1		BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
2		DIRECT TESTIMONY OF
3		THOMAS G. FOSTER
4		ON BEHALF OF
5		PROGRESS ENERGY FLORIDA
6		DOCKET NO. 090007-EI
7		AUGUST 3, 2009
8		
9	Q.	Please state your name and business address.
10	А.	My name is Thomas G. Foster. My business address is 299 First Avenue North,
11		St. Petersburg, FL 33701.
12		
13	Q.	By whom are you employed and in what capacity?
14	A.	I am employed by Progress Energy Service Company, LLC as Supervisor of
15		Regulatory Planning Florida.
16		
17	Q.	What are your responsibilities in that position?
18	A.	I am responsible for regulatory planning and cost recovery for Progress
19		Energy Florida, Inc. ("PEF"). These responsibilities include: regulatory
20		financial reports; and analysis of state, federal and local regulations and
21		their impact on PEF. In this capacity, I am also responsible for the
22		Environmental Cost Recovery Clause (ECRC) Actual/Estimated filing,
23		made as part of Docket No.090007.
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1	Q.	Please describe your educational background and professional experience.
2	A.	I joined Progress Energy on October 31, 2005 as a Senior Financial analyst in
3		the Regulatory group. In that capacity I supported the preparation of testimony
4		and exhibits associated with various Dockets. In late 2008, I was promoted to
5		Supervisor Regulatory Planning. Prior to working at Progress I was the
6		Supervisor in the Fixed Asset group at Eckerd Drug. In this role I was
7		responsible for ensuring proper accounting for all fixed assets as well as various
8		other accounting responsibilities. I have 6 years of experience related to the
9		operation and maintenance of power plants obtained while serving in the United
10		States Navy as a Nuclear operator. I received a Bachelors of Science degree in
11		Nuclear Engineering Technology from Thomas Edison State College. I received
12		a Masters of Business Administration with a focus on finance from the
13		University of South Florida and I am a Certified Public Accountant in the State
14		of Florida.
15 16	Q.	What is the purpose of your testimony?
17	А.	The purpose of my testimony is to present, for Commission review and
18		approval, Progress Energy Florida's Estimated/Actual True-up costs associated
19		with Environmental Compliance activities for the period January 2009 through
20		December 2009.
21		
22		
23		

1	Q.	Have you prepared or caused to be prepared under your direction,
2		supervision or control any exhibits in this proceeding?
3	A.	Yes. I am sponsoring the following exhibits:
4		1. Exhibit NoTGF-1, which consists of PSC Forms 42-1E through 42-
5		8E; and
6		2. Exhibit NoTGF-2, which provides details of capital projects by site.
7		These forms provide a summary and detail of the Estimated/Actual True-up
8		O&M and Capital Environmental costs and revenue requirements for the period
9		January 2009 through December 2009.
10		
11	Q.	What is the Estimated/Actual True-up amount for which PEF is requesting
12		recovery for the period of January 2009 through December 2009?
13	A.	The Estimated/Actual True-up amount for 2009 is an over-recovery, including
14		interest, of \$24,075,581 as shown in Exhibit No (TGF-1), Form 42-1E, Line
15		4. This amount will be added to the final true-up under-recovery of \$4,320,606
16		for 2008 shown on Form 42-2E, Line 7-a, resulting in a net over-recovery of
17		\$19,754,975 as shown on Form 42-2E, Line 11. The detailed calculations
18		supporting the estimated true-up for 2009 are contained in Forms 42-1E through
19		42-8E.
20		
21		

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1	Q.	Are any of the costs listed in Forms 42-1E through 42-8E attributable to
2		Environmental Compliance projects that have not previously been
3		approved by the Commission?
4	A.	No, with the exception of a new environmental program related to development
5		of a new Total Maximum Daily Limits for Mercury in State waters and rules
6		regulating mercury emissions from various sources including, potentially, coal-
7		fired power plants. This new program is discussed and supported in the
8		testimony of Ms. Patricia Q. West.
9		
10	Q.	Please explain the purpose of Form 42-8E p.10 ?
11	A.	This schedule is simply a breakout of the return on the reagent inventory and
12		associated reagent and byproduct expenses due to the CAIR projects. These
13		costs are included in Form 42-5E and 42-7E as appropriate. The expected costs
14		associated with these reagents and byproducts had previously been presented in
15		the 2009 projection on Form 42-2P.
16		
17	Q.	How do the Estimated/Actual O&M expenditures for January 2009
18		through December 2009 compare with original projections?
19	A.	Form 42-4E shows that total O&M project costs are projected to be \$22,720,636
20		or 24% lower than originally projected. Following are variance explanations for
21		those O&M projects with significant variances. Individual project variances are
22		provided on Form 42-4E.
23		

1 <u>O&M Project Variances</u>:

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2	1. Transmission and Distribution Substation Environmental Investigation,
3	Remediation, and Pollution Prevention (Project #1) - O&M
4	Total O&M project costs are estimated to be \$2,728,164 or 40% lower than
5	previously projected. As discussed in the testimony of Corey Zeigler, this
6	variance is primarily attributable to variance in the recent scope changes to
7	the remediation taking place at the West Lake Wales substation site.
8	
9	5. Emissions Allowances (Project #5) – O&M
10	SO ₂ expenses are estimated to be \$19,338,701 or 27% lower than originally
11	projected. As discussed in the testimony of Joseph McCallister, this
12	variance is primarily being driven by lower projected tons of emissions. The
13	decrease in tons is attributable to lower SO ₂ content in fuel, as well as lower
14	energy requirements than projected.
15	
16	8. CAIR/CAMR Crystal River (Project #7.4) – O&M
17	Total O&M project costs are estimated to be \$532,581 or 13% lower than
18	originally projected. As discussed in the testimony of Patricia West, this
19	variance is mainly attributable to an outage scheduling adjustment from May
20	2009 to June 2009 of the Crystal River Selective Catalytic Reduction (SCR)
21	(7.4c) project, and Crystal River Urea to Ammonia System (project 7.4d)
22	resulting in lower than projected ammonia consumption.
23	

1	9. Arsenic Groundwater Standard (Project #8) – O&M
2	Total O&M project costs are estimated to be \$77,669 or 100% lower than
3	originally forecasted. This variance is due to the work being postponed until
4	finalization of a compliance plan and schedule with FDEP. This project is
5	further discussed in Ms. West's testimony.
6	
7	10. Greenhouse Gas Inventory and Reporting (Project #12) – O&M
8	Total O&M project costs are estimated to be \$42,680 or 75% lower than
9	originally forecasted. As discussed in the testimony of Patricia West, this
10	variance is mainly attributable to the result of preparing the inventory report
11	with internal resources rather than external consultants during the first two
12	quarters of the year.
13	
14	11. Mercury Total Daily Maximum Loads Monitoring (Project #13)
15	- O&M
16	Total O&M project costs are estimated to be \$92,164 or 100% higher than
17	originally forecasted. As discussed in the testimony of Patricia West, PEF
18	filed a petition requesting recovery of costs associated with development of
19	a new Total Daily Maximum Load for mercury in State waters and rules
20	regulating mercury emissions from various sources including, potentially,
21	coal-fired power plants.
22	

1	Q.	How do the Estimated/Actual Capital recoverable investments for January
2		2009 through December 2009 compare with PEF's original projections?
3	A.	Total recoverable capital investments itemized on Form 42-6E, are projected to
4		be \$10,273,396 or 23% lower than originally projected. Below are variance
5		explanations for those approved Capital Investment Projects with significant
6		variances. Individual project variances are provided on Form 42-6E. Return on
7		Capital Investment, Depreciation and Taxes for each project for the
8		Estimated/Actual period are provided on Form 42-8E, pages 1 through 14.
9		
10	<u>Capit</u>	al Investment Project Variances:
11		1. Above Ground Tank Secondary Containment (Project #4.x) – Capital
12		Capital expenditures are expected to be \$872,377 or 65% higher than
13		projected, resulting in an increase in revenue requirements of \$143,986, due
14		to the decision to upgrade Turner Tank 7 rather than retire it. This project is
15		further discussed in Ms. West's testimony.
16		
17		2. Emissions Allowances (Project #5) – Capital
18		The revenue requirements on the inventory of sulfur dioxide (SO_{2}) and
19		nitrogen oxide (NOx) emission allowances are estimated to be \$681,439 or
20		10% higher than originally projected. As discussed in the testimony of
21		Joseph McCallister the revenue requirements were higher due to the larger
22	;	inventory balance that is reprojected throughout the year attributable to the

1		lower power demand and fuel switching from coal-fired generation to gas-
2		fired generation when economically feasible.
3		
4		3. CAIR/CAMR (Project #7.x) – Capital
5		Project revenue requirements are estimated to be \$11,069,225 or 31% lower
6		than originally projected. This variance is primarily attributable to the
7		change of in-service dates of the Unit 5 SCR and FGD projects. This project
8		is further discussed in Dale Wilterdink's testimony.
9		
10	Q.	Does this conclude your testimony?
11	A.	Yes, it does.

Witness: T.G. Foster Exibit__(TGF-1)

PROGRESS ENERGY FLORIDA, INC. ENVIRONMENTAL COST RECOVERY COMMISSION FORMS 42-1E THROUGH 42-8E

JANUARY 2009 - DECEMBER 2009

Calculation of the Current Period Estimated/Actual Amount Actuals for the period of January through June 2009 Estimated for the period of July through December 2009 DOCKET NO. 090007-EI

> Docket No. 090007-EI Progress Energy Florida Witness: T.G. Foster Exhibit No. (TGF-1) Page 1 of 24

Form 42-1E

PROGRESS ENERGY FLORIDA Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Estimated/Actual Amount January 2009 through December 2009 (in Dollars)

Line	-	Period Amount
1	Over/(Under) Recovery for the Period (Form 42-2E, Line 5)	\$ 24,048,806
2	Interest Provision (Form 42-2E, Line 6)	26,775
3	Sum of Current Period Adjustments (Form 42-2E, Line 10)	0
4	Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2009 to December 2009 (Lines 1 + 2 + 3)	\$ 24,075,581

Docket No. 090007-EI Progress Energy Florida Witness: T.G. Foster Exhibit No. (TGF-1) Page 2 of 24

End-of-Period True-Up Amount (in Dollars)

					(in Dollars)									End of
Line	Description	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	Period Total
1	ECRC Revenues (net of Revenue Taxes)	\$ 9,341,113	\$10,005,241	\$8,865,089	\$8,944,162	\$9,976,839	\$11,667,770	\$ 12,284,738	\$ 13,557,651	\$ 13,721,854	\$ 11,870,704	\$ 10,322,832		\$130,623,643
2	True-Up Provision (\$4,309,712)		(359,143)	(359,143) 8,505,946	(359,143) 8,585,019	(359,143) 9.617,696	(359,143) 11,308,627	(359,143)	(359,143) 13,198,509	(359,143) 13,362,712	(359,143) 11,511,561	(359,143) 9,963,689	(359,143) 9,706,508	(4,309,712) 126,313,931
3	ECRC Revenues Applicable to Period (Lines 1 + 2)	8,981,970	9,040,098	8,505,940	0,000,019	9,017,090	11,000,027	11,020,000	10,100,000	10,000,111			- <u></u>	
4	Jurisdictional ECRC Costs a. O & M Activities (Form 42-5E, Line 9) b. Capital Investment Projects (Form 42-7E, Line 9)	5,079,856 1,293,974	4,901,564 1,301,474	4,490,451	4,178,262 1,267,463	6,932,024 1,256,962	7,553,417 1,874,230	7,323,499 2,888,054	7,967,326 3,270,500	6,546,086 3,213,494	5,739,613 3, <u>163,62</u> 6	4,661,632 3,121,727	4,410,921 8,533,669	69,784,651 32,480,474
	c. Total Jurisdictional ECRC Costs	6,373,630	6,203,038	5,785,752	5,445,725	8,188,986	9,427,647	10,211,553	11,237,826	9,759,580	6,903,239	7,783,359	12,944,590	102,265,125
5	Over/(Under) Recovery (Line 3 - Line 4c)	2,608,141	3,443,060	2,720,194	3,139,294	1,428,710	1,880,980	1,714,043	1,960,683	3,603,132	2,608,322	2,180,330	(3,238,082)	24,048,806
6	Interest Provision (Form 42-3E, Line 10)	(3,931)	(2,410)	(177)	1,184	1,626	2,058	2,836	3,474	4,386	5,392	6,192	6,145	26,775
7	Beginning Balance True-Up & Interest Provision	(4,309,712)	(1,346,360)	2,453,433	5,532,593	9,032,214	10,821,692	13,063,873	15,139,895	17,463,194	21,429,854	24,402,711	26,948,376	(4,309,712)
	 a. Deferred True-Up from January 2008 to December 2008 (Order No. PSC-08-0775-FOF-EI) 	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)
8	True-Up Collected/(Refunded) (see Line 2)	359,143	359,143	359,143	359,143	359,143	359,143	359,143	359,143	359,143	359,143	359,143	359,143	4,309,712
9	End of Period Total True-Up (Lines 5+6+7+7a+8)	(5,666,966)	(1,867,173)	1,211,987	4,711,608	6,501,086	8,743,270	10,819, <u>269</u>	13,142,588	17,109,248	20,082,105	22,627,770	19,754,975	19,754,975
10	Adjustments to Period Total True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11	End of Period Total True-Up (Lines 9 + 10)	(\$5,666,966)	(\$1,867,173)	\$1,211,987	\$4,711,608	\$6,501,086	\$6,743,270	\$10,819,289	\$13,142,588	\$17,109,248	\$20,082,105	\$22,627,770	\$19,754,975	\$19,754,975

Docket No. 090007-EJ Progress Energy Florida Witness: T.G. Foster Exhibit No. (TGF-1) Page 3 of 24

Form 42-2E

Interest Provision (in Dollars)

						(in Dollars)									End of
			Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated Novembar 09	Estimated December 09	Period Total
	Line	Description													
	1	Beginning True-Up Amouni (Form 42-2E, Line 7 + 7a + 10)	(\$8,630,318)	(\$5,666,966)	(\$1,867,173)	\$1,211,987	\$4,711,608	\$6,501,086	\$8,743,267	\$10,819,269	\$13,142,588	\$17,109,248	\$20,082,105	\$22,627,770	
		• • •	(5,663,035)	(1,864,763)	1,212,164	4,710,424	6,499,460	8,741,209	10,816,453	13,139,114	17,104,862	20,076,713	22,621,578	19,748,830	
1	2	Ending True-Up Amount Before Interest (Line 1 + Form 42-2E, Lines 5 + 8) Total of Beginning & Ending True-Up (Lines 1 + 2)	(14,293,353)		(655,009)	5,922,410	11,211,068	15,242,295	19,559,719	23,958,403	30,247,451	37,185,961	42,703,683	42,376,600	
Ì	3	Average True-Up Amount (Line 3 x 1/2)	(7,146,677)		(327,505)	2,961,205	5,605,534	7,621,148	9,779,860	11,979,202	15,123,726	18,592,981	21,351,842	21,188,300	
	- -	Interest Rate (First Day of Reporting Business Month)	0.54%	-	0.75%	0.55%	0.40%	0.30%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	
	6	Interest Rate (First Day of Subsequent Business Month)	0.79%	0.75%	0.55%	0.40%	0.30%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	
	7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	1.33%	1.54%	1.30%	0.95%	0.70%	0.65%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	
	8	Average Interest Rate (Line 7 x 1/2)	0.665%	0.770%	0.650%	0.475%	0.350%	0.325%	0.350%	0.350%	0.350%	0.350%	0.350%	0.350%	
	-	-	0.055%	0.064%	0.054%	0.040%	0.029%	0.027%	0.029%	0.029%	0.029%	0.029%	0.029%	0.029%	
	9	Monthly Average Interest Rate (Line 8 x 1/12)	<u> </u>		(\$177)	\$1,184	\$1,626	\$2,058	\$2,836	\$3,474	\$4,386	\$5,392	\$6,192	\$6,145	\$26,775
	10	Interest Provision for the Month (Line 4 x Line 9)	(\$3,931)	194,410	(4111)		211000								

Docket No. 090007-EJ Progress Energy Florida Witness: T.G. Foster Exhibit No.___(TGF-1) Page 4 of 24

Form 42-3E

Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Estimated/Actual Amount January 2009 through December 2009

Variance Report of O&M Activities (In Dollars)

		(1)	(2)	(3)	(4)	
		Estimated/	Original	Varian		
Line	_	Actual	Projection	Amount	Percent	
	•					
1	Description of O&M Activities					
	1 Transmission Substation Environmental Investigation, Remediation,	¢0 070 170	\$3,690,681	(\$1,312,508)	-36%	
	and Pollution Prevention - Demand	\$2,378,173	\$3,030,001	(\$1,512,500)		
	1a Distribution Substation Environmental Investigation, Remediation,	1,724,902	3,140,557	(1,415,655)	-45%	
	and Pollution Prevention - Demand	1,724,002	0,140,001	(,,,,		
	2 Distribution System Environmental Investigation, Remediation, and Pollution Prevention - Demand	8,240,519	8,311,000	(70,481)	-1%	
		1,101,000	1,101,000	Û Û	0%	
	3 Pipeline Integrity Management - Demand 4 Above Ground Tank Secondary Containment - Demand	0	0	0	N/A	
		52,637,496	71,976,198	(19,338,701)	-27%	
	a second second state that a Decisional	0	0	0	N/A	
	6 Phase II Cooling Water Intake - Demand 6.a Phase II Cooling Water Intake 316(b) - Intm	Ō	0	0	N/A	
	7.2 CAIR/CAMR - Peaking - Demand	45,176	67,700	(22,524)	-33%	
	7.4 CAIR/CAMR Crystal River - Base	1,463,838	1,429,627	34,211	2%	
	7.4 CAIR/CAIVIN Crystal River - Dasc 7.4 CAIR/CAMR Crystal River - Energy	2,080,814	2,662,344	(581,530)	-22%	
	7.4 CAIR/CAMR Crystal River - A&G	14,737	0	14,737	100%	
	8 Arsenic Groundwater Standard - Base - Demand	0	77,669	(77,669)	-100%	
	9 Sea Turtle - Coastal Street Lighting - Distrib - Demand	5,000	5,000	0	0%	
	11 Modular Cooling Towers - Base - Demand	3,336,752	3,336,752	0	0%	
	12 Greenhouse Gas Inventory and Reporting - Energy	14,000	56,680	(42,680)	-75%	
	13 Mercury Total Daily Maximum Loads Monitoring - Energy	92,164	0	92,164	100%	
2	Total O&M Activities - Recoverable Costs	\$73,134,571	\$95,855,207	(\$22,720,636)	-24%	
_						
					070/	
3	Recoverable Costs Allocated to Energy	54,824,475	74,695,222	(19,870,747)	-27%	
		10.010.007	01 150 096	(2,849,889)	-13%	
4	Recoverable Costs Allocated to Demand	18,310,097	21,159,986	(2,049,009)	- 10/0	

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Notes:

Column (1) is the End of Period Totals on Form 42-5E Column (2) = Original projection Form 42-2P Column (3) = Column (1) - Column (2) Column (4) = Column (3) / Column (2)

					O&M Activ (in Dolla									End of
Line	Description	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	Period Totai
1	Description of O&M Activities													
	1 Transmission Substation Environmental Investigation, Remediation, and Pollution Prevention													
	1a Distribution Substation Environmental Investigation.	\$310,544	\$231,198	\$112,097	\$172,601	\$174,668	\$336,708	\$173,026	\$173,026	\$173,026	\$173,026	\$173,026	\$173,026	\$2,378,173
	Remediation, and Pollution Prevention	96,799	201,026	154,349	393,125	188,128	93,748	99,621	99,621	99,621	99,621	99,621	99,621	1,724,902
	2 Distribution System Environmental Investigation, Remediation, and Pollution Prevention	586,740	640,834	798,795	587,011	1,184,896	932,243	711,000	758,500	742,000	B42,500	427,000	29,000	8,240,519
	3 Pipeline Integrity Management, Review/Update Plan and Risk Assessments - Intm	(120,417)	67,763 0	(4,034) 0	12,164	54,775 0	43,095 0	60,715 0	80,715 0	127,896 0	384,896 0	212,896 0	180,536 0	1,101,000 0
	Above Ground Tank Secondary Containment - Pkg SO2 & NOx Emissions Allowances - Energy Phase It Cooking Water Intake 316(b) - Base	4,416,716	3,996,452 0	3,547,922 0	3,170,590	4,725,882 0	5,603,579 0	5,242,537 0	5,796,052 0	5,136,181 0	3,989,011 0	3,635,800 Q	3,376,773 0	52,637,496 0
	6a Phase II Cooling Water Intake 316(b) - Lase 7.2 CAIR/CAMR - Peaking	ů O	0	1,288 39.069	(1,288) 1,288	0 4,819	0	0 0	0 0	0 0	0	0 0	0 0	0 45,176
	7.4 CAIR/CAMR Crystal River - Base 7.4 CAIR/CAMR Crystal River - Energy	0	0	0	4,284 0	39,769 0	44,100 0	215,485 336,662	215,485 357,280	215,485 353,463	215,485 370,622	256,872 132,047	256,872 530,741	1,463,838 2,080,814
	7.4 CAIR/CAMR Crystal River - A&G 8 Arsenic Groundwater Standard - Base	572 0	1,011 0	1,158 0	2,260 Q	465 0	1,883 0	1,228 0	1,228 0	1,228	1,228 0 833	1,228 0 833	1,228 0 833	14,737 0 5,000
	9 Sea Turtle - Coastal Street Lighting - Distrib 11 Modular Cooling Towers - Base	0	0	0	0	0 834,188	0 834,188 0	833 834,188	833 834,188 2,333	633 2.333	2,333 2,333	0 2,333	0 2,333	3,336,752 14,000
	12 Greenhouse Gas Inventory and Reporting - Energy 13 Mecrury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0	0	0	2,333 0	46,082	23,041	2,000	0	23,041	92,164
2	Total of O&M Activities	5,290,954	5,138,264	4,650,644	4,342,065	7,207,790	7,891,544	7,677,629	8,365,344	6,875,107	6,079,557	4,941,657	4,674,006	\$73,134,571
Э	Recoverable Costs Allocated to Energy	4,416,716	3,996,452	3,547,922	3,170,590	4,725,882	5,603,579	5,581,532	6,201,748	5,515,017	4,361,967	3,770,180	3,932,889	54,824,475
4	Recoverable Costs Allocated to Demand - Transm Recoverable Costs Allocated to Demand - Distrib	310,544 683,539	231,198 841,860	112,097 963,144	172,601 980,136	174,868 1,373,024	338,708 1,025,991	173,026 811,455	173,026 858,955	173,026 842,455	173,026 942,955	173,026 527,455	173,026 129,455	2,378,173 9,970,421 4,800,590
	Recoverable Costs Allocated to Demand - Prod-Base Recoverable Costs Allocated to Demand - Prod-Intm	0 (120,417)	0 67,763	0 (2,746)	4,284 10,676	873,957 54,775	878,288 43,095	1,049,673 60,715	1,049,673 80,715	215,485 127,896	215,485 384,896 0	256,872 212,896 0	256,872 180,536 0	4,800,590 1,101,000 45,176
	Recoverable Costs Allocated to Demand - Prod-Peaking Recoverable Costs Allocated to Demand - A&G	0 572	0 1,011	39.069 1,158	1,288 2,280	4,819 465	0 1,883	0 1,228	0 1,228	0 1,228	1,228	1,228	1,228	14,737
5	Retail Energy Jurisdictional Factor	0.96780	0.96220	0.96630	0.96650	0.96780	0.96960	0.96030	0.95790	0.95750	0.95620	0.95590	0.95990	
6	Retail Transmission Demand Jurisdictional Factor	0.70597 0.99597	0.70597 0.99597	0.70597 0.99597	0.70597 0.99597	0.70597 0.99597	0.70597 0.99597	0.70597 0.99597	0.70597 0.99597	0.70597 0.99597	0.70597 0.99597			
	Retail Distribution Demand Jurisdictional Factor Retail Production Demand Jurisdictional Factor - Base	0.93753	0.93753	0.93753	0.93753	0.93753 0.79046	0.93753	0.93753	0.93753 0.79046	0.93753	0.93753 0.79046			
	Retail Production Demand Jurisdictional Factor - Intm Retail Production Demand Jurisdictional Factor - Peaking	0.79046 0.88979 0.91670	0.86979 0.91670	0.88979	0.88979	0.86979	0.88979	0.88979	0.88979 0.91670	0.88979 0.91670	0.88979 0.91670	0.88979		
7	Retail Production Demand Jurisdictional Factor - A&G Jurisdictional Energy Recoverable Costs (A)	4,274,498	3,645,387	3.428.357	3.064.376	4.573,709	5,433,231	5,359,945	5,940,654	5,280,629	4,170,913	3,603,915	3,775,180	52,750,794
8	Jurisdictional Demand Recoverable Costs - Transm (B)	219,235	163.219	79,137	121,851	123.452	239.118	122,151	122,151	122,151	122,151	122,151	122,151	1,678,918
Ů	Jurisdictional Demand Recoverable Costs - Distrib (B) Jurisdictional Demand Recoverable Costs - Distrib (B)	680,784	636,467 0	949,303 0	976,186 4.016	1,367,491 819,361	1,021,856 823,421	608,184 984,100	865,493 984,100	839,059 202,024	939,154 202,024	525,329 240,825	128,933 240,825	9,930,239 4,500,696
	Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	(95,185) 0	53,564 0	(2,171) 34,763	8,597 1,146	43,297 4,288	34,065 0	47,993 0	63,802 0	101,097 0	304,245 0	168,286 0	142,706 0	870,296 40,197
	Jurisdictional Demand Recoverable Costs - Prod-Peaking (B) Jurisdictional Demand Recoverable Costs - A&G (B)	524	927	1,062	2,090	426	1,726	1,126	1,126	1,126	1,126	1,126	1,126	13,511
9	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$5,079,856	\$4,901,564	\$4,490,451	\$4,178,262	\$6,932,024	\$7,553,417	\$7,323,499	\$7,967,326	\$6,546,086	\$5,739,613	\$4,661,632	\$4,410,921	\$69,784,651
		<u> </u>												

Notes:

(A) Line 3 x Line 5 (B) Line 4 x Line 6

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Variance Report of Capital Investment Activities (In Dollars)

		(1)	(2)	(3)	(4)
Line		Estimated/ Actual	Original Projection	Varian Amount	Percent
	-			<u> </u>	
1	Description of Capital Investment Activities				
	3.1 Pipeline Integrity Management - Bartow/Anclote Pipeline-				
	Intermediate - Demand	\$581,294	\$606,258	(\$24,964)	-4%
	4.x Above Ground Tank Secondary Containment - Demand	1,756,027	1,612,041	143,986	9%
	5 SO2/NOx Emissions Allowances - Energy	7,656,333	6,974,894	681,439	10%
	7.x CAIR/CAMR - Demand/Energy	24,406,536	35,475,761	(11,069,225)	-31%
	9 Sea Turtle - Coastal Street Lighting -Distribution - Demand	2,692	7,202	(4,510)	-63%
	10.x Underground Storage Tanks-Base - Demand	40,475	40,453	22	0%
	11 Modular Cooling Towers - Base - Demand	176,235	176,37 9	(144)	0%
	11.1 Thermal Discharge Permanent Cooling Tower - Base - Demand	0	0	0	N/A
2	Total Capital Investment Activities - Recoverable Costs	34,619,592	44,892,988	(\$10,273,396)	-23%
3	Recoverable Costs Allocated to Energy	7,656,333	6,974,894	681,439	10%
4	Recoverable Costs Allocated to Demand	\$26,963,259	\$37,918,094	(\$10,954,835)	-29%

Notes:

Column (1) is the End of Period Totals on Form 42-7E Column (2) = Original projection Form 42-3P Column (3) = Column (1) - Column (2) Column (4) = Column (3) / Column (2)

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Capital Investment Projects-Recoverable Costs (in Dollars)

				(in Dollars)									End of
Line	Description	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	Period Total
Line	Description					•								
1	Description of Investment Projects (A)													
	3 Pipeline Integrity Management - Bartow/Anclote Pipeline-Intermediate	\$48,725	\$48,351	\$48,671	\$48,600	\$48,813	\$48,679	\$48,545	\$48, 410	\$48,276	\$48,143	\$48,008	\$47,873	\$581,294
	4.1 Above Ground Tank Secondary Containment - Peaking	98,857	103,069	104,497	105,927	111,749	115,907	117,039	118,577	120,199	120,558	122,234	124,294	1,362,907
	4.2 Above Ground Tank Secondary Containment - Base	26,972	28,378	29,241	29,187	29,133	29,080	29,026	28,971	28,917	28,863	28,809	28,756	345,333
	4.3 Above Ground Tank Secondary Containment - Intermediate	4,032	4,022	4,014	4,004	3,996	3,987	3,977	3,969	3,960	3,951	3,942	3,933	47,787 7,656,333
	5 SO2/NOX Emissions Allowances - Energy	815,098	814,229	808,418	781,925	739,597	689,577	637,428	576,716	516,588	466,400	424,463 0	385,894 0	7,030,333
	7.1 CAIR/CAMR Anciote- Intermediate	0	0	0	0	Û	0	0	0	0	0	•	25,340	306,738
	7.2 CAIR CT's - Peaking	25,784	25,742	25,704	25,662	25,621	25,581	25,542	25,501	25,461	25,420	25,380	25,340	38,137
	7.3 CAMR Crystal River - Base	3,165	3,172	3,179	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180 2.655.200	8,463,717	24,033,283
	7.4 CAIR/CAMR Crystal River AFUDC - Base	327,095	335,936	329,460	325,670	351,772	1,056,879	2,196,867	2,666,418	2,664,403	2,659,866 6,442	2,035,200 8,010	8.010	28,378
	7.4 CAIR/CAMR Crystal River AFUDC - Energy	0	Û	0	0	0	0	870	1,740	3,307	6,442 326	362	424	2,692
	9 Sea Turtle - Coastal Street Lighting -Distribution	156	156	155	155	155	153	172	208	271 2.330	2.325	2.320	2,315	28,108
	10.1 Underground Storage Tanks-Base	2,370	2,366	2,360	2,355	2,350	2,344	2,340	2,335	2,330	1.023	1.021	1,018	12,366
	10.2 Underground Storage Tanks-Intermediate	1,043	1,041	1,038	1,036	1,034	1,032	1,029	1,027	1,025	14,259	14,137	14,016	176,235
	11 Modular Cooling Towers - Base	15,357	15,235	15,113	14,991	14,869	14,747	14,625	14,503 0	14,301	14,209	14,137	14,010	0
	11.1 Thermal Discharge Permanent Cooling Tower - Base	Û	0	0	Û	0	0	0	. 0	U	U	Ŭ	Ū	Ŭ
2	Total Investment Projects - Recoverable Costs	1,368,654	1,381,697	1,371,850	1,342,892	1,332,269	1,991,145	3,080,640	3,491,555	3,432,299	3,380,756	3,337,065	9,108,770	34,619,592
3	Recoverable Costs Allocated to Energy	815.098	814,229	808,418	781,925	739,597	689,577	638,298	578,455	519,895	472,842	432,473	393,904	7,684,711
-	Recoverable Costs Allocated to Demand - Distribution	156	156	155	155	155	153	172	208	271	326	362	424	2,692
4	Recoverable Costs Allocated to Demand - Production - Base	374,959	385,087	379,353	375,383	401,304	1,106,230	2,246,038	2,715,407	2,713,211	2,708,493	2,703,646	8,511,983	24,621,097
	Recoverable Costs Allocated to Demand - Production - Intermediate	53,800	53,414	53,723	53,840	53,843	53,698	53,551	53,406	53,261	53,117	52,971	52,824	641,447
	Recoverable Costs Allocated to Demand - Production - Peaking	124, 6 41	128,811	130,201	131,589	137,370	141,488	142,581	144,078	145,660	145,978	147,614	149,634	1,669,645
5	Retail Energy Jurisdictional Factor	0.96780	0.96220	0.96630	0.96650	0.96780	0.96960	0.96030	0.95790	0.95750	0.95620	0.95590	0.95990	
	Retail Distribution Demand Jurisdictional Factor	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	
6	Retail Demand Jurisdictional Factor - Production - Base	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	
-	Retail Demand Jurisdictional Factor - Production - Intermediate	0,79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	
	Retail Demand Jurisdictional Factor - Production - Peaking	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.68979	0.88979	0.68979	
7	Jurisdictional Energy Recoverable Costs (B)	788,852	783,451	781,174	755,731	715,782	668,614	612,957	554,102	497,800	452,131	413,401	378,108	7,402,104
•	Jurisdictional Demand Recoverable Costs - Distribution (B)	155	156	154	154	154	152	171	207	270	325	360	423	2,681
	Julisolotorial Demand Recoverable Costs - Distribution (D)	100												
8	Jurisdictional Demand Recoverable Costs - Production - Base (C)	351,535	361,031	355,655	351,933	376,235	1,037,124	2,105,728	2,545,776	2,543,717	2,539,294	2,534,749	7,980,240	23,083,017
-	Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	42,527	42,221	42,466	42,558	42,561	42,446	42,330	42,215	42,101	41,987	41,871	41,756	607,039
	Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	110,904	114,615	115,852	117,087	122,230	125,895	126,867	128,199	129,607	129,890	131,345	133,143	1,485,633
9	Total Jurisdictional Recoverable Costs for													
•	Investment Projects (Lines 7 + 8)	\$1,293,974	\$1,301,474	\$1,295,301	\$1,267,463	\$1,256,962	\$1,874,230	\$2,868,054	\$3,270,500	\$3,213,494	\$3,163,626	\$3,121,727	\$8,533,669	\$32,480,473

Notes:

(A) Each project's Total System Recoverable Expenses on Form 42-8E, Line 9
 (B) Line 3 x Line 5
 (C) Line 4 x Line 6

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Form 42-7E

Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Estimated/Actual Amount January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes For Project: PIPELINE INTEGRITY MANAGEMENT - Bertow/Anclote Pipeline (Project 3.1) (in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	Period Total
1	Investments a. Expenditures/Additions		(\$187,531) (187,531)	\$82,276 82,276	\$0 0	\$27,105 27,105	\$0 0	\$0 G	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	(\$78,151)
	b. Clearings to Plant c. Retirements d. Other (A)		(101,331) 0 0	0	0	0	0	0 0	0	0 0	0	0 0	0	0	
2 3 4	Plant-in-Service/Depreciation Base Less: Accumulated Depreciation CWIP - Non-Interest Bearing	\$3,657,886 (419,544) 0	3,470,355 (431,372) 0	3.552.631 (443,481) 0	3,552,631 (455,590) 0	3,579,735 (467,792) 0	3,579,735 (479,994) 0	3,579,735 (492,196) 0 3,087,540	3,579,735 (504,398) 0 3,075,338	3,579,735 (516,600) 0 3,063,136	3,579,735 (528,802) 0 3,050,934	3,579,735 (541,004) 0 3,038,732	3,579,735 (553,206) 0 3,026,530	3,579,735 (565,408) 0 3,014,328	
5	Net Investment (Lines 2 + 3 + 4) Average Net Investment	3,238,343	3,038,983 3,138,663	3,109,150 3,074,067	3,097,041 3,103,096	3,111,944 3,104,492	3,099,742 3,105,843	3,093,641	3,075,338	3,069,237	3,057,035	3,044,B33	3,032,631	3,020,429	
7	Return on Average Net Investment 11.16% a. Equity Component Grossed Up For Taxes (B) 11.16% b. Debt Component (Line 6 x 2.04% x 1/12) 2.04% c. Other 2.04%		29,189 5,336	28,588 5,226	28,858 5,276	28,873 5,278	28,885 5,279	28,771 5,259	28,657 5,239	28,544 5,217	28,430 5,197	28,317 5,177	28,203 5,156	28,090 5,134	343,405 62,774
8	Investment Expenses a. Depreciation (C)		11,828	12,109	12,109	12,202	12,202	12,202	12,202	12,202	12,202	12,202	12,202	12,202	145,864
	a. Depresentation (c) b. Amortization c. Dismantioment d. Property Taxes (D) e. Other	-	N/A 2,372	N/A 2,428	N/A 2,428	- N∕A 2,447	N/A 2,447	N/A 2,447	- N∕A 2,447	N/A 2,447	N/A 2,447	N/A 2,447	N/A 2,447	N/A 2,447	N/A 29,251
9	Total System Recoverable Expenses (Lines 7 + 8) a. Recoverable Costs Aliccated to Energy b. Recoverable Costs Aliocated to Demand		48,725 0 48,725	48,351 0 48,351	48,671 0 48,671	48,800 0 48,800	48,813 0 48,813	48,679 0 48,679	48,545 0 48,545	48,410 0 48,410	48,276 0 48,276	48,143 0 48,143	48,008 0 48,008	47,873 0 47,873	581,294 - 581,294
10 11	Energy Jurisdictional Factor Demand Jurisdictional Factor - Production (Intermediate)		N/A 0.79046	N/A 0.79046	N/A 0.79046	N/A 0.79046	N/A 0.79046	N/A 0.79046	N/A 0.79046	N/A 0.79046	N/A 0.79046	N/A 0.79046	N/A 0.79046	N/A 0.79046	N/A 0.79046
12 13 14	Retail Energy-Related Recoverable Costs (E) Retail Demand-Related Recoverable Costs (F) Total Jurisdictional Recoverable Costs (Lines 12 + 13)	-	38,515 \$38,515	38,220 \$38,220	38,472 \$38,472	38,574 \$38,574	38,585 \$38,585	38,479 \$38,479	38,373 \$38,373	38,266 \$38,266	38,160 \$38,160	38,055 \$38,055	37,948 \$37,948	37,642 \$37,842	0 459,490 \$459,490

Notes: (A) N/A (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI. (C) Depreciation calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Rate based on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI. (C) Depreciation calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Rate based on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI. (D) Lines 2 x 89% **6**.008313 x 1/12 + 11% **6**.007299 x 1/12. Ratio from Property Tax Administration Department, based on plant allocation reported and 2008 Effective Tax Rate on original cost. (F) Line 9b x Line 11

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Form 42-8E Page 1 of 15 .

Return on Capital Investments, Depreciation and Taxes For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - PEAKING (Project 4.1) (in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actuai March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments a. Expenditures/Additions b. Clearings to Plani C. Ratirements d. Other (A)		\$625,159 5,180 - -	\$161,761 9,882 - -	\$118,706 11,146	\$166,669 1,682	\$40,105 2,934,831 (18,099)	\$90,116 344,696	\$10,005 5 -	\$310,000 - -	\$25,000 - - -	\$80,000 - - -	\$265,000	\$150,000 - - -	\$2,042,521
2 3 4 5	Plant-in-Service/Depreciation Base Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4)	\$5,267,973 (276,408) 	5,273,153 (289,476) 2,778,019 7,761,696	5,283,034 (302,564) 2,929,899 7,910,369	5,294,181 (315,674) 3,037,458 8,015,965	5,295,863 (328,787) 3,202,445 8,169,521	8,230,694 (344,574) 289,620 8,175,740	8,575,390 (363,834) 35,039 8,246,595	8,575,395 (383,892) 45,039 8,236,542	8,575,395 (403,950) 355,039 8,526,484	8,575,395 (424,008) 380,039 8,531,426	8,575,395 (444,066) 460,039 8,591,368	8,575,395 (464,124) 725,039 8,836,310	8,575,395 (484,182) 875,039 8,966,252	
6	Average Net Investment		7,455,651	7,836,033	7,963,167	8,092,743	8,172,630	8,211,167	8,241,568	8,381,513	8,528,955	8,561,397	8,713,839	8,901,281	
7	Return on Average Net Investment 11.1 a. Equity Component Grossed Up For Taxes (B) 11.1 b. Debt Component (Line 6 x 2.04% x 1/12) 2.0 c. Other 2.0	6% 4%	69,337 12,676 -	72,876 13,321 -	74,058 13,537	75,263 13,757 -	76,006 13,894 -	76,364 13,959	76,647 14,010	77,948 14,247	79,318 14,499 -	79,622 14,554 -	81,038 14,814 -	82,781 15,131	921,258 168,399 -
B	investment Expenses a. Depreciation (C)		13,068	13,088	13,110	13,113	15,787	19,260	20,058	20,058	20,058	20,058	20,058	20,058	207,774
	b. Amortization c. Dismantiement d. Property Taxes (D) e. Other		N/A 3,776	N/A 3,784	N/A 3,792	N/A 3,794	N/A 6,061	N/A 6,324	N/A 6,324	N/A 6,324	N/A 6,324	N/A 6,324	N/A 6,324 -	N/A 6,324	N/A 65,475
9	Total System Recoverable Expenses (Lines 7 + 8) a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Demand		98,857 0 98,857	103,069 0 103,069	104,497 0 104,497	105,927 0 105,927	111,749 0 111,749	115,907 0 115,907	117,039 0 117,039	118,577 0 118,577	120,199 0 120,199	120,558 0 120,558	122,234 0 122,234	124,294 0 124,294	1,362,907 0 1,362,907
10 11	Energy Jurisdictional Factor Demand Jurisdictional Factor - Production (Peaking)		N/A 0.88979	N/A 0.88979	N/A 0.89979	N/A 0.88979	N/A 0.88979	N/A 0.88979	N/A 0.88979	N/A 0.86979	N/A 0.88979	N/A 0.68979	N/A 0.88979	N/A 0.88979	
12 13 14	Retail Energy-Related Recoverable Costs (E) Retail Demand-Related Recoverable Costs (F) Total Jurisdictional Recoverable Costs (Lines 12 + 13)		87,962 \$87,962	91,710 \$91,710	92,980 \$92,980	94,253 \$94,253	99,433 \$99,433	103,133 \$103,133	104,140 \$104,140	105,509 \$105,509	106,952 \$106,952	107,271 \$107,271	108,763 \$108,763	110,596 \$110,596	0 1,212,701 \$1,212,701

Notes: (A) N/A (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equily component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI. (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equily component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI. (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost. (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost. (E) Line 9a x Line 10 (F) Line 9b x Line 11

Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Estimated/Actual Amount January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Base (Project 4.2) (in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments									•	**	•0	\$0	\$0	\$166,856
	a. Expenditures/Additions		\$0	\$166,822	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 0	30	\$100,000
	b. Clearings to Plant		•	166,822	34	-	•	-	-	•			-		
	c. Retirements d. Other (A)				-			-		· -		-	-	-	
2	Plant-in-Service/Depreciation Base	\$1,901,933	1,901,933	2,068,756	2,068,790	2,068,790	2,068,790	2,068,790	2,068,790	2,068,790	2,068,790	2,068.790	2,068,790	2,068,790	
3	Less: Accumulated Depreciation	(9,419)	(13,937)	(18,849)	(23,761)	(28,673)	(33,585)	(38,497)	(43,409)	(48,321)	(53,233)	(58,145)	(63,057)	(67,969)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	Ö	0	0	0	0	0	0	0	
5	Net Investment (Lines 2+ 3 + 4)	1,892,515	1,687,997	2,049,907	2,045,029	2,040,117	2,035,205	2,030,293	2,025,381	2,020,469	2,015,557	2,010,645	2,005,733	2,000,821	
6	Average Net Investment		1,890,256	1,968,952	2,047,468	2,042,573	2,037,661	2,032,749	2,027,837	2,022,925	2,018,013	2,013,101	2,008,189	2,003,277	24,113,004
7	Return on Average Net Investment														
		.16%	17,579	18,311	19,041	18,996	18,950	18,905	18,859	18,813	18,768	18,722	18,676	18,631	224,251 40,994
	b. Debt Component (Line 6 x 2.04% x 1/12) 2	.04%	3,214	3,348	3,481	3,472	3,464	3,456	3,448	3,439	3,430	3,422	3,414	3,406	40,994 N
	c. Other		•	-	-	•	-	-	-	-	-	-	-	-	U
8	Investment Expenses														
	a. Depreciation (C)		4,518	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	58,550
	b. Amortization		•	-	-	-	•	-	-	-	•	-	-		N/A
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N∕A	N/A	N/A	N/A	N/A 1,807	N/A 1,607	N/A 1,807	21,538
	d. Property Taxes (D)		1,661	1,607	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,607	1,007	21,350
	e. Other		· · · ·	<u> </u>	-		•								
9	Total System Recoverable Expenses (Lines 7 + θ)		26,972	28.378	29,241	29,187	29,133	29,080	29,026	28,971	28,917	28,863	28,809	28,756	345,333
•	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		26,972	28,378	29,241	29,187	29,133	29,080	29,026	28,971	28,917	28,863	28,809	28,756	345,333
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	
	Point is entered and in the of a reader of reader of the of		5100700												0
12	Retail Energy-Related Recoverable Costs (E)		•	-	-	· · · · ·	-		-	•	07.444	-	27,009	26,960	0 323,760
13	Retail Demand-Related Recoverable Costs (F)		25,287	26,605	27,414	27,364	27,313	27,263	27,213	27,161 \$27,161	27,111	27,060	\$27,009	\$26,960	\$323,760
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$25,287	\$26,605	\$27,414	\$27,364	\$27,313	\$27,263	\$27,213	\$27,161	\$£7,131	321,000	427,009	420,000	4020,100

Notes: (A) N/A

(A) N/A
 (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.
 (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Rate based on 2008 filective Tax Rate on original cost.
 (D) Propeny tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.
 (E) Line 9a x Line 10
 (F) Line 9b x Line 11

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Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Estimated/Actual Amount January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Intermediate (Project 4.3) <u>(in Dollars)</u>

a. Classing bit runtions a. a	Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
b. Clearing to Plant -	1			\$0	\$0	\$0	\$0	\$0	\$ 0	\$ 0	\$0	\$0	\$ 0	\$0	\$0	\$0
d. Orinar (A) - <				-			-		-	-	-	•	-	-	-	
2 Plant-in-Service/Deprediation Base \$259,297 290,297 2		c. Retirements		-	-	-	-	-	•	-	-	•	-	-	-	
2 Pailstrig-dynamic loging and under the set of the s		d. Other (A)		•	-	-	-	-	•	-	-	•	-	•	-	
a Costs Accumuted Diplocation Costs O	2	Plant-in-Service/Depreciation Base	\$290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297					290,297	
• CVW - Northinetist bearing <u>0</u> 0 273,332 <u>271,312 <u>271,312 <u>270,504 <u>269,696 <u>268,888</u> <u>268,888</u> <u>268,888</u> <u>269,096</u> <u>268,888</u> <u>269,096</u> <u>268,888</u> <u>269,096</u> <u>268,888</u> <u>260,096</u> <u>271,312</u> <u>271,000</u> <u>269,292</u> <u>268,888</u> <u>260,096</u> <u>268,888</u> <u>260,096</u> <u>270,100</u> <u>269,292</u> <u>268,888</u> <u>260,096</u> <u>270,100</u> <u>269,292</u> <u>268,488</u> <u>260,096</u> <u>270,100</u> <u>269,292</u> <u>268,488</u> <u>260,096</u> <u>270,100</u> <u>269,292</u> <u>268,488</u> <u>270,100</u> <u>269,292</u> <u>260,486</u> <u>268,488</u> <u>270,100</u> <u>269,292</u> <u>260,846</u> <u>270,100</u> <u>269,292</u> <u>260,846</u> <u>260,486</u> <u>260,486</u> <u>260,486</u> <u>260,486</u> <u>270,100</u> <u>269,292</u> <u>2,512</u> <u>2,512</u> <u>2,512</u> </u></u></u></u>	3	Less: Accumulated Depreciation	(12,522)	(13,330)	(14,138)	(14,946)	(15,754)		(17,370)	(18,178)	(18,986)	(19,794)			(22,218)	
s Net investment 217,70 210,00 259,292 268,48 7 Return on Average Net Investment 2,500 2,572 2,565 2,557 2,550 2,542 2,534 2,527 2,519 2,512 2,504 2,498 0 Debt Component (Line 6 x 2,04% x 1/12) 2,04% 472 470 469 467 466 465 463 462 461 459 458 458 8 Investment Expenses 8 8.08 808 808 808 808 808 808 808 808 808 808 808 808 808 808 808	4		0				•			0	0	0			U	
b Average Net Investment 27,52 21,52 21,52 21,50 21,50 21,50 21,50 21,50 21,50 21,51 21,50 21,51 21,50 21,52 25,50 25,57 25,50 25,52 <td>5</td> <td>Net Investment (Lines 2+ 3 + 4)</td> <td>277,776</td> <td>276,968</td> <td>276,160</td> <td>275,352</td> <td>274,544</td> <td>273,736</td> <td>272,928</td> <td>272,120</td> <td>271,312</td> <td>270,504</td> <td>269,696</td> <td>258,888</td> <td>268,080</td> <td></td>	5	Net Investment (Lines 2+ 3 + 4)	277,776	276,968	276,160	275,352	274,544	273,736	272,928	272,120	271,312	270,504	269,696	258,888	268,080	
a. Equity Component Grossed Up For Taxes (B) 11.16% 2,580 2,572 2,565 2,557 2,550 2,542 2,534 2,527 2,519 2,512 2,504 4,49 b. Debt Component (Line & x,204% x 1/12) 2,04% 472 470 469 467 466 465 463 462 461 459 458 450 c. Other -	6	Average Net Investment		277,372	276,564	275,756	274,948	274,140	273,332	272,524	271,716	270,908	270,100	269,292	268,484	
a. Equity Component Grossed Up For Taxes (B) 11.16% 2,580 2,572 2,565 2,557 2,550 2,542 2,534 2,527 2,519 2,512 2,504 4,49 b. Debt Component (Line & x,204% x 1/12) 2,04% 472 470 469 467 466 465 463 462 461 459 458 450 c. Other -	7	Return on Average Net Investment														
b. both companies ivestiment Expenses a. Depreciation (C) 808			%												2,497	30,459
c. Other c. Other <th< td=""><td></td><td>b. Debt Component (Line 6 x 2.04% x 1/12) 2.049</td><td>%</td><td>472</td><td>470</td><td>469</td><td>467</td><td>466</td><td>465</td><td></td><td></td><td></td><td></td><td></td><td>456</td><td>5,568</td></th<>		b. Debt Component (Line 6 x 2.04% x 1/12) 2.049	%	472	470	469	467	466	465						456	5,568
a. Depreciation (C) 808<		c. Other		•	•	-	•	-	-	-	-	-	-	-	-	-
a. Deptendation (C) accord	8	Investment Expenses														
b. Amortization N/A		a. Depreciation (C)		808	808	808	808	808	808	808	808	808	808		808	9,696 0
C. Dismanuelment N/A N/A <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td>-</td> <td>· •</td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>N/A</td>							•	-	· •	-	-					N/A
Int I																2,064
a. Onter a. Recoverable Costs Allocated to Energy a. Recoverable Costs Allocated to Energy b. One a. One a. Recoverable Costs Allocated to Energy b. One a. Recoverable Costs Allocated to Energy b. One a. Recoverable Costs Allocated to Energy b. One a. Recoverable Costs Allocated to Demand a. Secoverable Costs (Secoverable Costs (F) a. Secoverable Costs (Secoverable Costs (F				172						172	1/2					2,004
• Float system Recoverable Costs (Lines Y + 6) • 4,042 • 4,042 • 4,044 • 4,045 • 6,0579046 0,79046 0,79046 0,79046 0,79046 0,79046 0,79046 0,79046 0,79046 0,79046 0,79046 0,790		e. Other	-		U		0		U			<u> </u>				
a. Recoverable Costs Allocated to Energy 0 <td>9</td> <td>Total System Recoverable Expenses (Lines 7 + 8)</td> <td></td> <td>4,032</td> <td>4,022</td> <td>4,014</td> <td>4,004</td> <td>3,996</td> <td>3,987</td> <td>3,977</td> <td>3,969</td> <td></td> <td></td> <td>•</td> <td></td> <td>47,787</td>	9	Total System Recoverable Expenses (Lines 7 + 8)		4,032	4,022	4,014	4,004	3,996	3,987	3,977	3,969			•		47,787
10 Energy Jurisdictional Factor N/A N/A<				0	0	0				-	0				0	0
10 Energy Substitution Pactual Partial Jurisdictional Pactual 11 Demand Jurisdictional Pactual Energy-Related Recoverable Costs (E) 0.79046		b. Recoverable Costs Allocated to Demand		4,032	4,022	4,014	4,004	3,996	3,987	3,977	3,969	3,960	3,951	3,942	3,933	47,787
11 Demand Jurisdictional Factor - Production (Intermediate) 0.79046 0.79	10	Energy Juristictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A				
12 Hetail Energy-Hetated Recoverable Costs (E) 3,187 3,179 3,173 3,165 3,159 3,152 3,144 3,137 3,130 3,123 3,116 3,10 13 Retail Demand-Related Recoverable Costs (F) 3,187 3,173 3,165 3,159 3,152 3,144 3,137 3,130 3,123 3,116 3,10							0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	
13 Retail Demandre Costs (F) 3,107 3,173 3	12	Retail Energy-Related Recoverable Costs (E)		0						-				-	0	0
14 Total hundiational Descuerable Casta (Llose 19 + 12) \$3,123 \$3,116 \$3,10			_													37,774 \$37,774
	14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	_	\$3,187	\$3,179	\$3,173	\$3,165	\$3,159	\$3,152	\$3,144	\$3,137	\$3,130	\$3,123	\$3,116	\$ 3,109	\$37,774

Notes: (A) N/A (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.626002). Based on 2005 rate case settlement in Dkt. 050078-EI. (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Rate based on 2008 Effective Tax Rate on original cost. (E) Line 9 ax Line 10 (E) Device 14

(F) Line 9b x Line 11

Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Estimated/Actual Amount January 2009 through December 2009

Schedule of Amortization and Return Deferred Gain on Sales of Emissions Allowances (Project 5)

Line	Description	-	Beginning of Period Amount	Actual January 09	Actual February 09	Actuai March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Working Capital Dr (Cr) a. 1581001 SQ₂ Emission Allowance Inventory		\$11,191,196	\$10,756,806	\$10,416,782	\$10,103,171	\$9,810,743	\$9,478,854	\$9,110,149	\$8,722,409	\$8,277,816	\$7,857.535	\$7,461,599	\$7,162,229	\$6,902,143	\$6,902,143
	b, 25401FL Auctioned SO ₂ Allowance		(2.063,254)	(2,051,459)	(2,039,664)	(2,027,869)	(2,016,074)	(2,085,825)	(2,062,381)	(2,038,936)	(2,015,491)	(1,992,047)	(1,968,602)	(1,945,158)	(1,921,713)	(1,921,713)
	c, 1581002 NOX Emission Allowance Inventory		65,510,820	64,855,450	66,103,726	64,429,120	61,869,163	57,415,302	53,521,483	\$48,643,241	\$43,268,337	\$38,528,993	\$34,912,474	\$31,552,600	\$28,412,468	28,412,468
2	Total Working Capital	-	\$74,638,763	73,560,797	74,480,844	72,504,423	69,663,832	64,808,331	60,569,251	55,326,714	49,530,662	44,394,481	40,405,470	36,769,671	33,392,897	33,392,897
3	Average Net Investment	•		74,099,780	74,020,821	73,492,634	71,084,127	67,236,081	62,688,791	57,947,983	52,428,688	46,962,572	42,399,976	38,587,570	35,081,284	
4	Return on Average Net Working Capital Balance a. Equity Component Grossed Up For Taxes (A)	11.16%		689,128	688,394	683,481	661,082	625,296	583,006	538,916	487,587	436,752	394,320 72,080	358,864 65,599	326,256 59,638	\$6,473,082 1,183,252
	b. Debt Component (Line 3 x 2.04% x 1/12)	2.04%		125,970	125,835	124,937	120,843	114,301	106,571	98,512	89,129 576,716	79,836	466,400	424,463	385.894	7,656,333
5	Total Return Component (B)			815,098	814,229	608,419	781,925	739,597	689,577	637,428	5/6,/10	516,566	400,400	424,400	000,001	
6	Expense Dr (Cr) a. 5090001 SO ₂ allowance expense			434,390	340,024	313,610	292,429	331,889	368,705	\$387,741	\$444,592	\$420,281	\$395,937 (\$23,445)	\$299,370 (\$23,445)	\$260,086 (\$23,445)	4,289,054 (\$273,159)
	b. 4074004 Amortization Expense			(\$11,795)	(\$11,795)	(\$11,795)	(\$11,795)	(\$61,868) 4,455,861	(\$23,445) 5,252,069	(\$23,445) \$4,878,241	(\$23,445) \$5,374,904	(\$23,445) \$4,739,344	(\$23,445) \$3.616.519	\$3,359,874		\$48,615,352
	c. 5090003 NOx Allowance Expense			\$3,994,120 \$0	3,668,223	3,246,107 D	2,889,957 0	4,400,801	6,250	\$4,676,241 \$0	30,014,004 \$0	\$0	\$0	\$0	\$0	\$6,250
7	d. Other Net Expense (C)			4,416,716	3,996,452	3,547,922	3,170,590	4,725,882	5,603,579	5,242,537	5,796,052	5,136,181	3,989,011	3,635,800	3,376,773	52,637,496
•														4 000 000	3,762,667	60,293,830
8	Total System Recoverable Expenses (Lines 5 + 7)			5,231,813	4,810,681	4,356,341	3,952,516	5,465,479	6,293,156	5,879,965	6.372.768	5,652,769 5,652,769	4,455,411 4,455,411	4,060,263 4,060,263	3,762,667	60,293,830
	 a. Recoverable costs allocated to Energy b. Recoverable costs allocated to Demand 			5,231,813 0	4,810,681 0	4,356,341 0	3,952,516 0	5,465,479 0	6,293,156 0	5,879,965 0	6,372,768 0	5,652,765	4,455,411	4,000,200	6, 6	0
	Energy Jurisdictional Factor			0.96780	0.96220	0.96630	0.96650	0.96780	0.96960	0.96030	0.95790	0.95750	0.95620	0.95590	0.95990	
10	Demand Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
												5 440 500	4 000 004	3,881,205	3,611,784	58,029,945
11	Retail Energy-Related Recoverable Costs (D)			5,063,349	4,628,838	4,209,533	3,820,106	5,289,491	6.101,844	5,646,530	6,104,474	5,412,526	4,260,264	3,051,203 0	. 3,611,764	0
12	Retail Demand-Related Recoverable Costs (E)			0	0	0	0	U	0	U	U	v	v	5		
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12	2)		\$ 5,063,349	\$ 4,628,838	\$ 4,209,533 \$	3,820,106	5,289,491 \$	6,101,644	5,646,530	6,104,474	\$ 5,412,526	\$ 4,260,264	\$ 3,881,205	\$ 3,611,784	\$ 58,029,945

• .

Notes: (A) Lines 3 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 Rate Case Settlement in Dkt. 050078-EI. (B) Line 5 is reported on Capital Schedule (C) Line 7 is reported on OAM Schedule

(D) Line 8a x Line 9. (E) Line 8b x Line 10.

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Return on Capital Investments, Depreciation and Taxes For Project: CAIR/CAMR - Intermediate (Project 7.1 - Anciote Low Nox Burners and SOFA) (in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	. Ö	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	2 Plant-in-Service/Depreciation Base	\$0	0	C	0	0	0	0	0	0	0	0	0	0	
	3 Less: Accumulated Depreciation	0	0	0	0	ð	0	0	0	0	0	0	0	0	
	4 CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
	5 Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	Ũ	0	0	0	0	Q	
	6 Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	. O	
	7 Return on Average Net Investment														
		1.16%	0	0	0	0	0-	0	0	0	0	0	0	0	\$0
		2.04%	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
	8 Investment Expenses														
	a. Depreciation (C) 2.21%		. 0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NA
	d. Property Taxes (D) 0.007299		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		<u> </u>	0	0	0	0	0	0	0	0	0	0	U	<u> </u>
	9 Total System Recoverable Expanses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	D	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	G
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
\$1	Demand Junisdictional Factor - Production (Intm)		0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	D	<u>o</u>	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 0	\$0

Notes: (A) N/A (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI. (C) Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost. (E) Line 9 x Line 10 (E) Line 9 x Line 10

(F) Line 9b x Line 11

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Return on Capital investments, Depreciation and Taxes For Project: CAIR/CAMR - Peaking (Project 7.2 - CT Emission Monitoring Systems) (in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other (A)		\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	õ	\$0
2 3 4 5	o. Onter (x) Plant-in-Service/Depreciation Base Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4)	\$1,934,400 (47,154) (0) \$1,867,236	1,934,400 (50,819) 0 1,883,582	1,934,400 (54,474) 0 1,879,927	1,934,400 (58,129) 0 1,876,272	1,934,400 (61,784) 0 1,872,617	1,934,400 (65,439) 0 1,868,962	1,934,400 (69,094) 0 1,865,307	1,934,400 (72,749) 0 1,861,652	1,934,400 (76,404) 0 1,857,997	1,934,400 (80,059) 0 1,854,342	1,934,400 (83,714) 0 1,850,687	1,934,400 (87,369) 0 1,847,032	1,934,400 (91,024) <u>0</u> 1,843,377	
6	Average Net Investment		1,885,409	1,881,754	1,878,099	1,874,444	1,870,789	1,867,134	1,863,479	1,859,824	1,856,169	1,852,514	1,848,659	1,845,204	
7	Return on Average Net Investment 11.16 a. Equity Component Grossed Up For Taxes (8) 11.16 b. Debt Component (Line 6 x 2.04% x 1/12) 2.04 c. Other 2.04		17,535 3,206	17,500 3,199 -	17,467 3,194 -	17,433 3,186 -	17,397 3,181	17,364 3,174 -	17,331 3,168	17,296 3,162 -	17,262 3,156	17,228 3,149	17,194 3,143	17,161 3,136	208,168 38,054 0
8	Investment Expenses a. Depreciation (C) b. Amortization c. Dismanterment d. Property Taxes (D) e. Other		3,655 N/A 1,388	3,655 N/A 1,388	3,655 - N∕A 1,388	3,655 N/A 1,388	43,860 0 N/A 16,656 0								
9	Total System Recoverable Expenses (Lines 7 + 8) a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Demand		25,784 0 25,784	25,742 0 25,742	25,704 0 25,704	25,662 0 25,662	25,621 0 25,621	25,581 0 25,581	25,542 0 25,542	25,501 0 25,501	25,461 0 25,461	25,420 0 25,420	25,380 0 25,380	25,340 0 25,340	306,738 0 306,738
10 11	Energy Jurisdictional Factor Demand Jurisdictional Factor · Production (Peaking)		N/A 0.88979	N/A 0.66979	N/A 0.88979	N/A 0.88979	N/A 0.88979	N/A 0.88979	N/A 0.88979	N/A 0.68979	N/A 0.88979	N/A 0.88979	N/A 0.88979	N/A 0.88979	
12 13 14	Retail Energy-Related Recoverable Costs (E) Retail Demand-Related Recoverable Costs (F) Total Jurisdictional Recoverable Costs (Lines 12 + 13)	-	0 22,942 \$22,942	0 22,905 \$22,905	0 22,871 \$22,871	0 22,834 \$22,834	0 22,797 \$22,797	0 22,762 \$22,762	0 22,727 \$22,727	0 22,691 \$22,691	0 22,655 \$22,655	0 22,618 \$22,618	0 22,583 \$22,583	0 22,547 \$22,547	0 272,932 \$272,932

Notes: (A) N/A (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI. (C) Depreciation calculated in CAIR CTs section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Rate based on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI. (D) Property tax calculated in CAIR CTs section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.

(E) Line 9a x Line 10

(F) Line 9b x Line 11

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Return on Capital Investments, Depreciation and Taxes For Project: CAMR - Crystal River - Base (Project 7.3 - Continuous Mercury Monitoring Systems) (in Dollars)

				-										
Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
Description	10/100/10/00/10						_							
1 Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other (A)		\$243 0 0 0	\$1,094 0 0 0	\$200 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$1,538
				0	0	0	0	0	0	0	0	0	0	
2 Plant-in-Service/Depreciation Base	\$0	0	0	0	0	ő	ő	ő	0	0	0	0	0	
3 Less: Accumulated Depreciation	0	0		289.106	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	
4 CWIP - Non-Interest Bearing	287,589	287,812	288,907	289,106	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	
5 Net Investment (Lines 2 + 3 + 4)	\$287,569	287,812	288,907	203,100	200,107		2001101		· · · · ·					
6 Average Net Investment		287,691	288,360	289,007	289,107	289,107	289,107	289,107	289,107	289,107	269,107	289,107	289,107	
7 Return on Average Net Investment a. Equity Component Grossed Up For Taxes (6) 11.169 b. Debt Component (Line 6 x 2.04% x 1/12) 2.049 c. Other		2,676 489 0	2,682 490 0	2,688 491 0	2,689 491 0	2,689 491 0	2,689 491 0	2,689 491 0	2,689 491 0	2,689 491 0	2,689 	491	2,689 491 0	\$32,243 5,894 0
8 Investment Expenses a. Depreciation (C) 3.19%		0	0	0	0	0	0	0	0	0	0	0	0 0	0 0
b. Amortization		•	N/A U	N/A U	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
c. Dismantlement		N/A	N/A 0	NVA 0	NVA ()	0	,,,,,		0	C	0	0	. 0	0
d. Property Taxes (D) 0.010707		0	0	ŏ	ŏ	ŏ	Ō	0	0	0	0	0	0	0
 e. Other 9 Total System Recoverable Expenses (Lines 7 + 8) a. Recoverable Costs Allocated to Energy 		3,165 0	3,172 0	3,179 0	3,180	3,180 0	3,180 0 3,180	3,180 0 3,180	3,180 0 3,180	3,180 0 3,180	3,180 0 3,180	0	0	38,137 0 38,137
 Becoverable Costs Allocated to Demand 		3,165	3,172	3,179	3,180	3,180	3,180	5,100	0,100	2,100				
10 Energy Jurisdictional Factor 11 Demand Jurisdictional Factor - Production (Base)		N/A 0.93753	N/A 0.93753	N/A 0.93753	₩A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.9375			
		0	0	0	0	0	0	0	0		0		0	0
12 Retail Energy-Related Recoverable Costs (E) 13 Retail Demand-Related Recoverable Costs (F)		2,967	2,974	2,980	2,982	2,982	2,982	2,982	2,982	2,982	2,982			35,755 \$35,755
13 Retail Demand-Helated Hecoverable Costs (F) 14 Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,967	\$2,974	\$2,980	\$2,982	\$2,982	\$2,982	\$2,982	\$2,982	\$2,982	\$2,982	\$2,982	\$2,962	335,105
14 TORE ADDRESSION MORPHANE COSP (FURD 15 ± 12)		41.1007												

Line

Notes: (A) NA (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EL (C) Line 2 x rate x 1/12. Depreciation rate based on 2005 rates on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EL (D) Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost. (E) Line 9 x Line 10 (F) Line 9 to Line 11

Form 42-8E

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Return on Capital Investments, Depreciation and Taxes For Project: CAIR/CAMR - Base - AFUDC (Project 7.4 - Crystal River FGD and SCR) (in Dollars)

Line	Description		Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements			\$26,212,349 1,596,194	\$27,108,153 82,031	\$23,020,640 (672,773)	\$22,851,091 64,021	\$16,544,690 3,030,400	\$17,360,816 91,324,148	14,749,560 70,480,087	15,480,095 465,714	8,538,220 44,167	12,931,151 20,833	15,519,896 20,833 -	15,456,092 769,456,210	\$2 15,772,754
	d. Other (A)	5.848%		5,541,202	5,796,238	6,022,014	6,242,666	6,438,213	6,127,257	6,091,140	6,227,289	6,332,845	6,406,644	6,483,057	1,372,262	69,080,828
2 3 4 5	Plant-in-Service/Depreciation Base Less: Accumulated Depreciation CWIP - AFUDC-Interest Bearing Net Investment (Lines 2 + 3 + 4)		\$21,762,063 (341,009) 869,261,457 890,682,532	23,358,277 (403,639) 899,418,815 922,373,453	23,440,309 (466,498) 932,241,174 955,214,985	22,767,536 (527,397) 961,956,601 984,196,740		25,861,957 (656,690) 1,010,938,840 1,036,144,107	117,186,105 (832,656) 943,102,765 1,059,456,215	187,666,192 (1,200,122) 893,463,378 1,079,929,448	188,131,906 (1,651,029) 914,705,048 1,101,185,925	188,176,073 (2,102,040) 929,531,946 1,115,605,979	188,196,906 (2,553,100) 948,848,908 1,134,492,714	188,217,739 (3,004,209) 970,831,029 1,156,044,559	957,673,949 (4,362,660) 218,203,174 1,171,514,463	284,853,582
6	Average Net Investment			906,527,992	938,794,219	969,705,862	998,713,082	1,024,686,766	1,047,800,161	1,069,692,831	1,090,557,687	1,108,395,952	1,125,049,347	1,145,268,637	1,163,779,511	
7	Return on Average Net Investment a. Equity Component Grossed Up For Taxes (B) b. Debt Component (Line 6 x 2.04% x 1/12) c. Other	11.16% 2.04%		206,347 37,719 -	213,567 39,039 -	210,245 38,432	206.847 37,811	220,635 40,331 •	658,247 120,324	1,408,110 257,396	1,734,203 317,006 -	1,732,380 316,672	1,728,487 315,961 -	1,724,486 315,228	5,298,465 968,535	15,342,009 2,804,454 -
8	Investment Expenses a. Depreciation (C) b. Amortization c. Dismantlement d. Property Taxes (D) e. Other		-	62,630 N/A 20,399	62,859 N/A 20,471	60,899 - N/A 19,884 -	61,073 N/A 19,939	68,220 - N/A 22,586	175,966 N/A 102,342	367,466 N/A 163,895	450,907 N/A 164,302	451,011 N/A 164,340	451,060 N/A 164,358	451,109 - N/A 164,377	1,359,546 N/A 837,181	4,022,746 N/A 1,664,074
9	Total System Recoverable Expenses (Lines 7 + 6) a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Demand			327,095 0 327,095	335,936 0 335,936	329,460 0 329,460	325,670 0 325,670	351,772 0 351,772	1,056,879 0 1,056,879	2,196,867 0 2,196,867	2,666,418 0 2,666,418	2,664,403 0 2,664,403	2,659,866 0 2,659,866	2,655,200 0 2,655,200	8,463,717 0 8,463,717	24,033,283 0 24,033,283
10 11	Energy Jurisdictional Factor Demand Jurisdictional Factor - Production (Base)			N/A 0.93753	N/A 0.93753	N∕A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	
12 13 14	Retail Energy-Related Recoverable Costs Retail Demand-Related Recoverable Costs Total Jurisdictional Recoverable Costs (Lines 12 +	13)	-	0 306,661 \$306,661	0 314,950 \$314,950	0 308,879 \$308,879	0 305,325 \$305,325	0 329,797 \$329,797	0 990,856 \$990,856	0 2,059,629 \$2,059,629	0 2,499,847 \$2,499,847	0 2,497,958 \$2,497,958	0 2,493,704 \$2,493,70 4	0 2,489,330 \$2,489,330	0 7,934,989 \$7,934,989	0 22,531,924 \$22,531,924

Notes:

(A) AFUDC calculation based on 2005 Rate Case Settlement in Dkt. 050078-EI.
 (B) Return on equity and debt calculated only on assets placed in service which appear in CAIR Crystal River AFUDC section of Capital Program Detail file. Calculated on that schedule as Line 6 x rate x 1/12. Rate based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.57% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.
 (C) Deprecision calculated only on assets placed in service which appear in CAIR Crystal River AFUDC section of Capital Program Detail file. Calculated on that schedule as Line 2 x rate x 1/12. Rate based on EXhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI.
 (D) Property taxes calculated only on assets placed in service which appear in CAIR Crystal River AFUDC section of Capital Program Detail file. Calculated on that schedule as Line 2 x rate x 1/12. Rate based on EXhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI.
 (D) Property taxes calculated only on assets placed in service which appear in CAIR Crystal River AFUDC section of Capital Program Detail file. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.

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PROGRESS ENERGY FLORIDA Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Estimated/Actual Amount

January 2009 through December 2009

Schedule of Amortization and Return For Project: CAIR/CAMR - Base - AFUDC (Project 7.4 - Reagents and By-products) (in Dollars)

Line	Description		Beginning of Period Amount	Actual January 09	Actuai February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Working Capital Dr (Cr) a. 1544001 Ammonia Inventory b. 1544004 Limestone Inventory		\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$158,148 0	\$158,148 0	\$158,146 285,000	\$158,148 570,000	\$158,148 570,000	\$158,148 570,000	\$158,148 570,000
2	Total Working Capital	•	\$0	0	0	0	0	0	0	158,148	158,148	443,148	728,148	728,148	728,148	728,148
3	Average Net Investment			0	0	0	0	0	0	79,074	158,148	300,648	585,648	728,148	728,148	
4	Return on Average Net Working Capital Balance a. Equity Component Grossed Up For Taxes (A)	11.16%		0	0	0	0	0	0	735	1,471	2,796	5,447 996	6,772 1,238	6,772 1,238	\$23,992 4,386
5	 b. Debt Component (Line 3 x 2.04% x 1/12) Total Return Component (B) 	2.04%	-	0	0		0	0	0	134 870	269	511 3,307	6,442	8,010	8,010	28,378
6 7	Expense Dr (Cr) a. 5020011 Ammonia expense c. 5020012 Limestone Expense d. 5020003 Gypsum Disposal/Sale d. Other Net Expense (C)		-	0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0	0 0 0 0	0 0 0 0 0	221,096 0 0 221,096	241,714 0 0 241,714	237,897 0 0 237,897	255,057 0 0 255,057	16,481 0 0 16,481	227,374 48,296 139,505 0 415,175	1,199,619 48,296 139,505 0 1,387,420
8	Total System Recoverable Expenses (Lines 5 + 7) a. Recoverable costs allocated to Energy b. Recoverable costs allocated to Demand			0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	221,966 221,966 0	243,454 243,454 0	241,204 241,204 0	261,499 261,499 0	24,491 24,491 0	423,185 423,185 0	1,415,798 1,415,798 0
9 10	Energy Jurisdictional Factor Demand Jurisdictional Factor			0.93753 N/A	0.93753 N/A	0.93753 N/A	0.93753 N/A	0.93753 N∕A	0.93753 N/A	0.93753 N/A	0.93753 N/A	0.93753 N/A	0.93753 N/A	0.93753 N/A	0.93753 N/A	
11 12	Retail Energy-Related Recoverable Costs (D) Retail Demand-Related Recoverable Costs (E)			0 0	0 0	0 0	0 0	0 0	0 0	208,099 0	228,245 0	226,136 0	245,163 0	22,961 0	396,749 D	1,327,353 0
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12))	-	<u>\$</u> -	\$ -	ş - 3	<u> </u>	s - \$	· · · ·	208,099 \$	228,245	\$ 226,136	\$ 245,163	\$ 22,961	\$ 396,749 \$	1,327,353

Notes: (A) Lines 3 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 Rate Case Settlement in Dkt. 050078-EI. (B) Line 5 is reported on Capital Schedule (C) Line 7 is reported on O&M Schedule

(D) Line 8a x Line 9. (E) Line 8b x Line 10.

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Return on Capital Investments, Depreciation and Taxes For Project: SEA TURTLE - COASTAL STREET LIGHTING - (Project 9) (in Dollars)

Line	Description		Beginning of eriod Amount	Actual January 0 9	Actual February 09	Actual March 09	Actua) April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other (A)			\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0 0	\$3,333 0 0 0	\$3,333 0 0 0	\$3,333 10,000 0 0	\$3,333 - 0 0	\$3,333 0 0	\$3,333 10,000 0 0	\$20,000
2 3 4 5	Plant-in-Service/Depreciation Base Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4) Average Net Investment		\$10,146 (232) 0 \$9,914	10,146 (271) 0 9,875 9,895	10,146 (310) <u>0</u> 9,836 9,856	10,146 (349) <u>0</u> 9,797 9,817	10,146 (388) 0 9,758 9,778	10,146 (427) 0 9,719 9,739	10,146 (466) 0 9,680 9,700	10,146 (505) <u>3,333</u> 12,974 11,327	10,146 (544) 6,667 16,269 14,622	20,146 (602) 0 19,544 17,906	20,146 (679) 3,333 22,800 21,172	20,146 (756) <u>6,667</u> 26,057 24,429	30,146 (852) 0 29,294 27,675	
7	Return on Average Net Investment	1.16% 2.04%		92 17 0	92 17 0	91 17 0	91 17 0	91 17 0	90 16 0	105 19 0	136 25 0	167 30 0	197 36 0	227 42 0	257 47 0	\$1,636 299 0
8	Investment Expenses a. Depreciation (C) 4.59% b. Amortization c. Dismantiement d. Property Taxes (D) 0.009400 e. Other		-	39 0 N/A 8 0	39 0 N/A 8 0	39 0 N/A 0	39 0 N/A 8 0	39 0 N/A 8 0	39 0 N/A 8 0	39 0 N/A 8 0	39 0 N/A 8 0	58 0 N/A 16 0	77 0 N/A 16 0	77 0 N/A 16 0	96 0 N/A 24 0	620 0 N/A 136 0
9	Total System Recoverable Expenses (Lines 7 + 8) a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Demand			156 0 156	155 0 155	155 0 155	155 0 155	154 0 154	154 0 154	172 0 172	208 0 208	271 0 271	326 0 326	362 0 362	424 0 424	2,691 0 2,691
10 11	Energy Jurisdictional Factor Demand Jurisdictional Factor - (Distribution)			N/A 0.99597	N/A 0.99597	N/A 0.99597	N/A 0.99597	N/A 0.99597	N/A 0.99597	N/A 0.99597	N/A 0.99597	N/A 0.99597	N/A 0.99597	N/A 0.99597	N/A 0.99597	
12 13 14	Retail Energy-Related Recoverable Costs (E) Retail Demand-Related Recoverable Costs (F) Total Jurisdictional Recoverable Costs (Lines 12 + 13	1	-	0 155 \$155	0 155 \$155	0 154 \$154	0 154 \$154	0 154 \$154	0 153 \$153	0 171 \$171	0 207 \$207	0 270 \$270	0 325 \$325	0 360 \$360	0 423 \$423	0 2,680 \$2,680

Notes: (A) N/A (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI. (C) Line 2 x rate x 1/12. Depreciation rate based on 2005 rates on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI. (C) Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost. (E) Line 9a x Line 10 (F) Line 9b x Line 11

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Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Estimated/Actual Amount January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes For Project: UNDERGROUND STORAGE TANKS - BASE (Project 10.1) (in Dollars)

Line	Description	Beginning o Period Amou		Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other (A)		\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0
2 3 4 5	Plant-in-Service/Depreciation Base Less: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4)	\$168,94 (8,51	2) (8,972) 0 0	168,941 (9,432) 0 159,509	168,941 (9,892) 0 159,049	168,941 (10,352) 0 158,589	168,941 (10,812) 0 158,129	168,941 (11,272) 0 157,669	168,941 (11,732) 0 157,209	168,941 (12,192) 0 156,749	168,941 (12,652) 0 156,289	168,941 (13,112) 0 155,829	168,941 (13,572) 0 155,369	168,941 (14,032) 0 154,909	
6	Average Net Investment		160,199	159,739	159,279	158,819	158,359	157,899	157,439	156,979	156,519	156,059	155,599	155,139	
7	Return on Average Net Investment a. Equity Component Grossed Up For Taxes (B) b. Debt Component (Line 6 x 2.04% x 1/12) c. Other	11.16% 2.04%	1,490 272 0	1,486 272 0	1,481 271 0	1,477 270 0	1,473 269 0	1,468 268 0	1,464 268 0	1,460 267 0	1,456 266 0	1,451 265 0	1,447 265 0	1,443 264 0	\$17,596 3,216 0
8	Investment Expenses a. Depreciation (C) 3.27% b. Amortization c. Dismantiement d. Property Taxes (D) 0.010450 e. Other		460 0 N/A 148 0	460 D N/A 148 Q	460 0 N/A 148 0	460 0 N/A 148 0	460 0 N/A 148 0	460 0 №/А 148 0	460 0 N/A 148 0	460 0 N/A 148 0	460 0 N/A 148 0	460 0 N/A 148 0	460 0 N/A 148 0	460 0 N/A 148 0	5,520 0 N/A 1,776 0
9	Total System Recoverable Expenses (Lines 7 + 8) a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Demand		2,370 0 2,370	2,365 0 2,365	2,360 0 2,360	2,355 0 2,355	2,350 0 2,350	2,345 0 2,345	2,340 0 2,340	2,335 0 2,335	2,330 0 2,330	2,325 0 2,325	2,320 0 2,320	2,315 0 2,315	28,108 0 28,108
10 11	Energy Jurisdictional Factor Demand Jurisdictional Factor - Production (Base)		N∕A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	
12 13 14	Retail Energy-Related Recoverable Costs (E) Retail Demand-Related Recoverable Costs (F) Total Jurisdictional Recoverable Costs (Lines 12 + 1:	3)	0 2,222 \$2,222	0 2,217 \$2,217	0 2,213 \$2,213	0 2,208 \$2,208	0 2,203 \$2,203	0 2,198 \$2,198	0 2,194 \$2,194	0 2,189 \$2,189	0 2,184 \$2,184	0 2,179 \$2,179	0 2,175 \$2,17 <u>5</u>	0 2,170 \$2,170	0 26,352 \$26,352

Notes: (A) N/A (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equily component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI. (C) Line 2 x rate x 1/12. Depreciation rate based on 2005 rate case settlement in Dkt. 050078-EI. (D) Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.

(E) Line 9a x Line 10

(F) Line 9b x Line 11

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Form 42-8E Page 12 of 15

Return on Capital Investments, Depreciation and Taxes For Project: UNDERGROUND STORAGE TANKS - INTERMEDIATE (10.2) (in Dollars)

	\$0 \$0 0 0 0 0 0 0	\$0
	0 0 0 0	90
a Expenditures/Additions	0 0	
b. Clearings to Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0	
d. Other (A) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
2 Diant in Coordina Tanta Statistical Statistical Statistical Country (0,000 (0,000 (0,000 (0,000 (0,000 (0,000	76,006 76,006	
2 I date for weight Deveniation (4,745) (4,947) (5,149) (5,351) (5,553) (5,755) (5,957) (6,159) (6,361) (6,563) (6,765)	(6,967) (7,169))
4 CWIP - Non-Interest Bearing 0 0 0 0 0 0 0 0 0 0 0 0 0 0	69,039 68,837	-
4 Umr - Nort-Interest Dealing 5 Not Investment (Lines 2 + 3 + 4) 571,261 71,059 70,857 70,655 70,453 70,251 70,049 69,847 69,645 69,443 69,241	03,003 00,007	-
6 Average Net Investment 71,160 70,958 70,756 70,554 70,352 70,150 69,948 69,746 69,544 69,342	69,140 68,938	
7 Return on Average Net Investment	643 641	\$7,817
a. Enuity Component Grossed Up For Taxes (B) 11,16% 662 660 658 656 654 652 651 649 047 049	118 117	
b. Debt Component (Line 6 x 2.04% x 1/12) 2.04% 121 121 120 120 120 120 100 100 0 0 0 0	0 0	
c. Other 0 0 0 0 0 0 0 0 0 0		
8 Investment Expenses	202 202	2,424
a. Depreciation (C) 3.19% 202 202 202 202 202 202 202 202 202 20	0 0	
b. Amortization 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	N/A N/A	N/A
c. Dismantiement N/A	58 58	
d. Property Taxes (U) 0.009130 56 56 56 56 56 56 56 56 6 0 0 0 0	0 0	0
e. OtherO	1.021 1,018	12,366
9 Total System Recoverable Expenses (Lines 7 + 8) 1,043 1,041 1,038 1,036 1,036 1,034 1,032 1,029 1,027 1,025 1,023	1,021 1,018 0 0	
a. Recoverable Costs Allocated to Energy 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,021 1,018	
b. Recoverable Costs Allocated to Demand 1,043 t,041 1,036 1,036 1,036 1,036 1,036 1,036 1,036		
10 Energy Jurisdictional Factor NA NA NA INA INA INA INA INA INA INA IN	N/A N/A	
In Energy Junisdictional Factor Production (Intermediate) 0.79046 0.7904		
12 Retail Energy-Related Recoverable Costs (E) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0	
12 Hotal Linky Hald Recoverable Costs (F) 824 823 821 819 817 815 814 812 810 808	807 805 \$807 \$805	
13 reteal Demand reduced be Overable Costs (Lines 12 + 13) \$824 \$823 \$821 \$819 \$817 \$815 \$814 \$612 \$810 \$808	\$807 \$805	49,775

Notes: (A) N/A (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI. (C) Line 2 x rate x 1/12. Depreciation rate based on 2005 rate on constraint in Dkt. 050078-EI. (D) Line 2 x rate x 1/12. Based on 2006 Effective Tax Rate on original cost.

(E) Line 9a x Line 10 (F) Line 9b x Line 11

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Return on Capital Investments, Depreciation and Taxes For Project: MODULAR COOLING TOWERS - BASE (Project 11) (in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actuai June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements		\$0 0 0	\$0											
2 3 4	d. Other (A) Plant-in-Service/Depreciation Base Less: Accumulated Depreciation CWIP - Non-Interest Bearing	\$865,141 (324,147) 0	0 665,141 (335,233) 0	0 665,141 (346,319) 0	0 665,141 {357,405} 0	0 665,141 (368,491) 0	0 665,141 (379,577) 0	0 665,141 (390,663) 0	665,141 (401,749) 0	665,141 (412,835) 0_	665,141 (423,921) 0	665,141 (435,007) 0	0	665,141 (457,179) 0	
5	Net Investment (Lines 2 + 3 + 4)	\$340,994	329,908	318,822	307,736	296,650	285,564	274,478	263,392	252,306	241,220	230,134	219,048	207,962	
6	Average Net Investment		335,451	324,365	313,279	302,193	291,107	280,021	268,935	257,849	246,763	235,677	224,591	213,505	
7	Return on Average Net Investment 11.1 a. Equity Component Grossed Up For Taxes (B) 11.1 b. Debt Component (Line 6 x 2.04% x 1/12) 2.0 c. Other (G) 2.0		3,120 570 0	3,017 551 0	2,913 533 0	2,810 514 0	2,707 495 0	2,604 476 0	2,501 457 0	2,398 438 0	2,295 419 0	2,192 401 0	2,089 382 0	1,986 363 0	\$30,632 5,599 0
8	Investment Expenses a. Depreciation (C) 20.00% b. Amortization c. Dismantlement d. Property Taxes (D) 0.010480 e. Other		11,086 0 N/A 581 0	11,086 0 N/A 581 0	11.086 0 N/A 581 0	11,086 0 N/A 581 0	11,086 0 №A 581 0	11,086 0 N/A 581 0	11,086 0 N/A 581 0	11,086 0 N/A 581 0	11,086 0 N/A 581 0	11,086 0 N∕A 581 0	11,086 0 N/A 581 0	11,086 0 N/A 581 0	133,032 0 N/A 6,972 0
9	Total System Recoverable Expenses (Lines 7 + 8) a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Demand		15,357 0 15,357	15,235 0 15,235	15,113 0 15,113	14,991 0 14,991	14,869 0 14,869	14,747 0 14,747	14,625 0 14,625	14,503 0 14,503	14,381 0 14,381	14,259 0 14,259	14,137 0 14,137	14,016 0 14,016	176,235 0 176,235
10 †1	Energy Jurisdictional Factor Demand Jurisdictional Factor - Production (Base)		N/A 0.93753	N∕A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753							
12 13 14	Retail Energy-Related Recoverable Costs (E) Retail Demand-Related Recoverable Costs (F) Total Jurisdictional Recoverable Costs (Lines 12 + 13)		0 14,398 \$14,398	0 14,283 \$14,283	0 14,169 \$14,169	0 14,055 \$14,055	0 13,940 \$13,940	0 13,826 \$13,826	0 13,712 \$13,712	0 13,597 \$13,597	0 13,483 \$13,483	0 13,369 \$13,369	0 13,254 \$13,254	0 13,140 \$13,140	0 165,226 \$165,226

Notes: (A) N/A (B) Line 6 x 11.16% x 1/12. Based on RCE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI. (C) Line 2 x rate x 1/12. Depreciation rate based on 5 year life of project, as stated in Dkt. 060162-EI. (C) Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost. (E) Line 9a x Line 10 (F) Line 9b x Line 11

Environmental Cost Recovery Clause (ECRC) Calculation of the Final True-up Amount January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes For Project: Crystal River Thermal Discharge Compliance Project - AFUDC - Base (Project 11.1) (in Dollara)

Line	Description		uning of Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
	1 Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other (A)			\$10,944 0 0 0	\$5,686 0 0 0	\$116,839 0 0 2,742	\$601,002 0 0 6,155	\$118,007 0 0 10,645	\$348,477 0 0 16,140	\$2,846,056 0 0 27,967	\$2,460,588 0 0 46,978	\$1,023,529 0 0 59,662	\$693,288 0 0 66,171	\$133,548 0 0 69,571	\$601,224 0 0 72,669	\$9,159,188 378,700
	2 Plant-In-Service/Depreciation Base 3 Less: Accumulated Depreciation 4 CWIP - Non-Interest Bearing 5 Net Investment (Lines 2 + 3 + 4)		\$0 0 0 \$0	0 0 10,944 10,944	0 0 16,630 16,630	0 0 136,212 136,212	0 0 943,369 943,369	0 0 1,072,021 1,072,021	0 0 1,436,638 1,436,638	0 0 4,310,661 4,310,661	0 0 6,818,226 6,818,226	0 0 7,901,417 7,901,417	0 0 8,660,876 8,660,876	0 0 8,863,995 8,863,995	0 0 9,537,888 9,537,888	
	6 Average Net Investment			0	0	0	0	0	0	0	0	0	0	0	0	
	7 Return on Average Net Investment a. Equity Component Grossed Up For Taxes (B) b. Debt Component (Line 6 x 2.04% x 1/12) c. Other (G)	11.16% 2.04%		0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	\$0 0 0
	8 Investment Expenses a. Depreciation (C) 20.00% b. Amortization c. Dismantlement d. Property Taxes (D) 0.010490 e. Other		_	0 0 N/A 0 0	0 0 N/A 0 0	0 0 N/A 0 0	0 0 N/A 0 D	0 0 N/A 0 0	0 0 N/A 0 0	0 0 N/A 0 0	0 0 N/A 0 0	0 0 N/A 0	0 0 N/A 0 0	0 0 N/A 0	0 0 N/A 0 0	0 0 N/A 0 0
	9 Total System Recoverable Expanses (Lines 7 + 8) a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Demand			0 0 0	0 0 0	0 0 0	0 0	0 0 0	0 0 0							
	10 Energy Jurisdictional Factor 11 Demand Jurisdictional Factor - Production (Base)			N/A 0.93753	N/A 0.93753	N/A 0.93753	₩A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	N/A 0.93753	NVA 0.93753	N/A 0.93753	N/A 0.93753	
	12 Retail Energy-Related Recoverable Costs (É) 13 Retail Demand-Related Recoverable Costs (F) 14 Total Jurisdictional Recoverable Costs (Lines 12 + 13)		_	0 0 \$0	0 0 \$ 0	0 0 \$0	0 0 \$0	0 0 \$0	0 0 \$0	0 0 \$0	0 0 \$0	0 0 \$0	0 0 \$0	0 0 \$0	0 0 \$0	0 0 \$0

Notes: (A) AFUDC calculation based on 2005 Rate Case Settlement in Dkt. 050078-EI. (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI. (C) Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost. (E) Line 9a x Line 10 (F) Line 9b x Line 11

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Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Estimated/Actual Amount January 2009 through December 2009

Variance Report of Capital Investment Activities (In Dollars)

			(1) Estimated/	(2) Original	(3) Variano	(4)
Line			Actual	Projection	Amount	Percent
	-					
1	Descrip	tion of Investment Projects				
	3	Pipeline Integrity Management - Bartow/Anclote Pipeline- Intermediate	(\$78,151)	\$60,000	(\$138,151)	-230%
	4.1	Above Ground Tank Secondary Containment - Peaking	2,042,521	1,337,000	705,521	53%
	4.2	Above Ground Tank Secondary Containment - Base	166,856	-	166,856	100%
	4.3	Above Ground Tank Secondary Containment - Intermediate	-	-	-	
	5	SO2/NOX Emissions Allowances - Energy (A)	33,392,897	32,394,756	998,142	3%
	7.1	CAIR/CAMR Anclote- Intermediate	-	-	-	N/A
	7.2	CAIR CT's - Peaking	-	-	-	N/A
	7.3	CAMR Crystal River - Base	1,538	-	1,538	100%
	7.4	CAIR/CAMR Crystal River AFUDC - Base	215,772,754	\$215,895,835	(123,081)	0%
	9	Sea Turtle - Coastal Street Lighting -Distribution	20,000	20,000	-	0%
	10.1	Underground Storage Tanks-Base	-	-	-	N/A
	10.2	Underground Storage Tanks-Intermediate	-	-	-	N/A
	11	Modular Cooling Towers - Base	-	-	-	N/A
	11.1	Thermal Discharge Permanent Cooling Tower - Base	9,159,188	\$11,599,807	(2,440,619)	-21%
2	Total In	vestment Projects - Capital Expenditures	260,477,603	261,307,397	(829,794)	0%

Notes:

(A) Working Capital

Witness: T.G. Foster Exibit__(TGF-2)

PROGRESS ENERGY FLORIDA, INC. ENVIRONMENTAL COST RECOVERY CAPITAL PROGRAM DETAIL

JANUARY 2009 - DECEMBER 2009

DOCKET NO. 090007-EI

Docket No. 090007-EI Progress Energy Florida Witness: T.G. Foster Exhibit No. (TGF-2) Page 1 of 17

PROGRESS ENERGY FLORIDA Environmental Cost Recovery Clause (ECRC) Capital Programs Deatil Support - January 2009 through December 2009 Pipline Intergrity Management (Project 3 Recap)

For Project: PIPELINE INTEGRITY MANAGEMENT - Alderman Road Fence (Project 3.1a) (in Doltars)

Line	Description		Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Totai
1 investmen	ts															
 Expend 	litures/Additions			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b. Cleanin	gs to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
c. Retiren	vents			0	0	0	0	0	0	0	0	0	0	0	D	
d. Other				0	0	0	٥	D	0	0	0	0	0	0	0	
2 Plant.in.S	ervice/Depreciation Base		\$33,952	33,952	33,952	33,952	33.952	33,952	33,952	33.952	33,952	33,952	33.952	33,952	33,952	
	umulated Depreciation		(4,453)	(4,540)	(4,627)	(4,714)	(4,801)	(4,888)	(4,975)	(5,062)	(5,149)	(5,236)	(5,323)	(5,410)	(5,497)	
	on-Interest Bearing		(1,7-2-)	0	0	0	D	0	0	0	0	0	0	0	0	
	ment (Lines 2 + 3 + 4)	_	\$29,500	29,413	29,326	29,239	29,152	29,065	28,978	28,891	28,804	28,717	28,630	28,543	28,456	
6 Average N	let investment			29,456	29,369	29,282	29,195	29,108	29,021	28,934	26,847	28,760	28,673	28,586	26,499	
	Average Net Investment															1 0 00 /
	Component Grossed Up For Taxes	11.16%		274	273	272	272	271	270	269	268	267	267	266	265	\$3,234
	omponent (Line 6 x 2.04% x 1/12)	2.04%		50	50	50	50	49	49	49	49	49	49	49	48	591
c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8 Investmen	t Expenses															
a. Deprec	iation 3.07%			87	87	87	67	87	87	87	87	87	87	87	87	1,044
b. Amortiz				0	0	0	0	0	D	0	0	0	0	0	0	0
c. Disman				N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d. Propert	y Taxes 0.006201			23	23	23	23	23	23	23	23	23	23	23	23	276
e. Other			-	0	0	0	0	0	0	0	0	Q	0	0	0	<u> </u>
9 Total Syste	em Recoverable Expenses (Lines 7 +	8)		434	433	432	432	430	429	428	427	426	426	425	423	5,145
	rable Costs Allocated to Energy			0	0	0	0	0	0	٥	0	Û	0	0	0	0
b. Recove	rable Costs Allocated to Demand			434	433	432	432	430	429	428	427	426	426	425	423	5,145

For Project: PIPELINE INTEGRITY MANAGEMENT - Pipeline Leak Detection (Project 3.1b) (in Dollars)

Line	Description		ginning of ad Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
	nditures/Additions rings to Plant ements			\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0
3 Less: A 4 CWIP -	Service/Depreciation Base ccumulated Depreciation Non-Interest Bearing stment (Lines 2 + 3 + 4)		2,640,636 (413,411) 0 2,227,225	2,640,636 (422,433) 0 2,218,203	2,640,636 (431,455) 0 2,209,181	2,640,636 (440,477) 0 2,200,159	2,640,636 (449,499) 0 2,191,137	2,640,636 (458,521) 0 2,182,115	2,640,636 (467,543) 0 2,173,093	2,640,636 (476,565) 0 2,164,071	2,640,636 (485,587) 0 2,155,049	2,640,636 (494,609) 0 2,146,027	2,640,636 (503,631) 0 2,137,005	2,640,636 (512,653) 0 2,127,983	2,640,636 (521,675) 0 2,118,961	
7 Return o a. Equit	Net Investment in Average Net Investment y Component Grossed Up For Taxes Component (Line 6 x 2.04% x 1/12) r	11.16% 2.04%		2,222,714 20,671 3,779 0	2,213,692 20,587 3,763 0	2,204,670 20,503 3,748 0	2,195,648 20,420 3,733 0	2,186,626 20,336 3,717 0	2,177,604 20,252 3,702 0	2,168,582 20,168 3,687 0	2,159,560 20,084 3,671 0	2,150,538 20,000 3,656 D	2,141,516 19,916 3,641 0	2,132,494 19,832 3,625 0	2,123,472 19,748 3,610 0	\$242,517 44,332 0
a. Depn b. Arnor c. Dism	tization antiement erty Tax es 0.008201		_	9,022 0 N/A 1,805 0	9,022 0 N/A 1,605 0	9,022 0 N/A 1,805 0	9,022 0 N/A 1,805 0	9,022 0 №A 1,805 0	108,264 0 N/A 21,660 0							
a. Recov	stem Recoverable Expenses (Lines 7 + verable Costs Allocated to Energy verable Costs Allocated to Demand	6)		35,277 0 35,277	35,177 0 35,177	35,078 0 35,078	34,980 0 34,980	34,880 0 34,880	34,781 0 34,781	34,682 0 34,682	34,562 0 34,582	34,483 0 34,483	34,384 0 34,384	34,284 0 34,284	34,185 0 34,185	416,773 0 416,773

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For Project: PIPELINE INTEGRITY MANAGEMENT - Pipeline Controls Upgrade (Project 3.1c) (In Dollars)

Line	Description		eginning of riod Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
b. Clea	renditures/Additions arings to Plant irements			(\$187,531) (187,531) 0 0	\$82,276 82,276 0 0	\$0 0 0 0	\$27,105 27,105 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	(\$78,151)
3 Less: / 4 CWIP	n-Service/Depreciation Base Accumulated Depreciation - Non-Interest Bearing restment (Lines 2 + 3 + 4)		\$983,296 (1,680) (0) \$981,616	795,767 (4,399) (0) 791,368	878,043 (7,399) (0) 670,643	878,043 (10,399) (0) 867,643	905,147 (13,492) (0) 891,655	905,147 (16,585) (0) 868,562	905,147 (19,678) (0) 885,469	905,147 (22,771) (0) 882,376	905,147 (25,864) (0) 879,283 880,830	905,147 (28,957) (0) 876,190 877,737	905,147 (32,050) (0) 873,097 874,644	905,147 (35,143) (0) 870,004 871,551	905,147 (38,236) (0) 866,911 868,458	
7 Return a. Equ	ge Net Investment i on Average Net Investment uity Component Grossed Up For Taxes of Component (Line 6 x 2.04% x 1/12) er	11.16% 2.04%		886,493 6,244 1,507 0	831,005 7,728 1,413 0	869,143 8,083 1,478 0	879,649 8,181 1,495 0	890,109 8,278 1,513 0	887,016 8,249 1,508 0	883,923 8,220 1,503 0	8,192 1,497 0	8,163 1,492 0	8,134 1,487 0	8,105 1,482 0	8,077 1,476 0	\$97,654 17,851 0
8 Investr a. Dep b. Am c. Disr	nent Expenses preciation 4.10% ortization manitement perty Taxes 0.006201			2,719 0 N/A 544 0	3,000 0 N/A 600 0	3,000 0 N/A 600 0	3,093 0 N/A 619 0	3,093 0 N/A 619 0	3,093 0 N/A 619 0	3,093 0 N/A 619 0	3,093 D N/A 619 D	3,093 0 N/A 619 0	3,093 0 N/A 619 0	3,093 0 N/A 619 0	3,093 0 N/A 619 0	36,556 0 N/A 7,315 0
9 Total S a. Rec	System Recoverable Expanses (Lines 7 + overable Costs Allocated to Energy coverable Costs Allocated to Demand	8)	_	13,014 0 13,014	12,741 0 12,741	13,161 0 13,161	13,388 0 13,388	13,503 0 13,503	13,469 0 13,469	13,435 0 13,435	13,401 0 13,401	13,367 0 13,367	13,333 0 13,333	13,299 0 13,299	13,265 0 13,265	159,376 0 159,376

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - TURNER CTs (Project 4.1a)

Line	Description		eginning of riod Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
t Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other			\$241,385 0 0 0	\$45,946 0 0 0	\$102,360 0 0 0	\$34,750 0 0 0	\$0 903,126 0 (18,099)	\$190 190 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$424,631	
3 Less: Acc 4 CWIP - N	ervice/Depreciation Base cumulated Depreciation on-Interest Bearing		\$1,051,183 (5,658) 496,784	1,051,183 (7,291) 738,169	1,051,183 (8,924) 764,115	1,051,183 (10,557) 886,475	1,051,183 (12,190) 921,225 1,960,218	1,954,309 (14,524) (0) 1,939,785	1,954,499 (17,560) (0) 1,936,939	1,954,499 (20,596) (0) 1,933,903	1,954,499 (23,632) (0) 1,930,867	1,954,499 (26,668) (0) 1,927,831	1,954,499 (29,704) (0) 1,924,795	1,954,499 (32,740) (0) 1,921,759	1,954,499 (35,776) (0) 1,918,723	
6 Average f	tment (Lines 2 + 3 + 4) Net Investment		\$1,542,310	1,782,061	1,826,375 1,804,218	1,927,101	1,943,660	1,950,002	1,938,362	1,935,421	1,932,385	1,929,349	1,926,313	1,923,277	1,920,241	
a. Equity	Average Net Investment Component Grossed Up For Taxes component (Line 6 x 2.57% x 1/12)	11.16% 2.04%		15,458 2,826 0	16,779 3,067 0	17,454 3,190 0	18,076 3,304 0	18,135 3,315 0	18,027 3,295 0	17,999 3,290 0	17,971 3,285 0	17,943 3,280 0	17,915 3,275 0	17,886 3,270 0	17,858 3,264 0	\$211,501 38,661 0
8 Investmer a. Deprec b. Amortă c. Dismaa d. Proper e. Other	ciation 1.86% zation ntlement			1,633 D N/A 812	1,633 0 N/A 812	1,633 0 N/A 812	1,633 0 N/A 812 0	2,335 D N/A 1,510	3,036 D N/A 1,510 0	3,036 0 N/A 1,510 0	3,036 0 N/A 1,510 0	3,036 0 N/A 1,510 0	3,036 0 №/A 1,510 0	3,036 0 №/A 1,510 0	3.036 0 N/A 1,510 0	30,119 0 №/A 15,328 0
9 Total Syst a. Recove	tem Recoverable Expenses (Lines 7 + stable Costs Allocated to Energy erable Costs Allocated to Demand	8)	_	20,729 0 20,729	22,291 0 22,291	23,089 0 23,089	23,825 0 23,825	25,295 0 25,295	25,868 0 25,868	25,835 0 25,835	25.802 D 25,802	25,769 0 25,769	25,736 0 25,736	25,702 0 25,702	25,668 0 25,668	295,609 0 295,609

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - BARTOW C1s (Project 4.1b) (in Dollars)

Line	Description	Beginning of	Actual	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1 Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other			\$4,994 0 0 0	\$4,980 0 0 0	\$874 0 0 0	\$3,281 0 0 0	\$0 0 0 0	\$3,586 0 0 0	\$10,000 0 0 0	\$310,000 0 0 0	\$25,000 0 0 0	\$80,900 0 0 0	\$265,000 0 0 0	\$150,000 D 0 0	\$857,716
3 Less: 4 CWII	t-in-Service/Depreciation Base Cocumulated Depreciation P - Non-Interest Bearing nvestment (Lines 2 + 3 + 4)	\$153,698 (30,596) 	153,698 (31,020) 22,319 144,997	153,698 (31,444) 27,299 149,553	153,698 (31,868) 28,173 150,003	153,698 (32,292) 31,454 152,861	153,698 (32,716) 31,454 152,437	153,698 (33,140) 35,040 155,599	153,698 (33,564) 45,040 165,175	153,698 (33,988) 355,040 474,751	153,698 (34,412) 380,040 499,327	153,698 (34,836) 460,040 578,903	153,698 (35,260) 725,040 843,479	153,698 (35,684) 875,040 993,055	
7 Retu a. Ec		6% 14%	142,712 1,327 243 0	147,275 1,370 250 0	149,778 1,393 255 0	151,432 1,408 257 0	152,649 1,420 260 0	154,018 1,432 262 0	160,387 1,492 273 0	319,963 2,976 544 0	487,039 4,529 828 0	539,115 5,014 916 0	711,191 6,614 1,209 D	918,267 8,540 1,561 0	\$37,515 6,858 0
a.D. b.A. c.Di	Internation 3.31% monitation 3.31% monitation Ismantiement roperty Taxes 0.009130 ther	·_	424 0 N/A 117 0	424 0 №/A 117 0	424 0 N/A 117 0	424 0 N/A 0	424 0 N/A 117 0	424 0 №/A 117 0	5,088 0 N/A 1,404 0						
a. Re	System Recoverable Expenses (Lines 7 + 8) coverable Costs Allocated to Energy ecoverable Costs Allocated to Demand		2,111 0 2,111	2,161 0 2,161	2,189 0 2,189	2,206 0 2,206	2,221 0 2,221	2,235 0 2,235	2,306 0 2,30 6	4,061 0 4,061	5,898 0 5,898	6,471 0 6,471	8,364 0 8,364	10,642 0 10,642	50,865 0 50, <u>865</u>

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PROGRESS ENERGY FLORIDA Environmental Cost Recovery Clause (ECRC) Capital Programs Desti Support - January 2009 through December 2009 Pipiline Intergrity Management (Project 3 Recap)

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - CRYSTAL RIVER 1 & 2 (Project 4.2) (in Dollars)

							(in Doiraus)									
Line	Description		Beginning of	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1 invest		•				*0	\$0	\$0	\$ 0	\$ 0	\$0	\$0	\$0	\$0	\$ 0	\$0
a. Exp	penditures/Additions			\$0	\$0	\$0			0	0	0	0	0	0	0	
	arings to Plant			0	U O	0	0	ő	õ	0	0	. 0	0	0	0	
c. Aet	irements			0	0	0	õ	0	ő	0	0	0	0	0	0	
d. Oth	ər			0	0	U	v	•	•							
						33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	
2 Plant-i	in-Service/Depreciation Base		\$33,092	33,092	33,092	(7,548)	(7,659)	(7,770)	(7,881)	(7,992)	(8,103)	(8,214)	(8,325)	(8,436)	(6,547)	
3 Less:	Accumulated Depreciation		(7,215)	(7,326)	(7,437)	(7,540)	(1,003)	(,,,,,,,	0	0	0	0	0	0	0	
4 CWIP	- Non-Interest Bearing		0	0	25,655	25,544	25,433	25,322	25,211	25,100	24,989	24,878	24,767	24,656	24,545	
5 Net In	vestment (Lines 2 + 3 + 4)		\$25,877	25,766	25,600	20,044	23,400								24,600	
6 Avera	ge Net Invesiment			25,821	25,710	25,599	25,488	25,377	25,266	25,1\$5	25,044	24,933	24,822	24,711	24,000	
a. Eq	n on Average Net Investment ulty Component Grossed Up For Taxes bit Component (Line 6 x 2.57% x 1/12) ter	11.16% 2.04%		240 44 0	23 9 44 0	238 44 0	237 43 0	236 43 0	235 43 0	234 43 0	233 43 0	232 42 0	231 42 0	230 42 0	229 42 0	\$2,814 515 0
8 invest a. De b. An c. Dis d. Pro	ment Expenses preciation 4.03% vortization smantlement operty Taxes 0.010480			111 0 N/A 29	111 0 №A 29 0	111 0 N/A 29 0	111 G N/A 29 0	111 0 N/A 29 0	1,332 0 N/A 348 0							
a. Re	her System Recoverable Expenses (Lines 7 4 coverable Costs Allocated to Energy coverable Costs Allocated to Demand	8)		424 0 424	423 0 423	422 0 422	420 0 420	419 0 419	418 0 418	417 0 417	416 0 416	414 0 414	413 0 413	412 0 412	411 0 411	5,009 0 5,009

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - INTERCESSION CITY CTs (Project 4.1c)

(in Dollars)

	Developing		leginning of	Actual	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
Line	Description															
 b. Clear c. Retire 	nditures/Additions ings to Plant			\$0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0 0	\$0
3 Less: A	Service/Depreciation Base coumulated Depreciation		\$1,681,664 (119,7 35) 0	1,661,664 (124,489) 0	1,661,664 (129,183) 0	1,661,664 {133,877} 0	1,661,664 (138,571) 0	1,661,664 (143,265) 0	1,661,664 (147,959) 0	1,661,664 (152,653) 0 1,509,011	1,661,664 (157,347) 0 1,504,317	1,661,664 (162,041) 0 1,499,623	1,661,664 (166,735) 0 1,494,929	1,661,664 (171,429) 0 1,490,235	1,661,664 (176,123) 0 1,485,541	
	stment (Lines 2 + 3 + 4)		\$1,541,869	1,537,175	1,532,481	1,527,787	1,523,093	1,518,399	1,513,705	1,509,011	1,004,017	1,1001020				
	Net investment			1,539,522	1,534,828	1,530,134	1,525,440	1,520,746	1,516,052	1,511,358	1,506,664	1,501,970	1,497,276	1,492,582	1,487,888	
a. Equit	Component (Line 6 x 2.57% x 1/12)	11.16% 2.04%		14,318 2,617 0	14,274 2,609 0	14,230 2, 6 01 0	14,187 2,593 0	14,143 2,585 0	14,099 2,577 0	14,056 2,569 0	14,012 2,561 0	13, 9 68 2,553 0	13,925 2,545 0	13,881 2,537 0	13,837 2,529 0	\$168,930 30,876 0
a. Depr b. Amo c. Dism d. Prop	ntzation antiement enty Taxes 0.007740			4,694 0 №A 1,072	4,694 0 N/A 1,072 0	4,694 0 №/A 1,072 0	4,694 0 N/A 1,072 0	4,694 0 N/A 1,072 0_	4,694 0 N/A 1,072 0	4,694 0 N/A 1,072 0	4,694 0 N/A 1,072 0	4,694 0 N/A 1,072 0	4,694 0 N/A 1,072 0	4,694 0 N/A 1,072	4,694 0 N/A 1,072 0	56,328 0 N/A 12,864 0
a. Reco	r stem Recoverable Expenses (Lines 7 + 8) verable Costs Allocated to Energy werable Costs Allocated to Demand)	-	22,701 0 22,701	22,649 0 22,649	22,597 0 22,597	22,546 0 22,546	22,494 0 22,494	22,442 0 22,442	22,391 0 22,391	22,339 0 22,339	22,287 0 22,287	22,236 0. 22,236	22,184 0 22,184	22,132 0 22,132	268,998 0 268,998

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PROGRESS ENERGY FLORIDA Environmental Cost Recovery Clause (ECRC) Capital Programs Daski Support - January 2009 through December 2009 Piplina Indegrity Management (Project 3 Recap)

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - AVON PARK CTs (Project 4.1d) (In Dollars)

Line	Description	Beginn Period A		Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
t invest	tments														
	penditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	earings to Plant		0	C	0	Ō	0	0	0	0	0			0	40
	Atirements		0	0	0	0	0	0	ō	ò	0	ő	ň	ñ	
d. Oth	ier		0	0	0	٥	0	0	0	0	Ō	õ	õ	ũ	
2 Plant-	in-Service/Depreciation Base	\$1	78,938 178,938	178.938	178,938	178,938	178.938	178.938	178,938	178,938	178,938	470 000	470.000		
	Accumulated Depreciation		14,921) (15,441)	(15,961)	(16,481)	(17,001)	(17,521)	(18,041)	(18,561)	(19,081)	(19,601)	178,938 (20,121)	178,938	178,938	
4 CWIP	- Non-Interest Bearing	•	(0) (0)	(0)	(0)	(0)	(0)	(0)	(10,001) (0)	(13,001) (0)	(15,001)	(20,121)	(20,641) (0)	(21,161) (0)	
5 Net In	ivestment (Lines 2 + 3 + 4)	51	64,017 163,497	162,977	162,457	161,937	161,417	160,897	160,377	159,857	159,337	158,817	158,297	157,777	
6 Avera	ige Net investment		163,757	163,237	t62,717	162,197	161,677	161,157	160,637	160,117	159,597	159,077	158,557	158,037	
	n on Average Net Investment														
a. Eq.	uity Component Grossed Up For Taxes	11.16%	1,523	1,518	1,513	1,508	1.504	1,499	1,494	1,489	1,484	1,479	1,475	1,470	\$17,956
	bt Component (Line 6 x 2.57% x 1/12)	2.04%	278	278	277	276	275	274	273	272	271	270	270	269	3,283
c. Oth	her		0	0	0	0	0	0	D	0	0	0	0	0	0
6 investr	ment Expenses														
	preciation 3.49%		520	520	520	520	520	520	520	520	520	520	520	520	6,240
	vortization		0	0	0	0	0	0	0	0	0	0	0	520	0,240
	mantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
a. Proj e. Oth	operty Taxes 0.008760		131	131	131	131	131	131	131	131	131	131	131	131	1,572
8. Out			0_	0	Q	0	0	0	0	0	0	0	0	0	0
9 Total S	System Recoverable Expenses (Lines 7 + I	9	2,452	2,447	2,441	2,435	2,430	2,424	2,418	2,412	2,406	2,400	2,396	2,390	29,051
a. Reco	overable Costs Allocated to Energy		0	0	0	Ó	0	D	0	0	0	0	~,000	2,000	0
0. Hec	coverable Costs Allocated to Demand		2,452	2,447	2,441	2,435	2,430	2,424	2,418	2,412	2,406	2,400	2.396	2,390	29.051

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - BAYBORO CTs (Project 4.1e) (in Dollars)

Line	Description	Beginning of	Actual Jan-09	Actual Feb-09	Actuaí Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
	stments														
	xpenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 0	\$0	\$0	\$ 0	\$0
	Hearings to Plant		0	(265)	0	0	o	0	Ū	0	0	0	õ	ő	**
	Hetirements		0	. 0	0	0	0	0	0	0	0	ŏ	ō	ō	
d. Of	uler.		0	0	0	0	0	0	0	0	0	0	0	0	
2 Plan	t-in-Service/Depreciation Base	\$730,580	730.580	730,295	730,295	730,295	730,295	730.295	730,295	730,295	730,295	730,295	710 port	700 005	
	Accumulated Depreciation	(26,168)	(27,787)	(29,406)	(31,025)	(32,644)	(34,263)	(35,882)	(37,501)	(39,120)	(40,739)	(42,358)	730,295	730,295	
	P - Non-Interest Bearing	(285)	(285)	() D	0	(02,011)	(04,200)	(00,002)	(07,001)	(35,120)	(40,739)	(42,330)	(43,977)	(45,596)	
5 Net I	investment (Lines 2 + 3 + 4)	\$704,127	702,508	700,889	699,270	697,651	696,032	694,413	692,794	691,175	689,556	687,937	686.318	684,699	
6 Aven	age Net investment		703,318	701,699	700,080	698,461	696,842	695,223	59 3,604	691,985	690,366	688,747	687,128	685,509	
	In on Average Net Investment														
	quity Component Grossed Up For Taxes 11.16		6,541	6,526	6,511	6.496	6.481	6.466	6.451	6,435	6,420	6,405	6.390	6.375	\$77.497
b. Di	ebt Component (Line 6 x 2.57% x 1/12) 2.04	%	1,196	1,193	1,190	1,187	1,185	1,182	1,179	1,176	1.174	1,171	1,168	1,165	14,166
c. O	ther .		0	a	0	0	0	0	0	0	0	0	Đ	0	0
	Ament Expenses														
	epreciation 2.66%		1,619	1,619	1.619	1,619	1.619	1,619	1,619	1,619	1.619	1,619	1,619	1,619	19,428
	nontization		0	0	0	0	0	0	.,510	0	1,013	1,019	1,019	1,619	19,420
	smantlement		N/A	N∕A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
a. Ot	operty Taxes 0.009130		556	556	556	556	556	556	556	556	556	556	556	556	6.672
a. Ui	uner	_	0	0	0	0	0	0	0	0	0	0	0	0	0
9 Total	System Recoverable Expenses (Lines 7 + 8)		9,912	9,894	9,876	9.858	9.841	9.823	9,805	9,786	9,769	9,751	9,733	9,715	117.763
a. Re	coverable Costs Allocated to Energy		0	0	0	0	0	0	4,000	5,100	5,705	5,141	9,733	9,715	117,763
b. Fie	scoverable Costs Allocated to Demand		9,912	9,894	9,876	9,858	9,841	9,823	9,805	9,786	9,769	9,751	9,733	9,715	

Docket No. 090007-EJ Progress Energy Florida Witness: T.G. Foster Esthibit No. (TGF-2)

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PROGRESS ENERGY FLORIDA Environmental Cost Recovery Clause (ECRC) Capital Programs Destil Support - January 2009 through December 2009 Pplina Integrity Management (Project 3 Recap)

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - SUWANNEE CTs (Project 4.1f) (in Dollara)

			Beginning of	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of Period
Line	Description		Period Amount	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
		-														
1 Investme	ents nditures/Additions			\$0	\$ 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ings to Plant					0	0	0	0	0	0	0	0	0	0	
c. Retire				ō	ň	0	Ó	0	D	0	0	0	0	0	0	
d. Other				ő	ō	ŏ	ō	ō	Ō	0	0	0	0	0	0	
u. 0000				-	-											
2 Plant-in-	Service/Depreciation Base		\$1,037,199	1.037.199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	
	comulated Depreciation		(51,168)	(53,934)	(56,700)	(59,466)	(62,232)	(64,998)	(67,764)	(70,530)	(73,296)	(76,062)	(78,828)	(81,594)	(84,360)	
	Non-Interest Bearing		6	0	0	0	Ó	D	0	0	0	0	0	0	0	
	stment (Lines 2 + 3 + 4)	-	\$986.031	983,265	980,499	977,733	974,967	972,201	969,435	965,669	963,903	961,137	958,371	955,605	952,839	
		-														
6 Average	Net Investment			984,648	981,882	979,116	976,350	973,584	970,818	968,052	965,286	962,520	959,754	956,968	954,222	
7 Return o	n Average Net Investment														8,874	\$108,189
	v Component Grossed Up For Taxes	11.16%		9,157	9,132	9,106	9,080	9,054	9,029	9,003	8,977	8,951	8,926	8,900	1,622	19,776
b. Debt	Component (Line 6 x 2.57% x 1/12)	2.04%		1,674	1,669	1,664	1,660	1,655	1,650	1,646	1,641	1,636	1,632	1,627		19,776
c. Other	r i i i i i i i i i i i i i i i i i i i			0	0	0	0	٥	0	0	0	0	D	0	0	0
8 Investme	ent Expenses													0.700	2,766	33,192
a. Depri	eciation 3.20%			2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,7040	33,132
b. Amor				D	0	0	0	0	0	D	0	0	0	0 N/A	N/A U	NVA
c. Dism	antiement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		679	8,148
d. Prope	erty Taxes 0.007850			679	679	679	679	679	679	679	679	679	679	679	0/3	0,140
e. Other			_	0	0	0	0.	0	0	0		0	U			
0 Total Cu	stem Recoverable Expenses (Lines 7 +	e 1		14,276	14,245	14.215	14,185	14,154	14,124	14,094	14,063	14,032	14,003	13,972	13,941	169,305
	verable Costs Allocated to Energy	ψ i		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	0	0	0	0	0	0	0	0	0	0	0
	verable Costs Allocated to Demand			14,276	14,246	14,215	14,185	14,154	14,124	14,094	14,063	14,032	14,003	13,972	13,941	169,305

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - DeBARY CTs (Project 4.1g)

(in Dollara)

Line	Description	-	Beginning of	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1 Investm	ents											•	**	*0	\$0	\$416,280
a. Expe	inditures/Additions			\$378,780	\$10,227	\$13,121	\$13,535	\$0	\$618	\$0	\$0	\$0	\$0	\$0		\$910,200
	rings to Plant			5,180	10,167	11,146	1,682	2,031,705	618	0	Ű	0	0	0	0	
c. Retir				0	0	. 0	0	0	0	0	0	0	0	ň	ő	
d. Other				0	0	C	0	U	0	U	v	v	U	~		
2 Plentin	Service/Depreciation Base		\$313,275	318,455	328.622	339,768	341,450	2,373,155	2,373,773	2,373,773	2,373,773	2,373,773	2,373,773	2,373,773	2,373,773	
	counulated Depreciation		(304)	(922)	(1,560)	(2,220)	(2,883)	(5.519)	(10,128)	(14,737)	(19,346)	(23,955)	(28,564)	(33,173)	(37,782)	
	Non-Interest Bearing		1,644,217	2.017.617	2,017,877	2,019,852	2,031,705	(0)	(0)	` (0)	(0)	(0)	(0)	(0)	(0)	
	stment (Lines 2 + 3 + 4)	-	\$1,957,188	2,335,350	2,344,939	2.357,400	2,370,272	2,367,636	2,363,645	2,359,036	2,354,427	2,349,818	2,345,209	2,340,600	2,335,991	
0 1401 1444		-		_,												
6 Average	Net investment			2,146,269	2,340,145	2,351,169	2,363,836	2,368,954	2,365,641	2,361,341	2,356,732	2,352,123	2,347,514	2,342,905	2,338,296	
a. Equi	on Average Net Investment y Component Grossed Up For Taxes Component (Line 6 x 2.57% x 1/12) r	11.16% 2.04%		19,960 3,649 0	21,763 3,978 0	21,866 3,997 0	21,984 4,019 0	22,031 4,027 0	22,000 4,022 0	21,960 4,014 0	21,918 4,006 0	21,875 3,999 0	21,832 3,991 0	21,789 3,983 0	21,746 3,975 0	\$260,724 47,660 0
8 Investm	ent Expenses												4,609	4,609	4.609	37,478
a. Depr	eciation 2.33%			616	638	660	663	2,636	4,609	4,609	4,609	4,609 D	4,609	4,005	4,603	0,,470
b. Amo				0	0	0	0	0	0 N/A	0 N/A	N/A U	N/A	NA	N/A	N/A	N/A
	antiement			N/A	N/A	N/A 262	N/A 264	N/A 1.833	1,634	1.834	1,834	1,834	1,834	1,834	1,834	15,697
	erty Taxes 0.009270			246	254	262	264	1,633	1,634 Ú	1,004	1,004	1,004	0	G	0	C
e. Othe	r		_	<u> </u>		<u>v</u>	0	V	<u>×</u>	· · ·						
9 Total Sv	stem Recoverable Expenses (Lines 7 +	8)		24,473	26,633	26,785	26,930	30,527	32,465	32,417	32,367	32,317	32,266	32,215	32,164	361,559
	verable Costs Allocated to Energy	-,		. 0	0	0	0	0	0	0	0	0	0	0	0	0
	verable Costs Allocated to Demand			24,473	26,633	26,785	26,930	30,527	32,465	32,417	32,367	32,317	32,266	32,215	32,164	<u>361,65</u>

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Docket No. 090007-EI Progress Energy Florida Witness: T.G. Foster witness: T.G. Foster Southibit No. (TGF-2)

Docket No. 090007-EI Progress Energy Florida Witness: T.G. Foster Exhibit No.___(TGF-2) Page 8 of 17

PHOGRESE ENERGY FLORIDA Environmental Cost Recovery Clause (ECRC) Capital Programa Dastil Support - January 2009 through December 2009 Pipilar Integrama Management (Project 3 Recep)

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Unitversity of Florida (Project 4.1h)	For Project	ABOVE GROUND TANK SECONDARY CONT	AINMENT - Unitversity of Florida (Project 4.1h)
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(in Dollars)

Line	Description		ginning of od_Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
b. Clea	nents enditures/Additions arings to Plant rements			\$0 0	\$0 0 0	\$0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0	\$0
3 Less:	r n-Service/Depreciation Base Accumulated Depreciation - Non-Interest Bearing		\$141,435 (27,798) (0)	0 141,435 {28,592} (0)	0 141,435 (29,386) (0)	141,435 (30,180) (0)	141,435 (30,974) (0)	141,435 (31,768) (0)	141,435 (32,562) (0) 106,872	141,435 (33,356) (0) 108,078	141,435 (34,150) (0) 107,284	141,435 (34,944) (0) 106,490	141,435 (35,738) (0) 105,696	141,435 (36,532) (0) 104,902	141,435 (37,326) (0) 104,108	
	restment (Lines 2 + 3 + 4) The Net Investment		\$113,636	112,842	112,048 112,445	111,254	110,460	109,666	109,269	108,475	107,681	106,887	106,093	105,299	104,505	
a. Equ	on Average Net Investment vity Component Grossed Up For Taxes at Component (Line 6 x 2.57% x 1/12) er	11.16% 2.04%		1,053 193 0	1,046 191 0	1,038 190 0	1,031 188 0	1,024 187 0	1,016 186 0	1,009 184 0	1,001 183 0	994 182 0	987 180 0	979 179 0	972 178 0	\$12,150 2,221 0
a.Dep b.Am c.Disa	ment Expenses preciation 6.74% ontization mantlement penty Taxes 0.013790 er		· _	794 0 N/A 163 0	794 0 N/A 163 0	794 0 N/A 163 0	794 D N/A 163 O	794 0 N/A 163 0	794 0 N/A 163 0	794 0 N/A 163 D	794 0 N/A 163 0	794 0 N/A 163 .0	794 0 N/A 163 0	794 0 N/A 163 0	794 0 N/A 163 0	9,528 0 N/A 1,956
a. Rec	System Recoverable Expenses (Lines 7 + i overable Costs Allocated to Energy xoverable Costs Allocated to Demand	B)		2,203 0 2,203	2,194 0 2,194	2,185 0 2,185	2,176 0 2,176	2,168 0 2,168	2,159 0 2,159	2,150 0 2,150	2,141 0 2,141	2,133 0 2,133	2,124 0 2,124	2,115 0 2,115	2,107 0 2,107	25,855 0 25,855

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Anciole (Project 4.3) (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1 Investments a. Expenditur b. Clearings t c. Retiremen d. Other	to Plant		\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 6 0	\$0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$ 0
3 Less: Accum 4 CWIP - Non-I		\$290,297 (\$12,522) <u>\$0</u> \$277,778	290,297 (13,330) 0 276,968	290,297 (14,138) 0 276,160	290,297 (14,946) 0 275,352	290.297 (15,754) 0 274,544	290,297 (16,562) 0 273,736	290,297 (17,370) 0 272,928	290,297 (18,178) 0 272,120	290,297 (18,986) 0 271,312	290,297 (19,794) 0 270,504	290,297 (20,602) 0 269,696	290,297 (21,410) 0 268,888	290,297 (22,218) 0 268,080	
5 Net Investme 6 Average Net I	nt (Lines 2 + 3 + 4) Investment	\$ 211,115	277,372	276,564	275,756	274,948	274,140	273,332	272,524	271,716	270,908	270,100	269,292	268,484	
a. Equity Cor	erage Net Investment mponent Grossed Up For Taxes 11.10 ponent (Line 6 x 2.57% x 1/12) 2.0		2,580 472 0	2,572 470 0	2,565 469 0	2,557 467 0	2,550 466 0	2,542 465 0	2,534 463 0	2,527 462 0	2,519 461 0	2,512 459 0	2,504 458 0	2,497 456 0	\$30,459 5,568 0
8 Investment E a. Depreciati b. Amortizati c. Dismantle d. Property 1 e. Other	on 3.34% on ment	_	808 0 N/A 172 0	808 0 N/A 172 0	806 0 N/A 172 D	808 0 N/A 172 0	9,696 0 N/A 2,064 0 47,787								
a. Recoverato	Recoverable Expenses (Lines 7 + 8) le Costs Allocated to Energy ble Costs Allocated to Demand		4,032 0 4,032	4,022 0 4,022	4,014 0 4,014	4,004 0 4,004	3,996 0 3,996	3,987 0 3,987	3,977 0 3,977	3,969 0 3,969	3,960 0 3,960	3,951 0 3,951	3,942 0 3,942	3,933 0 3,933	47,787 0 47,787

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PROGRESS ENERGY FLORIDA Environmental Cost Recovery Clause (ECRC) Capital Programs Dartil Support - January 2009 through December 2009 Pjelles Integrith Management (Project 3 Recap)

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - CRYSTAL RIVER 4 & 5 (Project 4.2a) {in Dollars}

															End of
		Beginning of	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Period
Line	Description	Period Amount	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	-eo-lut	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
1 Investr	nante														
	enditures/Additions		\$0	\$166.822	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166,856
	anings to Plant		~~	166.822	34	ő	ĩ	0	*	ů.	0	0	0	Ū.	• • • • • • • • •
	irements		. 0	100,041	0	õ	ő	õ	Ő	ŏ	Ď	ō	Ō	0	
d. Othe			õ	ő	õ	ō	ō	ō	Ū	Ō	0	0	0	0	
2 Plant-in	n-Service/Depreciation Base	\$1,868,841	1,868,841	2,035,664	2,035,698	2,035,698	2,035,698	2,035,698	2,035,698	2,035,698	2,035,698	2,035,696	2,035,698	2,035,698	
3 Less: /	Accumulated Depreciation	(2,204)	(6,611)	(11,412)	(16,213)	(21,014)	(25,815)	(30,616)	(35,417)	(40,218)	(45,019)	(49,820)	(54,621)	(59,422)	
4 CWIP -	 Non-Interest Bearing 	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 Net Inv	estment (Lines 2 + 3 + 4)	\$1,866,638	1,862,231	2,024,252	2,019,485	2,014,684	2,009,883	2,005,082	2,000,281	1,995,480	1,990,679	1,985,878	1,981,077	1,976,276	
6 Averag	e Net Investment		1,864,435	1,943,242	2,021,869	2,017,085	2,012,284	2,007,483	2,002,682	1,997,881	1,993,080	1,986,279	1,983,478	1,978,677	
7 Return	on Average Net Investment														
a. Equ	ity Component Grossed Up For Taxes 11.	.16%	17,339	18,072	18,803	18,759	18,714	18,670	18,625	18,580	18,536	18,491	18,446	18,402	\$221,437
b. Deb	t Component (Line 6 x 2.57% x 1/12) 2.	.04%	3,170	3,304	3,437	3,429	3,421	3,413	3,405	3,396	3,368	3,380	3,372	3,364	40,479
c. Oth	er		0	D	0	0	0	0	0	0	0	0	0	0	0
8 invorte	nent Expenses														
	reciation 2.63%		4,407	4,801	4,601	4,801	4,801	4,801	4,801	4,801	4,801	4,801	4,801	4,801	57,218
	ortization		0	0	0	0	. 0	0	0	0	. 0	0	0	0	0
	nantiement		N/A												
d. Prop	perty Taxes 0.010480		1,632	1,778	1,778	1,778	1,778	1,778	1,778	1,778	1,778	1,778	1,778	1,778	21,190
e. Oth	er		0	<u>Q</u>	0	0	0	0	0	0	0	0	0_	0	0
0 Total F	ystem Recoverable Expenses (Lines 7 + 8)		26,548	27.955	28.819	28,767	28.714	28.662	28,609	28.555	28.503	28.450	28,397	28,345	340,324
	verable Costs Allocated to Energy		0,040	0	0	0	20,114	0,002	0	0	,0	0	0	0	0
	overable Costs Allocated to Demand		26,548	27,955	28,819	28,767	28,714	28,662	28,609	28,555	28,503	28,450	28,397	28,345	340,324

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Higgins (Project 4.1) (In Dollars)

Line_	Description	-	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1 Investm										+-	•	••	**	\$0	\$0	\$343,894
	anditures/Additions			\$0	\$100,608	\$2,351	\$115,103	\$40,105	\$85,722	\$5	\$0	\$0	\$0	40		40101001
	rings to Plant			0	0	0	U	0	343.888	5	U	v A	0	0	0	
c. Retir				0	0	D	U	U 0	U	0 0	Ű	v	0	0	0	
d. Other	•			U U	0	0	Û	U	0	U	U	U	v	U	v	
2 Plant-in	-Service/Depreciation Base		\$0	٥	a	0	Û	0	343,888	343,893	343,893	343,893	343,893	343,893	343,893	
	counulated Depreciation		0	0	ā	D	0	0	(798)	(2,394)	(3,990)	(5,586)	(7,182)	(6,778)	(10,374)	
	Non-Interest Bearing		Ó	Ó	100,608	102,959	218,062	258,167	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5 Net Inve	estment (Lines 2 + 3 + 4)	-	\$0	0	100,608	102,959	218,062	258,167	343,090	341,499	339,903	338,307	336,711	335,115	333,519	
6 Average) Net Investment			0	50,304	101,783	160,510	238,114	300,628	342,2 94	340,701	339,105	337,509	335.913	334,317	
	on Average Net Investment			_						A 100	0.400	3,154	3,139	3.124	3,109	\$26,796
	ly Component Grossed Up For Taxes	11.16%		0	468	947	1,493 273	2,214 405	2,796 511	3,183 562	3,169 579	3,154	574	571	568	4,898
D. Debt c. Othe	Component (Line 6 x 2.57% x 1/12)	2.04%		0	86 0	173	2/3	405 0	511	26×2	5/5	5/6	0	0	0	4,000
0. 0410	•			•	-	•	•	•								
	ent Expenses				_	_			700	1 505	1,596	1,596	1,596	1,596	1,596	10,374
a. Depr				0	0	U	U 0	0	798 0	1,596 0	1,590	1,080	1,550	1,000	1,550	10,014
b. Amo	nization Antiement			N/A U	N/A V	N/A U	N/A V	N/A .	N/A U	N/A U	N/A	N/A	N/A	N/A	N/A	N∕Ă
	enty Taxes 0.009130			1WA 0	1925	0	0	100	262	262	262	262	262	262	262	1,834
e. Othe				ŏ	, 0	<u>, 0</u>	0	ő	0	0	0	0	0	0	0	0
9 Total Sv	stem Recoverable Expenses (Lines 7 +	8)		0	554	1,120	1,766	2,619	4,367	5,623	5,606	5,588	5,571	5,553	5,535	43,902
	verable Costs Allocated to Energy	-,		Ő	0	0	0	0	0	0	0	0	0	0	٥	0
	werable Costs Allocated to Demand			0	554	1,120	1,766	2,619	4,367	5,623	5,606	5,588	5,571	5,553	5,535	43,902

For Project: CAIR CTs - AVON PARK (Project 7.2a) (In Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actuai May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
a. b. ç.	eetments Expenditures/Additions Clearings to Plant Retirements Other		\$0 0 0	\$0 0 0 0	\$0 D 0 0	\$0 0 0 0	\$0 0 0 0	\$0							
3 Les 4 CW	nt-in-Service/Depreciation Base ss: Accumulated Depreciation VIP - Non-Interest Bearing t Investment (Lines 2 + 3 + 4)	\$161,754 (2,417) 0 \$159,337	161,754 (2,595) 0 159,159	161,754 (2,773) 0 158,981	161,754 (2,951) 0 168,803	161,754 (3,129) 0 158,625	161,754 (3,307) 0 158,447	161,754 (3,485) 0 158,269	161,754 (3.663) 0 158,091	161,754 (3,841) 0 157,913	161,754 (4,019) 0 157,735	161,754 (4,197) 0 157,557	161,754 (4,375) 0 157,379	161,754 (4,553) 0 157,201	
7 Ret a. b.		l,16% 2.04%	159,248 1,481 271 0	159,070 1,479 270 0	158,892 1,478 270 0	158,714 1,476 270 0	158,536 1,474 270 0	158,358 1,473 269 0	158,180 1,471 269 0	158,002 1,469 269 0	157,824 1,468 268 0	157,646 1,466 268 0	157,468 1,464 268 0	157,290 1,463 267 0	\$17,662 3,229 0
8 Invi a. b. c. i d.	esiment Expenses Depreciation 1.32% Amortization Dismantlement Property Taxes 0.008760 Other	-	176 0 N/A 118 0	178 0 N/A 118 0	178 0 N/A 118 0	178 0 №A 0	178 0 N/A 118 0	2,136 0 N/A 1,416 0							
a. F	tal System Recoverable Expenses (Lines 7 + 8) Recoverable Costs Allocated to Energy Recoverable Costs Allocated to Demand		2,048 0 2,048	2,045 0 2,045	2,044 0 2,044	2,042 0 2,042	2,040 0 2,040	2,036 0 2,038	2,036 0 2,036	2,034 0 2,034	2,032 0 2,032	2,030 0 2,030	2,028 0 2,028	2,026 0 2,026	24,443 0 24,443

For Project: CAIR CTs - BARTOW (Project 7.2b) (in Dollars)

Line Description		Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jut-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1 investments										**		*0	£0.	\$0	\$0
a. Expenditures/Additions			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	90 0	40
b. Clearings to Plant			Q	0	0	0	0	0	U	0	0	0	ő	· ň	
c. Retirements			0	0	. 0	0	0	0	U	0	0	0	å	ů	
d. Other			U	U	0	U	v	v	U	U	v	•	•	-	
2 Plant-in-Service/Depreciation Base		\$275,347	275.347	275,347	275,347	275,347	275,347	275.347	275,347	275,347	275,347	275,347	275,347	275,347	
3 Less: Accumulated Depreciation	•	(10,165)	(10,924)	(11,683)	(12,442)	(13,201)	(13,960)	(14,719)	(15,478)	(16,237)	(16,996)	(17,755)	(16,514)	(19,273)	
4 CWIP - Non-Interest Bearing		0	0	0	Ó	Ū	, o	0	0_	0	0	0	0	0	
5 Net Investment (Lines 2 + 3 + 4)		\$265,182	264,423	263,664	262,905	262,146	261,387	260,628	259,869	259,110	258,351	257,592	256,833	256,074	
6 Average Net Investment			264,803	264,044	263,285	262,526	261,767	261,008	260,249	259,490	258,731	257,972	257,213	256,454	
 Return on Average Net Investment a. Equity Component Grossed Up 	For Taxes 11.16		2,463	2,456	2,449	2,441	2,434	2,427	2,420	2,413	2,406	2,399	2,392 437	2,385 436	\$29,085 5,317
b. Debt Component (Line 6 x 2.57)	% x 1/12) 2.04	*	450	449	448	446	445	444	442	441 0	440	439	437	436	5,317
c. Other			٥	0	0	0	0	0	U	U	U	U	U	v	v
8 Investment Expenses															
	.31%		759	759	759	759	759	759	759	759	759	759	759	759	9,108
b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A 2,508						
d. Property Taxes 0.00	9130		209	209	209	209	209	209	209	209	209	209	209	209	2,508
e. Other		_	0	0	Q	0	Q	0	Q	Q.	0	0	<u> </u>	···· V	
9 Total System Recoverable Expens			3,881	3,873	3,865	3,865	3,847	3,839	3,830	3,822	3,814	3,806 0	3,797 0	3,789	46,018
a. Recoverable Costs Allocated to b. Recoverable Costs Allocated to			0 3,881	0 3,873	0 3,865	0 3,855	0 3,847	0 3,839	0 3,830	0 3,822	0 3,814	3,806	3,797	3,789	46,018

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PROGRESS ENERGY FLORIDA

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Environmental Cost Recovery Clause (ECRC) Capital Programs Death Support - January 2009 through December 2009 ne Intergrity Management (Project 3 Recap)

For Project: CAIR CTs - BAYBORO (Project 7.2c) (in Dollars)

Fad of Estimated Estimated Estimated Period Estimated Estimated Actual Actual Estimated Beginning of Actual Actual Actual Actual Oct-09 Nov-09 Dec-09 Totai Mar-09 Apr-09 May-09 Jun-09 Ful-09 Aug-09 Sec-09 Jan-09 Feb-09 Description Period Amount Line 1 Investments \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 50 \$0 \$0 \$0 \$0 a. Expenditures/Additions 0 0 0 n ۵ 0 0 0 0 Û 0 D b. Clearings to Plant 0 ۵ 0 0 Ô 0 ۵ 0 0 0 0 c. Retirements 0 0 ٥ 0 0 6 ٥ ۵ n ٥ ۵ ۵ d. Other 198,988 198,988 198,988 198,988 198,988 198,988 198 988 198,988 198,988 198,988 \$198,988 198,988 198,988 2 Plant-in-Service/Depreciation Base (10,643) (11,079) (10,207) (7,155) (7,591) (8,027) (8,463) (8,899) (9,335) (9,771) (5,847) (6,283) (6,719) 3 Less: Accumulated Depreciation 0 n n - 0 4 CWIP - Non-Interest Bearing ۵ ٥ n £ 187,909 189.653 189,217 188,781 188,345 190,525 190,089 191,397 190.961 \$193,141 192,705 192,269 191,833 5 Net Investment (Lines 2 + 3 + 4) 188,999 188,563 188,127 189,435 191,615 191,179 190,743 190.307 189.871 192.923 192,487 192.051 6 Average Net Investment 7 Return on Average Net Investment 1,754 1,750 \$21,264 1,762 1,758 1.786 1,782 1,778 1,774 1,770 1.766 1.794 1.790 11.16% a. Equity Component Grossed Up For Taxes 321 321 320 3,887 322 326 325 324 324 323 327 326 b. Debt Component (Line 6 x 2.57% x 1/12) 2.04% 328 0 ٥ 0 D 0 0 0 0 ۵ 0 c. Other Δ D. ۵ 8 Investment Expenses 436 436 5,232 436 436 436 436 436 436 436 436 2.63% 438 436 a. Decreciation D 0 0 n ٥ 0 0 0 ٥ ٥ 0 Ð 0 b. Amonization N/A N/A N/A N/A N/A N/A N⁄A N/A N/A N/A N/A N/A N/A c Dismantiemen 151 151 1,612 151 151 151 151 151 151 151 151 0.009130 151 151 d. Property Taxes 0 e. Other 2,662 2,657 32,195 2,581 2,676 2,671 2,666 2,885 2,709 2,704 2.699 2,695 2,690 9 Total System Recoverable Expenses (Lines 7 + 8) 0 0 0 0 0 D n n D a. Recoverable Costs Allocated to Energy n a 32,195 2,662 2,657 2.671 2,666 2,690 2.685 2,681 2,676 2.695 b. Recoverable Costs Allocated to Demand 2,709 2.704 2,699

For Project: CAIR CTs - DeBARY (Project 7.2d) (In Dollars)

End of Period Estimated Estimated Estimated Actual Actual Estimated Estimated Estimated Beginning of Actual Actual Actual Actual Dec-09 Total Jun-09 Oct-09 Nov-09 Jul-09 Aug-09 Sep-09 Apr-09 May-09 Feb-09 Mar-09 Description Period Amount Jan-09 Line 1 Investments \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 a. Expenditures/Additions 0 0 0 0 0 ۵ 0 0 0 D 6 b. Clearings to Plant 0 0 0 0 0 n D 0 c. Retirements 0 0 0 0 a 0 Ð Q 0 0 ۵ 0 0 d. Other 0 0 ۵ 87.667 87.667 87.667 87,667 97,667 87.667 87.667 87.667 87.667 87.667 2 Plant-in-Service/Depreciation Base \$67.667 87,667 87.667 (6,375) (5,135) (5,383) (5,631) (5,879) (6, 127)(4.887) (3,647) (3,895) (4,143) (4,391) (4,639) 3 Less: Accumulated Depreciation (3, 399)(0) (0) (0) (0) (0) (0 4 CWIP - Non-Interest Bearing (0) (0 (0)(0)81,540 81,292 82,532 82.036 81,788 82,780 \$84,269 84.020 83,772 83,524 83,276 83,028 5 Net Investment (Lines 2 + 3 + 4) 81,416 81.912 81.664 83,400 83,152 82,904 82,656 82,408 82,160 83,648 6 Average Net Investment 84,144 83.896 7 Return on Average Net Investment \$9,238 759 757 773 771 769 766 764 762 783 780 778 776 a. Equity Component Grossed Up For Taxes 11.16% 138 1.689 141 140 140 139 139 141 143 143 142 142 141 b. Debt Component (Line 6 x 2.57% x 1/12) 2.04% 0 0 D. 0 0 0 0 0 0 Ð 0 Ô 0 c. Other 8 Investment Expenses 2,976 248 248 248 248 248 248 248 248 248 248 248 248 3.39% a. Depreciation 0 0 0 D 0 0 0 0 0 0 0 0 a b. Amortization N/A c. Dismantlement N/A 68 68 68 68 68 816 68 68 68 88 68 68 68 d. Property Taxes 0.009270 0 e. Other 14,719 1,217 1,214 1,211 1,222 1,220 1,242 1,239 1,236 1,234 1,230 1,228 1,226 9 Total System Recoverable Expenses (Lines 7 + 8) Ô. 0 O n Δ 0 Ø • 0 a. Recoverable Costs Allocated to Energy 1,222 1,220 1,217 1,214 1,211 14,719 1.226 1,242 1,239 1,236 1,234 1,230 1,228 b. Recoverable Costs Allocated to Demand

Progress Energy Florida Witness: T.G. Foster Exhibit No. Docket No. 090007-E) Page 11 (TGF-2) ę, 17

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PROGRESS ENERGY FLORIDA

Environmental Coel Recovery Clause (ECRC) Capital Programs Deatl Sugport - January 2009 (hrough December 2009

Pipline intergrity Management (Project 3 Recap)

For Project: CAIR CTs - HIGGINS (Project 7.2e) (in Dollars)

End of Beginning of Actual Actual Actual Actual Actual Period Actual Estimated Estimated Estimated Estimated Estimated Estimated Line Description Period Amount Jan-09 Feb-09 Mar-09 May-09 Jur-09 Apr-09 Jul-09 Aug-09 Sep-09 Oct-09 Nov-09 Dec-09 Totał 1 Investments a. Expenditures/Additions \$0 \$0 \$0 \$0 \$0 \$0 \$0 30 \$0 \$0 \$0 \$0 \$0 b. Clearings to Plant 0 0 0 0 0 0 0 0 0 0 0 0 c. Retirements 0 0 0 0 0 û 0 D 0 0 0 0 d. Other 0 0 0 0 Û 0 Ð ۵ A 0 ۵ D 2 Plant-in-Service/Depreciation Base \$345,490 345.490 345,490 345,490 345,490 345.490 345.490 345,490 345.490 345,490 345,490 345,490 345,490 3 Less: Accumulated Depreciation (3,241) (3,529) (3,817) (4,105) (4,393) (4,681) (4,969) (5,257) (5,545) (5,833) (6,121) (6,409) (6,697) 4 CWIP - Non-Interest Bearing ٥ 0 0 0 0 0 0 D 0 0 5 Net Investment (Lines 2 + 3 + 4) \$342,249 341,961 341,673 340,809 341,385 341,097 340,521 340,233 339,945 339,657 339,369 339.081 338,793 6 Average Net Investment 342.105 341,817 341.529 341,241 340,953 340,665 340,377 340,089 339,801 339,513 339,225 338,937 7 Return on Average Net investment a. Equity Component Grossed Up For Taxes 11.16% 3,182 3,179 3,176 3,174 3,171 3,168 3,166 3,163 3.160 3.157 3,155 3,152 \$38.003 b. Debt Component (Line 6 x 2.57% x 1/12) 2.04% 582 581 581 580 579 579 578 577 577 576 580 578 6,948 c. Other 0 ٥ ۵ a 0 0 n 0 n ۵ 0 0 0 8 Investment Expenses a. Depreciation 1.00% 288 288 288 268 289 268 288 268 288 288 288 288 3,456 b. Amortization 0 0 D 0 Ð 0 0 0 0 0 0 0 ۵ c. Dismantiament N/A N/A N⁄/A N/A d. Property Taxes 0.009130 263 263 263 263 263 263 263 263 263 263 263 263 3,156 e. Other 0 ۵ 0 0 0 n 0 9 Total System Recoverable Expenses (Lines 7 + 8) 4,308 4,315 4,311 4,305 4,302 4,298 4,296 4,292 4,289 4,285 4,283 4,279 51,563 a. Recoverable Costs Allocated to Energy 0 0 ٥ 0 0 0 0 0 0 0 ٥ 0 0 b. Recoverable Costs Allocated to Demand 4,315 4,311 4,308 4,305 4,302 4,298 4,296 4,292 4,289 4,285 4,283 4.279 51,563

For Project: CAIR CTa - INTERCESSION CITY (Project 7.2f) (in Dollars)

Line	Description		eginning of riod Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1 Inves	tments															
a. Ex	penditures/Additions			\$0	\$0	\$0	\$0	\$0	\$ 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	earings to Plant			0	0	0	0	, D	0	0	0	. 0	D	0	0	
	atiréments			0	0	0	0	0	0	0	0	0	0	0	0	
d. Ott	her			0	0	0	0	0	0	0	0	0	0	Û	0	
2 Plant	-in-Service/Depreciation Base		\$349,583	349,583	349.583	349.583	349,583	349,583	349.583	349,583	349.583	349.583	349,583	349,583	349.583	
	Accumulated Depreciation		(10,267)	(11,033)	(11,799)	(12,565)	(13,331)	(14,097)	(14,863)	(15,629)	(16,395)	(17,161)	(17,927)	(18,693)	(19,459)	
	- Non-Interest Bearing		0	(11,020,	0	(12,000,	0	(14,007)	(14,000)	(10,025)	(10,035)	(1),101)	(17,0427)	(10,000)	(10,400)	
5 Net In	westment (Lines 2 + 3 + 4)		\$339,317	338,551	337,785	337,019	336,253	335,487	334,721	333,965	333,189	332,423	331,657	330,691	330,125	
6 Avera	ige Net investment			338,934	338,168	337,402	336,636	335,870	335,104	334,338	333,572	332,806	332,040	331,274	330,508	
7 Retur	n on Average Net Investment															
a. Eq	uity Component Grossed Up For Taxes	11.16%		3,152	3,145	3,138	3,131	3,124	3,116	3,109	3,102	3.095	3.088	3,081	3,074	\$37,355
b. De	bt Component (Line 6 x 2.57% x 1/12)	2.04%		57 8	575	574	572	571	570	568	567	566	564	563	562	6,828
c. Ot	her			0	0	0	D	D	0	0	0	Q	0	۵	0	0
8 loves	tment Expenses															
	preciation 2.63%			766	766	766	766	766	766	766	766	766	766	766	766	9,192
b. An	nortization			0	D	0	0	D	0	0	0	0	0	0	0	0
	smantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	operty Taxes 0.007740			225	225	225	225	225	225	225	225	225	225	225	225	2,700
e. Ot	her			<u>0</u>	0	0	0	0	Q	0	0	0	0	0	0	0
	System Recoverable Expenses (Lines 7 +	8)		4,719	4,711	4,703	4,694	4,686	4,677	4,668	4,660	4.652	4,643	4,635	4.627	56,075
	coverable Costs Allocated to Energy	-		0	0	0	. 0	D		0	0	0	0	0	0	0
b. Re	coverable Costs Allocated to Demand			4,719	4,711	4,703	4,694	4,686	4,677	4,668	4,660	4,652	4,643	4,635	4,627	56,075

Docket No. 090007-E1 Progress Energy Florida Witness: T.G. Foster Exhibit No. (TGF-2) Page 12 of 17 PROGRESS ENERGY FLORIDA

Emironmental Cost Recovery Clause (ECRC)

Capital Programs Death Support - January 2009 through December 2009 Pipline Interprity Management (Project 3 Recent)

For Project: CAIR CTs - TURNER (Project 7.2g) (in Dollars)

End of Beginning of Actual Actual Actual Actual Actual Actual Fetimated Estimated Estimated Estimated Estimated Estimated Period Line Description Period Amount Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-D9 Joi-09 Aug-09 Sec-09 Oct-09 Nov-09 Dec-09 Total -1 Investments a. Expenditures/Additions \$0 \$0 \$0 \$0 \$0 \$0 \$0 SA \$0 \$0 \$0 **\$**0 50 b. Cleanings to Plant 0 o D 0 Ō 0 0 ۵ n ۵ a 0 c. Retirements a a 0 ò 0 • a. D 0 ð ۵ 0 d. Other A Ð 0 • • n. ۵ 0 Û 0 n 2 Plant-in-Service/Depreciation Base \$134,012 134.012 194 012 194.012 134,012 134,012 134,012 134.012 134,012 134,012 134 012 134 012 134.012 3 Less: Accumulated Depreciation (4,095) (4,401) (4,707) (5.013)(5,319) (5,625) (5,931) (6.237) (6.543) (6.849)(7,155) (7,461) (7,767) 4 CWIP - Non-Interest Bearing 0 ۵ • 5 Net Investment (Lines 2 + 3 + 4) \$129,917 129,611 129,305 128,999 t28,693 128.387 128.081 127,775 127,469 127,163 126,857 126,551 126,245 6 Average Net Investment 129.764 129.458 129,152 128.846 128.540 128,234 127,928 127.622 127,316 127.010 126.704 126,398 7 Return on Average Net Investment a. Equity Component Grossed Up For Taxes 11.16% 1.207 1.204 1,201 1,198 1.195 1,193 1,190 1,187 1.184 1.181 1,178 1,176 \$14,294 Debt Component (Line 6 x 2.57% x 1/12) 2.04% 221 220 220 219 219 218 217 217 216 216 215 215 2,613 c. Other 0 0 0 0 0 ٥ 0 0 n n 0 ព Ð 8 Investment Expenses a Depreciation 2.74% 306 306 306 306 306 306 306 306 306 306 306 306 3,672 b. Amortization 0 0 0 n 0 n 0 0 n D Û 0 c. Dismantiement ٥ N/A d. Property Taxes 0.009270 104 104 104 104 104 104 104 104 104 104 104 104 1,248 e. Other ۵ 9 Total System Recoverable Expenses (Lines 7 + 8) 1,838 1,834 1.831 1,824 1,827 1,821 1,817 1,814 1,810 1,807 1,803 1,801 21,827 a. Recoverable Costs Allocated to Energy ۵ a - O n. n 0 a 0 b. Recoverable Costs Allocated to Demand Û Û 0 1,838 1,834 1.831 1.827 1.824 1.821 1.817 1,814 1,810 1.807 1.803 1.801 21.827

For Project: CAIR CTs - SUWANNEE (Project 7.2h) (in Dollars)

End of Beginning of Actual Actual Actual Actual Actual Actual Estimated Estimated Estimated Estimated Estimated Estimated Period Line Description Period Amount Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-09 Jul-09 Aug-09 Sec-09 Oct-09 Nov-09 Dec-09 Total 1 investments a. Expenditures/Additions \$0 \$0 **S**0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 ŧ٥ b. Clearings to Plant û a Ð D ũ 0 Q 0 0 0 Û ۵ C Potiromente n ۵ ۵ 0 Û ۵ 0 0 0 <u>a</u> 0 d. Other **n** ۵ D 0 0 a 0 đ 0 а Ô. A 2 Plant-in-Service/Depreciation Base \$381,560 381.560 381,560 381,560 381,560 381,560 381,560 381 560 381 560 381.560 381,560 381,560 381,560 3 Less: Accumulated Depreciation (7,734) (8,408) (9,082) (9,756) (11,104) (10.430)(11,778) (12,452) (13,126) (13,800) (14,474) (15,148) (15,822) 4 CWIP - Non-Interest Bearing n a 5 Net Investment (Lines 2 + 3 + 4) 0 0 \$373,826 373,152 372,478 371.604 371,130 370,456 369,762 369,108 368,434 367,760 367,086 366,412 365.738 6 Average Net Investment 373,489 372.815 372,141 371,467 370,793 370,119 369,445 368.771 368.097 367,423 366.749 366,075 7 Return on Average Net Investment a. Equity Component Grossed Up For Taxes 11.16% 3 473 3,467 3,461 3,455 3,448 3,442 3.436 3.430 3.423 3,417 3,411 3,404 \$41,267 b. Debt Component (Line 6 x 2.57% x 1/12) 2.04% 635 634 633 631 630 629 628 627 626 625 623 622 7,543 c. Other 0 0 0 0 0 0 ۵ 0 0 0 0 0 ា 8 Investment Expenses a. Depreciation 2.12% 674 674 674 674 674 674 674 674 674 674 674 674 8.088 b. Amortization 0 0 0 0 0 0 0 D 0 n n A <u>م</u> n c. Dismantiemen N/A d. Property Taxes 0.007850 250 250 250 250 250 250 250 250 250 250 250 250 3,000 a. Other n a - 0-0 n л ۵ 9 Total System Recoverable Expenses (Lines 7 + 8) 5,032 5,025 5,018 5,010 5,002 4,995 4,988 4,981 4,973 4,966 4,958 4,950 59,898 a. Recoverable Costs Allocated to Energy a Û O ۵ 0 0 ٥ 0 • A b. Recoverable Costs Allocated to Demand 5,032 5 025 5.018 5.010 5.002 4,995 4,988 4.981 4,973 4.966 4.958 59,898 4.950

Docket No. 090007-EI Progress Energy Florida Witness: T.G. Foster Exhibit No. ____(TGF-2) Page 13 of 17

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PROGRESS ENERGY FLORIDA Environmental Cost Recovery Clause (ECRC) Capital Programs Destil Support - January 2009 through December 2009 Pipilon Intergrith Managamant (Project 3 Facap)

For Project: CAIR/CAMR Crystal River AFUDC - Access Road and Vehicle Barrier System (Project 7.4a) (in Dollars)

Line	Description		Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
b. Cl	xpenditures/Additions earings to Plant stirements			\$0 0 0 0	\$77,700 77,700 0 0	(\$799,917) (799,917) 0 0	\$49,876 49,876 0 0	\$48 48 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0	(\$672,293)
3 Less: 4 CWIF	-in-Service/Depreciation Base Accumulated Depreciation > - Non-Interest Bearing westment (Lines 2 + 3 + 4)		\$16,162,675 (334,407) 0 \$15,828,268	16,162,675 (380,067) 0 15,782,608	16.240,375 (425,946) 0 15,814,429	15,440,458 (469,565) 0 14,970,894	15,490,334 (513,325) 0 14,977,009	15,490,382 (557,085) 0 14,933,297	15,490,382 (600,845) 0 14,889,537	15,490,382 (644,605) 0 14,845,777	15,490,382 (688,365) 0 14,802,017	15,490,382 (732,125) 0 14,758,257	15,490,382 (775,885) 0 14,714,497	15,490,382 (819,645) 0 14,670,737	15,490,362 (863,405) 0 14,626,977	
	age Net Investment m on Average Net investment			15,805,438	15,798,519	15,392,662	14,973,952	14,955,153	14.911,417	14,867,657	14,823,897	14,780,137	14,736,377	14,692,617	14, 648 ,857	
a. Ec	auity Component Grossed Up For Taxes abt Component (Line 6 x 2.04% x 1/12)	11.16% 2.04%		146,991 26,869 0	146,926 26,857 D	143,152 26,168 0	139,258 25,456 0	139,083 25,424 0	138,676 25,349 0	138,269 25,275 0	137,862 25,201 0	137,455 25,126 0	137,048 25,052 0	136,641 24,977 0	136,234 24,903 0	\$1,677,595 306,657 0
a.De b.Ar c.Di d.Pr	tment Expenses opreciation 3.39% nortization smantlement openty Insurance ner		-	45,660 0 N/A 14,115 0 0	45,879 0 N∕A 14,183 0 0	43,619 0 N/A 13,485 0 0	43,760 0 N/A 13,528 0 0	43,760 0 N/A 13,528 0 0	43,760 D N/A 13,528 0 0	43,760 0 N/A 13,528 0 0	43,760 0 N/A 13,528 0 0	43,760 0 N/A 13,528 0 0	43,760 0 N/A 13,528 0 0	43,760 0 N/A 13,528 0 0	43,760 0 N/A 13,528 0 0	528,998 0 N/A 163,535 0 0
a. Re	System Recoverable Expenses (Lines 7 + coverable Costs Allocated to Energy acoverable Costs Allocated to Demand	8)		233,635 0 233,635	233,845 0 233,845	226,424 0 226,424	222,002 0 222,002	221,795 0 221,795	221,313 0 221,313	220,832 0 220,832	220,351 0 220,351	219,869 0 219,869	219,388 0 219,388	218,906 0 218,906	218,425 0 218,425	2,676,785 0 2,676,785

For Project: CAIR/CAMR Crystal River AFUDC - UNIT 4 LNB/AH (Project 7.4b) (in Doltars)

Line	Description	_	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total	
	ditures/Additions ngs to Plant			\$1,596,194 1,596,194 0 0	\$4,331 4,331 0 0	\$127,144 127,144 0 0	\$14,146 14,146 0 0	\$3,030,352 3,030,352 0 0	\$50,405 50,405 0 0	\$0 0 0 0	\$0 D 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$4,822,572	
3 Less: Acc	ervice/Depreciation Base cumulated Depreciation on-Interest Bearing		\$5,599,409 (6,603) 0	7,195,602 (23,573) 0	7,199,934 (40,553) 0	7,327,077 (57,833) 0	7,341,223 (75,146) 0	10,371,575 (99,606) 0	10,421,981 (124,185) (0)	10,421,981 (148,764) (0)	10,421,981 (173,343) (0)	10,421,981 (197,922) (0)	10,421,981 (222,501) (0)	10,421,981 (247,080) (0) 10,174,901	10,421,981 (271,659) (0) 10,150,322		
	tment (Lines 2 + 3 + 4) Net Investment	-	\$5,592,806	7,172,030 6,382,418	7,159,381	7,269,245 7,214,313	7,266,078	10,271,970 8,769,024	10,297,796	10,273,217	10,248,638 10,260,927	10,224,059 10,236,348	10,199,480	10,174,901	10,150,322		
a. Equity	Average Net Investment Component Grossed Up For Taxes component (Line 6 x 2.04% x 1/12)	11.16% 2.04%		59,356 10,850 0	66,641 12,182 0	67,093 12,264 0	67,589 12,355 0	81,552 14,907 0	95,649 17,484 0	95,655 17,485 0	95,427 17,444 0	95,198 17,402 0	94,969 17,360 0	94,741 17,318 0	94,512 17,276 0	\$1,008,382 184,327 0	Pro
8 Investmer a. Deprec b. Amorti c. Dismar d. Proper e. Proper f. Other	ciation 2.83% zation ntlement			16,970 0 №A 6,284 0 0	16,980 0 N/A 6,288 0 0	17,280 0 N/A 6,399 0 0	17,313 0 N/A 6,411 0 0	24,4 6 0 0 №/A 9,058 0 0	24,579 0 №A 9,102 0	24,579 0 N/A 9,102 0	24,579 0 №A 9,102 0 0	24,579 0 N/A 9,102 0 0	24,579 0 N/A 9,102 0 0	24,579 0 NVA 9,102 0 0	24,579 0 N/A 9,102 0 0	0 0	Progress Energy Witness: T.G Exhibit No Page
9 Total Syst a. Recove	tem Recoverable Expenses (Lines 7 + 1 rable Costs Allocated to Energy erable Costs Allocated to Demand	3)	-	93,460 0 93,460	102,091 0 102,091	103,036 0 103,036	103,668 0 103,668	129,977 0 129,977	145,814 0 146,814	146,821 0 146,821	146,552 0 146,552	146,281 0 146,281	146,010 0 146,010	145,740 0 145,740	145,469 0 145,469	1,555,919 0 1,555,919	Florida Foster (TGF-2) 14 of 17

PROGRESS EVERGY FLORIDA Environmental Cost Recovery Clause (ECRC) Capital Programs Destil Support - January 2009 through December 2009 Phyline Intergrity Management (Project 3 Recep)

For Project: CAIR/CAMR Crystal River AFUDC - Selective Catalytic Reduction CR5 (Project 7.4c) (in Dollars)

Line	Description		Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jui-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1 Investments	3															
 Expendi 	ures/Additions			\$0	\$0	\$0	\$0	\$0	\$91,273,742	648,614	465,714	44,167	20,833	20,833	20,833	\$92,494,737
b. Clearing	s to Plant			D	0	D	0	0	91,273,742	648,614	465,714	44,167	20,833	20,833	20,833	
 Retireme 	ants			0	0	0	0	0	0	0	0	0	0 0	0	0	
d. Other				0	0	0	0	0	0	0	0	0	0	-0	D	
2 Plant-in-Ser	vice/Depreciation Base		S D	0	a	0	0	0	91,273,742	91,922,356	92,388,070	92,432,237	92,453,070	92,473,903	92,494,737	
	mulated Depreciation		0	ō	Ō	0	0	0	(107,627)	(324,411)	(542,293)	(760,279)	(978,314)	(1.196,398)	(1,414,531)	
	-Interest Bearing		ŏ	ō	ō	Ď	0	0	Ó	0	0	Ū.	0	D	0	
	nent (Lines 2 + 3 + 4)		\$0	0	0	0	0	0	91,166,115	91,597,945	91,845,777	91,671,958	91,474,756	91,277,505	91,080,206	
6 Average Ne	t Investment			0	0	0	0	0	45,583,058	91,382,030	91,721,861	91,758,867	91,573,357	91,376,131	91,178,856	
	verage Net Investment					0	0	D	423,922	649,853	853,013	853.357	851,632	849,798	847,963	\$5,529,538
	omponent Grossed Up For Taxes	11.16%		0	0	Ű	0	ő	77,491	155,349	155,927	155,990	155,675	155,339	155,004	1,010,775
	mponent (Line 6 x 2.04% x 1/12)	2.04%		0	0	0	0	0	77,491	100,049	100,827	100,000	135,075	130,000	100,004	0
c. Other				v	v	v	v	U	U	v	v	v	v	•	•	-
8 investment																
 a. Deprecia 				0	0	0	0	0	107,627	216,784	217,882	217,986	218,035	218,084	218,133	1,414,531
b. Amortiza				0	0	0	0	0	0	0	0	0	0	0 N/A	0 N/A	N/A
c. Dismant				N/A	N/A	N/A 80,724	N/A 60.742	80,761	80.779	563.683						
d. Property				0	0	0	0	U	79,712	80,279	80,686	60,724	00,742	00,701	00,773	300,000
e. Property	Insurance			0	0	0	0	0	U	ů,	U	0	0	Ű	0	0
f. Other			-	0	0	0	0	<u>a</u>	<u> </u>	0		v		<u>v</u>		<u> </u>
9 Total System	n Recoverable Expenses (Lines 7 +	8)		0	0	0	0	0	688,752	1,302,265	1,307,508	1,308,057	1,306,084	1,303,982	1,301,879	8,518,527
a. Recovera	ble Costa Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
b., Recover	able Costs Allocated to Demand			0	0	0	0	Ó	688,752	1,302,265	1,307,508	1,308,057	1,306,084	1,303,982	1,301,879	8,518,527

For Project: CAIR/CAMR Crystal River AFUDC - FGD Common (Project 7.4d) (in Dollars)

Line	Description		eginning of riod Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1 Investm	ents															
	enditures/Additions			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$634,421,721	\$634,421,721
	rings to Plant			0	0	0	0	0	0	0	<u>o</u>	0	0	0	634,421,721	
c. Retir				0	0	0	0	0	0	0	0	0	0	0	0	
d. Other	f			0	0	0	0	0	0	U	U	v	v	v	v	
2 Plant-in-	-Service/Depreciation Base		\$0	0	0	o	0	0	0	0	0	D	0	0	634,421,721	
	ccumulated Depreciation		0	ō	ō	Ō	Ō	0	0	0	0	Ð	0	0	(748,089)	
	Non-Interest Bearing		ō	Ō	Ó	0	0	0	0	0	Q	. 0	0	0	0	
5 Net Inve	estment (Lines 2 + 3 + 4)	_	\$0	0	D	0	0	0	0	0	0	0	0	0	633,673,632	
6 Average	Net Investment			Ð	0	0	0.	0	0	0	0	0	0	0	316,836,816	
7 Botum	on Average Net Investment															
		11.18%		0	0	0	0	0	a	0	0	0	0	0	2,946,582	\$2,946,582
	Component (Line 6 x 2.04% x 1/12)	2.04%		õ	õ	0	ō	ŏ	ō	ō	0	Ó	0	0	538,623	538,623
c. Other				0	0	0	0	0	O	0	0	0	0	0	٥	0
8 Investm	ent Expenses															
a. Depr	eciation 2.83%			0	0	0	0	0	0	0	0	0	0	0	748,089	748,089
b. Amo	rtization			0	0	0	0	0	0	0	0	0	0	0	0	0
	antiement			N/A	N/A	N/A	N/A	N/A	N/A 554.062	N/A 554,062						
	erty Taxes 0.010480			0	0	0	D	0	0	0	0	0	U	0	354,062	354,002
	erty insurance			0	0	a	D	0	0	U	0	U	0	Ű	0	, t
f. Other	T			<u> </u>	U	U	<u> </u>	<u> </u>	U	0	U	U	¥	<u>v</u>	¥	¥
9 Total Sv	stem Recoverable Expenses (Lines 7 + 8)	1		0	D	0	0	0	0	0	0	0	0	0	4,787,356	4,787,356
	verable Costs Allocated to Energy			ŏ	ő	õ	ō	ō	Ő	0	Ő	0	0	0	0	0 5
	werable Costs Alfocated to Demand			Ð	0	0	0	0	D	0	0	0	0	0	4,787,356	4,787,356
																ъ.

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For Project: CAIR/CAMR Crystal River AFUDC - SCR Common Items (Project 7.4e) (in Dollars)

Line	Description	-	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	Endiof Period Total
1 Investme																
	nditures/Additions			\$0	\$0	\$0	\$0	\$0	\$0	69,831,473	\$0	\$0	\$0	\$0	\$0	\$69,831,473
	ings to Plant			0	0	0	0	0	0	69,831,473	0	0	0	0	0	
 c. Fletire d. Other 	menis			0	0	0	0	0	0	0	0	0	0	0	0	
a. Other				0	0	0	0	0	0	0	0	0	U	0	U	
2 Plant-in-	Service/Depreciation Base		\$0	0	0	0	0	0	0	69,831,473	69,831,473	69,831,473	69,831,473	69,831,473	69,831,473	
3 Less: Ac	cumulated Depreciation		0	0	0	0	0	0	0	(82,343)	(247,029)	(411,715)	(576,401)	(741,087)	(905,773)	
	Ion-Interest Bearing	_	0	0	0	0	0	0	0	0	0	0	0	0	Q	
5 Net Inves	stment (Lines 2 + 3 + 4)	_	\$0	0	0	0	0	0	0	69,749,130	69,584,444	69,419,758	69,255,072	69,090,386	68,925,700	
6 Average	Net Investment			0	٥	0	0	0	0	34,874.565	69,666,787	69,502,101	69,337,415	69,172,729	69,006,043	
7 Return or	n Average Net investment															
	Component Grossed Up For Taxes	11.16%		0	0	0	0	0	0	324,333	647,901	646,370	644,838	643,306	641,775	\$3,548,523
b. Debti	Component (Line 6 x 2.04% x 1/12)	2.04%		0	0	0	0	0	0	59,287	118,434	118,154	117,874	117,594	117,314	648,657
c. Other				0	0	0	0	0	0	0	0	0	O	0	Q	0
8 investme	Int Expenses															
a. Depre	ciation 2.83%			0	0	0	0	0	0	82,343	164,686	164,686	164,686	164,686	164,686	905,773
b. Amort				Ð	0	0	0	0	0	0	0	0	0	0	0	0
c. Diama				N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d. Prope				0	0	0	0	0	0	60,966	60,986	60,986	60,986	60,986	60,986	365,916
	rty Insurance			0	a	0	a	0	0	0	0	0	U U	.0	U O	0
f. Other				0	0	0	00	0	0	<u> </u>	<u> </u>	0	0	U	<u>Ų</u>	0
	tern Recoverable Expenses (Lines 7 +	8)		0	0	0	0	0	0	526,949	992,007	990,196	988,384	986,572	984,761	5,468,869
	erable Costs Aliocated to Energy			D	D	0	0	0	0	D	0	0	0	0	0	0
b. Recov	erable Costs Aliocated to Demand			0	0	0	0	0	0	526,949	992,007	990,196	988,384	986,572	984,761	5,468,869

For Project: CAIR/CAMR Crystal River AFUDC - Flue Gas Desulfurization CR6 (Project 7.4f)

(in Dollars)

		Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total	
	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0		\$135,013,655	
	0 0	0 0	0	0	0	0	0	0 0	0	0 0	ů O	0		
\$0 0	0 0	0 0	0 0	0 0	0 0 0	0 0 0	0 0 0	0 0 0	0	0 0 0	0 0 0	135,013,655 (159,204) 0		
 \$0	0	0	0	0	0		0	0	ů	Ō	<u>o</u>	134,854,452		
	0	0	٥	D	0	0	0	0	0	0	0	67,427,226		
	0 0 0	0 0 0	0 0 0	0 0 0	D 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	627,073 114,626 0	\$627,073 114,626 0	
Alex-10-201	0 0 N/A 0 0 0	0 0 N/A 0 0 0	0 0 N/A 0 0	0 0 N/A 0 0 0	0 0 N/A 0 0 0	0 0 N/A 0 0 0	0 0 N/A 0 0 0	0 0 N/A 0 0 0	0 0 N/A 0 0	0 0 N/A 0 0 0	0 0 N/A 0 0	159,204 0 N/A 117,912 0 0	159,204 0 N/A 117,912 0 [1]	Do Prog
Angelegen	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	1,018,815 0 1,018,815	1,018,815 Page 16 of	No. 09000/- Energy Flori
	_Period Amount \$0 0 \$0 	Period Amount Jan-09 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	Period Amount Jan-09 Feb-09 \$0 0 <td>Period Amount Jan-09 Feb-09 Mar-09 \$0 \$0 \$0 \$0 0 0 0 0 0 0 0 0 0 \$0 0 0 0 0 0 0 0 \$0 0</td> <td>Period Amount Jan-09 Feb-09 Mar-09 Apr-09 \$0 \$0 0</td> <td>Period Amount Jan-09 Feb-09 Mar-09 Apr-09 May-09 \$0 \$0 \$0 \$0 \$0 \$0 0<td>Period Amount Jan-09 Fab-09 Mar-09 Apr-09 May-09 Jun-09 \$0</td><td>Period Amount Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-09 Jun-09 Jul-09 \$0 0</td><td>Period Amount Jan-09 Feb-09 Mar-03 Apr-09 May-09 Jun-09 Jul-09 Aug-09 \$0 0</td><td>Period Amount Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-09 Jul-08 Aug-09 Sep-09 \$0 <</td><td>Particid Amount Jan-09 Fab-09 Mar-09 Apr-09 May-09 Jun-09 Jul-09 Aug-09 Sap-09 Oct-09 \$0</td><td>Period Arriount Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jul-09 Aug-09 Sap-09 Oct-09 Nov-09 50</td><td>Period Amount Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-09 Jun-09 Sep-09 Cct-09 Nor-09 Dec-09 \$0</td><td>Beginning of Period Amount Actual Jan-09 Actual Rev09 Actual Apr/09 Actual Mar-09 Actual Jau-09 Actual Jau-09 Estimated Aug-09 Estimated Aug-09</td></td>	Period Amount Jan-09 Feb-09 Mar-09 \$0 \$0 \$0 \$0 0 0 0 0 0 0 0 0 0 \$0 0 0 0 0 0 0 0 \$0 0	Period Amount Jan-09 Feb-09 Mar-09 Apr-09 \$0 \$0 0	Period Amount Jan-09 Feb-09 Mar-09 Apr-09 May-09 \$0 \$0 \$0 \$0 \$0 \$0 0 <td>Period Amount Jan-09 Fab-09 Mar-09 Apr-09 May-09 Jun-09 \$0</td> <td>Period Amount Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-09 Jun-09 Jul-09 \$0 0</td> <td>Period Amount Jan-09 Feb-09 Mar-03 Apr-09 May-09 Jun-09 Jul-09 Aug-09 \$0 0</td> <td>Period Amount Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-09 Jul-08 Aug-09 Sep-09 \$0 <</td> <td>Particid Amount Jan-09 Fab-09 Mar-09 Apr-09 May-09 Jun-09 Jul-09 Aug-09 Sap-09 Oct-09 \$0</td> <td>Period Arriount Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jul-09 Aug-09 Sap-09 Oct-09 Nov-09 50</td> <td>Period Amount Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-09 Jun-09 Sep-09 Cct-09 Nor-09 Dec-09 \$0</td> <td>Beginning of Period Amount Actual Jan-09 Actual Rev09 Actual Apr/09 Actual Mar-09 Actual Jau-09 Actual Jau-09 Estimated Aug-09 Estimated Aug-09</td>	Period Amount Jan-09 Fab-09 Mar-09 Apr-09 May-09 Jun-09 \$0	Period Amount Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-09 Jun-09 Jul-09 \$0 0	Period Amount Jan-09 Feb-09 Mar-03 Apr-09 May-09 Jun-09 Jul-09 Aug-09 \$0 0	Period Amount Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-09 Jul-08 Aug-09 Sep-09 \$0 <	Particid Amount Jan-09 Fab-09 Mar-09 Apr-09 May-09 Jun-09 Jul-09 Aug-09 Sap-09 Oct-09 \$0	Period Arriount Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jul-09 Aug-09 Sap-09 Oct-09 Nov-09 50	Period Amount Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-09 Jun-09 Sep-09 Cct-09 Nor-09 Dec-09 \$0	Beginning of Period Amount Actual Jan-09 Actual Rev09 Actual Apr/09 Actual Mar-09 Actual Jau-09 Actual Jau-09 Estimated Aug-09 Estimated Aug-09

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Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	Period Total
1 Inve	stments														
a. E	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 3	929,220	\$929,220
b. C	Jeanings to Plant		0	0	0	0	0	0	0	0	0	0	0	929,220	
C. A	letirements		0	0	0	0	0	0	0	a	0	0	0	Q	
d. O	ther		0	0	0	0	0	0	0	0	0	0	0	0	
2 Plan	It-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	929,220	
3 Less	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	D	(1,096)	
4 CWI	P - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 Net	Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	Û	Û	0	0	928,125	
6 Aver	rage Net Investment		0	0	0	0	0	0	0	0	0	0	0	464,062	
7 Retu	im on Average Net Investment														
	quity Component Grossed Up For Taxes	11.16%	0	0	0	0	0	0	0	0	0	0	0	4,316	\$4,316
	ebt Component (Line 6 x 2.04% x 1/12)	2.04%	0	0	0	0	0	0	0	0	0	0	0	789	789
c. O	Dither		0	0	0	0	0	0	0	0	O	٥	0	0	0
8 inve	stment Expenses														
a. D	epreciation 2.83%		0	0	0	0	0	0	0	0	0	0	0	1,096	1,096
	montization		0	0	0	0	0	0	0	0	0	0	0	0	0
	ismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
	roperty Taxes 0.010480		0	0	0	0	0	0	0	0	. 0	0	0	812	812
	roperty Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0
f. O	ther	-	0	0	0	0	0	<u> </u>	<u>0</u>	0	0	0	0		0
9 Total	System Recoverable Expenses (Lines 7 + 8)	0	0	0	0	0	0	0	0	0	0	0	7,013	7,013
a. Re	ecoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	ecoverable Costs Allocated to Demand		۵	0	0	0	0	0	0	0	0	0	0	7,013	7,013

For Project: CAIR/CAMR Crystal River AFUDC - CR5 Sootblower & Intelligent Soot Blowing Controls(Project 7.4g) (In Dollars)

End of

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