power Corporation	None	

Business Contracts with Officers, Directors and Affiliates

Company: *FLORIDA POWER CORPORATION*

For the Year Ended December 31, 1997

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
J. B. Critchfield C. V. McKee	Barnett Banks, Inc. Jacksonville, FL	\$67,500,000.00	Line of Credit
R. Korpan	Morton Plant Hospital P. O. Box 210 Clearwater, FL 34617	\$1,235.00	Motor efficiency rebate
	Morton Plant Foundation	\$31,000.00	Donation, corporate sponsor fund-raiser
	National Association of Manufacturers 1331 Pennsylvania Ave. NW Washington, DC 20004	\$650.00	Conference fees
	SunTrust Bank, Tampa Bay P. O. Box 3303 Tampa, FL 33601	\$100,000,000.00	Line of Credit
V. J. Naimoli	Tampa Bay Devil Rays St. Petersburg, FL	\$24,024.24	Season tickets
R. A. Nunis	Walt Disney Attractions	\$204,517.61	Lease payments, property tax, land lease agreement
J. H. Richardson	Echelon International Corp. Barnett Tower One Progress Plaza St. Petersburg, FL 33701	\$255,820.20	Rents, taxes, groundskeeping
M. B. Foley, Jr.	Abilities of Florida 2735 Whitney Road Clearwater, FL 34618-4010	\$9,170.00	Pledge, corporate sponsorship, lighting rebates

Business Contracts with Officers, Directors and Affiliates

Company: *FLORIDA POWER CORPORATION*

For the Year Ended December 31, 1997

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
P. A. Blizzard	FL Chamber of Commerce 136 Bronough Street Tallahassee, FL 32302-3309	\$27,334.00	Donations, sponsorships
W. C. Forehand	Orlando Schiece Center 777 E. Princeton Street Orlando, FL 32803	\$53,405.00	Partnership contribution, donations
	Greater Orlando Chamber of Commerce 75 S. Ivanhoe Boulevard Orlando, FL 32802-1234	\$15,478.84	Membership dues, sponsorships
J. Scardino, Jr.	Energy Insurance Mutual Bayport Plaza, Suite 550 6200 Courtney Campbell Causeway, Tampa, FL	\$578,461.00	Excess liability insurance
	Nuclear Electric Insurance 1201 Market Street Wilmington, DE 19801	\$2,984,055.00	Insurance premiums
R. E. Gaddy	PARC 3190 Tyrone Blvd. N. St. Petersburg, FL 33710	\$4,012.00	Fund raiser

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

Company: Florida Power Corporation

For the Year Ended December 31, 1997

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)	\$2,203,379,842	\$	\$2,203,379,842	\$2,203,379,842	\$	\$2,203,379,842	\$0
2	Sales for Resale (447)	154,272,679	(154,272,679)	0	154,272,679	(154,272,679)	0	0
3	Total Sales of Electricity	2,357,652,521		2,203,379,842	2,357,652,521		2,203,379,842	0
4	Provision for Rate Refunds (449.1)	(3,547,818)	3,547,818	0	(3,547,818)	3,547,818	0	0
5	Total Net Sales of Electricity	2,354,104,703		2,203,379,842	2,354,104,703		2,203,379,842	0
6	Total Other Operating Revenues (450-456)	94,330,941		94,330,941	94,330,942		94,330,942	(1)
7	Other (Specify) Unbilled Revenue - Wholesale		(1,166,468)	(1,166,468)		(1,166,468)	(1,166,468)	0
8	Wheeling Revenue - Wholesale		(17,070,768)	(17,070,768)		(17,070,768)	(17,070,768)	0
9	Load Mgmt/Demand Capacity Credits (A)		(53,161,811)	(53,161,811)		(53,161,811)	(53,161,811)	0
10	Total Gross Operating Revenues	\$2,448,435,644	(\$222,123,908)	\$2,226,311,736	\$2,448,435,645	(\$222,123,908)	\$2,226,311,737	(\$1)

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.

R:\AMARTINZ\HUGHES\REGACCTG\DIVER453.XLS