

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

PROGRESS ENERGY FLORIDA

DOCKET NO. 090079-EI

**MINIMUM FILING REQUIREMENTS
SECTION E - RATE SCHEDULES**

JURISDICTIONAL SEPARATION STUDY

PROJECTED TEST YEAR 2010



DOCUMENT NUMBER - DATE

02439 MAR 20 8

FPSC-COMMISSION CLERK

***Florida Power Corporation
Jurisdictional Separation Study
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I. JURISDICTIONAL SEPARATED COST DATA

<i><u>Schedule</u></i>	<i><u>Description</u></i>
<i>1</i>	<i>Summary Jurisdictional Rate Base, Revenues, Operating Expenses, & Return</i>
<i>2</i>	<i>Details of 'Electric Plant in Service'</i>
<i>3</i>	<i>Details of 'Accumulated Depreciation'</i>
<i>4</i>	<i>Details of 'Net Electric Plant'</i>
<i>5</i>	<i>Details of 'Other Rate Base Items'</i>
<i>6</i>	<i>Details of 'Operation & Maintenance Expense'</i>
<i>7</i>	<i>Details of 'Depreciation & Amortization Expense'</i>
<i>8</i>	<i>Details of 'Taxes Other than Income'</i>
<i>9</i>	<i>Details of 'State & Federal Income Taxes' Based on Cost of Service</i>
<i>10</i>	<i>Details of 'Other Operating Revenues'</i>
<i>11</i>	<i>Components of 'Cost of Capital'</i>
<i>12</i>	<i>Summary of 'Input Allocation Factors'</i>
<i>13</i>	<i>Summary of 'Derived Allocation Factors'</i>
<i>14</i>	<i>Details of 'State & Federal Income Taxes' Based on Present Revenues</i>

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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
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<u>SUMMARY OF RESULTS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>RATE BASE</u>				
2 GROSS ELECTRIC PLT IN SERVICE	GP11	11,775,546	10,381,339	1,394,207
3 TOTAL DEPRECIATION RESERVE	DR11	-5,038,904	-4,437,117	-601,787
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>445,513</u>	<u>294,393</u>	<u>151,120</u>
5 TOTAL RATE BASE	RB91	7,182,155	6,238,615	943,540
6 <u>OPERATING EXPENSES</u>				
7 TOTAL O & M EXPENSE	OM31	868,158	721,494	146,664
8 TOTAL DEPRECIATION EXPENSE	DE41	402,973	357,871	45,102
9 TOTAL OTHER TAX & MISC EXPENSE	L591	141,814	124,431	17,383
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-2,862</u>	<u>-2,523</u>	<u>-339</u>
11 TOTAL OP EXP EX INC & REV TAX	OP61	1,410,083	1,201,273	208,810
12 NET FED INCOME TAX ALLOWABLE	I879	231,833	201,199	30,634
13 NET STATE INCOME TAX ALLOWABLE	J979	39,088	33,930	5,158
14 <u>REVENUE TAX</u>	L033	<u>6,937</u>	<u>6,937</u>	<u>0</u>
15 TOTAL OPERATING EXPENSE	OPEX	1,687,941	1,443,339	244,602
16 RETURN ON RATE BASE	R751	661,476	574,576	86,900
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-73,141</u>	<u>-69,452</u>	<u>-3,689</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	2,276,276	1,948,463	327,813
19 <u>PRESENT CLASS REVENUES</u>	R602		<u>1,448,466</u>	
20 EXCESS REVENUES	XREV		-499,997	
21 TOTAL RETURN EARNED	RETE		268,546	
22 RATE OF RETURN EARNED	RORE		0.04305	

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>				
2	BASE P100 K200	4,530,294	4,007,589	522,705
3	INTERMEDIATE P102 K202	356,042	206,878	149,164
4	PEAKING P104 K204	540,379	494,555	45,824
5	<u>D.A. WHOLESALE (TALLAHASSEE) P106 K500</u>	<u>9,026</u>	<u>0</u>	<u>9,026</u>
6	PRODUCTION PLANT IN SERVICE P121	5,435,741	4,709,022	726,719
<u>7 TRANSMISSION PLANT</u>				
8	GEN. STEP-UP XFMR - BASE T100 K200	57,900	51,219	6,681
9	GEN. STEP-UP XFMR - INTERM T102 K202	3,046	1,770	1,276
10	GEN. STEP-UP XFMR - PEAKING T104 K204	17,592	16,100	1,492
11	TRANSMISSION T106 K220	1,736,237	1,174,200	562,037
12	DISTRIBUTION T108 K240	22,104	22,021	83
13	<u>D.A. WHOLESALE T110 K500</u>	<u>42,633</u>	<u>0</u>	<u>42,633</u>
14	TRANSMISSION PLANT IN SERVICE T121	1,879,512	1,265,310	614,202
15	TOTAL PROD & TRANS PLANT PT21	7,315,253	5,974,332	1,340,921
<u>16 DISTRIBUTION PLANT</u>				
17	PRIMARY D100 K240	1,749,554	1,742,976	6,578
18	SECONDARY D102 K242	1,202,278	1,202,278	0
19	SERVICES D104 K244	501,330	501,330	0
20	METERS D106 K246	127,325	124,309	3,016
21	LIGHTING FACILITIES D108 K248	376,421	376,421	0
22	<u>IS CONTROL EQUIPMENT D110 K252</u>	<u>2,250</u>	<u>2,220</u>	<u>30</u>
23	DISTRIBUTION PLANT IN SERVICE D141	3,959,158	3,949,534	9,624
24	TOTAL TRANS & DIST PLANT TD21	5,838,670	5,214,844	623,826
25	TOTAL GROSS PTD PLANT PD21	11,274,411	9,923,866	1,350,545
<u>26 GENERAL & INTANGIBLE PLANT</u>				
27	LABOR RELATED G100 K627	575,512	504,670	70,842
28	RETAIL CUSTOMER RELATED (CSS) G102 K400	78,081	78,081	0
29	DISTRIBUTION PRIMARY RELATED G106 K240	70,501	70,236	265
30	<u>ADJ D-CAPITAL LEASES G108 K627</u>	<u>-222,959</u>	<u>-195,514</u>	<u>-27,445</u>
31	GENERAL PLANT IN SERVICE G121	501,135	457,473	43,662
32	GROSS ELECTRIC PLT IN SERVICE GP11	11,775,546	10,381,339	1,394,207

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<u>DEPRECIATION RESERVE</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
<u>1 PRODUCTION PLANT</u>				
2	BASE P150 P100	1,963,656	1,737,090	226,566
3	INTERMEDIATE P152 P102	356,124	206,926	149,198
4	PEAKING P154 P104	341,811	312,826	28,985
5	D.A. WHOLESALE (TALLAHASSEE) P156 P106	1,142	0	1,142
6	<u>ADJ C- WHLS UNFUNDED NUC DECOM</u> P158 K500	<u>-2,286</u>	<u>0</u>	<u>-2,286</u>
7	TOTAL PROD DEPREC RESERVE P171	2,660,447	2,256,842	403,605
<u>8 TRANSMISSION PLANT</u>				
9	GEN. STEP-UP XFMR - BASE T150 T100	20,338	17,991	2,347
10	GEN. STEP-UP XFMR - INTERMED T152 T102	1,302	757	545
11	GEN. STEP-UP XFMR - PEAKING T154 T104	4,884	4,470	414
12	TRANSMISSION T156 T106	503,124	340,258	162,866
13	DISTRIBUTION T158 T108	6,158	6,135	23
14	<u>D.A. WHOLESALE</u> T160 T110	<u>11,877</u>	<u>0</u>	<u>11,877</u>
15	TOTAL TRANS DEPREC RESERVE T171	547,683	369,611	178,072
<u>16 DISTRIBUTION PLANT</u>				
17	PRIMARY D150 D100	633,695	631,312	2,383
18	SECONDARY D152 D102	505,929	505,929	0
19	SERVICES D154 D104	170,146	170,146	0
20	METERS D156 D106	10,089	9,850	239
21	LIGHTING FACILITIES D158 D108	243,193	243,193	0
22	<u>IS CONTROL EQUIPMENT</u> D160 D110	<u>900</u>	<u>888</u>	<u>12</u>
23	TOTAL DISTRIB DEPREC RESERVE D191	1,563,952	1,561,318	2,634
<u>24 GENERAL & INTANGIBLE PLANT</u>				
25	LABOR RELATED G150 G100	139,931	122,706	17,225
26	RETAIL CUSTOMER RELATED (CSS) G152 G102	60,113	60,113	0
27	<u>DISTRIBUTION PRIMARY RELATED</u> G156 G106	<u>66,778</u>	<u>66,527</u>	<u>251</u>
28	TOTAL GENERAL DEPREC RESERVE G171	266,822	249,346	17,476
29	TOTAL DEPRECIATION RESERVE DR11	5,038,904	4,437,117	601,787

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<u>NET ELECTRIC PLANT</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>				
2	PRODUCTION PLANT IN SERVICE P121	5,435,741	4,709,022	726,719
3	<u>TOTAL PROD DEPREC RESERVE P171</u>	<u>-2,660,447</u>	<u>-2,256,842</u>	<u>-403,605</u>
4	NET PRODUCTION PLANT P221	2,775,294	2,452,180	323,114
<u>5 TRANSMISSION PLANT</u>				
6	TRANSMISSION PLANT IN SERVICE T121	1,879,512	1,265,310	614,202
7	<u>TOTAL TRANS DEPREC RESERVE T171</u>	<u>-547,683</u>	<u>-369,611</u>	<u>-178,072</u>
8	NET TRANSMISSION PLANT T221	1,331,829	895,699	436,130
<u>9 DISTRIBUTION PLANT</u>				
10	DISTRIBUTION PLANT IN SERVICE D141	3,959,158	3,949,534	9,624
11	<u>TOTAL DISTRIB DEPREC RESERVE D191</u>	<u>-1,563,952</u>	<u>-1,561,318</u>	<u>-2,634</u>
12	NET DISTRIBUTION PLANT D241	2,395,206	2,388,216	6,990
13	NET PTD PLANT NT31	6,502,329	5,736,095	766,234
14	NET TRANS & DIST PLANT NT21	3,727,035	3,283,915	443,120
<u>15 GENERAL & INTANGIBLE PLANT</u>				
16	GENERAL PLANT IN SERVICE G121	501,135	457,473	43,662
17	<u>TOTAL GENERAL DEPREC RESERVE G171</u>	<u>-266,822</u>	<u>-249,346</u>	<u>-17,476</u>
18	NET GENERAL & INTANG PLANT G221	234,313	208,127	26,186
19	NET ELECTRIC PLANT IN SERVICE NP21	6,736,642	5,944,222	792,420

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>				
<u>2 ADDITIVE ADJUSTMENTS</u>				
<u>3 PLANT HELD FOR FUTURE USE</u>				
4	TRANSMISSION V224 T106	28,865	19,521	9,344
5	DISTRIBUTION V226 D100	6,225	6,202	23
6	TOTAL LAND HELD FOR FUTURE USE V233	35,090	25,723	9,367
<u>7 CONSTRUCTION WORK IN PROGRESS</u>				
8	PRODUCTION - BASE V234 P100	611,872	541,274	70,598
9	PRODUCTION - INTERMEDIATE V236 P102	1,404	816	588
10	PRODUCTION - PEAKING V238 P104	2,331	2,133	198
11	TRANSMISSION V240 T106	188,909	127,757	61,152
12	DISTRIBUTION V242 D141	36,224	36,136	88
13	GENERAL PLANT V244 G100	46,471	40,751	5,720
14	ADJ B-ELIGIBLE/AFUDC PROD BASE V246 P100	-570,622	-504,784	-65,838
15	ADJ B-ELIGIBLE/AFUDC TRANSM V248 T106	-137,423	-92,938	-44,485
16	TOTAL RATE BASE CWIP V255	179,166	151,145	28,021
17	TOTAL ADDITIVE ADJUSTMENTS V289	214,256	176,868	37,388
18	NET ORIGINAL COST RATE BASE RB21	6,950,898	6,121,090	829,808
<u>19 WORKING CAPITAL</u>				
<u>20 MATERIALS AND SUPPLIES</u>				
<u>21 FUEL SUPPLIES</u>				
22	AMOUNT ALLOCABLE W630 K697	500,004	414,242	85,762
23	D.A. WHOLESALE (TALLAHASSEE) W632 K500	2,248	0	2,248
24	TOTAL FUEL STOCKS W641	502,252	414,242	88,010
<u>25 PLANT MATERIALS & SUPPLIES</u>				
26	AMOUNT ALLOCABLE W642 GP19	249,252	219,741	29,511
27	TOTAL PLANT MATERIALS & SUPPL W659	249,252	219,741	29,511
28	TOTAL MATERIALS & SUPPLIES W661	751,504	633,983	117,521
<u>29 PREPAYMENTS & OTHER W.C. ITEMS</u>				
30	TOTAL PREPAYMENTS W670 PD29	7,523	6,622	901
31	TOTAL W687	7,523	6,622	901
<u>32 OTHER WORKING CAPITAL</u>				
33	ADJ A-GAIN/LOSS SALE PROPERTY W696 GP19	-7,708	-6,795	-913
34	ADJ D-CAPITAL LEASES W698 OM39	223,556	185,789	37,767
35	TOTAL W705	215,848	178,994	36,854

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	TOTAL WORKING CASH	W721 215,848	178,994	36,854
2	<u>MISCELLANEOUS WORKING CAPITAL</u>			
3	WTD O&M EXP	W730 OM39 -401,357	-333,553	-67,804
4	DA RETAIL	W732 K400 -371,308	-371,308	0
5	DA WHLSE	W734 K500 26,260	0	26,260
6	<u>ADJ E - RETAIL RATE CASE EXP</u>	W736 K400 2,787	2,787	0
7	TOTAL MISC WORK CAPITAL	W747 -743,618	-702,074	-41,544
8	TOTAL WORKING CAPITAL	WC71 231,257	117,525	113,732
9	<u>PRELIMINARY SUMMARY</u>			
10	TOTAL ADDITIVE ADJUSTMENTS	V289 214,256	176,868	37,388
11	<u>TOTAL WORKING CAPITAL</u>	WC71 231,257	117,525	113,732
12	TOTAL RATE BASE ADJUSTMENTS	RB71 445,513	294,393	151,120
13	<u>RATE BASE CALCULATION</u>			
14	NET ELECTRIC PLANT IN SERVICE	NP21 6,736,642	5,944,222	792,420
15	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71 445,513	294,393	151,120
16	TOTAL RATE BASE	RB91 7,182,155	6,238,615	943,540
17	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210
18	RETURN ON RATE BASE	R751 661,476	574,576	86,900

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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION O & M</u>				
<u>2 PRODUCTION O&M- ENERGY RELATED</u>				
3	NON-RECV FUEL - ALLOCABLE P302 K306	7,411	7,025	386
4	DA WHOLESALE (STRATIFIED) P304 K500	17,395	0	17,395
5	DA WHOLESALE (TALLAHASSEE) P306 K500	342	0	342
6	DA RETAIL P308 K400	2,600	2,600	0
7	<u>AMOUNT ALLOCABLE P310 K306</u>	<u>108,309</u>	<u>102,665</u>	<u>5,644</u>
8	TOTAL ENERGY RELATED P341	136,057	112,290	23,767
<u>9 PRODUCTION O&M- DEMAND RELATED</u>				
10	DA WHLSE - PURCH PWR P350 K500	51,676	0	51,676
11	BASE P352 P100	105,176	93,041	12,135
12	INTERMEDIATE P354 P102	12,455	7,237	5,218
13	PEAKING P356 P104	26,513	24,265	2,248
14	<u>DA WHOLESALE (TALLAHASSEE) P360 K500</u>	<u>945</u>	<u>0</u>	<u>945</u>
15	TOTAL DEMAND RELATED P391	196,765	124,543	72,222
16	TOTAL PRODUCTION O & M P451	332,822	236,833	95,989
<u>17 TRANSMISSION O & M</u>				
18	GEN. STEP-UP XFMR - BASE T300 T100	1,255	1,110	145
19	GEN. STEP-UP XFMR - INTERMED T302 T102	66	38	28
20	GEN. STEP-UP XFMR - PEAKING T304 T104	381	349	32
21	TRANSMISSION T306 T106	42,208	28,545	13,663
22	DISTRIBUTION T308 T108	487	485	2
23	<u>DA WHOLESALE T310 K500</u>	<u>939</u>	<u>0</u>	<u>939</u>
24	TOTAL TRANSMISSION O & M T341	45,336	30,527	14,809
<u>25 DISTRIBUTION O & M</u>				
26	PRIMARY D300 D100	67,314	67,061	253
27	SECONDARY D302 D102	36,504	36,504	0
28	SERVICES INCL RECON & DISCON D304 D104	25,667	25,667	0
29	METERS D306 D106	1,741	1,700	41
30	LIGHTING FACILITIES D308 D108	13,599	13,599	0
31	<u>IS CONTROL EQUIPMENT D310 D110</u>	<u>101</u>	<u>100</u>	<u>1</u>
32	TOTAL DISTRIBUTION O & M D341	144,926	144,631	295
<u>33 CUSTOMER ACCOUNTING</u>				
34	METER READING C300 K410	3,322	3,256	66
35	CUSTOMER RECORDS C302 K412	15,078	15,078	0
36	BILLING C304 K414	15,227	15,038	189
37	SERVICE WORK FOR CONP C306 K244	6,743	6,743	0
38	<u>UNCOLLECTIBLES C308 K400</u>	<u>13,815</u>	<u>13,815</u>	<u>0</u>
39	TOTAL CUSTOMER ACCOUNTING EXP C317	54,185	53,930	255
<u>40 CUSTOMER SERVICE & INFORMATION</u>				

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			TOTAL	TOTAL	ALL
<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>		<u>ELECTRIC</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1	<u>TOTAL</u>	C320 K400	2,448	2,448	0
2	TOTAL CUSTOMER SERVICE & INFO	C329	2,448	2,448	0
3	<u>SALES</u>				
4	TOTAL	S300 K400	1,688	1,688	0
5	<u>ADJ L-ECONOMIC DEVELOPMENT</u>	S302 K400	-36	-36	0
6	TOTAL SALES EXPENSE	S317	1,652	1,652	0
7	<u>ADMINISTRATIVE & GENERAL</u>				
8	PRODUCTION - BASE RELATED	A300 P100	-210	-186	-24
9	DISTRIBUTION PLANT RELATED	A304 D141	14,821	14,785	36
10	GROSS PLANT RELATED	A306 GP19	6,313	5,566	747
11	LABOR RELATED	A308 K627	266,959	234,098	32,861
12	DA WHOLESALE	A310 K500	2,298	0	2,298
13	ADJ E - RETAIL RATE CASE EXP	A314 K400	1,394	1,394	0
14	ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-3,565	-3,126	-439
15	ADJ J-INTEREST TAX DEFICIENCY	A320 GP19	2,667	2,351	316
16	ADJ K-IMAGE BLDG ADVERTISING	A322 K627	-3,863	-3,387	-476
17	<u>ADJ M-INDUSTRY ASSOC DUES</u>	A324 K627	-25	-22	-3
18	TOTAL ADMINISTRATIVE & GENERAL	A337	286,789	251,473	35,316
19	TOTAL O & M EXPENSE	OM31	868,158	721,494	146,664

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<u>DEPRECIATION EXPENSE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION DEPRECIATION</u>				
2	BASE P460 P100	157,439	139,274	18,165
3	INTERMEDIATE P462 P102	15,810	9,186	6,624
4	PEAKING P464 P104	21,137	19,345	1,792
5	<u>D.A. WHOLESALE (TALLAHASSEE) P466 K500</u>	<u>72</u>	<u>0</u>	<u>72</u>
6	TOTAL PRODUCTION DEPREC EXP P481	194,458	167,805	26,653
<u>7 TRANSMISSION DEPRECIATION</u>				
8	GEN. STEP-UP XFMR - BASE T460 T100	1,040	920	120
9	GEN. STEP-UP XFMR - INTERMED T462 T102	55	32	23
10	GEN. STEP-UP XFMR - PEAKING T464 T104	316	289	27
11	TRANSMISSION T466 T106	43,022	29,095	13,927
12	DISTRIBUTION T468 T108	916	913	3
13	<u>D.A. WHOLESALE T470 T110</u>	<u>1,766</u>	<u>0</u>	<u>1,766</u>
14	TOTAL TRANS DEPREC EXP T481	47,115	31,249	15,866
<u>15 DISTRIBUTION DEPRECIATION</u>				
16	PRIMARY D460 D100	54,850	54,644	206
17	SECONDARY D462 D102	45,207	45,207	0
18	SERVICES D464 D104	14,277	14,277	0
19	METERS D466 D106	11,121	10,858	263
20	LIGHTING FACILITIES D468 D108	17,539	17,539	0
21	<u>IS CONTROL EQUIPMENT D470 D110</u>	<u>68</u>	<u>67</u>	<u>1</u>
22	TOTAL DIST DEPREC EXPENSE D481	143,062	142,592	470
<u>23 GENERAL DEPRECIATION</u>				
24	LABOR RELATED G460 G100	17,144	15,034	2,110
25	RETAIL CUSTOMER RELATED (CSS) G462 G102	282	282	0
26	<u>DISTRIBUTION PRIMARY RELATED G466 G106</u>	<u>912</u>	<u>909</u>	<u>3</u>
27	TOTAL GENERAL DEPREC EXPENSE G481	18,338	16,225	2,113
28	TOTAL DEPRECIATION EXPENSE DE41	402,973	357,871	45,102

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		TOTAL	TOTAL	ALL	
<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>ELECTRIC</u>	<u>AT ISSUE</u>	<u>OTHER</u>	
<u>1 TAXES OTHER THAN INC & REV</u>					
<u>2 REAL ESTATE & PROPERTY TAX</u>					
3	PRODUCTION BASE	L500 K200	56,133	49,656	6,477
4	PRODUCTION INTERMEDIATE	L502 K202	3,533	2,053	1,480
5	PRODUCTION PEAKING	L504 K204	5,364	4,909	455
6	TRANSMISSION	L506 K220	18,056	12,211	5,845
7	DISTRIBUTION PRIMARY	L508 K240	19,068	18,996	72
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	18,501	18,501	0
9	DISTRIBUTION METERING	L514 K246	1,259	1,229	30
10	LABOR RELATED	L516 K627	2,199	1,928	271
11	<u>D.A. WHOLESALE (TALLAHASSEE)</u>	L518 K500	89	0	89
12	TOTAL REAL EST & PROP TAX	L521	124,202	109,483	14,719
<u>13 PAYROLL TAX</u>					
14	TOTAL	L530 K627	21,646	18,982	2,664
15	TOTAL PAYROLL TAX	L551	21,646	18,982	2,664
<u>16 REVENUE TAXES</u>					
17	TOTAL	L560 K400	237,164	237,164	0
18	ADJ H-FRANCH FEES & GRT	L562 K400	-236,041	-236,041	0
19	RAF CALCULATED ON PRES CL REV	L564 K400	-1,043	-1,043	0
20	<u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 K400	-4,114	-4,114	0
21	TOTAL REVENUE TAXES	L581	-4,034	-4,034	0
22	TOTAL OTHER TAX & MISC EXPENSE	L591	141,814	124,431	17,383
<u>23 OTHER TAXES & MISC EXPENSES</u>					
24	<u>ADJ A-GAIN/LOSS SALE PROPERTY</u>	M600 GP19	-2,862	-2,523	-339
25	MISC ALLOWABLE EXPENSES	M621	-2,862	-2,523	-339
<u>26 PRELIMINARY SUMMARY</u>					
27	TOTAL O & M EXPENSE	OM31	868,158	721,494	146,664
28	TOTAL DEPRECIATION EXPENSE	DE41	402,973	357,871	45,102
29	TOTAL OTHER TAX & MISC EXPENSE	L591	141,814	124,431	17,383
30	<u>MISC ALLOWABLE EXPENSES</u>	M621	-2,862	-2,523	-339
31	TOTAL OP EXP EX INC & REV TAX	OP61	1,410,083	1,201,273	208,810

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 FEDERAL INCOME TAX</u>				
<u>2 FED INC TAX DEDUCTIONS</u>				
<u>3 INTEREST</u>				
4	TOTAL	Y760 RB91 295,423	256,612	38,811
5	<u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91 -90,082	-78,248	-11,834
6	TOTAL OTHER INTEREST EXPENSE	Y781 205,341	178,364	26,977
7	TOTAL INTEREST EXPENSE	Y783 205,341	178,364	26,977
<u>8 ADDITIONS</u>				
9	PERMANENT DIFF - FED & STATE	Y824 GP19 -16,331	-14,397	-1,934
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19 -25	-22	-3
11	<u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19 -123,672	-109,029	-14,643
12	TOTAL ADDITIONS	Y861 -140,028	-123,448	-16,580
13	NET DEDUCTIONS AND ADDITIONS	Y871 345,369	301,812	43,557
<u>14 FEDERAL INCOME TAX ADJUSTMENTS</u>				
<u>15 FED PROV DEF INC TAX</u>				
16	<u>NET FED DEFERRED INC TAX</u>	Z760 GP19 39,580	34,894	4,686
17	TOTAL FED PROV DEF IT	Z781 39,580	34,894	4,686
<u>18 INVESTMENT TAX CREDITS</u>				
<u>19 AMORTIZED INV TAX CREDIT</u>				
20	<u>AMORTIZATION</u>	Z804 GP19 1,755	1,547	208
21	TOTAL AMORTIZED ITC	Z813 1,755	1,547	208
<u>22 PRELIMINARY SUMMARY</u>				
23	TOTAL FED PROV DEF IT	Z781 39,580	34,894	4,686
24	<u>TOTAL AMORTIZED ITC</u>	Z813 -1,755	-1,547	-208
25	TOTAL FEDERAL TAX ADJUSTMENTS	Z863 37,825	33,347	4,478
<u>26 FEDERAL INCOME TAX COMPUTATION</u>				
27	RETURN ON RATE BASE	R751 661,476	574,576	86,900
28	NET DEDUCTIONS AND ADDITIONS	Y871 -345,369	-301,812	-43,557
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863 37,825	33,347	4,478
30	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911 6,368	5,614	754
31	BASE FOR FIT COMPUTATION	I865 360,300	311,725	48,575
32	FIT FACTOR K190/(1-K190)	I867		0.53846
33	PRELIM FEDERAL INCOME TAX	I869 194,008	167,852	26,156
34	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863 37,825	33,347	4,478
35	NET FED INCOME TAX ALLOWABLE	I879 231,833	201,199	30,634

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>FEDERAL INCOME TAX PAYABLE</u>				
2 <u>PRELIM FEDERAL INCOME TAX</u>	I869	194,008	167,852	26,156
3 <u>NET FED INCOME TAX PAYABLE</u>	I889	194,008	167,852	26,156
4 <u>STATE INCOME TAX</u>				
5 <u>DEDUCTIONS IN ADDITION TO Y871</u>				
6 <u>REMOVE FEDERAL TIMING DIFF</u>	Y890 GP19	-123,672	-109,029	-14,643
7 <u>STATE TEMPORARY DIFFERENCES</u>	Y892 GP19	115,788	102,079	13,709
8 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	-7,884	-6,950	-934
9 <u>FIT DEDUCTIBLE FOR SIT</u>	K194			0.00000
10 <u>STATE INCOME TAX ADJUSTMENTS</u>				
11 <u>STATE PROV DEF INC TAX (410.1)</u>				
12 <u>STATE DEFERRED INC TAX</u>	Z890 GP19	6,368	5,614	754
13 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	6,368	5,614	754
14 <u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	6,368	5,614	754
15 <u>SUMMARY OF SIT CALCULATION</u>				
16 <u>RETURN ON RATE BASE</u>	R751	661,476	574,576	86,900
17 <u>NET FED INCOME TAX ALLOWABLE</u>	I879	231,833	201,199	30,634
18 <u>NET DEDUCTIONS AND ADDITIONS</u>	Y871	-345,369	-301,812	-43,557
19 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	7,884	6,950	934
20 <u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	6,368	5,614	754
21 <u>BASE FOR SIT COMPUTATION</u>	J965	562,192	486,527	75,665
22 <u>SIT FACTOR K192/(1-K192)</u>	J967			0.05820
23 <u>PRELIMINARY STATE INCOME TAX</u>	J969	32,720	28,316	4,404
24 <u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	6,368	5,614	754
25 <u>NET STATE INCOME TAX ALLOWABLE</u>	J979	39,088	33,930	5,158
26 <u>STATE INCOME TAX PAYABLE</u>				
27 <u>PRELIMINARY STATE INCOME TAX</u>	J969	32,720	28,316	4,404
28 <u>NET STATE INCOME TAX PAYABLE</u>	J989	32,720	28,316	4,404
29 <u>COMPOSITE TAX RATE</u>	CTAX			0.38575

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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 REVENUE CREDITS</u>				
2 PRODUCTION DEMAND RELATED	Q000 P121	992	859	133
3 TRANSMISSION RELATED	Q002 T106	726	491	235
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	13,165	13,116	49
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	7,050	7,050	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	26,300	26,300	0
7 <u>RATE BASE RELATED</u>	Q010 RB91	<u>24,908</u>	<u>21,636</u>	<u>3,272</u>
8 TOTAL REVENUE CREDITS	Q027	73,141	69,452	3,689
<u>9 COST OF SERVICE COMPUTATION</u>				
10 TOTAL OP EXP EX INC & REV TAX	OP61	1,410,083	1,201,273	208,810
11 RETURN ON RATE BASE	R751	661,476	574,576	86,900
12 NET FED INCOME TAX ALLOWABLE	I879	231,833	201,199	30,634
13 NET STATE INCOME TAX ALLOWABLE	J979	39,088	33,930	5,158
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-73,141</u>	<u>-69,452</u>	<u>-3,689</u>
15 SUBTOTAL B	CS03	2,269,339	1,941,526	327,813
16 REVENUE TAX FACTOR	L031			0.00000
17 <u>REVENUE TAX</u>	L033	<u>6,937</u>	<u>6,937</u>	<u>0</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	2,276,276	1,948,463	327,813
19 PRESENT CLASS REVENUES	R602	1,755,305	1,448,466	306,839
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-2,276,276</u>	<u>-1,948,463</u>	<u>-327,813</u>
21 EXCESS REVENUES	XREV	-520,971	-499,997	-20,974
22 COMPOSITE TAX RATE	CTAX			0.38575
23 EXCESS TAX	XTAX	-202,058	-193,967	-8,091
24 EXCESS RETURN	XRET	-318,913	-306,030	-12,883

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE OF RETURN</u>				
<u>2 CAPITALIZATION AMOUNTS</u>				
3	LONG TERM DEBT	K100		2,637,596
4	PREFERRED STOCK	K102		19,881
5	COMMON STOCK	K104		3,151,819
6	SHORT TERM DEBT	K106		38,609
7	CUSTOMER DEPOSITS	K108		112,863
8	ITC	K110		3,610
9	DEFERRED INCOME TAX	K112		389,297
10	FAS 109	K114		-115,057
11	TOTAL	K115		6,238,618
<u>12 COST OF CAPITAL</u>				
13	LONG TERM DEBT	K120		0.06423
14	PREFERRED STOCK	K122		0.04513
15	COMMON STOCK	K124		0.12540
16	SHORT TERM DEBT	K126		0.05246
17	CUSTOMER DEPOSITS	K128		0.05894
18	ITC	K130		0.09735
19	DEFERRED INCOME TAX	K132		0.00000
20	FAS 109	K134		0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>				
22	LONG TERM DEBT	K141		0.02716
23	PREFERRED STOCK	K143		0.00014
24	COMMON STOCK	K145		0.06335
25	SHORT TERM DEBT	K147		0.00032
26	CUSTOMER DEPOSITS	K149		0.00107
27	ITC	K151		0.00006
28	DEFERRED INCOME TAX	K153		0.00000
29	FAS 109	K155		0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210
<u>31 TAX RATES AND SPECIAL FACTORS</u>				
32	SHORT TERM DEBT COST	K180		0.03781
33	FEDERAL INCOME TAX RATE	K190		0.35000
34	STATE INCOME TAX RATE	K192		0.05500
35	FIT DEDUCTIBLE FOR SIT	K194		0.00000
36	REVENUE TAX RATE	K196		0.00000

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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,637,596	0.42279	0.06423	0.02716
PREFERRED STOCK	19,881	0.00319	0.04513	0.00014
COMMON STOCK	3,151,819	0.50521	0.12540	0.06335
SHORT TERM DEBT	38,609	0.00619	0.05246	0.00032
CUSTOMER DEPOSITS	112,863	0.01809	0.05894	0.00107
ITC	3,610	0.00058	0.09735	0.00006
DEFERRED INCOME TAX	389,297	0.06240	0.00000	0.00000
<u>FAS 109</u>	<u>-115,057</u>	<u>*.*****</u>	<u>0.00000</u>	<u>0.00000</u>
TOTAL	6,238,618	1.00000		0.09210

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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>					
2	PRODUCTION BASE - % * 1000	K200	100,000	88,462	11,538
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	0.88462	0.11538
4	PROD INTERMEDIATE - % * 1000	K202	100,000	58,105	41,895
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	0.58105	0.41895
6	PRODUCTION PEAKING - % * 1000	K204	100,000	91,520	8,480
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	0.91520	0.08480
8	TRASM AVG 12 CP - % * 1000	K220	100,000	67,629	32,371
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.67629	0.32371
10	DISTRIB PRIMARY - % * 1000	K240	100,000	99,624	376
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.99624	0.00376
12	DISTRIB SECONDARY - % * 1000	K242	100,000	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	97,631	2,369
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.97631	0.02369
18	LIGHTING FACILITIES - % * 1000	K248	100,000	100,000	0
19	RATIO TO TOTAL ELECTRIC	K249	1.00000	1.00000	0.00000
20	NO. OF IS CUSTOMERS	K252	150	148	2
21	RATIO TO TOTAL ELECTRIC	K253	1.00000	0.98667	0.01333
22	ENERGY AVG RATE SALES - %*1000	K306	100,000	94,789	5,211
23	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.94789	0.05211
24	ASSIGN TO RETAIL - % * 1000	K400	100,000	100,000	0
25	RATIO TO TOTAL ELECTRIC	K401	1.00000	1.00000	0.00000
26	METER READING EXP - % * 1000	K410	100,000	98,021	1,979
27	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.98021	0.01979
28	CUST RECORDS/COLL EXP - %*1000	K412	100,000	99,999	1
29	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.99999	0.00001
30	BILLING/ACTG EXPENSE- % * 1000	K414	100,000	98,758	1,242
31	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.98758	0.01242
32	ASSIGN TO WHOLESALE - % * 1000	K500	100,000	0	100,000
33	RATIO TO TOTAL ELECTRIC	K501	1.00000	0.00000	1.00000
<u>34 WAGES AND SALARIES</u>					
35	PRODUCTION DEMAND - BASE	K600 K200	71,545	63,290	8,255
36	PRODUCTION DEMAND - INTERMED	K602 K202	14,693	8,537	6,156
37	PRODUCTION DEMAND - PEAKING	K604 K204	9,836	9,002	834
38	PROD ENERGY-D.A. WHOLE (STRAT)	K606 K500	5,876	0	5,876
39	PROD D&E- D.A. WHOLESALE (TAL)	K608 K500	701	0	701
40	PROD ENERGY - ALLOCABLE	K610 K306	34,967	33,145	1,822
41	TRANSMISSION	K612 T121	19,258	12,965	6,293
42	<u>DISTRIBUTION</u>	<u>K614 D141</u>	<u>64,418</u>	<u>64,261</u>	<u>157</u>
43	TOTAL PTD WAGES & SALARIES	K617	221,294	191,200	30,094
44	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.86401	0.13599
45	CUSTOMER ACCOUNTING	K620 K667	22,102	21,934	168
46	CUSTOMER SERV & INFO, SALES	K622 K400	961	961	0

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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
1 <u>ECCR</u>	K624 K400	1,489	1,489	0
2 <u>TOTAL PTDCSS WAGES & SALARIES</u>	K627	245,846	215,584	30,262
3 <u>WTD PTDCSS WAGE & SAL RATIOS</u>	K629	1.00000	0.87691	0.12309
4 <u>ADMINISTRATIVE & GENERAL</u>	K630 K627	66,333	58,168	8,165
5 <u>TOTAL WAGES AND SALARIES EXP</u>	K633	312,179	273,752	38,427
6 <u>WTD WAGE AND SALARY RATIOS</u>	K639	1.00000	0.87691	0.12309
7 <u>WEIGHTED CUST ACCOUNTG EXPENSE</u>				
8 <u>METER READING</u>	K640 K410	3,322	3,256	66
9 <u>CUSTOMER RECORDS</u>	K642 K412	15,078	15,078	0
10 <u>BILLING</u>	K644 K414	15,227	15,038	189
11 <u>TOTAL WEIGHTED CUST ACCTNG EXP</u>	K667	33,627	33,372	255
12 <u>WTD RATIOS</u>	K669	1.00000	0.99242	0.00758
13 <u>RECOVERABLE FUEL ENERGY EXP</u>				
14 <u>D.A. WHOLESALE (STRAT & TALL)</u>	K670 K500	292,555	0	292,555
15 <u>AMOUNT ALLOCABLE</u>	K672 K306	2,029,726	1,923,957	105,769
16 <u>TOTAL RECOV FUEL ENERGY EXP</u>	K697	2,322,281	1,923,957	398,324
17 <u>WTD RATIOS</u>	K699	1.00000	0.82848	0.17152
18 <u>PR TX DST SEC/SERV/LS EPIS WTD</u>				
19 <u>SECONDARY</u>	K800 K242	1,202,278	1,202,278	0
20 <u>SERVICES</u>	K802 K244	501,330	501,330	0
21 <u>LIGHTING FACILITIES</u>	K804 K248	376,421	376,421	0
22 <u>IS EQUIPMENT</u>	K806 K252	2,250	2,220	30
23 <u>TOTAL</u>	K827	2,082,279	2,082,249	30
24 <u>WTD RATIOS</u>	K829	1.00000	0.99999	0.00001

PROGRESS ENERGY FLORIDA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>					
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	0.86631	0.13369
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.67321	0.32679
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.81670	0.18330
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.99757	0.00243
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.89316	0.10684
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.88021	0.11979
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.91287	0.08713
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.88160	0.11840
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.88057	0.11943
<u>11 NET ELECTRIC PLANT</u>					
12	WTD NET PROD PLANT RATIOS	P229	1.00000	0.88357	0.11643
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.67253	0.32747
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.99708	0.00292
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.88111	0.11889
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.88824	0.11176
17	WTD NET PLANT RATIOS	NP29	1.00000	0.88237	0.11763
<u>18 RATE BASE ADJUSTMENTS</u>					
<u>19 WORKING CAPITAL</u>					
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.84362	0.15638
21	WTD RATIOS	W689	1.00000	0.88023	0.11977
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.82926	0.17074
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.94413	0.05587
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.50820	0.49180
<u>25 RATE BASE</u>					
26	WTD NET OCRB RATIOS	RB29	1.00000	0.88062	0.11938
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.86863	0.13137
<u>28 O & M EXPENSES</u>					
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.82532	0.17468
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.67335	0.32665
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.99796	0.00204
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.99529	0.00471
33	WTD SALES EXP RATIOS	S319	1.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.87686	0.12314
35	WTD O & M EXP RATIOS	OM39	1.00000	0.83106	0.16894
<u>36 DEPRECIATION EXPENSES</u>					
37	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	0.86294	0.13706
38	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.66325	0.33675
39	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.99671	0.00329
40	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.88477	0.11523
41	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.88808	0.11192

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 OTHER TAXES & MISC EXPENSES</u>					
2	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.88149	0.11851
3	WTD PAYROLL TAX RATIOS	L559	1.00000	0.87693	0.12307
4	WTD MISC TAX RATIOS	L589	1.00000	1.00000	0.00000
5	WTD OTHER TAX RATIOS	L599	1.00000	0.87742	0.12258
6	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.88155	0.11845
7	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.85192	0.14808
<u>8 INCOME TAXES</u>					
9	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.85599	0.14401
<u>10 OPERATING EXPENSES</u>					
11	WTD PROD O & M EXP RATIOS	P459	1.00000	0.71159	0.28841
12	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.67335	0.32665
13	WTD DIST O & M EXP RATIOS	D349	1.00000	0.99796	0.00204
14	WTD C S & I EXPENSE RATIOS	C331	1.00000	1.00000	0.00000
<u>15 WAGES AND SALARIES (K600-K639)</u>					
16	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.86401	0.13599
17	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.87691	0.12309
18	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.87691	0.12309
19	WTD RATIOS	K669	1.00000	0.99242	0.00758

PROGRESS ENERGY FLORIDA
 JURISDICTIONAL SEPARATION STUDY: TOTAL AT ISSUE=FPSC; ALL OTHER=FERC
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 NET INCOME COMPUTATION</u>				
2 PRESENT CLASS REVENUES	R600	1,755,305	1,448,466	306,839
3 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>73,141</u>	<u>69,452</u>	<u>3,689</u>
4 TOTAL ELECTRIC REVENUE	CS07	1,828,446	1,517,918	310,528
5 TOTAL OP EXP EX INC & REV TAX	OP61	-1,410,083	-1,201,273	-208,810
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-5,157</u>	<u>-5,157</u>	<u>-0</u>
7 NET INCOME	NI01	413,206	311,488	101,718
 <u>8 ADJUSTMENTS TO NET INCOME</u>				
9 TOTAL INTEREST EXPENSE	Y783	-205,341	-178,364	-26,977
10 <u>TOTAL ADDITIONS</u>	Y861	<u>-140,028</u>	<u>-123,448</u>	<u>-16,580</u>
11 PRELIMINARY TAXABLE INCOME	TI01	67,837	9,676	58,161
 <u>12 STATE INCOME TAX COMPUTATION</u>				
13 PRELIMINARY TAXABLE INCOME	TI01	67,837	9,676	58,161
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>7,884</u>	<u>6,950</u>	<u>934</u>
15 STATE TAXABLE INCOME	SI01	75,721	16,626	59,095
 <u>16 STATE INCOME TAX PAYABLE</u>				
17 STATE INCOME TAX RATE	K192			0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	<u>4,164</u>	<u>914</u>	<u>3,250</u>
19 STATE INC TAX PAYABLE	SP01	4,164	914	3,250
 <u>20 SIT ALLOWABLE</u>				
21 STATE INC TAX PAYABLE	SP01	4,164	914	3,250
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>6,368</u>	<u>5,614</u>	<u>754</u>
23 NET STATE INC TAX ALLOWABLE	SA01	10,532	6,528	4,004
 <u>24 FEDERAL INCOME TAX COMPUTATION</u>				
25 PRELIMINARY TAXABLE INCOME	TI01	67,837	9,676	58,161
26 <u>STATE INC TAX PAYABLE</u>	SP01	<u>-4,164</u>	<u>-914</u>	<u>-3,250</u>
27 NET FEDERAL TAXABLE INCOME	FI01	63,673	8,762	54,911
28 FEDERAL INCOME TAX RATE	K190			0.35000
29 <u>PRELIM FIT = FI01 * K190</u>	FT01	<u>22,286</u>	<u>3,067</u>	<u>19,219</u>
30 TOTAL FED PROV DEF IT	Z781	39,580	34,894	4,686
31 <u>TOTAL AMORTIZED ITC</u>	Z813	<u>-1,755</u>	<u>-1,547</u>	<u>-208</u>
32 NET FED INC TAX ALLOWABLE	FA01	60,111	36,414	23,697
 <u>33 FEDERAL INCOME TAX PAYABLE</u>				
34 <u>PRELIM FIT = FI01 * K190</u>	FT01	<u>22,286</u>	<u>3,067</u>	<u>19,219</u>
35 FED INC TAX PAYABLE	FP01	22,286	3,067	19,219
 <u>36 PRELIMINARY SUMMARY</u>				
37 NET INCOME	NI01	413,206	311,488	101,718
38 NET FED INC TAX ALLOWABLE	FA01	-60,111	-36,414	-23,697
39 NET STATE INC TAX ALLOWABLE	SA01	-10,532	-6,528	-4,004

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 OVERALL RETURN EARNED (SCH 14)	RETU	342,563	268,546	74,017
2 RATE OF RETURN EARNED (SCH 14)	RORX	0.04770	0.04305	0.07845

II. COST ASSIGNMENTS TO ALLOCATION CATEGORIES

Table

II-A	<i>Electric Plant In Service</i>
II-B	<i>Accumulated Provision for Depreciation</i>
II-C	<i>Other Rate Base Items</i>
II-D	<i>Operation & Maintenance Expenses</i>
II-E	<i>Depreciation Expenses</i>
II-F	<i>Taxes Other</i>
II-G	<i>Revenue</i>
II-H	<i>Income Taxes</i>
II-I	<i>FPSC Adjustments</i> <i>Summary Rate Base</i> <i>Net Operating Income</i>
II-J	<i>Cost of Capital</i>

TABLE II-A
PROGRESS ENERGY FLORIDA
ELECTRIC PLANT IN SERVICE
PROJECTED TWELVE MONTHS ENDING 12/31/2010
(\$000's)

	(1) 13 MONTH AVERAGE PER BOOKS	(2) EXCLUDE CLAUSES	(3) EXCLUDE OTHER	(4) TOTAL (1) - (4)	CLASSIFICATION			
					PROD BASE	PROD INTERM.	PROD PEAK	D/A WHLSE
PRODUCTION PLANT:								
STEAM:								
ANCLOTE 1 & 2	297,550	-	-	297,550		297,550		
BARTOW-ANCLOTE PIPELINE	20,636	-	-	20,636		20,636		
BARTOW 1, 2 & 3	(203)	-	-	(203)		(203)		
CRYSTAL RIVER 1 & 2	489,867	(31,555)	-	458,311	458,311			
CRYSTAL RIVER 4 & 5 (& SYSTEM ASSETS)	2,254,406	(1,142,183)	-	1,112,222	1,112,222			
SUWANNEE	38,059	-	-	38,059		38,059		
SUB-TOTAL STEAM	3,100,314	(1,173,739)	-	1,926,576	1,570,534	356,042	-	-
NUCLEAR:								
CRYSTAL RIVER 3	1,238,035	(157,000)	-	1,081,035	1,081,035			
CRYSTAL RIVER 3 - D.A. TALLAHASSEE	9,026	-	-	9,026				9,026
SUB-TOTAL NUCLEAR	1,247,060	(157,000)	-	1,090,060	1,081,035	-	-	9,026
OTHER PRODUCTION:								
UNIVERSITY OF FLORIDA	45,451	-	-	45,451	45,451			
ALL COMBUSTION TURBINES	540,379	-	-	540,379			540,379	
BARTOW CC1	654,983	-	-	654,983	654,983			
CCF	877	-	-	877		877		
HINES CC 1	313,496	-	-	313,496	313,496			
HINES CC 2	249,291	-	-	249,291	249,291			
HINES CC 3	259,979	-	-	259,979	259,979			
HINES CC 4	271,482	-	-	271,482	271,482			
TIGER BAY CC 1	83,167	-	-	83,167	83,167			
Misc Steam Dismantl	-	-	-	-				
SUB-TOTAL OTHER PROD	2,419,105	-	-	2,419,105	1,878,726	-	540,379	-
TOTAL PRODUCTION	6,766,479	(1,330,739)	-	5,435,741	4,530,294	356,042	540,379	9,026

**TABLE II-A
PROGRESS ENERGY FLORIDA
ELECTRIC PLANT IN SERVICE
PROJECTED TWELVE MONTHS ENDING 12/31/2010
(\$000's)**

	(1)	(2)	(3)	(4)	CLASSIFICATION					
	13 MONTH AVERAGE PER BOOKS	EXCLUDE CLAUSES	EXCLUDE OTHER	TOTAL (1)+(2)+(3)	PROD BASE	PROD INTERM.	PROD PEAK	TRANS.	DISTR.	D/A WHSL
TRANSMISSION PLANT:										
350-LAND & LAND STRUCTURES AND IMPROVEMENTS	79,336	-	-	79,336				79,336		
352-STRUCTURES AND IMPROVEMENTS	28,207	-	-	28,207				28,207		
353-STATION EQUIPMENT (INCUDG STEP-UPS)	600,362	-	-	600,362	46,113	2,049	16,118	536,082		
354-TOWERS AND FIXTURES	66,246	-	-	66,246				66,246		
355-POLES AND FIXTURES	553,014	-	-	553,014				488,277	22,104	42,633
356-OH CONDUCTORS & DEVICES	377,968	-	-	377,968				377,968		
357-UG CONDUIT	7,009	-	-	7,009				7,009		
358-UG CONDUCTORS & DEVICES	128,593	-	-	128,593				128,593		
359-ROADS & TRAILS	3,133	-	-	3,133				3,133		
353.2 ENERGY CONTROL CENTER	35,646	-	-	35,646	11,787	998	1,474	21,387		
TOTAL TRANSMISSION PLANT	1,879,513	-	-	1,879,513	57,900	3,046	17,592	1,736,237	22,104	42,633
DISTRIBUTION PLANT:					PRIMARY	SECONDARY	SERVICES	METERING	LIGHTING	IS EQUIP
360-LAND	29,311	-	-	29,311	29,311					
360.1-DISTRIBUTION EASEMENTS	1,206	-	-	1,206	1,206					
361-STRUCTURES & IMPROVEMENTS	30,053	-	-	30,053	30,053					
362-STATION EQUIPMENT	533,766	-	-	533,766	533,046					720
364-POLES, TOWERS & FIXTURES	531,650	-	-	531,650	312,065	133,710	-	-	85,875	-
365-OH CONDUCTORS & DEVICES	573,749	-	-	573,749	434,806	137,413	-	-	-	1,530
366-UNDERGROUND CONDUIT	223,308	-	-	223,308	138,451	84,857	-	-	-	-
367-UG CONDUCTORS & DEVICES	563,783	-	-	563,783	270,616	293,167	-	-	-	-
368-LINE TRANSFORMERS	553,132	-	-	553,132		553,132				
369-SERVICES-	-	-	-	-						
369.1-OVERHEAD SERVICES	79,340	-	-	79,340			79,340			
369.2-UNDERGROUND SERVICES	421,990	-	-	421,990			421,990			
370-METER EQUIPMENT (EXCL. ECCR)	124,507	-	-	124,507				124,507		
370.1-DISTRIBUTION EQUIPMENT (ECCR)	-	-	-	-						
371-INSTALLS ON CUST. PREM. (PPS PAR)	2,818	-	-	2,818				2,818		
372-LEASED EQUIP ON CUST. PREM.	-	-	-	-						
373-STREET LIGHT & SIGNAL SYSTEMS	290,546	-	-	290,546					290,546	-
TOTAL DISTRIBUTION PLANT	3,959,157	-	-	3,959,157	1,749,554	1,202,278	501,330	127,325	376,421	2,250
GENERAL & INTANGIBLE PLANT:					LABOR RELATED	RETAIL CUST RELATED	PRODUCTIO N PLANT	DISTRIB PRIMARY		
ALL OTHER EXCLUDING ECCR EQPMT	223,093	-	-	223,093	223,093					
392- TRANSPORTATION EQUIPMENT	129,460	-	-	129,460	129,460					
CAPITAL LEASES	222,959	-	-	222,959	222,959					
PREMIER POWER SERVICE EQ (PARTIAL)	-	-	-	-						
LAND	11,128	-	-	11,128		11,128				
ECCR EQUIPMENT	19,205	(19,205)	-	-						
FRANCHISE COSTS	8,450	-	-	8,450		8,450				
INTANGIBLE PLANT PRODUCTION SYSTEM 303.0	-	-	-	-						
DISTRIBUTION INTANGIBLE PLANT 303.0	70,501	-	-	70,501				70,501		
CSS 303.1	58,503	-	-	58,503		58,503				
ARO	23,236	(23,236)	-	-						
ELECTRIC PLANT ACQUISTION COSTS	19,416	(19,416)	-	-						
NON-UTILITY PLANT	10,325	(10,325)	-	-						
TOTAL GENERAL PLANT	796,275	(72,181)	-	724,094	575,512	78,081	-	70,501		
TOTAL ELECTRIC PLANT IN SERVICE	13,401,425	(1,402,920)	-	11,998,505						

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TABLE II-B
 PROGRESS ENERGY FLORIDA
 ACCUMULATED PROVISION FOR DEPRECIATION
 PROJECTED TWELVE MONTHS ENDING 12/31/2010
 (\$000's)

	(1)	(2)	(3)	(5)	CLASSIFICATION				
					13 MONTH AVERAGE PER BOOKS	EXCLUDE CLAUSES	EXCLUDE OTHER	TOTAL (1) - (4)	PROD BASE
PRODUCTION PLANT:									
STEAM:									
ANCLOTE 1 & 2	221,685	-	-	221,685		221,685			
BARTOW-ANCLOTE PIPELINE	16,326	-	-	16,326		16,326			
BARTOW 1, 2 & 3	3,162	-	-	3,162		3,162			
CRYSTAL RIVER 1 & 2	378,977	(29,212)	-	349,765	349,765				
CRYSTAL RIVER 4 & 5 (& SYSTEM ASSETS)	765,403	(33,734)	-	731,668	731,668				
SUWANNEE	41,682	-	-	41,682		41,682			
SUB-TOTAL STEAM	1,427,235	(62,946)	-	1,364,288	1,081,433	282,855	-	-	
FOSSIL DISMANTLING-STEAM:									
ANCLOTE 1 & 2	15,361	-	-	15,361		15,361			
BARTOW-ANCLOTE PIPELINE	3,540	-	-	3,540		3,540			
BARTOW 1, 2 & 3	20,770	-	-	20,770		20,770			
CRYSTAL RIVER 1 & 2	26,366	-	-	26,366	26,366				
CRYSTAL RIVER 4 & 5 (& SYSTEM ASSETS)	32,774	-	-	32,774	32,774				
SUWANNEE	10,621	-	-	10,621		10,621			
ADJ FOSSIL DISMANTLMENT	61,585	(61,585)	-	-					
SUB-TOTAL STEAM	171,018	(61,585)	-	109,433	59,141	50,292	-	-	
NUCLEAR:									
CRYSTAL RIVER 3	509,776	(3,218)	-	506,557	506,557				
CRYSTAL RIVER 3 - D.A. TALLAHASSEE DECOMMISSIONING	1,142	-	-	1,142					1,142
SUB-TOTAL NUCLEAR	510,917	(3,218)	-	507,699	506,557	-	-	-	1,142
OTHER PRODUCTION:									
UNIVERSITY OF FLORIDA	25,187	-	-	25,187	25,187				
ALL COMBUSTION TURBINES	328,566	-	-	328,566			328,566		
BARTOW CC1	39,984	-	-	39,984	39,984				
HINES CC 1	122,697	-	-	122,697	122,697				
HINES CC 2	42,470	-	-	42,470	42,470				
HINES CC 3	37,792	-	-	37,792	37,792				
HINES CC 4	26,838	-	-	26,838	26,838				
TIGER BAY CC 1	20,243	-	-	20,243	20,243				
SUB-TOTAL OTHER PROD	643,777	-	-	643,777	315,211	-	328,566	-	
FOSSIL DISMANTLING-OTHER:									
UNIVERSITY OF FLORIDA	628	-	-	628	628				
ALL COMBUSTION TURBINES	13,245	-	-	13,245			13,245		
BARTOW CC1	(4)	-	-	(4)	(4)				
HINES CC 1	117	-	-	117	117				
HINES CC 2	145	-	-	145	145				
HINES CC 3	8	-	-	8	8				
HINES CC 4	10	-	-	10	10				
TIGER BAY CC 1	411	-	-	411	411				
Misc Steam Dismantl	22,977	-	-	22,977		22,977			
SUB-TOTAL OTHER	37,537	-	-	37,537	1,315	22,977	13,245	-	
TOTAL PRODUCTION	2,790,483	(127,750)	-	2,662,733	1,963,656	356,124	341,811	1,142	

TABLE II-B
 PROGRESS ENERGY FLORIDA
 ACCUMULATED PROVISION FOR DEPRECIATION
 PROJECTED TWELVE MONTHS ENDING 12/31/2010
 (\$000's)

	(1)	(2)	(3)	(5)	CLASSIFICATION					
	13 MONTH AVERAGE PER BOOKS	EXCLUDE ECCR / ECRC, FUEL	REMOVE DECOMM RESERVE	TOTAL SUM (1) - (4)	PROD BASE	PROD INTERM.	PROD PEAK	TRANS.	DISTR.	D/A WHSL
TRANSMISSION PLANT:										
350-LAND EASEMENTS	17,320	-	-	17,320				17,320		
352-STRUCTURES AND IMPROVEMENTS	8,133	-	-	8,133				8,133		
353-STATION EQUIPMENT (INCLD G STEP-UPS)	132,975	-	-	132,975	10,429	463	3,645	118,437		
354-TOWERS AND FIXTURES	56,218	-	-	56,218				56,218		
355-POLES AND FIXTURES	146,420	-	-	146,420				128,384	6,158	11,877
356-OH CONDUCTORS & DEVICES	139,670	-	-	139,670				139,670		
357-UG CONDUIT	5,574	-	-	5,574				5,574		
358-UG CONDUCTORS & DEVICES	10,315	-	-	10,315				10,315		
359-ROADS & TRAILS	1,093	-	-	1,093				1,093		
353.2 ENERGY CONTROL CENTER	29,965	-	-	29,965	9,909	839	1,239	17,979		
TOTAL TRANSMISSION PLANT	547,684	-	-	547,684	20,338	1,302	4,884	503,124	6,158	11,877
DISTRIBUTION PLANT:					PRIMARY	SECONDARY	SERVICES	METERIN G	LIGHTIN G	IS EQUIP
360-LAND	-	-	-	-	-	-	-	-	-	-
360.1-DISTRIBUTION EASEMENTS	236	-	-	236	236	-	-	-	-	-
361-STRUCTURES & IMPROVEMENTS	7,852	-	-	7,852	7,852	-	-	-	-	-
362-STATION EQUIPMENT	135,025	-	-	135,025	134,843	-	-	-	-	182
364-POLES, TOWERS & FIXTURES	297,391	-	-	297,391	174,569	74,794	-	-	48,029	-
365-OH CONDUCTORS & DEVICES	269,110	-	-	269,110	203,940	64,452	-	-	-	718
366-UNDERGROUND CONDUIT	48,950	-	-	48,950	30,349	18,601	-	-	-	-
367-UG CONDUCTORS & DEVICES	170,639	-	-	170,639	81,907	88,732	-	-	-	-
368-LINE TRANSFORMERS	259,351	-	-	259,351	-	259,351	-	-	-	-
369-SERVICES-	-	-	-	-	-	-	-	-	-	-
369.1-OVERHEAD SERVICES	63,527	-	-	63,527	-	-	63,527	-	-	-
369.2-UNDERGROUND SERVICES	106,619	-	-	106,619	-	-	106,619	-	-	-
370-METER EQUIPMENT (EXCL. ECCR)	8,249	-	-	8,249	-	-	-	8,249	-	-
370.1-DISTRIBUTION EQUIPMENT (ECCR)	-	-	-	-	-	-	-	-	-	-
371-INSTALLS ON CUST. PREM. (PPS PAR)	1,840	-	-	1,840	-	-	-	1,840	-	-
372-LEASED EQUIP ON CUST. PREM.	-	-	-	-	-	-	-	-	-	-
373-STREET LIGHT & SIGNAL SYSTEMS	195,165	-	-	195,165	-	-	-	-	195,165	-
TOTAL DISTRIBUTION PLANT	1,563,953	-	-	1,563,953	633,695	505,929	170,146	10,089	243,193	900
GENERAL PLANT:					LABOR RELATED	RETAIL CUST RELATED	PRODUCTION PLANT	DISTRIB PRIMARY		
ALL OTHER EXCLUDING ECCR EQPMT	101,038	-	-	101,038	101,038	-	-	-	-	-
392 - TRANSPORTATION EQUIPMENT	38,892	-	-	38,892	38,892	-	-	-	-	-
PREMIER POWER SERVICE EQ (PARTIAL)	-	-	-	-	-	-	-	-	-	-
LAND	-	-	-	-	-	-	-	-	-	-
398.1 GENERAL EQUIPMENT (ECCR)	418	418	-	-	-	-	-	-	-	-
FRANCHISE COSTS	1,610	-	-	1,610	-	1,610	-	-	-	-
INTANGIBLE PLANT PRODUCTION SYSTEM 303.0	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION INTANGIBLE PLANT 303.0	66,778	-	-	66,778	-	-	-	66,778	-	-
ARO	(25,296)	25,296	-	-	-	-	-	-	-	-
ELECTRIC PLANT ACQUISITION COSTS	-	-	-	-	-	-	-	-	-	-
NON-UTILITY PLANT	5,380	(5,380)	-	-	-	-	-	-	-	-
CSS	58,503	-	-	58,503	-	58,503	-	-	-	-
TOTAL GENERAL PLANT	247,323	20,334	-	266,821	139,931	60,113	-	66,778	-	-
								GROSS PLANT		
RETIREMENT WORK IN PROGRESS	-	-	-	-	-	-	-	-	-	-
TOTAL ACCUM RES FOR DEPRECIATION	5,149,442	(107,416)	-	5,041,190						

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	(1) PER BOOKS	(2) EXCLUDE CLAUSES/OTHER	(3) OTHER ADJs	(4) TOTAL (1)+(2)+(3)	CLASSIFICATION						
					PROD BASE	PROD INTERM.	PROD PEAK	TRANS	DIST	GENERAL	
Plant Held For Future Use											
Transmission	28,865			28,865				28,865			
Distribution	6,225			6,225					6,225		
Total Plant Held for Future Use	35,090	-	-	35,090	-	-	-	28,865	6,225	-	-
Construction Work in Process											
Production Demand - Base	611,872			611,872	611,872						
Production Demand - Interm	1,404			1,404		1,404					
Production Demand - Peak	2,331			2,331			2,331				
Transmission	188,909			188,909				188,909			
Distribution	36,224			36,224					36,224		
General Plant	51,714	(5,243)		46,471						46,471	
Total Construction Work in Process	892,453	(5,243)	-	887,210	611,872	1,404	2,331	188,909	36,224	46,471	
Fuel Supplies											
Fuel Stock	347,235	-		347,235	ENERGY	D/A WHSLE	D/A RETAIL				
Nuclear Fuel Excl CR3 Buy Back	152,769	-		152,769	347,235						
Nuclear Fuel CR3 Buy Back from Tallahassee	2,248	-		2,248	152,769						
Total Fuel Supplies	502,252	-	-	502,252	500,004	2,248	-				
Material & Supplies											
Other Material Stocks	310,439	(61,187)		249,252	GROSS	D/A WHSLE	D/A RETAIL				
Total Materials & Supplies	310,439	(61,187)	-	249,252	PLANT						
Prepayments & Other Working Capital Items											
Prepayments (165)	8,241	(718)		7,523	TOTAL PTD						
Total Prepayments	8,241	(718)	-	7,523	PLANT						

Table II-C
Progress Energy Florida
Other Rate Base Items
Projected Twelve Months Ending 12/31/2010
(\$ 000)

	(1) PER BOOKS	(2) EXCLUDE CLAUSES	(3) OTHER ADJs	(4) TOTAL (1)+(2)+(3)	CLASSIFICATION		
					WTD O & M EXP	D/A RETAIL	D/A WHSLE
Misc Working Capital							
Investment in Associated Companies (123)	-	-	-	-	-	-	-
Other Investments (124)	2,487	(2,487)	-	-	-	-	-
Other Special Funds (128)	446,428	(446,428)	-	-	-	-	-
Special Funds - Non Major (129)	-	-	-	-	-	-	-
Cash (131)	13,420	-	-	13,420	13,420	-	-
Special Deposits (132-134)	-	-	-	-	-	-	-
Working Funds (135)	-	-	-	-	-	-	-
Notes Receivable (141)	157	(157)	-	-	-	-	-
Customer Accounts Receivable (142)	401,373	-	-	401,373	401,373	-	-
A/R Non-Reg (1420125)	1,254	(1,254)	-	-	-	-	-
Oil Fiancial Hedge Receivable (14203TD)	-	-	-	-	-	-	-
Accounts Receivable - Other (143)	30,508	-	-	30,508	30,508	-	-
AR Oil Hedging (14303TD)	-	-	-	-	-	-	-
Employee Heat Pump Loan Amt (1431001)	-	-	-	-	-	-	-
Emp App Pur Loans (1431005)	-	-	-	-	-	-	-
A/R Empl Svc Center (1433025)	4	(4)	-	-	-	-	-
A/R Home Service USA (1433190)	34	(34)	-	-	-	-	-
Accum Prov for Uncollectible Accounts (144)	(6,639)	-	-	(6,639)	(6,639)	-	-
Accumulated Prov Uncoll Non Reg Accts (1441055)	(3,188)	3,188	-	-	-	-	-
Accumulated Prov Uncoll WS Acct FP (1441060)	(1,037)	1,037	-	-	-	-	-
Accounts Receivable from Associated Companies (146)	15,444	-	-	15,444	15,444	-	-
Interest and Dividends Receivable (171)	1,094	-	-	1,094	1,094	-	-
Rents Receivable (172)	326	-	-	326	326	-	-
Accrued Utility Revenue - Retail (173)	45,424	-	-	45,424	-	45,424	-
Accrued Utility Revenue - Wholesale (173)	16,626	-	-	16,626	-	-	16,626
Misc. Current and Accrued Assets (174)	69,330	(69,330)	-	-	-	-	-
Income Taxes Receivable (174.1)	-	-	-	-	-	-	-
Derivative Assets (176)	9,331	(9,331)	-	-	-	-	-
Extraordinary Property Losses - Wholesale (182.1050)	-	-	-	-	-	-	-
Diversified Business Property (182)	-	-	-	-	-	-	-
Accumulated Depr Diversifided Business Property	-	-	-	-	-	-	-
Load Control Switches (182.33)	11,319	(11,319)	-	-	-	-	-
Deferred Fuel - Wholesale (182.3205)	-	-	-	-	-	-	-
Other Regulatory Assets - LGI Interest (182)	3,682	(3,682)	-	-	-	-	-
Other Regulatory Assets (182)	8,229	(8,229)	-	-	-	-	-
Regulatory Asset - MTM Oil (182.3015)	600,901	(600,901)	-	-	-	-	-
Extraordinary Property Losses - Wholesale (182.1050-55)	9,361	-	-	9,361	-	-	9,361
Accrued Environmental Recovery (182.3430)	21,317	-	-	21,317	21,317	-	-
Minimum Pension Liability (182.305)	519,712	-	-	519,712	519,712	-	-
Interest on Tax Deficiency (182.36)	4,576	-	-	4,576	4,576	-	-
DOE Decommission & Decontamination (182.38)	-	-	-	-	-	-	-
Preliminary Survey & Investigation Charges (183)	3,570	-	-	3,570	3,570	-	-
Clearing Accounts (184)	-	-	-	-	-	-	-
Temporary Facilities (185)	-	-	-	-	-	-	-
Misc Deferred Debits (186)	3,092	-	-	3,092	3,092	-	-
Job Orders Work in Progress (186.1900)	12,001	(12,001)	-	-	-	-	-
Sebring Transition Rider (186.1905)	-	-	-	-	-	-	-
Deferred Vacation Pay Accrual (186.2500)	7,436	-	-	7,436	7,436	-	-
Obligation Under Capital Lease (227)	(215,896)	-	-	(215,896)	(215,896)	-	-
Workers' Comp (228.2200)	(16,377)	-	-	(16,377)	(16,377)	-	-
Claim Reserve (228.2600)	(3,271)	-	-	(3,271)	(3,271)	-	-
Retail Unfunded Storm Reserve (228.1300)	(159,106)	-	-	(159,106)	-	(159,106)	-
Med/Life Res Postemp - Retail (228.3141)	(233,076)	-	-	(233,076)	-	(233,076)	-
Med/Life Res Postemp - Wholesale (228.314)	8,983	-	-	8,983	-	-	8,983

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Table II-C
 Progress Energy Florida
 Other Rate Base Items
 Projected Twelve Months Ending 12/31/2010
 (\$ 000)

	(1) PER BOOKS	(2) EXCLUDE CLAUSES	(3) OTHER ADJs	(4) TOTAL (1)+(2)+(3)	CLASSIFICATION		
					WTD O & M EXP	D/A RETAIL	D/A WHSLE
Funded Med/Life Res Postemp - Wholesale (228.314)	(6,770)	-	-	(6,770)	-	-	(6,770)
Accumulated Provision - Pension Liability (228.315)	(205,171)	-	-	(205,171)	(205,171)	-	-
Employee Benefits (228.3500)	(8,226)	-	-	(8,226)	(8,226)	-	-
Accumulated Provision - Misc Operating Reserves (228.4)	(41,380)	-	-	(41,380)	(41,380)	-	-
Last Core Nuclear Fuel (228.4021)	(10,500)	-	-	(10,500)	-	(10,500)	-
EOL Nuclear M&S (228.4022)	(14,050)	-	-	(14,050)	-	(14,050)	-
Nuclear Refuei Outage (228.4024)	(7,300)	-	-	(7,300)	(7,300)	-	-
Deferred Compensation (228.4400)	(34,036)	-	-	(34,036)	(34,036)	-	-
Accumulated Provision for Rate Refunds - Wholesale (229)	(1,569)	-	-	(1,569)	-	-	(1,569)
Asset Retirement Obligations (230)	(376,877)	376,877	-	-	-	-	-
Accounts Payable (232)	(497,868)	-	-	(497,868)	(497,868)	-	-
Accounts Payable (232) - Derivative	-	-	-	-	-	-	-
Accounts Payable (232) - Retention	-	-	-	-	-	-	-
Accounts Payable (232) - Employee Related	(120)	120	-	-	-	-	-
Accounts Payable to Associated Companies (234)	(55,214)	-	-	(55,214)	(55,214)	-	-
Taxes Accrued (236)	(92,005)	-	-	(92,005)	(92,005)	-	-
Taxes Accrued - Non-utility (236)	(2,855)	2,855	-	-	-	-	-
Interest Accrued (237)	(84,126)	-	-	(84,126)	(84,126)	-	-
Dividends Declared (238)	116	(116)	-	-	-	-	-
Tax Collections Payable (241)	(15,595)	-	-	(15,595)	(15,595)	-	-
Tax Collections Payable - Non-utility (241)	1	(1)	-	-	-	-	-
Other Current Liabilities (242)	(85,158)	-	-	(85,158)	(85,158)	-	-
Other Current Liabilities - Derivatives (242)	-	-	-	-	-	-	-
Obligations Under Capital Lease - Current (243)	(7,660)	-	-	(7,660)	(7,660)	-	-
Derivative Instrument Liabilities - Hedges (245)	(589,633)	589,633	-	-	-	-	-
Customer Advances for Construction (252)	(1,582)	-	-	(1,582)	(1,582)	-	-
Customer Advances for Construction - LGI (252.1)	(92,631)	92,631	-	-	-	-	-
Other Deferred Credits - Misc (253)	(14,856)	-	-	(14,856)	(14,856)	-	-
Other Deferred Credits - Wholesale (253.3001)	(6,981)	-	-	(6,981)	-	-	(6,981)
Deferred Credit FASB 146 (253.0225)	-	-	-	-	-	-	-
Other Deferred CR Stranded Cost WP (253.3000)	(1,554)	-	-	(1,554)	(1,554)	-	-
IRU Indemnification - LT (253.3500)	(7,125)	-	-	(7,125)	(7,125)	-	-
Int on Tax Deficiency - LT Liab (253.4400)	(22,186)	-	-	(22,186)	(22,186)	-	-
Advanced Billings to CR3 Participants (253.7000)	1,907	-	-	1,907	-	-	1,907
Nuclear Fuel Participants 253.8	4,703	-	-	4,703	-	-	4,703
Nuclear Decom Unrl Gain (254.0911)	(7,197)	7,197	-	-	-	-	-
FAS 143 - Nuclear Decom (254.0912)	(71,216)	71,216	-	-	-	-	-
FAS 143 - Regulatory Liability (254.0913)	(4,538)	4,538	-	-	-	-	-
Auctioned SO2 and NOX Allowance (254.01)	(2,063)	2,063	-	-	-	-	-
Regulatory Liability - Fuel (254.0950)	(4,813)	4,813	-	-	-	-	-
Regulatory Liability - Other (254)	1,939	(1,939)	-	-	-	-	-
Deferred Fuel/Capacity/ECRC/ECRR (Net of 182 & 254 clause accts)	199,300	(199,300)	-	-	-	-	-
Total Misc Working Capital	(536,060)	(210,346)	-	(746,406)	(401,357)	(371,308)	26,260
Total Working Capital	284,873	(272,251)	-	12,622			
Total Working Capital Less Nuc Fuel	129,856	(272,251)	-	(142,395)			

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Table II-D
 Progress Energy Florida
 O&M Expense (Base Rate Recoverable Only) Excluding CR3 Tallahassee Buyback

Projected Twelve Months Ending 12/31/2010
 (\$ 000)

	(1)	(2)	(3)	(4)	CLASSIFICATION										
					FUEL/PP NON- RCVR ENERGY	DEMAND			ENERGY			OTHER			
	PER BOOKS	EXCLUDE CLAUSES	OTHER ADJs	TOTAL (1)+(2)+(3)	BASE	INTERM	PEAKING	DIRECT ASSIGN WHSLE	BASE	INTERM	PEAKING	DIRECT ASSIGN RETAIL	DIRECT ASSIGN WHSLE	DIRECT ASSIGN TALL	
PRODUCTION EXPENSE:															
5012000 FUEL-NON-RECOVERABLE	5,080	0	0	5,080	5,080										
500-507 STEAM OPERATION	35,404	0	0	35,404		23,200	12,204	0							
510-514 STEAM MAINTENANCE	58,818	0	0	58,818					42,659	4,000	0	1,100	12,160		
5182300 NUCLEAR FUEL - NON-RECOVERABLE	1,691	0	0	1,691	582									9	
517.00 OPER SUPV ENG	2,253	0	0	2,253		2,221								33	
519.00 COOLANT & WATER	4,724	0	0	4,724		4,659								65	
520.00 STEAM EXPENSES	13,682	0	0	13,682		13,508								174	
521.00 NUCLEAR STEAM OTHER SOURCES	0	0	0	0										0	
5210001 STEAM OTHER SOURCES	0	0	0	0										0	
522.00 STEAM TRANSFER CREDIT	0	0	0	0										0	
523.00 NUCLEAR - ELECTRIC EXPENSES	9	0	0	9		9								0	
524.00 NUCLEAR - MISC POWER EXPENSES	43,189	0	0	43,189		42,572								617	
525.00 NUCLEAR -RENTS	0	0	0	0		0								0	
528.00 NUCLEAR - MAINT SUPV & ENG	13,327	0	0	13,327					10,779			1,500	915	132	
529.00 NUCLEAT - MAINT STRUCTURES	2,672	0	0	2,672		2,634								39	
530.00 NUCLEAR - MAINT REACTOR PLT EQUIP	13,055	0	0	13,055					11,877				1,009	169	
531.00 NUCLEAR - MAINT ELEC PLT	6,783	0	0	6,783					6,223				528	32	
532.00 NUCLEAR - MAINT MISC NUC PLT	2,172	0	0	2,172		2,155								17	
5472000 FUEL - OTHER PROD BASE	1,748	0	0	1,748	1,748									0	
546-550 OTHER PWR GEN - OPERATION	22,073	0	0	22,073		12,895		9,178						0	
551-554 OTHER PWR GEN - MAINT	52,311	0	0	52,311				16,757	32,771				2,783	0	
5550709 PP CAP - BASE - NONRECV - WH	51,676	0	0	51,676				51,676						0	
5550710 PP CAP - BASE - NONRECV - RETAIL	0	0	0	0										0	
5560000 SYS CONTROL & DISPATCH	2,152	0	0	2,152		1,324	251	577						0	
5570001 OTHER PWR SUPPLY EXPENSES	0	0	0	0										0	
TOTAL PRODUCTION EXPENSES	332,822	0	0	332,822	7,411	105,176	12,455	26,513	51,676	104,309	4,000	0	2,600	17,395	1,287

Recoverable Fuel Energy Expense
 Direct Assignment - Statified/Tally 292,555
 Allocable Fuel Energy 2,029,726
 Total Fuel Energy (Excludes PP & IC) 2,322,281

Totals:
 Total Energy Related 136,057
 Total Demand Related 196,765
 Total Energy & Demand 332,822
 Total Energy Allocable (Base, Intern, Peal 108,309

Table II-D
 Progress Energy Florida
 O&M Expense (Base Rate Recoverable Only) Excluding CR3 Tallahassee Buyback
 Projected Twelve Months Ending 12/31/2010
 (\$ 000)

	(1) PER BOOKS	(2) EXCLUDE CLAUSES	(3) OTHER ADJs	(4) TOTAL (1)+(2)+(3)	CLASSIFICATION					
					PROD BASE	PROD INTERM	PROD PEAK	TRANS	FERC 890 DISTB	SECI FERC 890 DA WHLSE
PRODUCTION EXPENSE:	332,822	0	0	332,822						
TRANSMISSION EXPENSE:										
560.00 SUPRVSN & ENGINEERING	5,192	0	0	5,192	166	9	50	4,967		
561.00 LOAD DISPATCHING	5,636	0	0	5,636	0	0	0	5,636		
562.00 STATION EXPENSES	405	0	0	405	13	1	4	387		
563.00 OH LINE EXPENSES	371	0	0	371	0	0	0	371		
564.00 UG LINE EXPENSES	0	0	0	0	0	0	0	0		
565.00 TRANSMISSION BY OTHER - RTO	0	0	0	0	0	0	0	0		
566.00 MISC. TRANS. EXPS.	12,731	0	0	12,731	406	21	123	10,755	487	939
567.00 SUBSTATION	0	0	0	0	0	0	0	0		
568.00 SUPRVSN & ENGINEERING	2,429	0	0	2,429	77	4	24	2,324		
569.00 STRUCTURES	430	0	0	430	14	1	4	411		
570.00 STATION EQ - INSTRUMENT & REL	5,486	0	0	5,486	175	9	53	5,249		
571.00 OVERHEAD LINES	11,810	0	0	11,810	377	20	114	11,299		
572.00 UNDERGROUND LINES	0	0	0	0	0	0	0	0		
573.00 MISC. TRANSMISSION	845	0	0	845	27	1	8	809		
TOTAL TRANSMISSION EXPENSES	45,336	0	0	45,336	1,255	66	381	42,208	487	939

	(1) PER BOOKS	(2) EXCLUDE CLAUSES	(3) OTHER ADJs	(4) TOTAL (1)+(2)+(3)	PRIMARY	SECONDARY	SERVICES	METERING	LIGHTIN G	IS EQUIP
					DISTRIBUTION EXPENSE:					
580.00 SUPRVSN & ENGINEERING	27,825	0	0	27,825	12,651	8,256	3,443	874	2,585	16
581.00 LOAD DISPATCHING	5,812	0	0	5,812	5,812	0	0	0	0	0
582.00 STATION EXPENSES	813	0	0	813	811	0	0	0	0	1
583.00 OH LINE EXPENSES	4,390	0	0	4,390	2,767	1,004	294	0	318	6
584.00 UG LINE EXPENSES	3,110	0	0	3,110	1,052	972	1,085	0	0	0
585.00 STREET LIGHT & SIG. SYS.	4,807	0	0	4,807	0	0	0	0	4,807	0
586.00 METER EXPENSES - R&D	10,738	0	0	10,738	0	0	10,738	0	0	0
587.00 CUSTOMER INSTALLATION	770	0	0	770	0	0	770	0	0	0
588.00 MISCELLANEOUS	19,548	0	0	19,548	8,887	5,800	2,419	614	1,816	11
589.00 RENTS	903	0	0	903	411	268	112	28	84	1
590.00 SUPRVSN & ENGINEERING	52	0	0	52	24	15	6	2	5	0
591.00 STRUCTURES	0	0	0	0	0	0	0	0	0	0
592.00 STATION EQ - INSTRUMENT & REL	6,834	0	0	6,834	3,107	2,028	846	215	635	4
593.00 OVERHEAD LINES (TREE TRIM)	45,838	0	0	45,838	28,897	10,487	3,070	0	3,323	62
594.00 UNDERGROUND LINES	8,162	0	0	8,162	2,761	2,552	2,849	0	0	0
595.00 LINE TRANSFORMERS - OH	5,034	0	0	5,034	0	5,034	0	0	0	0
596.00 STREET LIGHT & SIG. SYS.	0	0	0	0	0	0	0	0	0	0
597.00 METER EXPENSES - MAINT	-2	0	0	-2	0	0	0	-2	0	0
598.00 MISCELLANEOUS	294	0	0	294	134	87	36	9	27	0
TOTAL DISTRIBUTION EXPENSES	144,926	0	0	144,926	67,314	36,504	25,667	1,741	13,599	101

TOTAL PROD., TRANS. & DIST. EXPENSES 523,084 0 0 523,084

Table II-D
 Progress Energy Florida
 O&M Expense (Base Rate Recoverable Only) Excluding CR3 Tallahassee Buyback
 Projected Twelve Months Ending 12/31/2010
 (\$ 000)

	(1) PER BOOKS	(2) EXCLUDE CLAUSES	(3) OTHER ADJs	(4) TOTAL (1)+(2)+(3)	CLASSIFICATION						
					METER READING	CUSTOMER RECORDS	BILLING	SERVICES	UNCOLLECTIBLE		
CUSTOMER ACCOUNTS:											
901.00 SUPERVISION	3,602	0	0	3,602	296	1,345	1,359	602	0		
902.00 METER READING	2,869	0	0	2,869	2,869	0	0	0	0		
903.00 SYSTEM BILLING & ACCTG	31,987	0	0	31,987	0	13,019	13,147	5,822	0		
904.00 UNCOLLECTABLE ACCTS.	13,815	0	0	13,815	0	0	0	0	13,815		
905.00 MSCCELLANEOUS	1,912	0	0	1,912	157	714	721	319	0		
TOTAL CUST. ACCTS. EXPENSES	54,185	0	0	54,185	3,322	15,078	15,227	6,743	13,815		
										RETAIL CUST RELATED	WHSLE
CUSTOMER SERVICE & INFORMATION:											
906.00 CUST ACCT P/R ACCR	0	0	0	0					0		0
907.00 SUPERVISION	59	0	0	59					59		0
908.00 NON-RECOVERABLE	2,390	0	0	2,390					2,390		0
909.00 NON-RECOVERABLE	0	0	0	0					0		0
910.00 MISC. CUSTOMER SERVICE	-2	0	0	-2					-2		0
TOTAL CUST. SERV. & INF. EXPENSES	2,448	0	0	2,448					2,448		0
SALES:											
911.00 COMM'L & INDUSTRIAL	0	0	0	0					0		
912.00 DEMO & SELLING	1,270	0	0	1,270					1,270		
913.00 ADVERTISING	0	0	0	0					0		
916.00 MISC. SALES EXPENSE	418	0	0	418					418		
TOTAL ADVERTISING EXPENSES	1,688	0	0	1,688					1,688		
ADMINISTRATION & GENERAL:					PRODUCTION BASE	TRANSMISSIO N PLANT	DISTRIBUTIO N PLANT	GROSS PLANT	LABOR RELATED	WHSLE	
920.00 SALARIES	66,156	0	0	66,156					64,881		1,275
921.00 OFFICE SUPPLIES	26,783	0	0	26,783					26,488		295
923.00 OUTSIDE SERVICE	33,333	0	0	33,333					33,325		8
924.00 PROP INSURANCE	20,823	0	0	20,823	-210	0	14,821	6,313			-101
925.00 INJURIES & DAMAGES	9,821	0	0	9,821					9,821		
926.00 PENSIONS & OPEB'S	118,891	0	0	118,891					118,652		239
928.00 REG. COMMISSION	584	0	0	584							584
929.00 DUPLICATE CHARGES	-851	0	0	-851					-849		-1
930.00 MISC. - GENERAL ADVERTISING	4,734	0	0	4,734					4,734		
931.00 RENTS	7,907	0	0	7,907					7,907		
932.00 MAINT OF STRUC & EQUIP	879	0	0	879					879		
935.00 MAINT OF GNL PLANT	1,122	0	0	1,122					1,122		
TOTAL ADMIN. & GENERAL EXPENSES	290,183	0	0	290,183	-210	0	14,821	6,313	266,960		2,298
TOTAL O&M EXPENSES	871,588	0	0	871,588							

Table II-D
Progress Energy Florida
Direct Assignment of CR3 Tallahassee Buyback O&M Expense
Projected Twelve Months Ending 12/31/2010
(\$ 000)

					DIRECT ASSIGNMENT OF CR#3 TO TALLAHASSEE					
					FUEL & PURCHASE POWER			DEMAND	ENERGY	
(1)	(2)	(3)	(4)		RCVR ENERGY	NON-RCVR DEMAND	NON-RCVR ENERGY	BASE	BASE	
	PER BOOKS	EXCLUDE CLAUSES	OTHER ADJs	TOTAL (1)+(2)+(3)						
TALLAHASSEE:										
5182300	NUCLEAR FUEL - NON-RECOVERABLE	9	0	0	9		9			
517.00	OPER SUPV ENG	33	0	0	33			33		
519.00	COOLANT & WATER	65	0	0	65			65		
520.00	STEAM EXPENSES	174	0	0	174			174		
521.00	NUCLEAR STEAM OTHER SOURCES	0	0	0	0				0	
5210001	STEAM OTHER SOURCES	0	0	0	0				0	
522.00	STEAM TRANSFER CREDIT	0	0	0	0				0	
523.00	NUCLEAR - ELECTRIC EXPENSES	0	0	0	0			0		
524.00	NUCLEAR - MISC POWER EXPENSES	617	0	0	617			617		
525.00	NUCLEAR -RENTS	0	0	0	0			0		
528.00	NUCLEAR - MAINT SUPV & ENG	132	0	0	132				132	
529.00	NUCLEAT - MAINT STRUCTURES	39	0	0	39			39		
530.00	NUCLEAR - MAINT REACTOR PLT EQUIP	169	0	0	169				169	
531.00	NUCLEAR - MAINT ELEC PLT	32	0	0	32				32	
532.00	NUCLEAR - MAINT MISC NUC PLT	17	0	0	17			17		
5472000	FUEL - OTHER PROD BASE	0	0	0	0					
546-550	OTHER PWR GEN - OPERATION	0	0	0	0					
551-554	OTHER PWR GEN - MAINT	0	0	0	0					
5550709	PP CAP - BASE - NONRECV - WH	0	0	0	0					
5550710	PP CAP - BASE - NONRECV - RETAIL	0	0	0	0					
5560000	SYS CONTROL & DISPATCH	0	0	0	0					
5570001	OTHER PWR SUPPLY EXPENSES	0	0	0	0					
TOTAL		1,287	0	0	1,287	0	0	9	945	333

	Demand	Energy
Labor		
Nuclear O&M Excluding Recoverable Fuel	69,257	33,014
Labor Component of O&M	41,903	12,423
Labor % of Total	61%	38%
O&M Assigned to Tally	945	342
Labor Component of O&M Assigned to Tally	572	129
Total Demand & Energy	701	

Recoverable Fuel & PP:	1,676	
D/A CR3 Buy Back:		
PP Non-Rcvr Whise	0	9
Prod Demand Related - Base	945	
Non-Fuel Energy		333
	945	342

Table II-D
 Progress Energy Florida
 Development of Energy Related O&M Costs - Direct Assignment to Stratified Whis Customers
 Projected Twelve Months Ending 12/31/2010
 (\$ 000)

	(1) NET OUTPUT MWH	(2) STRATIFIED CUSTOMER MWH REQ.	(3) NON-FUEL O&M ENERGY			(5) LABOR O&M ENERGY		
			NON-FUEL ENERGY (\$)	PER UNIT COST \$/MWH (3)/(1)	D/A STRATIFIED CUSTOMER (\$)(2)*(4)	LABOR COST ENERGY (\$)	PER UNIT COST \$/MWH	D/A STRATIFIED CUSTOMER (\$)
PRODUCTION PLANT								
Base Plant								
CR1 & CR2	4,154,999							
CR4 & CR5	8,847,351							
CR3	6,963,096							
Bartow CC 1	6,517,760							
Hines Energy	10,889,611							
Tiger Bay	973,879							
University of Florida	346,522							
Purchases (So Co & Cogen)	5,507,707							
Sub-Total BASE:	44,200,925							
Less: Non-Class SEPA	(37,990)							
Less: Company Use	0							
Less: CR3 Tally Buyback	(100,965)							
Total Base	44,061,970	3,448,844	113,167	2.57	8,858	36,543	0.83	2,860
Intermediate Plant								
Anclote	1,481,930							
Bartow	0							
Suwannee	151,602							
Purchases	1,010,681							
Sub-Total Intermediate	2,644,213							
Less: Non-Class SEPA	(2,191)							
Less: Company Use	0							
Less: Off-System Sales	(434,711)							
Total Intermediate	2,207,311	1,503,037	12,537	5.68	8,537	4,429	2.01	3,016
Peaking Plant								
Other Combustion Turbine	787,444							
Purchases	1,417,895							
Sub-Total Peaking	2,205,339							
Less: Non-Class SEPA	(1,819)							
Less: Company Use	41,903							
Less: Off-System Sales	0							
Total Peaking	2,245,423	39,118	0	0.00	0	0	0	0
W/O Losses Total All Sources	49,050,477							
Less: Non-Class SEPA	(41,999)							
Less: Company Use	41,903							
Less: Off-System Sales	(434,711)							
Less: CR3 Tally Buyback	(100,965)							
Total	48,514,705	4,990,999	125,704	8.25	17,395	40,972	2.84	5,876
Total Generation	41,114,194		Direct Assign	17,395		DA Stratified	5,876	
Total Purchases	7,936,283		Allocable	108,309		DA Tally	129	
Available for Sale	49,050,477			125,704		Allocable	34,967	
							40,972	
Check	48,514,705							
	0							

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Table II-E
Progress Energy Florida
Depreciation & Amortization Expense
Projected Twelve Months Ending 12/31/2010
(\$ 000)

	(1)	(2)	(3)	(4)	(5)	CLASSIFICATION			
						PRODUCTION PLANT:	EXCLUDE	REMOVE	DEP ADJ
STEAM:	BOOKS	CLAUSES	DECOMM	NEW STUDY	(1) - (4)				BASE
ANCLOTE 1 & 2	11,185	-			11,185		11,185		
BARTOW-ANCLOTE PIPELINE	933	-			933		933		
BARTOW 1, 2 & 3	0	-			0		0		
CRYSTAL RIVER 1 & 2	16,797	(590)			16,207	16,207			
CRYSTAL RIVER 4 & 5 (& SYSTEM ASSETS)	84,055	(59,213)			24,842	24,842			
SUWANNEE	2,667	-			2,667		2,667		
SUB-TOTAL STEAM	115,637	(59,803)	-	-	55,834	41,049	14,786	-	-
FOSSIL DISMANTLING-STEAM:									
ANCLOTE 1 & 2	233	-			233		233		
BARTOW-ANCLOTE PIPELINE	575	-			575		575		
BARTOW 1, 2 & 3	-	-			-		-		
CRYSTAL RIVER 1 & 2	1,033	-			1,033	1,033			
CRYSTAL RIVER 4 & 5 (& SYSTEM ASSETS)	937	-			937	937			
SUWANNEE	217	-			217		217		
SUB-TOTAL STEAM	2,995	-	-	-	2,995	1,970	1,024	-	-
NUCLEAR:									
CRYSTAL RIVER 3	37,498	6,683			30,815	30,815			
CRYSTAL RIVER 3 - D.A. TALLAHASSEE	72	-			72				72
DECOMMISSIONING	-	6,683			-				-
SUB-TOTAL NUCLEAR	37,569	13,366	-	-	30,887	30,815	-	-	72
OTHER PRODUCTION:									
UNIVERSITY OF FLORIDA	1,287	-			1,287	1,287			
ALL COMBUSTION TURBINES	20,374	-			20,374			20,374	
BARTOW CC1	33,269	-			33,269	33,269			
CCF 2013	30	-			30		30		
HINES CC 1	11,621	-			11,621	11,621			
HINES CC 2	10,631	-			10,631	10,631			
HINES CC 3	11,454	-			11,454	11,454			
HINES CC 4	13,438	-			13,438	13,438			
TIGER BAY CC 1	1,787	-			1,787	1,787			
Misc Steam Dismantl	-	-			-	-			
SUB-TOTAL OTHER PROD	103,892	-	-	-	103,892	83,518	-	20,374	-
FOSSIL DISMANTLING-OTHER:									
UNIVERSITY OF FLORIDA	9	-			9	9			
ALL COMBUSTION TURBINES	763	-			763			763	
BARTOW CC1	(8)	-			(8)	(8)			
HINES CC 1	21	-			21	21			
HINES CC 2	18	-			18	18			
HINES CC 3	17	-			17	17			
HINES CC 4	20	-			20	20			
TIGER BAY CC 1	11	-			11	11			
Misc Steam Dismantl	-	-			-	-			
SUB-TOTAL OTHER	850	-	-	-	850	88	-	763	-
TOTAL PRODUCTION	280,944	(46,437)	-	-	194,458	157,439	15,810	21,137	72

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Table II-E
 Progress Energy Florida
 Depreciation & Amortization Expense
 Projected Twelve Months Ending 12/31/2010
 (\$ 000)

	(1)	(2) EXCLUDE ECCR / ECRC,	(3) REMOVE DECOMM RESERVE	(4) DEP ADJ NEW STUDY	(5) TOTAL SUM (1) - (4)	CLASSIFICATION					
						PROD BASE	PROD INTERM.	PROD PEAK	TRANS.	DISTRIBUTION	DIA WHSL
TRANSMISSION PLANT:	BOOKS	FUEL									
350-LAND EASEMENTS	579	-	-	-	579				579		
352-STRUCTURES AND IMPROVEMENTS	592	-	-	-	592				592		
353-STATION EQUIPMENT (INCLUDG STEP-UP)	10,804	-	-	-	10,804	830	37	290	9,647		
354-TOWERS AND FIXTURES	994	-	-	-	994				994		
355-POLES AND FIXTURES	22,909	-	-	-	22,909				20,227	916	1,766
356-OH CONDUCTORS & DEVICES	7,898	-	-	-	7,898				7,898		
357-UG CONDUIT	82	-	-	-	82				82		
358-UG CONDUCTORS & DEVICES	2,585	-	-	-	2,585				2,585		
359-ROADS & TRAILS	37	-	-	-	37				37		
353.2 ENERGY CONTROL CENTER	634	-	-	-	634	210	18	26	381		
TOTAL TRANSMISSION PLANT	47,114	-	-	-	47,114	1,040	55	316	43,022	916	1,766
DISTRIBUTION PLANT:						PRIMARY	SECONDARY	SERVICES	METERING	LIGHTING	IS EQUIP
360.1-DISTRIBUTION EASEMENTS	17	-	-	-	17	17					
361-STRUCTURES & IMPROVEMENTS	427	-	-	-	427	427					
362-STATION EQUIPMENT	9,766	-	-	-	9,766	9,753					13
364-POLES, TOWERS & FIXTURES	31,420	-	-	-	31,420	18,444	7,902	-	-	5,074	
365-OH CONDUCTORS & DEVICES	20,596	-	-	-	20,596	15,608	4,933	-	-	-	55
366-UNDERGROUND CONDUIT	3,484	-	-	-	3,484	2,160	1,324	-	-	-	
367-UG CONDUCTORS & DEVICES	17,589	-	-	-	17,589	8,443	9,146	-	-	-	
368-LINE TRANSFORMERS	21,902	-	-	-	21,902		21,902				
369-SERVICES-	-	-	-	-	-						
369.1-OVERHEAD SERVICES	3,729	-	-	-	3,729			3,729			
369.2-UNDERGROUND SERVICES	10,548	-	-	-	10,548			10,548			
370-METER EQUIPMENT (EXCL. ECCR)	11,019	-	-	-	11,019				11,019		
370.1-DISTRIBUTION EQUIPMENT (ECCR)	-	-	-	-	-						
371-INSTALLS ON CUST. PREM. (PPS PAR)	102	-	-	-	102				102		
372-LEASED EQUIP ON CUST. PREM.	-	-	-	-	-						
373-STREET LIGHT & SIGNAL SYSTEMS	12,464	-	-	-	12,464					12,464	
TOTAL DISTRIBUTION PLANT	143,063	-	-	-	143,063	54,850	45,207	14,277	11,121	17,539	68
GENERAL PLANT:						LABOR RELATED	RETAIL CUST RELATED	PRODUCTION PLANT	DISTRIB PRIMARY		
ALL OTHER EXCLUDING ECCR EQPMT	17,145	-	-	-	17,145	17,145					
PREMIER POWER SERVICE EQ (PARTIAL)	-	-	-	-	-						
398.1 GENERAL EQUIPMENT (ECCR)	1,484	(1,484)	-	-	-						
FRANCHISE COSTS	282	-	-	-	282		282				
INTANGIBLE PLANT PRODUCTION SYSTEM 30	-	-	-	-	-			-			
DISTRIBUTION INTANGIBLE PLANT 303.0	912	-	-	-	912				912		
CSS	-	-	-	-	-						
TOTAL GENERAL PLANT	19,822	(1,484)	-	-	18,338	17,145	282	-	912		
TOTAL DEPRECIATION & AMORTIZATION	470,943	(47,921)	-	-	402,973						

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Table II-F
 Progress Energy Florida
 Taxes Other Than Income
 Projected Twelve Months Ending 12/31/2010
 (\$ 000)

	Income Statement	Adjs	Adjusted Expense	Remove Clauses & Other Adjs	System Adjusted Total
1 Property Tax					
2 Property Tax - Excluding D.A. Tallahassee	124,280	0	124,280	(169)	124,111
3 Property Tax - D.A. Tallahassee	89	0	89	0	89
4 Total Property Taxes	124,370	0	124,370	(169)	124,201
5 Payroll Tax	21,646	0	21,646	0	21,646
6 Revenue Tax					
7 Gross Receipts	117,781	0	117,781	0	117,781
8 Franchise Fee	118,260	0	118,260	0	118,260
9 Reg Assmt Fee	3,548	0	3,548	(2,425)	1,123
10 Total Revenue Taxes	239,589	0	239,589	(2,425)	237,164
11 Miscellaneous Allowable Expenses	0	0	0	0	0
12 D/A Retail	0	0	0	0	0
13 Total Other Taxes	385,605	0	385,605	(2,594)	383,011

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Table II-G
 Progress Energy Florida
 Revenue
 Projected Twelve Months Ending 12/31/2010
 (\$ 000)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	CLASSIFICATION												
	TOTAL COMPANY PER BOOKS	EXCLUDE FAC, ECCR, ECR & ADDL REV TAX	OTHER ADJS	TOTAL COMPANY ADJUSTED (1) + (2)	CLASS REVENUES RETAIL	CLASS REVENUES WHOLESALE	PROD DEMAND RELATED	TRANSM RELATED	DISTRIB PRIMARY RELATED	DISTRIB SECONDARY RELATED	DISTRIB SERVICES RELATED	RATE BASE RELATED	ENERGY NON-FUEL RELATED
I. 440-447 SALES OF ELECTRICITY													
WHOLESALE													
CLASS REVENUE	631,556	(422,556)		209,000		209,000							
NON-CLASS-SEPA	2,602	(2,211)		391			92	298					
NON-CLASS INTERCHANGE	32,157	(32,157)		-									
PROV FOR REFUND	-	-		-									
TOTAL WHOLESALE	666,314	(456,924)	-	209,391	-	209,000	92	298	-	-	-	-	-
RETAIL "SERVICE AT ISSUE"	4,868,790	(3,481,088)		1,387,702	1,387,702								
TOTAL SALES OF ELECTRICITY	5,535,104	(3,938,011)	-	1,597,093	1,387,702	209,000	92	298	-	-	-	-	-
II. OTHER OPERATING REVENUES													
4500001-INTEREST-DELQ A/C & LPC	22,320			22,320								22,320	
4510001-SERVICE CHARGES	26,300			26,300							26,300		
454-RENT OF ELECT PROP.													
4540001-RENT FROM ELECTRIC PROP	1,100			1,100									1,100
4540002- RENT ELECTRIC PROP -CR#3	900			900			900						
4540004-PT HOLDINGS/REV SHARING	1,478			1,478									1,478
4540005-RENT LIGHTING	60,750			60,750	60,750								
4540006-RENT NONLIGHT EQUIP	7,050			7,050						7,050			
4540007-RENT-JOINT USE	11,655			11,655					11,655				
4540008-RENT-TRANSMISSION	415			415				415					
454000P-RENT FROM ELEC PROP PCS													
TOTAL RENTAL REVENUE	83,348	-	-	83,348	60,750	-	900	415	11,655	7,050	-	2,578	-
456-OTHER ELECTRIC REVENUES													
4560001-OTHER ELECT REV	2,300			2,300		790			1,510				
456000T-WHEELING REVENUE	97,061			97,061		97,048		13					
4560020-STATE SALES TAX COLL	10			10								10	
4560021-OTH ELECT REV (IC VAR)	-			-									
45600TP-ANCILLARY SVCS PROD	-			-									
45600TR-Wheeling - CCR Retail	-			-									
4560022-COMMISS TAX COL	170	(170)		-									
456-AMORT OF STRANDED COST UNBILLED REVENUE													
4560030 RETAIL	-			-									
4560033 WHOLESALE	-			-									
4560097-DEF CAPACITY REV.	-			-									
4560096-ACCR GPIF R/P	-			-									
4560099-DEF FUEL REV.	-			-									
TOTAL A/C 456	99,541	(170)	-	99,371	-	97,838	-	13	1,510	-	-	10	-
TOTAL OTHER OPER. REV.	231,509	(170)	-	231,339	60,750	97,838	900	428	13,165	7,050	26,300	24,908	-
TOTAL OPERATING REVENUE	5,766,614	(3,938,181)	-	1,828,432	1,448,452	306,838	992	726	13,165	7,050	26,300	24,908	-
					R600	R800	Q000	Q002	Q004	Q006	Q008	Q010	Q012

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Table II-H
Progress Energy Florida
Income Taxes
Projected Twelve Months Ending 12/31/2010
(\$ 000)

	<u>Alloc</u>	<u>Allocation Factor</u>	<u>Total System</u>	<u>Total Retail</u>
<u>Interest Deduction</u>				
Interest Expense per Income Statement			\$ 295,420	
Remove Interest Associated with System Adjustments				
Rate Base Adjs per B-1			(1,567)	
Weighted Cost of LTD + STD + Cust Deposits			<u>2.859%</u>	
Interest Associated with System Adjustments			(45)	
Adjusted Interest Expense	RBT	86.863%	295,376	256,571
<u>Interest Synchronization Adjustment</u>				
Adjusted Rate Base			7,182,154	
Weighted Cost of LTD + STD + Cust Deposits			<u>2.859%</u>	
Adjusted Interest Deduction			205,338	
Adjusted Interest Deduction			<u>295,376</u>	
Difference	RBT	86.863%	(90,038)	(78,209)
<u>Book to Tax Adjustments</u>				
Permanent Differences (Federal & State)	GP	88.160%	(16,331)	(14,398)
Temporary Differences (Federal)	GP	88.160%	123,672	109,029
Temporary Differences (State)	GP	88.160%	115,788	102,078
Adjustments to Deferred Income Tax (Federal)	GP	88.160%	(1,476)	(1,301)
<u>Other Adjustments</u>				
AFUDC Debt Tax	GP	88.160%	(25)	(22)
ADJ - Q (All FPSC Adjs)	GP	88.160%	1,393,500	1,228,512
ADJ - Other				
ADJ - Other				
<u>Amortization Investment Tax Credit</u>				
	GP	88.160%	\$ 1,755	1,547

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Table II - I
 Progress Energy Florida
 System FPSC Adjustments
 Projected Twelve Months Ending 12/31/2010
 (\$000)

Adjustment	Electric Plant in Service	Accum Deprec & Amort	Plant Held Future Use	Const Work in Process	Nuclear Fuel (Net)	Working Capital	Total Rate Base	Operating Revenues	O&M Includ Base Fuel	Deprec & Amort	Taxes Other than Income	Income Taxes Current	Income Taxes Deferred	Invest Tax Credit	Gain/Loss on Disp & Other	Total Net Operating Income
A Gain/Loss on Sale of Property						(7,708)	(7,708)					1,104			(2,862)	1,758
B CWIP Eligible for AFUDC				(708,045)			(708,045)									0
C Whis Unfunded Nuclear Decomm		(2,286)					(2,286)									0
D Capital Leases	(222,959)					223,556	597									0
E Retail Rate Case Expenses						2,787	2,787		1,394				(538)			(856)
F Adjust Revenue to Rate Simulation							0	14				5				9
G Corporate Aircraft Allocation							0		(3,565)			1,375				2,190
H Franchise & Gross Receipts Tax							0	(236,041)			(236,041)	0				0
I Misc Interest Expense							0		0			0				0
J Interest on Tax Deficiency							0		2,667			(1,029)				(1,638)
K Image Building Advertising							0		(3,863)			1,490				2,373
L Economic Development							0		(36)			14				22
M Industry Association Dues							0		(25)			10				15
N Income Tax Interest Synchronization							0					(34,732)				34,732
O Deferred Tax AFUDC Debt							0						(25)			25
Sub-Total	(222,959)	(2,286)	0	(708,045)	0	218,635	(714,655)	(236,027)	(3,430)	0	(236,041)	(31,763)	(563)	0	(2,862)	38,631
Base Case - System	11,998,505	5,041,190	35,090	887,210	155,017	(142,395)	7,892,237	2,064,474	871,588	402,973	383,011	58,215	46,511	(1,755)	0	303,930
Final Case - System	\$11,775,546	\$5,038,904	\$35,090	\$179,165	\$155,017	\$76,240	\$7,182,153	\$1,828,446	\$868,158	\$402,973	\$146,970	\$26,452	\$45,948	(\$1,755)	(\$2,862)	\$342,562

Progress Energy Florida
Rate Base
Projected Twelve Months Ending 12/31/2010
(\$000)

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Line No.		Electric Plant in Service	Accum Deprec & Amort	Net Plant in Service	Plant Held Future Use	Const Work in Process	Nuclear Fuel (Net)	Net Utility Plant	Working Capital	Total Avg Rate Base
1	System	\$11,998,505	\$5,041,190	\$6,957,314	\$35,090	\$887,210	\$155,017	\$8,034,632	(\$142,395)	\$7,892,237
2										
3	Adjustments:									
4	A Gain/Loss on Sale of Property	0	0	0	0	0	0	0	(7,708)	(7,708)
5	B CWIP Eligible for AFUDC	0	0	0	0	(708,045)	0	(708,045)	0	(708,045)
6	C Whls Unfunded Nuclear Decomm	0	(2,286)	2,286	0	0	0	2,286	0	2,286
7	D Capital Leases	(222,959)	0	(222,959)	0	0	0	(222,959)	223,556	597
8	E Retail Rate Case Expenses	0	0	0	0	0	0	0	2,787	2,787
9		0	0	0	0	0	0	0	0	0
10		0	0	0	0	0	0	0	0	0
11		0	0	0	0	0	0	0	0	0
12		0	0	0	0	0	0	0	0	0
13		0	0	0	0	0	0	0	0	0
14										
15	Subtotal Adjustments	(222,959)	(2,286)	(220,673)	0	(708,045)	0	(928,718)	218,635	(710,083)
16										
17	Total System Adjusted	\$11,775,546	\$5,038,904	\$6,736,641	\$35,090	\$179,165	\$155,017	\$7,105,913	\$76,240	\$7,182,153

Table II - I
 Progress Energy Florida
 Net Operating Income
 Projected Twelve Months Ending 12/31/2010
 (\$000)

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Line		Operating Revenues	O&M Includ Base Fuel	Deprec & Amort	Taxes Other than Income	Income Taxes Current	Income Taxes Deferred	Investment Tax Credit	Gain/Loss on Disp & Other	Total Operating Expenses	Net Operating Income
1	System	\$2,064,474	\$871,588	\$402,973	\$383,011	\$58,215	\$46,511	(\$1,755)	\$0	\$1,760,544	\$303,930
2											
3	Adjustments:										
4	A Gain/Loss on Sale of Property	0	0	0	0	1,104	0	0	(2,862)	(1,758)	1,758
5	E Retail Rate Case Expenses	0	1,394	0	0	0	(538)	0	0	856	(856)
6	F Adjust Revenue to Rate Simulation	14	0	0	0	5	0	0	0	5	9
7	G Corporate Aircraft Allocation	0	(3,565)	0	0	1,375	0	0	0	(2,190)	2,190
8	H Franchise & Gross Receipts Tax	(236,041)	0	0	(236,041)	0	0	0	0	(236,041)	0
9	I Misc Interest Expense	0	0	0	0	0	0	0	0	0	0
10	J Interest on Tax Deficiency	0	2,667	0	0	(1,029)	0	0	0	1,638	(1,638)
11	K Image Building Advertising	0	(3,863)	0	0	1,490	0	0	0	(2,373)	2,373
12	L Economic Development	0	(36)	0	0	14	0	0	0	(22)	22
13	M Industry Association Dues	0	(25)	0	0	10	0	0	0	(15)	15
14	N Income Tax Interest Synchronization	0	0	0	0	(34,732)	0	0	0	(34,732)	34,732
15	O Deferred Tax AFUDC Debt	0	0	0	0	0	(25)	0	0	(25)	25
16											
17											
18											
19											
20											
21											
22	Subtotal Adjustments	(236,027)	(3,430)	0	(236,041)	(31,763)	(563)	0	(2,862)	(274,659)	38,631
23											
24	Total System Adjusted	\$1,828,446	\$868,158	\$402,973	\$146,970	\$26,452	\$45,948	(\$1,755)	(\$2,862)	\$1,485,885	\$342,562

PROGRESS ENERGY FLORIDA
 JURISDICTIONAL SEPARATION STUDY: TOTAL AT ISSUE=FPSC; ALL OTHER=FERC
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 \$ (000)
 PRESENT RATES, FULLY ADJUSTED

Docket Number: ER10JURS-000
 Exhibit: TABLE II-J
 Schedule: 11
 Page: 2
 ADJs: ABCDEFGHJKLMN

COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,637,596	0.42279	0.06423	0.02716
PREFERRED STOCK	19,881	0.00319	0.04513	0.00014
COMMON STOCK	3,151,819	0.50521	0.12540	0.06335
SHORT TERM DEBT	38,609	0.00619	0.05246	0.00032
CUSTOMER DEPOSITS	112,863	0.01809	0.05894	0.00107
ITC	3,610	0.00058	0.09735	0.00006
DEFERRED INCOME TAX	389,297	0.06240	0.00000	0.00000
FAS 109	-115,057	•.*****	0.00000	0.00000
TOTAL	6,238,618	1.00000		0.09210

III. DEVELOPMENT OF INPUT ALLOCATION FACTORS

Table

III-A *Demand Data*

III-B *Energy Data*

III-C *Specific Assignments*

TABLE III-A
PROGRESS ENERGY FLORIDA
DEVELOPMENT OF PRODUCTION CAPACITY ALLOCATION FACTORS
FORECASTED TWELVE MONTHS ENDING DECEMBER 31, 2010

LINE NO.		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVG. 12 CP PK @ SOURCE KW	BASE RELATED PROPORTION KW	% OF TOTAL (2)	INTERM RELATED PROPORTION KW	% OF TOTAL (4)	PEAK RELATED PROPORTION KW	% OF TOTAL (6)
1	STRATIFIED RATE CUSTOMERS							
2	TECO	100,000	100,000	1.580%	0	0.000%	0	0.000%
3	GAINESVILLE	84,875	84,875	1.341%	0	0.000%	0	0.000%
4	REEDY CREEK	100,000	100,000	1.580%	0	0.000%	0	0.000%
5	SECI	548,500	0	0.000%	450,000	37.526%	98,500	3.569%
6	HOMESTEAD	35,000	20,000	0.316%	15,000	1.251%	0	0.000%
7	SECI MARKET MITIGATION	125,000	125,000	1.975%	0	0.000%	0	0.000%
8								
9	TOTAL RESOURCES	12,357,000	7,606,000		1,439,000		3,312,000	
10								
11	LESS:							
12	TALLAHASSEE D/A SALE	(11,657)	(11,657)		0		0	
13	RESERVES AT 20%	(2,057,557)	(1,265,724)		(239,833)		(552,000)	
14	NET RESOURCE CAPABILITY	<u>10,287,786</u>	<u>6,328,619</u>	100.000%	<u>1,199,167</u>	100.000%	<u>2,760,000</u>	100.000%
15								
16								
17								
18								
25								
26	CUSTOMER/CLASS				(1)	(2)	(3)	
27	NAME				ALLOCATION	% REFLECTING		
28					BASE	INTERM.	PEAKING	
29	ALLOCATION FACTOR CODE				K200	K202	K204	
30								
31	TOTAL RESPONSIBILITY				100.00%	100.00%	100.00%	
32								
33	LESS ASSIGNMENT TO STRATIFIED CUSTOMERS:							
34	TECO				1.580%	0.000%	0.000%	
35	GAINESVILLE				1.341%	0.000%	0.000%	
36	REEDY CREEK				1.580%	0.000%	0.000%	
37	SECI				0.000%	37.526%	3.569%	
38	HOMESTEAD				0.316%	1.251%	0.000%	
39	SECI MARKET MITIGATION				1.975%	0.000%	0.000%	
40	SUBTOTAL STRATIFIED ASSIGNMENTS				6.792%	38.777%	3.569%	
41								
42								
43	EQUALS: RESPONSIBILITY OF AVG. RATE CUSTOMERS				93.208%	61.223%	96.431%	
44								
45								
46								
47								
48								
49								
50	AVERAGE RATE CUSTOMERS:							
51	TOTAL AVERAGE WHOLESALE		398,750	5.092%	4.746%	3.118%	4.911%	
52	TOTAL RETAIL		7,431,661	94.908%	88.462%	58.105%	91.520%	
53	TOTAL AVERAGE RATE CUSTOMERS		7,830,410	100.000%	93.208%	61.223%	96.431%	
54								
55	JURISDICTIONAL SUMMARY							
56	TOTAL WHOLESALE				11.538%	41.895%	8.480%	
57	TOTAL RETAIL				88.462%	58.105%	91.520%	
58	TOTAL RESPONSIBILITY				100.000%	100.000%	100.000%	

TABLE III-A
PROGRESS ENERGY FLORIDA
DEVELOPMENT OF TRANSMISSION & DISTRIBUTION CAPACITY ALLOCATION FACTORS
FORECASTED TWELVE MONTHS ENDING DECEMBER 31, 2010

LINE NO.	CUSTOMER/CLASS NAME	AVG. 12CP @ SOURCE KW	% OF TOTAL
1	TRANSMISSION SERVICE:		
2			
3	ALLOCATION FACTOR CODE		K220
4			
5	WHOLESALE SERVICE:		
6	FULL REQUIREMENTS SERVICE	186,836	1.628%
7	PARTIAL REQUIREMENTS SERVICE	230,434	2.008%
8	STRATIFIED SERVICE	993,375	8.656%
9	TRANSMISSION SERVICE	1,861,250	16.219%
10	OTHER TRANSMISSION SERVICE	442,981	3.860%
11			
12	TOTAL WHOLESALE RESPONSIBILITY	<u>3,714,876</u>	<u>32.371%</u>
13			
14	TOTAL RETAIL RESPONSIBILITY	7,761,167	67.629%
15			
16	TOTAL TRANSMISSION RESPONSIBILITY	<u>11,476,043</u>	<u>100.000%</u>
17			
18			
19			
20	DISTRIBUTION PRIMARY SERVICE:		
21			
22	ALLOCATION FACTOR CODE		K240
23			
24	WHOLESALE SERVICE:		
25	FULL REQUIREMENTS SERVICE	5,475	0.071%
26	DISTRIBUTION SERVICE	23,497	0.305%
27	POINT TO POINT DISTRIBUTION SERVICE	0	0.000%
28	TOTAL WHOLESALE RESPONSIBILITY	<u>28,972</u>	<u>0.376%</u>
29			
30	TOTAL RETAIL RESPONSIBILITY	7,683,167	99.624%
31			
32	TOTAL DISTRIBUTION PRIMARY RESPONSIBILITY	<u>7,712,139</u>	<u>100.000%</u>

PROGRESS ENERGY FLORIDA
 KW DEMANDS COINCIDENT WITH MONTHLY SYSTEM PEAK
 FORECASTED TWELVE MONTHS ENDED DECEMBER 31, 2010

Supplement No. 1
 TABLE III-A
 Page 1 of 7

GROUP	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	12-MONTH TOTAL	12-MONTH AVERAGE
I. ALL REQ.- PRODUCTION DELIVERY														
1. CITY OF BARTOW														
AMOUNT @ SOURCE	62,300	52,500	44,800	42,400	52,000	54,500	58,000	57,900	55,300	50,500	43,000	55,130	628,330	52,361
LESS: SEPA ALLOTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BALANCE	62,300	52,500	44,800	42,400	52,000	54,500	58,000	57,900	55,300	50,500	43,000	55,130	628,330	52,361
PLUS: LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AMOUNT @ SOURCE	62,300	52,500	44,800	42,400	52,000	54,500	58,000	57,900	55,300	50,500	43,000	55,130	628,330	52,361
2. CITY OF MOUNT DORA														
AMOUNT @ SOURCE	19,400	21,500	16,400	19,600	21,300	23,600	25,800	24,800	24,300	21,500	16,200	18,500	252,900	21,075
LESS: SEPA ALLOTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BALANCE	19,400	21,500	16,400	19,600	21,300	23,600	25,800	24,800	24,300	21,500	16,200	18,500	252,900	21,075
PLUS: LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AMOUNT @ SOURCE	19,400	21,500	16,400	19,600	21,300	23,600	25,800	24,800	24,300	21,500	16,200	18,500	252,900	21,075
3. CITY OF QUINCY														
AMOUNT @ SOURCE	27,000	29,300	25,700	25,300	22,700	26,600	30,100	28,800	28,600	26,200	24,300	25,400	320,000	26,667
LESS: SEPA ALLOTMENT	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	100,800	8,400
BALANCE	18,600	20,900	17,300	16,900	14,300	18,200	21,700	20,400	20,200	17,800	15,900	17,000	219,200	18,267
PLUS: LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AMOUNT @ SOURCE	18,600	20,900	17,300	16,900	14,300	18,200	21,700	20,400	20,200	17,800	15,900	17,000	219,200	18,267
4. CITY OF WILLISTON														
AMOUNT @ SOURCE	6,400	6,200	5,300	5,000	6,300	7,100	7,300	7,200	6,700	6,100	5,300	5,700	74,600	6,217
LESS: SEPA ALLOTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BALANCE	6,400	6,200	5,300	5,000	6,300	7,100	7,300	7,200	6,700	6,100	5,300	5,700	74,600	6,217
PLUS: LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AMOUNT @ SOURCE	6,400	6,200	5,300	5,000	6,300	7,100	7,300	7,200	6,700	6,100	5,300	5,700	74,600	6,217
TOTAL I.	106,700	101,100	83,800	83,900	93,900	103,400	112,800	110,300	106,500	95,900	80,400	96,330	1,175,030	97,920
II. ALL REQ.- TRANSMISSION DELIVERY														
CITY OF WINTER PARK														
AMOUNT @ METER	89,580	74,910	67,280	73,540	81,370	86,740	97,790	98,770	94,080	87,040	67,180	60,930	979,210	81,601
LESS: SEPA ALLOTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BALANCE	89,580	74,910	67,280	73,540	81,370	86,740	97,790	98,770	94,080	87,040	67,180	60,930	979,210	81,601
PLUS: LOSSES	2,020	1,689	1,517	1,658	1,835	1,956	2,205	2,227	2,122	1,963	1,515	1,374	22,081	1,840
AMOUNT @ SOURCE	91,600	76,599	68,797	75,198	83,205	88,696	99,995	100,997	96,202	89,003	68,695	62,304	1,001,291	83,441
TOTAL II.	91,600	76,599	68,797	75,198	83,205	88,696	99,995	100,997	96,202	89,003	68,695	62,304	1,001,291	83,441
III. ALL REQ.- DISTRIBUTION DELIVERY														
CITY OF CHATTAHOOCHEE														
AMOUNT @ METER	7,320	6,540	6,450	6,450	7,700	7,990	8,090	8,190	7,120	6,060	6,450	6,830	85,190	7,099
LESS: SEPA ALLOTMENT	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600	1,800
BALANCE	5,520	4,740	4,650	4,650	5,900	6,190	6,290	6,390	5,320	4,260	4,650	5,030	63,590	5,299
PLUS: LOSSES	183	157	154	154	195	205	208	212	176	141	154	167	2,106	176
AMOUNT @ SOURCE	5,703	4,897	4,804	4,804	6,095	6,395	6,498	6,602	5,496	4,401	4,804	5,197	65,696	5,475
TOTAL III.	5,703	4,897	4,804	4,804	6,095	6,395	6,498	6,602	5,496	4,401	4,804	5,197	65,696	5,475
TOTAL I. + II. + III.	204,003	182,596	157,401	163,902	183,200	198,491	219,293	217,899	208,198	189,304	153,899	163,831	2,242,017	186,836

PROGRESS ENERGY FLORIDA
KW DEMANDS COINCIDENT WITH MONTHLY SYSTEM PEAK
FORECASTED TWELVE MONTHS ENDED DECEMBER 31, 2010

Supplement No. 1
TABLE III-A
Page 2 of 7

GROUP	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	12-MONTH TOTAL	12-MONTH AVERAGE
IV. PARTIAL REQ.- PRODUCTION SERVICE														
1. FLORIDA MUNICIPAL POWER AGENCY														
A. PARTIAL REQ. SERVICE														
AMOUNT @ METER-SOURCE	96,000	60,000	36,000	30,000	40,000	60,000	96,000	96,000	55,000	38,000	25,000	40,000	672,000	56,000
PLUS: LOSSES n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AMOUNT @ SOURCE	96,000	60,000	36,000	30,000	40,000	60,000	96,000	96,000	55,000	38,000	25,000	40,000	672,000	56,000
B. LOSSES SERVICE														
AMOUNT @ METER-SOURCE	11,085	8,955	7,934	9,302	10,175	10,737	11,398	11,084	10,620	9,027	7,410	9,423	117,149	9,762
PLUS: LOSSES n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AMOUNT @ SOURCE	11,085	8,955	7,934	9,302	10,175	10,737	11,398	11,084	10,620	9,027	7,410	9,423	117,149	9,762
TOTAL IV.1.	107,085	68,955	43,934	39,302	50,175	70,737	107,398	107,084	65,620	47,027	32,410	49,423	789,149	65,762
2. NEW SMYRNA BEACH														
AMOUNT @ METER-TRANSM	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000	25,000
PLUS: LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AMOUNT @ SOURCE	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000	25,000
3. SEMINOLE AVG SERVICE (not in CC)														
AMOUNT @ METER-GENERATION	150,420	114,280	90,838	104,512	117,210	120,140	122,094	127,954	114,280	103,536	89,861	97,000	1,352,124	112,677
PLUS: LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AMOUNT @ SOURCE	150,420	114,280	90,838	104,512	117,210	120,140	122,094	127,954	114,280	103,536	89,861	97,000	1,352,124	112,677
4. SEMINOLE INTERRUPTIBLE														
AMOUNT @ METER-TRANSM	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000	15,000
PLUS: LOSSES	338	338	338	338	338	338	338	338	338	338	338	338	4,056	338
AMOUNT @ SOURCE	15,338	15,338	15,338	15,338	15,338	15,338	15,338	15,338	15,338	15,338	15,338	15,338	184,056	15,338
5. TALLAHASSEE - CR3														
AMOUNT @ METER-TRANSM	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400	136,800	11,400
PLUS: LOSSES	257	257	257	257	257	257	257	257	257	257	257	257	3,084	257
AMOUNT @ SOURCE	11,657	11,657	11,657	11,657	11,657	11,657	11,657	11,657	11,657	11,657	11,657	11,657	139,884	11,657
TOTAL IV.	309,500	235,229	186,767	195,809	219,380	242,872	281,487	287,033	231,894	202,557	174,266	198,418	2,765,213	230,434

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	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	12-MONTH TOTAL	12-MONTH AVERAGE
100 GROUP - V,VI,VII														
101														
102 STRATIFIED - PRODUCTION SERVICE														
103 1. CITY OF HOMESTEAD														
104 A. BASE														
105 AMOUNT @ METER-TRANSM	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000	20,000
106 PLUS: LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 AMOUNT @ SOURCE	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000	20,000
108														
109 B. INTERMEDIATE														
110 AMOUNT @ METER-TRANSM	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000	15,000
111 PLUS: LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112 AMOUNT @ SOURCE	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000	15,000
113														
114 2. GAINESVILLE REGIONAL UTILITY														
115 A. BASE														
116 AMOUNT @ METER-TRANSM	72,750	72,750	97,000	97,000	97,000	97,000	97,000	97,000	72,750	72,750	72,750	72,750	1,018,500	84,875
117 PLUS: LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118 AMOUNT @ SOURCE	72,750	72,750	97,000	97,000	97,000	97,000	97,000	97,000	72,750	72,750	72,750	72,750	1,018,500	84,875
119														
120 3. SEMINOLE ELECTRIC COOPERATIVE														
121 A. BASE (@ SOURCE) -83	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122 B. INTERM (@ SOURCE) - 83	0	0	0	0	0	0	0	0	0	0	0	0	0	0
123 C. PEAK (@ SOURCE) -83	715,000	130,000	0	0	2,000	40,000	70,000	85,000	20,000	0	0	120,000	1,182,000	98,500
124 D. INTERM (@ SOURCE) (in CC)	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	5,400,000	450,000
125 E. STRUCT. (@SOURCE)-95	0	0	0	0	0	0	0	0	0	0	0	0	0	0
126 F. PEAK (@ SOURCE)- 95	0	0	0	0	0	0	0	0	0	0	0	0	0	0
127 TOTAL	1,165,000	580,000	450,000	450,000	452,000	490,000	520,000	535,000	470,000	450,000	450,000	570,000	6,582,000	548,500
128 4. SECI MARKET MITIGATION -BASE (in CC)														
129 AMOUNT @ METER = SOURCE	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,500,000	125,000
130 PLUS: LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131 AMOUNT @ SOURCE	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,500,000	125,000
132 5. TECO - BASE														
133 AMOUNT @ METER = SOURCE	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000	100,000
134 PLUS: LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135 AMOUNT @ SOURCE	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000	100,000
136 6. RCID 2006 - BASE														
137 AMOUNT @ METER = SOURCE	76,000	81,000	124,000	95,000	102,000	107,000	124,000	124,000	100,000	97,000	89,000	81,000	1,200,000	100,000
138 PLUS: LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139 AMOUNT @ SOURCE	76,000	81,000	124,000	95,000	102,000	107,000	124,000	124,000	100,000	97,000	89,000	81,000	1,200,000	100,000
140														
141 SUMMARY OF STRATIFIED														
142 V. BASE	393,750	398,750	466,000	437,000	444,000	449,000	466,000	466,000	417,750	414,750	406,750	398,750	5,158,500	429,875
143 VI. INTERMEDIATE	465,000	465,000	465,000	465,000	465,000	465,000	465,000	465,000	465,000	465,000	465,000	465,000	5,580,000	465,000
144 VII. PEAKING	715,000	130,000	0	0	2,000	40,000	70,000	85,000	20,000	0	0	120,000	1,182,000	98,500
145 TOTAL V. + VI. + VII.	1,573,750	993,750	931,000	902,000	911,000	954,000	1,001,000	1,016,000	902,750	879,750	871,750	983,750	11,920,500	993,375

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	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	12-MONTH TOTAL	12-MONTH AVERAGE
146 GROUP														
147														
148 VIII. TRANSMISSION SERVICE														
149 A. T/D OF PARTIAL REQ.														
150 1. FLORIDA MUNICIPAL POWER AGENCY														
151 A. PARTIAL REQ. SERVICE														
152 AMOUNT @ SOURCE	96,000	60,000	36,000	30,000	40,000	60,000	96,000	96,000	55,000	38,000	25,000	40,000	672,000	56,000
152 B. LOSSES SERVICE														
153 AMOUNT @ SOURCE	11,085	8,955	7,934	9,302	10,175	10,737	11,398	11,084	10,620	9,027	7,410	9,423	117,149	9,762
154 TOTAL FMPA	107,085	68,955	43,934	39,302	50,175	70,737	107,398	107,084	65,620	47,027	32,410	49,423	789,149	65,762
155 2. NEW SMYRNA BEACH														
156 AMOUNT @ SOURCE	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000	25,000
157 3. SEMINOLE INTERRUPTIBLE														
158 AMOUNT @ SOURCE	15,338	15,338	15,338	15,338	15,338	15,338	15,338	15,338	15,338	15,338	15,338	15,338	184,056	15,338
158 4. TALLAHASSEE														
159 AMOUNT @ SOURCE	11,657	11,657	11,657	11,657	11,657	11,657	11,657	11,657	11,657	11,657	11,657	11,657	139,884	11,657
160 5. SEMINOLE AVG SERVICE														
161 AMOUNT @ SOURCE	150,420	114,280	90,838	104,512	117,210	120,140	122,094	127,954	114,280	103,536	89,861	97,000	1,352,124	112,677
162														
163 TOTAL VIII.A	309,500	235,229	186,767	195,809	219,380	242,872	281,487	287,033	231,894	202,557	174,266	198,418	2,765,213	230,434
164														
164 B. T/D OF STRATIFIED SERVICE														
165 1. CITY OF HOMESTEAD														
166 AMOUNT @ SOURCE	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	420,000	35,000
167 2. GAINESVILLE REGIONAL UTILITY														
168 AMOUNT @ SOURCE	72,750	72,750	97,000	97,000	97,000	97,000	97,000	97,000	72,750	72,750	72,750	72,750	1,018,500	84,875
169 3. SEMINOLE ELECTRIC COOPERATIVE - 83														
170 AMOUNT @ SOURCE	715,000	130,000	0	0	2,000	40,000	70,000	85,000	20,000	0	0	120,000	1,182,000	98,500
170 4. SECI INTERMED														
171 AMOUNT @ SOURCE	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	5,400,000	450,000
172 5. SECI PEAKING '95														
173 AMOUNT @ SOURCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
174 6. SECI MARKET MITIG														
175 AMOUNT @ SOURCE	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,500,000	125,000
176 7. TECO														
176 AMOUNT @ SOURCE	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000	100,000
177 8. RCID 2006 Base														
178 AMOUNT @ SOURCE	76,000	81,000	124,000	95,000	102,000	107,000	124,000	124,000	100,000	97,000	89,000	81,000	1,200,000	100,000
179														
180 TOTAL VIII.B	1,573,750	993,750	931,000	902,000	911,000	954,000	1,001,000	1,016,000	902,750	879,750	871,750	983,750	11,920,500	993,375

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GROUP	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	12-MONTH TOTAL	12-MONTH AVERAGE
VIII. TRANSMISSION SERVICE (CONT'D)														
C. T/D SERVICE														
1. FLORIDA MUNICIPAL POWER AGENCY														
AMOUNT @ SOURCE	314,234	289,196	260,391	333,768	351,474	376,451	347,047	326,737	339,073	351,607	297,496	310,519	3,897,993	324,833
2. REEDY CREEK														
AMOUNT @ SOURCE	0	0	0	8,000	0	4,000	0	0	0	15,000	2,000	0	29,000	2,417
3. SEMINOLE ELECTRIC COOPERATIVE (Committed Capacity 2020 MW)														
AMOUNT @ SOURCE	1,625,000	1,625,000	1,469,000	1,215,000	1,625,000	1,625,000	1,625,000	1,625,000	1,625,000	1,394,000	1,330,000	1,625,000	18,408,000	1,534,000
TOTAL VIII.C.	1,939,234	1,914,196	1,729,391	1,556,768	1,976,474	2,005,451	1,972,047	1,951,737	1,964,073	1,760,607	1,629,496	1,935,519	22,334,993	1,861,250
TOTAL VIII.	4,026,487	3,325,771	3,004,559	2,818,479	3,290,053	3,400,814	3,473,827	3,472,669	3,306,916	3,032,218	2,829,412	3,281,519	39,262,724	3,271,895
IX. DISTRIBUTION SERVICE														
A. T/D PARTIAL REQ.														
FLORIDA MUNICIPAL POWER AGENCY														
AMOUNT @ SOURCE	3,023	1,973	1,275	858	1,168	1,596	2,639	2,703	1,559	1,081	821	1,358	20,055	1,671
B. T/D OF SUPPLEMENTAL REQ.														
SEMINOLE ELECTRIC COOPERATIVE														
AMOUNT @ SOURCE	3,081	537	0	0	10	197	353	378	94	0	0	371	5,020	418
C. T/D SERVICE ONLY														
1. FLORIDA MUNICIPAL POWER AGENCY														
AMOUNT @ SOURCE	13,699	12,176	11,171	10,983	12,086	12,223	12,847	12,568	11,807	11,674	11,208	12,647	145,090	12,091
2. SEMINOLE ELECTRIC COOPERATIVE														
AMOUNT @ SOURCE	9,480	9,094	7,423	8,090	10,775	10,822	11,080	9,796	10,324	8,725	9,398	6,793	111,800	9,317
TOTAL IX.	29,283	23,780	19,868	19,931	24,040	24,838	26,919	25,445	23,784	21,480	21,428	21,168	281,965	23,497

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GROUP	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	12-MONTH TOTAL	12-MONTH AVERAGE
X. OTHER TRANSMISSION SERVICE														
A. NETWORK LOAD FROM CUSTOMERS' RESOURCES														
FORT MEADE	12,000	10,000	7,000	7,000	9,000	9,000	10,000	9,000	8,000	7,000	7,000	8,000	103,000	8,583
WAUCHULA	14,000	11,000	10,000	9,000	13,000	13,000	13,000	13,000	11,000	11,000	8,000	11,000	137,000	11,417
TOTAL X.A.	26,000	21,000	17,000	16,000	22,000	22,000	23,000	22,000	19,000	18,000	15,000	19,000	240,000	20,000
B. FIRM POINT-TO POINT RESERVED CAPACITY														
Transaction greater than or equal to 1 calendar month														
SECI-HARDEE/VANDOLA	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400	11,400	136,800	11,400
CP & LIME TO FP&L	133,000	133,000	133,000	133,000	133,000	133,000	133,000	133,000	133,000	133,000	133,000	133,000	1,596,000	133,000
CR#3 PARTICIPANTS	38,416	38,416	38,416	38,416	38,416	38,416	38,416	38,416	38,416	38,416	38,416	38,416	460,988	38,416
J. BLUFF HYDRO TO TALL	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	132,000	11,000
VANDOLA TO TECO	158,000	158,000	158,000	158,000	158,000	158,000	158,000	158,000	158,000	158,000	158,000	158,000	1,896,000	158,000
ORANGE COGEN TO TECO	23,498	23,498	23,498	23,498	23,498	23,498	23,498	23,498	23,498	23,498	23,498	23,498	281,979	23,498
INTERCESSION (P-11) TO GPC	0	0	0	0	0	143,000	143,000	143,000	143,000	0	0	0	572,000	47,667
													0	0
TOTAL X.B.	375,314	375,314	375,314	375,314	375,314	518,314	518,314	518,314	518,314	375,314	375,314	375,314	5,075,767	422,981
TOTAL X.	401,314	396,314	392,314	391,314	397,314	540,314	541,314	540,314	537,314	393,314	390,314	394,314	5,315,767	442,981

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	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	TOTAL 12-MONTH	AVERAGE 12-MONTH
258 SUMMARY FOR WHOLESALE "ALL OTHER"														
259 A. ON PRODUCTION SYSTEM														
260 STRATIFIED SERVICE	393,750	398,750	466,000	437,000	444,000	449,000	466,000	466,000	417,750	414,750	406,750	398,750	5,158,500	429,875
261 BASE														
262 INTERMEDIATE	465,000	465,000	465,000	465,000	465,000	465,000	465,000	465,000	465,000	465,000	465,000	465,000	5,580,000	465,000
263 PEAKING	715,000	130,000	0	0	2,000	40,000	70,000	85,000	20,000	0	0	120,000	1,182,000	98,500
264 TOTAL STRATIFIED SERVICE	1,573,750	993,750	931,000	902,000	911,000	954,000	1,001,000	1,016,000	902,750	879,750	871,750	983,750	11,920,500	993,375
265 AVERAGE RATE SERVICE														
266 TOTAL FULL REQUIREMENTS LOAD	204,003	182,596	157,401	163,902	183,200	198,491	219,293	217,899	208,198	189,304	153,899	163,831	2,242,017	186,836
267 FULL REQUIREMENTS SVC	309,500	235,229	186,767	195,809	219,380	242,872	281,487	287,033	231,894	202,557	174,266	198,418	2,765,213	230,434
268 PARTIAL REQUIREMENTS LOAD	1,573,750	993,750	931,000	902,000	911,000	954,000	1,001,000	1,016,000	902,750	879,750	871,750	983,750	11,920,500	993,375
269 STRATIFIED SERVICE	1,939,234	1,914,196	1,729,391	1,556,768	1,976,474	2,005,451	1,951,737	1,964,073	1,760,607	1,629,496	1,335,519	1,935,519	22,334,993	1,861,250
270 TRANSMISSION SERVICE	401,314	396,314	392,314	391,314	397,314	540,314	541,314	540,314	537,314	393,314	390,314	394,314	5,315,767	442,861
271 OTHER TRANSMISSION SYSTEM	4,427,801	3,722,085	3,396,873	3,209,793	3,687,367	3,941,128	4,015,141	4,012,983	3,844,229	3,425,532	3,219,726	3,675,833	44,578,490	3,714,876
272 TOTAL AVERAGE RATE SERVICE	481,258	385,580	332,511	348,054	390,923	429,706	468,535	472,687	428,435	380,204	316,508	350,592	4,784,994	398,750
273 TOTAL ON PRODUCTION SYSTEM	2,055,008	1,379,330	1,263,511	1,250,054	1,301,923	1,383,706	1,469,535	1,488,687	1,331,185	1,259,954	1,188,258	1,334,342	16,705,494	1,392,125
274														
275 B. ON TRANSMISSION SYSTEM														
276 FULL REQUIREMENTS SERVICE	204,003	182,596	157,401	163,902	183,200	198,491	219,293	217,899	208,198	189,304	153,899	163,831	2,242,017	186,836
277 PARTIAL REQUIREMENTS SVC	309,500	235,229	186,767	195,809	219,380	242,872	281,487	287,033	231,894	202,557	174,266	198,418	2,765,213	230,434
278 STRATIFIED SERVICE	1,573,750	993,750	931,000	902,000	911,000	954,000	1,001,000	1,016,000	902,750	879,750	871,750	983,750	11,920,500	993,375
279 TRANSMISSION SERVICE	1,939,234	1,914,196	1,729,391	1,556,768	1,976,474	2,005,451	1,951,737	1,964,073	1,760,607	1,629,496	1,335,519	1,935,519	22,334,993	1,861,250
280 OTHER TRANSMISSION SYSTEM	401,314	396,314	392,314	391,314	397,314	540,314	541,314	540,314	537,314	393,314	390,314	394,314	5,315,767	442,861
281 TOTAL ON TRANSMISSION SYSTEM	4,427,801	3,722,085	3,396,873	3,209,793	3,687,367	3,941,128	4,015,141	4,012,983	3,844,229	3,425,532	3,219,726	3,675,833	44,578,490	3,714,876
282														
283 C. ON DISTRIBUTION SYSTEM														
284 FULL REQUIREMENTS SERVICE	5,703	4,897	4,804	4,804	6,095	6,395	6,498	6,502	5,496	4,401	4,804	5,197	65,696	5,475
285 DISTRIBUTION SERVICE	29,283	23,780	19,868	19,931	24,040	24,838	26,919	25,445	23,784	21,480	21,428	21,168	281,965	23,497
286 TOTAL ON DISTRIBUTION SYSTEM	34,986	28,677	24,672	24,735	30,135	31,233	33,417	32,047	29,280	25,881	26,232	26,365	347,661	28,972
287														
288 SUMMARY OF RETAIL - "SERVICE @ ISSUE"														
289 A. ON PRODUCTION SYSTEM														
290 FULL RETAIL LOAD	9,275,000	7,618,000	6,577,000	6,973,000	8,049,000	8,442,000	8,619,000	8,662,000	8,183,000	7,623,000	6,140,000	6,973,000	93,134,000	7,761,167
291 LESS: RESIDENTIAL LOAD MGMT	(1,076,000)	(910,000)	-	-	-	-	(414,000)	(429,000)	-	-	-	-	(2,829,000)	(235,750)
292 LESS: INTERRUPTIBLE/CURTAILABLE	(281,267)	(281,267)	-	-	-	-	(281,267)	-	-	-	-	-	(1,125,069)	(93,756)
293 EQUALS: ADJUSTED RETAIL LOAD	7,917,733	6,426,733	6,577,000	6,973,000	8,049,000	8,442,000	7,923,733	7,951,733	8,183,000	7,623,000	6,140,000	6,973,000	89,179,931	7,431,661
294														
295 B. ON TRANSMISSION SYSTEM														
296 TOTAL RETAIL LOAD	9,275,000	7,618,000	6,577,000	6,973,000	8,049,000	8,442,000	8,619,000	8,662,000	8,183,000	7,623,000	6,140,000	6,973,000	93,134,000	7,761,167
297														
298 C. ON DISTRIBUTION SYSTEM														
299 RETAIL LOAD ON TRANSMISSION SYSTEM	9,275,000	7,618,000	6,577,000	6,973,000	8,049,000	8,442,000	8,619,000	8,662,000	8,183,000	7,623,000	6,140,000	6,973,000	93,134,000	7,761,167
300 LESS: RETAIL TRANSM SERVED LOAD	(93,000)	(76,000)	(66,000)	(70,000)	(81,000)	(85,000)	(87,000)	(87,000)	(82,000)	(77,000)	(62,000)	(70,000)	(936,000)	(78,000)
301 EQUALS: RETAIL LOAD ON DISTRIBUTION	9,182,000	7,542,000	6,511,000	6,903,000	7,968,000	8,357,000	8,532,000	8,575,000	8,101,000	7,546,000	6,078,000	6,903,000	92,198,000	7,683,167
302														

PROGRESS ENERGY FLORIDA
STRATIFIED PRODUCTION RESOURCE CAPACITY IN MW
PROJECTED CALENDAR YEAR 2010

	<u>2010 Jan</u>	<u>2010 Feb</u>	<u>2010 Mar</u>	<u>2010 Apr</u>	<u>2010 May</u>	<u>2010 Jun</u>	<u>2010 Jul</u>	<u>2010 Aug</u>	<u>2010 Sep</u>	<u>2010 Oct</u>	<u>2010 Nov</u>	<u>2010 Dec</u>	<u>2010 Year</u>	<u>12 Mo Avg</u>
I. PEF Purchase Capacity														
A. Base Capacity														
Southern Co - UPS	412	412	412	412	412	0	0	0	0	0	0	0	2,060	172
Southern Co - Scherer		0	0	0	0	73	73	73	73	73	73	73	511	43
As Avail Renewable	6	6	6	6	6	6	6	6	6	6	6	6	72	6
Auburn (As Avail) Cogen	19	19	19	19	19	19	19	19	19	19	19	19	228	19
Dade County Renewable	43	43	43	43	43	43	43	43	43	43	43	43	516	43
El Dorado (APP) Cogen	114	114	114	114	114	114	114	114	114	114	114	114	1,368	114
Lake Cogen	110	110	110	110	110	110	110	110	110	110	110	110	1,320	110
Lake County Renewable	13	13	13	13	13	13	13	13	13	13	13	13	156	13
LFC (APP) Cogen	17	17	17	17	17	17	17	17	17	17	17	17	204	17
Mulberry Cogen	79	79	79	79	79	79	79	79	79	79	79	79	948	79
Orange Cogen	74	74	74	74	74	74	74	74	74	74	74	74	888	74
Orlando Cogen	79	79	79	79	79	79	79	79	79	79	79	79	948	79
Pasco County Renewable	23	23	23	23	23	23	23	23	23	23	23	23	276	23
Pinellas County Renewable	55	55	55	55	55	55	55	55	55	55	55	55	660	55
Ridge Gen St Renewable	40	40	40	40	40	40	40	40	40	40	40	40	480	40
Royster Cogen	31	31	31	31	31	31	31	31	31	31	31	31	372	31
TOTAL	1,115	1,115	1,115	1,115	1,115	776	776	776	776	776	776	776	11,007	917
B. Intermediate Capacity														
TECO Purchase	70	70	70	70	70	70	70	70	70	70	70	70	840	70
Southern Co - Franklin	0	0	0	0	0	350	350	350	350	350	350	350	2,450	204
TOTAL	70	70	70	70	70	420	420	420	420	420	420	420	3,290	274
C. Peaking Capacity														
Shady Hills	520	520	520	520	520	520	520	520	520	520	520	520	6,240	520
Vandolah (Reliant)		0	0	0	0	158	158	158	158	158	158	158	1,106	92
TOTAL	520	520	520	520	520	678	678	678	678	678	678	678	7,346	612
TOTAL I.	1,705	1,705	1,705	1,705	1,705	1,874	1,874	1,874	1,874	1,874	1,874	1,874	21,643	1,804

**PROGRESS ENERGY FLORIDA
STRATIFIED PRODUCTION RESOURCE CAPACITY IN MW
PROJECTED CALENDAR YEAR 2010**

	<u>2010 Jan</u>	<u>2010 Feb</u>	<u>2010 Mar</u>	<u>2010 Apr</u>	<u>2010 May</u>	<u>2010 Jun</u>	<u>2010 Jul</u>	<u>2010 Aug</u>	<u>2010 Sep</u>	<u>2010 Oct</u>	<u>2010 Nov</u>	<u>2010 Dec</u>	<u>2010 Year</u>	<u>12 Mo Avg</u>
II. PEF Generating Resources														
A. Base Capacity														
Crystal River Coal Unit 1	386	386	386	372	372	372	372	372	372	386	386	386	4,548	379
Crystal River Coal Unit 2	496	496	496	494	494	494	494	494	494	496	496	496	5,940	495
Crystal River Coal Unit 4	734	734	734	722	722	722	722	722	722	734	734	734	8,736	728
Crystal River Coal Unit 5	734	734	734	722	722	722	722	722	722	734	734	734	8,736	728
Crystal River Nuclear Unit 3	825	825	825	806	806	806	806	806	806	825	825	825	9,786	816
University of Florida CT 1	47	47	47	46	46	46	46	46	46	47	47	47	558	47
Bartow CC	1,279	1,279	1,279	1,159	1,159	1,159	1,159	1,159	1,159	1,279	1,279	1,279	14,628	1,219
Hines CC 1	528	528	528	466	466	466	466	466	466	528	528	528	5,964	497
Hines CC 2	562	562	562	490	490	490	490	490	490	562	562	562	6,312	526
Hines CC 3	570	570	570	499	499	499	499	499	499	570	570	570	6,414	535
Hines CC 4	517	517	517	475	475	475	475	475	475	517	517	517	5,952	496
Tiger Bay CC 1	235	235	235	214	214	214	214	214	214	235	235	235	2,694	225
TOTAL	6,913	6,913	6,913	6,465	6,465	6,465	6,465	6,465	6,465	6,913	6,913	6,913	80,268	6,689
B. Intermediate Capacity														
Anclore 1	522	522	522	499	499	499	499	499	499	522	522	522	6,126	511
Anclore 2	526	526	526	507	507	507	507	507	507	526	526	526	6,198	517
Suwannee 1	33	33	33	30	30	30	30	30	30	33	33	33	378	32
Suwannee 2	31	31	31	28	28	28	28	28	28	31	31	31	354	30
Suwannee 3	82	82	82	71	71	71	71	71	71	82	82	82	918	77
TOTAL	1,194	1,194	1,194	1,135	1,135	1,135	1,135	1,135	1,135	1,194	1,194	1,194	13,974	1,165
C. Peaking Capacity														
Avon Park CT 1	34	34	34	24	24	24	24	24	24	34	34	34	348	29
Avon Park CT 2	36	36	36	25	25	25	25	25	25	36	36	36	366	31
Bartow CT 1	57	57	57	44	44	44	44	44	44	57	57	57	606	51
Bartow CT 2	56	56	56	43	43	43	43	43	43	56	56	56	594	50
Bartow CT 3	55	55	55	42	42	42	42	42	42	55	55	55	582	49
Bartow CT 4	58	58	58	47	47	47	47	47	47	58	58	58	630	53
Bayboro CT 1	58	58	58	46	46	46	46	46	46	58	58	58	624	52
Bayboro CT 2	58	58	58	43	43	43	43	43	43	58	58	58	606	51
Bayboro CT 3	58	58	58	44	44	44	44	44	44	58	58	58	612	51
Bayboro CT 4	58	58	58	45	45	45	45	45	45	58	58	58	618	52
Debary CT 1	68	68	68	54	54	54	54	54	54	68	68	68	732	61
Debary CT 2	64	64	64	51	51	51	51	51	51	64	64	64	690	58
Debary CT 3	65	65	65	52	52	52	52	52	52	65	65	65	702	59
Debary CT 4	65	65	65	52	52	52	52	52	52	65	65	65	702	59
Debary CT 5	64	64	64	51	51	51	51	51	51	64	64	64	690	58
Debary CT 6	67	67	67	53	53	53	53	53	53	67	67	67	720	60
Debary CT 7	97	97	97	83	83	83	83	83	83	97	97	97	1,080	90
Debary CT 8	95	95	95	82	82	82	82	82	82	95	95	95	1,062	89
Debary CT 9	95	95	95	82	82	82	82	82	82	95	95	95	1,062	89
Debary CT 10	99	99	99	82	82	82	82	82	82	99	99	99	1,086	91

(Continued on next page)

PROGRESS ENERGY FLORIDA
STRATIFIED PRODUCTION RESOURCE CAPACITY IN MW
PROJECTED CALENDAR YEAR 2010

	2010 Jan	2010 Feb	2010 Mar	2010 Apr	2010 May	2010 Jun	2010 Jul	2010 Aug	2010 Sep	2010 Oct	2010 Nov	2010 Dec	2010 Year	12 Mo Avg
(Continued from previous page)														
Higgins CT 1	35	35	35	27	27	27	27	27	27	35	35	35	372	31
Higgins CT 2	33	33	33	26	26	26	26	26	26	33	33	33	354	30
Higgins CT 3	30	30	30	28	28	28	28	28	28	30	30	30	348	29
Higgins CT 4	35	35	35	32	32	32	32	32	32	35	35	35	402	34
Intercession City CT 1	62	62	62	47	47	47	47	47	47	62	62	62	654	55
Intercession City CT 2	61	61	61	46	46	46	46	46	46	61	61	61	642	54
Intercession City CT 3	62	62	62	47	47	47	47	47	47	62	62	62	654	55
Intercession City CT 4	62	62	62	47	47	47	47	47	47	62	62	62	654	55
Intercession City CT 5	60	60	60	46	46	46	46	46	46	60	60	60	636	53
Intercession City CT 6	62	62	62	47	47	47	47	47	47	62	62	62	654	55
Intercession City CT 7	94	94	94	83	83	83	83	83	83	94	94	94	1,062	89
Intercession City CT 8	94	94	94	82	82	82	82	82	82	94	94	94	1,056	88
Intercession City CT 9	94	94	94	82	82	82	82	82	82	94	94	94	1,056	88
Intercession City CT 10	94	94	94	82	82	82	82	82	82	94	94	94	1,056	88
Intercession City CT 11	161	161	161	143	143	0	0	0	0	161	161	161	1,252	104
Intercession City CT 12	91	91	91	76	76	76	76	76	76	91	91	91	1,002	84
Intercession City CT 13	91	91	91	76	76	76	76	76	76	91	91	91	1,002	84
Intercession City CT 14	96	96	96	80	80	80	80	80	80	96	96	96	1,056	88
Rio Pinar CT 1	16	16	16	12	12	12	12	12	12	16	16	16	168	14
Suwannee River CT 1	67	67	67	52	52	52	52	52	52	67	67	67	714	60
Suwannee River CT 2	66	66	66	50	50	50	50	50	50	66	66	66	696	58
Suwannee River CT 3	66	66	66	51	51	51	51	51	51	66	66	66	702	59
Turner CT 1	16	16	16	11	11	11	11	11	11	16	16	16	162	14
Turner CT 2	16	16	16	11	11	11	11	11	11	16	16	16	162	14
Turner CT 3	85	85	85	63	63	63	63	63	63	85	85	85	888	74
Turner CT 4	84	84	84	63	63	63	63	63	63	84	84	84	882	74
TOTAL	3,040	3,040	3,040	2,455	2,455	2,312	2,312	2,312	2,312	3,040	3,040	3,040	32,398	2,700
TOTAL II.	11,147	11,147	11,147	10,055	10,056	9,912	9,912	9,912	9,912	11,147	11,147	11,147	126,640	10,553
III. Total Resources														
A. Base Capacity	8,028	8,028	8,028	7,580	7,580	7,241	7,241	7,241	7,241	7,689	7,689	7,689	91,275	7,606
B. Intermediate Capacity	1,264	1,264	1,264	1,205	1,205	1,555	1,555	1,555	1,555	1,614	1,614	1,614	17,264	1,439
C. Peaking Capacity	3,560	3,560	3,560	2,975	2,975	2,990	2,990	2,990	2,990	3,718	3,718	3,718	39,744	3,312
TOTAL III.	12,852	12,852	12,852	11,760	11,760	11,786	11,786	11,786	11,786	13,021	13,021	13,021	148,283	12,357

TABLE III - B
PROGRESS ENERGY FLORIDA
DEVELOPMENT OF ENERGY ALLOCATION FACTORS
FORECASTED TWELVE MONTHS ENDING DECEMBER 31, 2010

1. ENERGY ALLOCATOR FOR ALL ENERGY SALES EXCLUDING D.A. TALLAHASSEE

ALLOCATION FACTOR CODE:		K312
	<u>MWH</u>	
TOTAL WHOLESALE	<u>7,259,382</u>	
LESS: D/A TALLAHASSEE	<u>(102,119)</u>	
EQUALS: WHOLESALE EXCLUDING D.A. TALLAHASSEE	<u>7,157,263</u>	14.766%
TOTAL RETAIL RESPONSIBILITY	41,314,882	85.234%
TOTAL ENERGY EXCLUDING D.A. TALLAHASSEE	<u><u>48,472,145</u></u>	100.000%

2. ENERGY ALLOCATOR FOR AVERAGE RATE SALES

<u>ALLOCATION FACTOR CODE</u>		K306
	<u>MWH</u>	
TOTAL WHOLESALE	<u>7,259,382</u>	
LESS: STRATIFIED PARTIAL REQUIREMENTS	<u>(4,885,879)</u>	
LESS: D.A. TALLAHASSEE	<u>(102,119)</u>	
EQUALS: WHOLESALE AVG. RATE SALES	<u>2,271,384</u>	5.211%
TOTAL RETAIL RESPONSIBILITY	41,314,882	94.789%
TOTAL ENERGY FOR AVERAGE RATE SALES	43,586,266	100.000%

PROGRESS ENERGY FLORIDA
SUMMARY OF CLASS ANNUAL MWH REQUIREMENTS
FORECASTED TWELVE MONTHS ENDING DECEMBER 31, 2010

Supplement No. 1
TABLE III-B
PAGE 1 OF 2

RATE CLASS	(1)	(2)	(3)	(4)	(5)
	METER LEVEL MWH			DELIVERY EFFICIENCY FACTOR	SOURCE LEVEL MWH
	From E-13c SALES	UNBILLED	TOTAL		
I. RETAIL					
A. RESIDENTIAL - RS	19,535,853	6,900	19,542,753	0.936179132	20,875,015
B. GENERAL SERVICE NON-DEMAND - GS-1					
1. TRANSMISSION	3,194	3	3,197	0.977945819	3,270
2. PRIMARY	8,549	9	8,558	0.967945819	8,842
3. SEC DEL/PRI MTR	0	0	0	0.967945819	0
4. SECONDARY	1,264,318	1,357	1,265,675	0.936179132	1,351,959
TOTAL GS	1,276,061	1,370	1,277,431		1,364,071
C. GS-2 100% LF	85,138	86	85,224	0.936179132	91,034
D. GENERAL SERVICE DEMAND - GSD					
1. TRANSMISSION	11,383	12	11,395	0.977945819	11,652
2. PRIMARY	2,324,558	2,452	2,327,010	0.967945819	2,404,071
3. SEC DEL/PRI MTR	20,159	21	20,180	0.967945819	20,849
4. SECONDARY	12,466,054	13,151	12,479,205	0.936179132	13,329,932
TOTAL GSD	14,822,154	15,636	14,837,790		15,766,504
E. CURTAILABLE SERVICE - CS					
1. TRANSMISSION	0	0	0	0.977945819	0
2. PRIMARY	182,204	220	182,424	0.967945819	188,465
3. SECONDARY	0	0	0	0.936179132	0
TOTAL CS	182,204	220	182,424		188,465
F. INTERRUPTIBLE SERVICE - IS					
1. TRANSMISSION	309,071	375	309,446	0.977945819	316,424
2. TRANS DEL/PRI MTR	315,136	382	315,518	0.967945819	325,967
3. PRI DEL/TRANS MTR	18,358	22	18,380	0.977945819	18,795
4. PRIMARY	1,653,092	2,003	1,655,095	0.967945819	1,709,905
5. SEC DEL/PRI MTR	5,169	6	5,175	0.967945819	5,347
6. SECONDARY	125,870	153	126,023	0.936179132	134,614
TOTAL IS	2,426,696	2,941	2,429,637		2,511,052
G. STANDBY SERVICE - SS-1 (FIRM)					
1. TRANSMISSION	9,441	11	9,452	0.977945819	9,665
2. TRANS DEL/PRI MTR	5,200	6	5,206	0.967945819	5,378
3. PRIMARY	0	0	0	0.967945819	0
TOTAL SS-1	14,641	17	14,658		15,043
H. STANDBY SERVICE - SS-2 (IS)					
1. TRANSMISSION	69,815	98	69,913	0.977945819	71,490
2. TRANS DEL/PRI MTR	43,395	61	43,456	0.967945819	44,895
3. PRIMARY	15,353	21	15,374	0.967945819	15,883
TOTAL SS-2	128,563	180	128,743		132,268
I. STANDBY SERVICE - SS-3 (CS)					
1. TRANSMISSION	0	0	0	0.977945819	0
2. PRIMARY	1,950	3	1,953	0.967945819	2,018
TOTAL SS-3	1,950	3	1,953		2,018
J. LIGHTING -LS	345,590	246	345,836	0.936179132	369,412
TOTAL RETAIL	38,818,850	27,599	38,846,449		41,314,882
	=====	=====	=====		=====
					5.975%

**PROGRESS ENERGY FLORIDA
SUMMARY OF CLASS ANNUAL MWH REQUIREMENTS
FORECASTED TWELVE MONTHS ENDING DECEMBER 31, 2010**

Supplement No. 1
TABLE III-B
PAGE 2 OF 2

RATE CLASS	(1)	(2)	(3)	(4)	(5)
	METER LEVEL MWH			DELIVERY EFFICIENCY FACTOR	SOURCE LEVEL MWH
	SALES	UNBILLED	TOTAL		
II. WHOLESALE					
A. FULL REQUIREMENTS MUNICIPALS & REA					
1. Generation	593,872	694	594,566	1.000000000	594,566
2. Primary	37,100	81	37,181	0.967945819	38,412
3. Transmission	465,448	540	465,988	0.977945819	476,497
4. SECI	565,302	40,631	605,933	1.000000000	605,933
TOTAL FULL REQUIREMENTS MUNIS	1,661,722	41,946	1,703,668		1,715,408
B. PARTIAL REQ. NONSTRATIFIED					
1. New Smyrna Beach	173,014	0	173,014	1.000000000	173,014
2. SECI - Interruptible	105,120	0	105,120	0.977945819	107,491
3. Fla Municipal Pwr Agency	275,388	83	275,471	1.000000000	275,471
TOTAL PARTIAL REQ. NONSTRATIFIED	553,522	83	553,605		555,976
C. PARTIAL REQ. STRATIFIED					
1. Homestead - Base	151,200	0	151,200	1.000000000	151,200
2. Homestead - Intermediate	68,783	0	68,783	1.000000000	68,783
2. SECI Mkt Mitig - Base	1,040,250	0	1,040,250	1.000000000	1,040,250
3. Reedy Creek - Base	646,783	500	647,283	1.000000000	647,283
4. Seminole Elect. Coop., Inc.					
a. Intermediate	1,501,636	1,401	1,503,037	1.000000000	1,503,037
b. Peaking	39,017	101	39,118	1.000000000	39,118
5. TECO - Base	823,440	0	823,440	1.000000000	823,440
6. Gainesville RU	612,768	0	612,768	1.000000000	612,768
TOTAL PARTIAL REQ. STRATIFIED	4,883,877	2,002	4,885,879		4,885,879
D. D.A. TALLAHASSEE	99,867	0	99,867	0.977945819	102,119
TOTAL WHOLESALE	7,198,988	44,031	7,243,019		7,259,382
TOTAL CLASS: I & II	46,017,838	71,630	46,089,468		48,574,264
					48,472,145
					Total less Tally
III. NON-CLASS					
1. COMPANY USE	144,000	-	144,000	0.936179132	153,817
2. INTERCHANGE	0	-	0	1.000000000	0
3. SEPA	35,959	(46)	35,913	0.977945819	36,723
TOTAL NON-CLASS	179,959	(46)	179,913		190,540
TOTAL SYSTEM AVAILABLE	46,197,797	71,584	46,269,381		48,764,804

**TABLE III-C
PROGRESS ENERGY FLORIDA**

Development of Percentage Assignment of Meter Plant Investment
Test Period: Projected Calendar Year 2010

	(1)	(2)	(3)	(4)	(5)
<u>RATE GROUP / METER TYPE</u>	<u>NUMBER OF METERED POINTS</u>	<u>CURRENT INSTALLED METER COST \$/meter</u>	<u>Estimated Current \$ Cost Meter Investment (1) x (2)</u>	<u>Percent Total System</u>	<u>Percent Total Retail</u>
I. Retail					
A. Residential					
Secondary Standard	1,379,346	\$ 60	\$ 82,760,760		
Secondary Network/3ph/TR	76,272	\$ 100	\$ 7,627,200		
Secondary TOU	28	\$ 150	\$ 4,200		
Secondary TOU -CIAC	11	\$ 60	\$ 660		
Total	1,455,657		\$ 90,392,160		75.008%
B. General Service Non-Demand					
Secondary Standard	80,129	\$ 60	\$ 4,807,740		
Secondary Network/3ph/TR	35,211	\$ 100	\$ 3,521,100		
Secondary TOU	220	\$ 150	\$ 33,000		
Primary	41	\$ 8,300	\$ 340,300		
Transmission	1	\$ 31,000	\$ 31,000		
Total	115,602		\$ 8,733,140		7.247%
C. GS 100% Load Factor Usage					
Secondary Standard	10,032	\$ 60	\$ 601,920		
Secondary Network/3ph/TR	168	\$ 100	\$ 16,800		
Total	10,200		\$ 618,720		0.513%
D. General Service Demand/SS-1					
Secondary Standard Demand or TOU	46,666	\$ 250	\$ 11,666,500		
Secondary Network/3ph/TR	7,486	\$ 650	\$ 4,865,900		
Secondary TOU -CIAC	12	\$ 250	\$ 3,000		
Primary	357	\$ 8,300	\$ 2,963,100		
Primary TOU -CIAC	4	\$ 8,300	\$ 33,200		
Transmission	2	\$ 31,000	\$ 62,000		
Full CIAC	6	\$ -	\$ -		
Total	54,533		\$ 19,593,700		16.259%
E. Curtailable/Interruptible General Service/SS-2/SS-3					
Secondary TR	43	\$ 650	\$ 27,950		
Primary	100	\$ 8,300	\$ 830,000		
Transmission	9	\$ 31,000	\$ 279,000		
Full CIAC	3	\$ -	\$ -		
Total	155		\$ 1,136,950		0.943%
F. Lighting Service					
Secondary Standard	602	\$ 60	\$ 36,120		
Total	602		\$ 36,120		0.030%
Total: I	1,636,749		\$ 120,510,790	97.631%	100.000%
II. Wholesale Business					
A. All Requirements					
Primary	2	\$ 8,300	\$ 16,600		
Transmission	10	\$ 31,000	\$ 310,000		
Total	12		\$ 326,600		
B. Partial/Stratified/Supplemental					
FMPA - Primary	2	\$ 8,300	\$ 16,600		
- Transmission	10	\$ 31,000	\$ 310,000		
Reedy Creek - Transmission	3	\$ 31,000	\$ 93,000		
New Smyrna Beach - Transmission	1	\$ 31,000	\$ 31,000		
SECI Interruptible - Transmission	3	\$ 31,000	\$ 93,000		
City of Homestead - Transmission	1	\$ 31,000	\$ 31,000		
Gainesville RU - Transmission	1	\$ 31,000	\$ 31,000		
SECI - Primary	128	\$ 8,300	\$ 1,062,400		
- Transmission	30	\$ 31,000	\$ 930,000		
Total	179		\$ 2,598,000		
Total: II	191		\$ 2,924,600	2.369%	
Total: I + II	1,636,940	meters	\$ 123,435,390	100.000%	

TABLE III-C
PROGRESS ENERGY FLORIDA
 Estimated Meter Reading Expense by Rate Class
 Projected Calendar Year 2010

<u>Rate Class</u>	(1) <u>Avg. Monthly No. of Meters Read</u>	(2) <u>Estimated Per Unit Reading Expense</u>	(3) <u>Estimated Annual Meter Reading Expense (1) x (2) x 12mos.</u>	(4) <u>Percent Total System</u>	(5) <u>Percent Total Retail</u>
I. Retail					
A. Residential					
MMR	1,455,618	\$ 0.04	\$ 698,697		
Other Secondary Voltage	39	\$ 1.90	\$ 889		
Total	<u>1,455,657</u>		<u>\$ 699,586</u>		24.650%
B. General Service Non-Demand					
MMR	80,129	\$ 0.04	\$ 38,462		
Other Secondary Voltage	35,431	\$ 1.90	\$ 807,827		
Primary Voltage	41	\$ 2.50	\$ 1,230		
Transmission Voltage	1	\$ 15.00	\$ 180		
Total	<u>115,602</u>		<u>\$ 847,699</u>		29.869%
C. Gen.Service 100% Load Factor Usage					
MMR	10,032	\$ 0.04	\$ 4,815		
Other Secondary Voltage	168	\$ 1.90	\$ 3,830		
Total	<u>10,200</u>		<u>\$ 8,646</u>		0.305%
D. General Service Demand/SS-1					
Secondary Voltage	54,164	\$ 1.90	\$ 1,234,939		
Primary Voltage	361	\$ 2.50	\$ 10,830		
Transmission Voltage	8	\$ 15.00	\$ 1,440		
Total	<u>54,533</u>		<u>\$ 1,247,209</u>		43.946%
E. Curtailable/Interruptible General Service/SS-2/SS-3					
	155	\$ 15.00	\$ 27,900		0.983%
F. Metered Lighting Service					
MMR	301	\$ 0.04	\$ 144		
Other Secondary Voltage	301	\$ 1.90	\$ 6,863		
Total	<u>602</u>		<u>\$ 7,007</u>		0.247%
Total: I	<u>1,636,749</u>		<u>2,838,047</u>	98.021%	100.000%
II. Wholesale for Resale Delivery Points					
	191	\$ 25.00	\$ 57,300	1.979%	
Total: I + II	<u>1,636,940</u>		<u>\$ 2,895,347</u>	100.000%	

S:\Rates\2009 Rate Case\Workpapers\Allocator Meter Invest.xlsx\Mtr Expense

TABLE III-C
PROGRESS ENERGY FLORIDA

Specific Assignment of Wholesale Billing Costs
Test Period: Projected Calendar Year 2010

Wholesale Billing

Regulatory Contracts & Fuel Accounting

		<u>Annual \$</u>
Dedicated Employees:		
Senior Business Financial Analyst		78,000
Business Financial Analyst		<u>64,000</u>
2008 Market Values		<u>142,000</u>
Merit increase	3.75%	10,850
Subtotal with Merit		<u>152,850</u>
Payroll Loading		
n/a -none directly loaded		-
Supervision Loading	22%	33,856
Expense Acct & Travel		2,400
Total		<u><u>189,106</u></u>
Rounded to Thousands \$		189
Total Billing Costs		15,227
Customer Billing Allocator Assignment		
Retail		98.758%
Wholesale		1.242%

IV. STUDY DESCRIPTION & PROCEDURES

Progress Energy Florida Jurisdictional Separation Study

IV. Study Description and Procedures

A. Description of Computer Printout Format of Jurisdictional Separated Cost Data

The computer program utilized for the Jurisdictional Separation Study is that of an electric cost of service computer program made available by the Staff of the Federal Energy Regulatory Commission (FERC). This program is installed and runs on a personal computer. It is user friendly with menus to prompt for the type of electric cost one desires to input, i.e. plant-in-service, operation and maintenance expense, depreciation expense, etc. The computer program identifies each input cost item with a code which is identified on the output reports under a column heading designated "ITEM". The program also provides for inputting allocation factors which are utilized to apportion the system total amount of cost items to rate groups established by the user. A code identifying the allocation factor employed for a cost item appears under a column heading designated "ALLO" on the output reports. Only two rate groups are established and shown on the output reports for the jurisdictional separation study: the first entitled "TOTAL AT ISSUE" represents Progress Energy Florida's retail business which is subject to the jurisdiction of the FPSC, and the second entitled "ALL OTHER" is the Company's wholesale business which is subject to the jurisdiction of the FERC.

The output reports consist of numbered Schedule designations appearing at the top, right corner of each page. A Table of Contents for the Schedules is provided as the cover sheet of Part I of the study herein.

B. Cost Assignments to Allocation Categories

Part II of the study herein provides the development of the input amounts for the cost items in the program. A table is provided in Part II for each type electric cost of service and revenue item recognized in developing traditional rate base, return, and rate of return analyses. The data is from the Company's books and records provided by Florida's Regulatory Services Department. Revenues and costs associated with cost recovery clauses have been excluded from the data. In addition, adjustments recognized by the FPSC for rate-making purposes and other Company proposed adjustments have been incorporated into the data as developed on Table II-I. The costs on each table are functionalized or classified into particular allocation categories for purposes of the program apportioning the cost to rate groups by the application of an allocation factor representative of the appropriate cost responsibility for the particular type cost. Further functional categories of production costs are prepared by type of plant, i.e. base, intermediate, and peaking, to assign appropriate costs to stratified production services provided certain wholesale customers.

C. Allocation Factors

Part III of the study herein provides the development of various allocation factors input into the program. The allocation factors developed in Part III are of three types: (1) demand-related, (2) energy-related, and (3) customer-specific.

The most significant allocation factors are those of the demand-related type especially since the costs and revenues of fuel have been excluded from the data. The demand allocation factors have been developed on the basis of a methodology utilized consistently for many years in rate cases before both the FERC and the FPSC for purposes of establishing jurisdictional cost responsibilities. The method is referred to as the "Average of the 12 Months' Coincident Peaks"(12 CP) demand responsibility methodology. Supplement No. 1 to Table III-A provides the demands of all the wholesale and retail customers coincident with the Company's monthly peaks. This data is the basis for developing capacity allocation factors for production, transmission, and distribution costs input into the program.

It should be noted that specific assignments of production costs have been incorporated in the separation study for the following wholesale loads: (1) 11 MW sale to the City of Tallahassee and (2) Wholesale Customers purchasing stratified production services. Actual amounts of production costs, as approved by the FPSC, have been assigned to the capacity sale made to Tallahassee. For costing the Wholesale Stratified Customers, three production capacity allocation factors were developed. The procedure employed is to directly assign an appropriate amount of stratified resource responsibility to the stratified customers and to allocate the balance of production capacity cost responsibility to the non-stratified customers on the basis of their 12CP responsibilities. The three production demand factors are developed on Table III-A. The stratified production resources corresponding to stratified loads is developed on Supplement No. 2 to Table III-A. All the various production cost items presented in the tables of Part II have been classified in accordance with the development of the stratified resources of Supplement No. 2 to Table III-A.

Energy-related allocation factors are established on Table III-B. Appropriate production energy-related costs are directly assigned the wholesale stratified customers, and the remaining energy-related costs are allocated among the non-stratified wholesale and retail customers on the basis of their energy responsibilities.

The customer-specific allocation factors consist of two types of costs that are generally independent of the use of electricity. These are an assignment of (1) meter costs and (2) customer accounting costs. These are developed on Table III-C.

In addition, the program derives various plant and labor allocators that are utilized for costs other than specifically classified production, transmission, or distribution. For example, a labor allocator is derived representing the resultant functional O&M payroll allocation, and is the basis for allocating general plant and a number of administrative and general expenses.